



PM Cell – MM

## Oil and Natural Gas Corporation Ltd

Corporate Materials Management

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**Circular No. 12/2022-cum-BL Amendment No. BL/01/131**

No: DLI/CORP-MM/2021/PMC/889823

Dated: 26.04.2022

**Sub: Provisions related to Corporate Tax in standard tender/contract conditions**

Reference is invited to clause providing option to non-resident supplier to furnish "No business Connection Declaration" in lieu of copy of TRC, 10F and no PE confirmation in pure supply cases where installation and commissioning is not involved.

In view of Corporate Tax Division Circular No. CTD/Circ./SEP-Business Connection/2021-22/04 dated 03.11.2021 on "Constitution of Non-residents' Business Connection in India on account of Significant Economic Presence", the said clause has been reviewed. It has been decided to do away with option to furnish "No business Connection Declaration".

Accordingly, relevant provisions of Standard Tender/Contract Conditions for procurement of goods-ICB (Booklet ONGC/MM/01), stand modified as per Annexure-A.

Above guidelines should be meticulously followed by all concerned.

  
(A. P. Tripathi) 26/4/2022  
ED-Chief MM Services

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## Existing vis-a-vis modified provisions of Standard Booklet No. ONGC/MM/01

Clause No.	Existing Provisions	Proposed modified provisions	Remarks
Note under clause 13.1.2 of ITB and Note (iii) in respect of Tax Residency Certificate after clause 40.8 of GCC	In pure supply cases where installation and commissioning is not involved, the non-resident supplier shall, at its option, submit either TRC and Form 10F OR the authorized signatory of the non-resident supplier shall furnish following declaration, along with the bid:  "I _____(full name of the authorized signatory) in my capacity as _____(designation of the authorized signatory) of _____(full name of the non-resident supplier) do hereby confirm that _____(full name of the non-resident supplier) does not have a business connection in India in terms of the Indian Income-tax Act, 1961, that no tax liability accrues to it in India, and should any tax liability arises in India, the same shall be to its account ----- Signature"	-Deleted-	Note deleted
Note (ii) under 1.7 of GCC	In pure supply cases, where installation and commissioning is not involved, the non-resident supplier shall, at its option, furnish TRC and Form 10F OR a declaration along with the bid as per 'Note' under clause 13.1.2 of Annexure-I and Note No. (iii) under clause 39.1.1 of Annexure-II.	-Deleted-	Note deleted