**Annexure-C**

**Declaration pursuant to Section 206AB**

(to be furnished to the applicable Fly Ash Lifters)

This is to declare that M/s.Tamil Nadu Generation and Distribution Corporation Limited have filed the Return of Income (ROI) under the relevant provisions of the Income Tax Act, 1961 for the Assessment Year 2019-20 and 2020-21 (FY 2018-19 and FY 2019-20) and we shall file the ROI for Assessment Year 2021-22 (Financial Year 2020-21) within the due date as per the provisions of the said Act.

Permanent Account No. (PAN) of TANGEDCO is AADCT4784E. The details of Return of Income filed are as below:

|  |  |  |  |
| --- | --- | --- | --- |
| Sl.  No. | Assessment Year | Acknowledgement No | Date of Filing |
| 1 | 2019-20 | 608035991300920 | 30-09-2020 |
| 2 | 2020-21 | 330897631310321 | 31-03-2021 |

Therefore, higher rate of TDS u/s.206AB will not apply.

Place :

Date :

(Authorized Signatory/TANGEDCO)

Signature & Seal

**Annexure-D**

Declaration for applicability of deduction of tax at source (TDS) on purchase of goods u/s 194Q

(to be furnished by the fly ash lifter)

We, M/s……………………………….(Name of the fly ash lifter)hereby confirm that our total sales / gross receipts / turnover from our business exceeded Rs.10 crores, during the FY 2020-21. Accordingly, we qualify as buyer for the purpose of section 194Q of the Income Tax Act, 1961.

We confirm that, TDS as per the provisions of section 194Q is applicable on purchase of goods exceeding Rs.50 lakhs from M/s. Tamil Nadu Generation and Distribution Corporation Limited during FY 2021-22. We also confirm that we will be deducting the applicable TDS @ 0.1% under section 194Q while remitting payment to the account of M/s.Tamil Nadu Generation and Distribution Corporation Limited since TANGEDCO had filed Income Tax Returns for Assessment Year 2019-20 and Assessment Year 2020-21.

We are aware that as per the provisions under section 206C (1H), TCS is not collectible by M/s. Tamil Nadu Generation and Distribution Corporation Limited on above sales to us, where TDS under section 194Q is applicable and has been deducted by us (i.e buyer). We are also aware that, M/s.Tamil Nadu Generation and Distribution Corporation Limited, relying our subject declaration, will not be collecting TCS under section 206C(1H) on sales to us exceeding Rs.50 lakhs during FY 2021-22.

We hereby undertake to indemnify M/s.Tamil Nadu Generation and Distribution Corporation Limited against any liabilities (comprising of tax amount and interest / penalty if any) arising on account any non-compliance on our part by way of non-deduction of TDS as per the applicable provisions of section 194Q resulting in consequential non-collection of TCS under section 206C(1H) on the part of M/s.Tamil Nadu Generation and Distribution Corporation Limited .

**Verification**

I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, son/daughter of Shri\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the capacity of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of M/s.\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in this declaration is correct and complete and particulars shown therein are true.

I hereby declare that I am duly authorized to submit and sign the declaration.

Place :

Date :

(Authorized Signatory)

Signature & Seal.