



CCL

Fuelling Sustainable Growth

CENTRAL COALFIELDS LTD.

CENTRAL COALFIELDS LIMITED

A Miniratna Company

(Govt. of India Undertaking)

Marketing & Sales Department

Reg. Office: Darbhanga House, Ranchi

Jharkhand – 834 001

Phone/Fax: (0651) 2360369

CIN NO: U10200JH1956GOI000581

E-mail: gmsnm.ccl@coalindia.in

Web: <https://www.centralcoalfields.in>

Ref No - CCL/HQ/M&S/TCS/2024-25/1401

Date: 31/07/2024

"NOTICE TO COAL CONSUMERS"

Sub: Refund of TCS Collected for the Financial year 2012-13 to 2017-18 in the year 2017-18

This notice is issued in compliance with the Hon'ble Jharkhand High Court's Judgement in case of M/s Adhunik Power & Natural Resources Ltd. in WPT No. 2023 of 2021 and also in respect of few coal purchasers, and also in compliance to the letter dated 10.07.2024 received from the Dy./ Asstt. Commissioner of Income Tax, TDS Circle, Ranchi, in respect of refund of TCS collected for **financial year 2012-13 to 2017-18** from coal consumers as listed in **Annexure-A**.

The DCIT/ ACIT TDS Circle, Ranchi, vide his aforesaid letter, is ready to refund the TCS amount to CCL, provided an affidavit is furnished to the effect that the TCS certificates issued by CCL were not utilised by the coal purchasers for the getting adjustment of their demand / obtaining refund from income tax department or any other relevant authority and further the TCS certificates issued to the coal consumers in the said matter will be revoked by CCL.

As such, to process your refund, all coal buyers, who are willing to get refund are required to **submit to CCL an affidavit duly notarised in the enclosed format as per Annexure-B along with an application confirming the amount of TCS eligible for refund as per the aforesaid order**. On receiving such affidavit, the CCL will revoke the TCS certificates already issued to such coal buyer.

Thereafter, the refund will be processed by the IT department and will be refunded to CCL and in turn CCL will refund to such coal buyers. Be it noted that as per SOP dated 01/02nd January 2024 of the income tax department, refund can be raised only once from one challan and no further refund can be processed from that challan. Hence, such refund can be processed only once in respect of all coal buyers who have a favourable High Court Order or who furnishes Affidavit to CCL as above.

It may be noted here that such Affidavit has to be furnished to CCL within 10 days of the date of this notice.

Once the refund process is initiated after 10 days from the date of this notice, no further claim will be entertained, and the remaining parties will be required to deal with income tax department directly for refund.

Enclosure: Letter of DCIT/ACIT, TDS Circle, Ranchi dated 10.07.2024 for information.

For Central Coalfield Limited.

[Signature]
31/7/24,
GM(M&S), CCL

Copy to:

1. D(F)/D(T/O), CCL
2. GM (F/CA&T), CCL

ANNEXURE-A

1. A M L Steel & Power Ltd.
2. Abhinav Steels & Power Ltd
3. Adhunik Alloys & Power Ltd.
4. Adhunik Power & Natural Resources Ltd
5. Agarwal Coke Industries
6. Akash Enterprises
7. Alka Ispat Pvt. Ltd
8. Alope Steels Industries Private Limited
9. Amba Carbonisation Pvt. Ltd.
10. Amit Coke Industries,
11. Amiya Steel Pvt. Ltd.
12. Anindita Steels Limited
13. Annapurna Coke Industries
14. Arya Coke (P) Ltd.
15. Ashirwad Steels & Industries Limited
16. Ashoka Smokeless Coal Ind (P) Ltd
17. Atibir Industries Co. Ltd.
18. Baba Industries
19. Babul Smokeless Fuel Ind. Pvt.
20. Baidyanath Chemicals & Carbon.
21. Bajaj Energy Private Limited
22. Ballavpur Paper Mfg Ltd.
23. Balmukund Sponge & Iron Private Limited
24. Barelia Coke Industries
25. Basudha Udhog
26. Bhagwati Coke Industries(P)Ltd
27. Bhagwati Industrial Corporation
28. Bharat Mineral & Ceramics Indut.
29. Bharechnagar Coke Mfg. Company
30. Bihar State Co-Operative Milk Producers Federation Ltd
31. Black Diamond Industries.,
32. Bokaro Jaypee Cement Plant
33. Bokaro Timber Seasoning Plant
34. Brahmaputra Metallics Limited
35. Calstar Sponge Ltd
36. Capital Fuel Company (P) Ltd.,
37. Carbon Resources (P) Ltd.
38. Century Pulp and Paper
39. Chanchala Industries
40. Chintpurni Steel (P) Ltd
41. Chotanagpur Refractories
42. Classic Coal Const Pvt Ltd
43. Continental Coke And Minerals
44. D D International Pvt. Ltd.,
45. Delta Premium Hardcoke Industry
46. Dhanbad Fuels Limited

47. Durga Chemicals
48. Dynamic Hard Coke Manufacturing Company
49. East India Coal Corporation
50. Eastern Fuels (P) Limited
51. Economical Coke Company
52. Emami Agrotech Limited
53. EsI Steel Ltd
54. Essar Power M. P. Limited
55. Gajanan Ferro Pvt Ltd
56. Ganesh Enterprises
57. Ganpati Fuels
58. Ganpati Udyog
59. Gaurav Sanitary Pipes
60. Gautam Coal Works Pvt. Ltd.
61. Gee Tee Hard Coke Traders
62. Girindra Hard Coke Enterprises
63. Global Coke Industries
64. Goyal Udyog
65. Grasim Industries Ltd.
66. Grasim Industries Ltd.
67. GVK Power (Goindwal Sahib) Unit-1
68. Haldia Energy Ltd.
69. Himalayan Traders
70. Hindalco Industries. Ltd
71. Hi-Tech Refractories
72. Indian Explosives Private Limited
73. Inland Power Limited
74. Interlink Coal Pvt. Ltd.
75. Jagdhatri Coke Manufacturers
76. Jai Balaji Industries Limited
77. Jai Bhawani Coke Ind. (P) Ltd.
78. Jai Durga Fuel Industries
79. Jai Durga Iron (P) Limited.,
80. Jai Maa Shakumbhari Industries Pvt. Ltd.
81. Jalan Carbons And Chemicals Pvt Ltd.
82. Jaypee Bina Thermal Power Plant
83. Jayshree Fuels Pvt. Ltd.
84. Jhajjar Power Limited
85. Jindal Power Tamnar Unit-1 P-1
86. Jindal Steel And Power Limited
87. JSMDCLtd.
88. Jubilant Life Sciences Ltd.
89. Jugnu Industries
90. Jwala Coke Pvt. Ltd
91. Jyoti Enterprises
92. K.K.Coke Industries
93. K.R.Pulp And Papers Ltd

94. K.Y.S.Sponge Iron(P) Limited
95. Kali Mata Soft Coke Mfg.Ind.
96. Kalina Chemical Pvt. Ltd.
97. Khetawat Coke Mfg. Co.
98. Krishna Coke & Minerals
99. Laddu Enterprises
100. Lalitpur Power Generation Company Limited
101. Lucky Coke Industries
102. Lucky Coke Manufacturers
103. Ma Chhinamastika Coke Industries (P) Ltd.
104. Ma Chhinmastika Sponge Iron Ltd
105. Maa Kalyani Udyog
106. Maa Bhadra Kali Coke Ind. P. Ltd
107. Maa Bhadrakali Coke Industries
108. Maa Chhinmastika Cement & Ispat Pvt. Ltd.
109. Maa Gayatri Coke Ind.Pvt.Ltd
110. Maa Kali Coke Plant Limited.,
111. Maa Tara Coal Company Pvt. Ltd.
112. Madhuchandra Techno- Chem, Complex Pvt, Ltd.
113. Magadh Industries Private Limited.,
114. Maha Laxmi Industries
115. Mahalaxmi Fuels
116. Maharaja
117. Maharani Fuels (P) Ltd
118. Maithan Coal Co., (P) Limited.,
119. Maithan Power Limited
120. Mb Ispat Corporation Limited
121. Model Coke Industries
122. Mohan Enterprises
123. Mugma Coke Oven Private Limited.,
124. Nahar Industrial Enterprises Ltd.
125. Narsimha Iron & Steel Private Limited
126. Ocl Iron and Steel Limited
127. Om Coke Industries
128. Orient Paper Mills
129. Orissa Metaliks Pvt. Ltd.
130. Osd Coke Private Limited
131. Palash Sponge Ir0n (P) Ltd
132. Pawan Solvents & Chemicals
133. Pawan Udyog
134. Pdkj Commerce Co. P. Ltd
135. Pearl Industries
136. Prabhu Coke Manufacturing Co.
137. Prayag Fuels
138. Prayagraj Power Generation Company Ltd
139. R.S.Coke Industries (P) Ltd.
140. Rabindra Enterprises Pvt.Ltd

141. Rahul Coke Pvt. Limited
142. Raic Integrated Sponge & Power Private Limited
143. Raj Ceramics
144. Rajdhani Fuels
145. Rajganj Coke Products P.Ltd
146. Rajhans Refractories (P) Ltd
147. Rajiv Fuel Product
148. Rajshri Iron Industries Pvt. Ltd
149. Ramco Coke Industries
150. Ramgarh Sponge Iron Private Ltd.
151. Rani Sati Coke Manufacturing Company
152. Rashmi Cement Ltd.
153. Rashmi Ispat Limited
154. Rashmi Metaliks Ltd.
155. Rlj Concast Private Limited
156. Ronak Enterprises Pvt.Ltd
157. Rosa Power Supply Company Limited
158. Roy Industries
159. Royal Coke Industries Private Limited
160. Ruhi Enterprises
161. Rungta Mines Limited
162. Rural Domestic Fuel Industries
163. S. A. Iron & Alloys (P) Ltd
164. S.J.Coke Industries (P) Ltd
165. Sai Sponge India Private Limited.
166. Salagram Power And Steel Private Limited
167. Salasar Coal Services
168. Salasar Fuel Industries
169. Saluja Steel & Power (P) Ltd
170. Samrat Fuel Enterprises
171. Sanjay Hard Coke Industries
172. Santpuria Alloys (P) Ltd
173. Satya Fuels(P)Ltd.
174. Satyam Iron And Steel Company Pvt.Ltd
175. Satyam Smelters Pvt.Ltd.
176. Shakambhari Ispat And Power Ltd.
177. Shankar Silicate&Chemical Ind.
178. Sharma Bee Hive Plant
179. Shiv Food Product
180. Shiv Shankar Coke Industries
181. Shiv Shnakar Sponge Iron Pvt.Ltd.
182. Shivam Iron & Steel Co. Ltd.
183. Shivshambhu Hard Coke
184. Shree Balaji Coke Industries
185. Shree Bholey Alloys Pvt. Ltd
186. Shree Durga Hardcoke Mfg.Co.
187. Shree Dwarka Bee - Hive Plant Pvt. Limited.,

188. Shree Gopal Coke Industries,
189. Shrey (India) Enterprises
190. Shri Marooti Ssf Industries Pvt Ltd
191. Shri Ram Power & Steel(P) Ltd.
192. Shri Venkatesh Iron & Alloys (India) Ltd
193. Shyam Sel And Power Limited
194. Shyam Steel Industrise Ltd
195. Sidhi Vinayak Metcom Limited
196. Sinclair Industries (Mini Ssf)
197. Singhbhum Refractories
198. Sitaram Singh Hard Coke Manufacturer
199. Smokeless Fuels India Private Limited.,
200. Smriti Saurabh (India) Private Limited.,
201. Smt Kusum Singh
202. Snowtemp Commercial Pvt Ltd.
203. Sorabh Coke Industries
204. South Bihar Coke Manufacturing Co.
205. Sri Balaji Fuel Products
206. Sri Durga Coke Company
207. Sri Ram Brick
208. Sri Ram Smokeless Industries
209. Sri Sai Coke Industries
210. Star Paper Mills Limited
211. Sundaram Steels Pvt. Ltd.
212. Super Coke Industries
213. Super Fuels
214. Super Smelters Limited
215. Supreme Hardcoke Manufacturers
216. Tanishka Refratech
217. Tata Steel Limited
218. Techno Fuel (India) Pvt. Ltd,
219. Tetulia Coke Plant Pvt Limited
220. Unitech Paper Mills Pvt, Ltd.
221. Unnati Ispat And Mineral Private Limited
222. Usha Martin Limited.,
223. Uttamchand Virbhandass And Co.
224. Varanasi Glass Industries
225. Vedanta Limited
226. Venkateshwars Sponge And Iron Co. Pvt. Ltd
227. Vijaya Sponge & Ispat Pvt. Ltd
228. Vikram Private Limited
229. Vikram Soft Coke Industries
230. Vinod Domestic Fuel
231. Vision Sponge Iron Pvt,Ltd

AFFIDAVIT

I, [Your Name], son/daughter of [Father's/Husband's Name], aged[Your Age], residing at [Your Address], Proprietor/ Partner / director of [Address] do hereby solemnly affirm and declare as under:

1. That I am the [Your Position] of [Company/Firm Name], a [Company Type/Firm], having its registered office at [Company Address].
2. That I am competent to make this affidavit on behalf of myself/ said company/firm.
3. That I do hereby confirm that neither myself nor our firm / company has claimed any credit of Tax Collected at Source (TCS) certificate(s) issued by CCL to us against the recovery made by CCL for the financial years from [Start Date] to [End Date] with respect to Income Tax demand order u/s 206C dated 10.11.2017 and subsequent rectification in the said matter, in any of the tax returns or financial statements filed with the Income Tax Department or any other relevant authority.
4. That I do hereby further undertake that neither myself nor our firm / company will be claiming any credit of such TCS certificates issued by CCL to us, provided the amount is refunded to us.
5. That I do hereby further authorise CCL to revoke the TCS certificate(s) issued to us for the aforesaid period, for the purpose of claiming refund from the income tax department.
6. That I further confirm that all necessary records and documents have been maintained by the company/firm, and the same are available for verification by the concerned authorities, as and when required.
7. That I further confirm that I would refund the money received to CCL, in persuasion to this affidavit if CCL receives any demand from the IT department or otherwise.
8. That I do hereby confirm that the aforesaid statements are true and correct and if in any case any portion is found to be false and in case any loss is caused to CCL in this respect, then in that case we agree to Indemnify CCL for such loss alongwith interest and damages.
9. That I understand the implications of making a false statement in this affidavit and declare that the contents of this affidavit are true to the best of my knowledge, belief and Information.

Sworn and signed this affidavit on this theth day of, 2024 at

Verification

I, [Your Name], do hereby verify that the contents of this affidavit are true to my knowledge and belief, and I am making this affidavit in good faith.

Signature

[Your Signature]

[Your Name]

[Date:....., 2024]



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE DEPUTY
COMMISSIONER OF INCOME TAX,
TDS
DCIT/ACIT TDS CIRCLE, RANCHI

To, CENTRAL COALFIELDS LIMITED SALES AND MARKETING DARBANGHA HOUSE GENERALPOSTOFFICE, RANCHI 834001, Jharkhand India	282
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TAN: RCHC01269C	Assessment Year: 2018-19	Dated: 10/07/2024	DIN & Letter No : ITBA/COM/F/17/2024-25/1066567158(1)
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Sir/ Madam/ M/s,

Subject: Give Effect to Orders - Letter for verification - Order of High Court

Ref: This office letter vide DIN & Letter No. ITBA/COM/F/17/2023-24/1057527483(1) dated 31.10.2023

Please refer to the above.

With reference to the above referred letter, it is to state that since you have already issued TCS certificates to your customers (deductees), you were requested by this office letter referred to above to revoke the TCS certificates issued by you before proceeding for refund from the Department. If the refund will be issued without revoking the TCS certificates, there will always be possibilities that the deductees can utilize those TCS certificates resulting in double issuance of refund.

In this connection, you are requested to follow the direction given in the letter referred to above and revoke all these TCS certificates issued by you to different parties (deductees). Further, it is requested that please furnish an affidavit to this effect that none of the TCS certificates have been utilized by the parties concerned. Accordingly, apply for the total lawful entitled refund.

You are requested to please accord **top priority** to this job preferably within

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CENTRAL REVENUE BUILDING, 5A MAIN ROAD, RANCHI, Jharkhand, 834001
Email: RANCHI.DCIT.TDS@INCOMETAX.GOV.IN,

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a week from receipt of this lettersince it has already been delayed.

JANAB JUBAIR ANSARI
DCIT/ACIT TDS CIRCLE, RANCHI

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