



PM Cell – MM

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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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