**Annexure-A**

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

(to be furnished to the Supplier)

We, M/s.Tamil Nadu Generation and Distribution Corporation Limited 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 ……………………………………………………… (Name of Supplier) PAN……………………….during FY 2021-22. We also confirm that we will be deducting the applicable TDS @ 0.1% under section 194Q/TDS @ 5% u/s.206AB (for specified persons) while remitting payment to the account of ………………………………………………………… (Name of Supplier).

We are aware that as per the provisions under section 206C (1H), TCS is not collectible by …………………………………….. (Name of Supplier) on the 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, ……………………………………………………….(Name of Supplier), relying our subject declaration …………………………………………..(Name of Supplier), will not be collecting TCS under section 206C(1H) on sales to us exceeding Rs.50 lakhs during FY 2021-22.

The declaration to be furnished by ………………………………………..(Name of Supplier) for avoiding higher rate of TDS u/s.206AB is attached in ‘Annexure-B’.

**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/TANGEDCO)

Signature & Seal

**Annexure-B**

**Declaration pursuant to Section 206AB**

(to be obtained from applicable Suppliers)

This is to declare that ………………………………………….(Name of the supplier) 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 our Company/Firm/Individual is ……………………………….. The details of Return of Income filed are as below:

|  |  |  |  |
| --- | --- | --- | --- |
| S. No | Assessment Year | Acknowledgement No | Date of Filing |
| 1 | 2019-20 | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| 2 | 2020-21 | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

Place :

Date :

(Authorized Signatory)

Signature & Seal