



GOVERNMENT OF INDIA  
INCOME TAX DEPARTMENT

OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX (TDS)  
3<sup>rd</sup> Floor, Aayakar Bhavan, Kaudiar PO, Trivandrum.  
Phone Nos.0471 – 2566649/2566639/2566640/2566650 FAX 0471 2566658

**VERY URGENT**

No.CR-27/JCIT(TDS)/TVM/2013-14

To

The Director  
N.C.C. Directorate  
Cotton Hill Bungalow  
Vazhuthacaud  
Trivandrum. 695 010

8/14/5  
10/10/13

Sir,

Sub:- Filing of quarterly e-tds statements – Reg.

NCC Dir (K&L)	State Wing
Director	
PL O	
Adm Offr	
Adm Asst	
Accts Offr	
Sr Supt	
Section	Date

Dated: 07.10.2013

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It has come to notice that most of the institutions/offices coming under you in various districts have not complied with the provisions of Income Tax Act, 1961 with regard to tax deduction at source, **especially with regard to filing of e-tds quarterly statements.** In this connection, you are requested to intimate all heads of offices coming under you to strictly follow the TDS provisions mentioned below:

- Apply for Tax Deduction Account Number (TAN), if not already obtained.
- Deduct correct income tax at source from salary of all employees after verifying the correctness of all claims made by each employee and after arriving at the correct total income. Deduction should be made proportionately from the beginning of the financial year itself.
- Deduct correct tax at source on other payments like payment to contracts, rent, etc. wherever applicable.
- File quarterly e-tds statements through any of the TIN Facilitation Centres before the due date by quoting correct Book Identification Numbers (BIN) of each month, which may be obtained from the District Treasury Officer (in case of payments made through Treasury), by quoting Challan Identification Number (in case of others). While filing e-tds statements, include details of all employees (other than Self Drawing Officers, in case of payments made through Treasury), in which TDS has been made during the quarter. In case of Self Drawing Officers, quarterly statements are to be filed by concerned Sub Treasury Officers.
- Issue Form No.16/16A (TDS Certificate for salary and other payments respectively) by downloading from TRACES portal ([www.tdscpc.gov.in](http://www.tdscpc.gov.in)). 16A certificates are to be issued quarterly.

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2. This office is receiving several complaints from assessees that they got intimation raising demands, from Assessing Officers, due to mismatch of TDS. Failure of the deductor (DDO) to furnish e-tds quarterly statements will result in the deductee (employee) not getting credit for the correct amount of tax deducted at source leading to mismatched amount of tax deducted at source resulting in demand payable by the deductee. Therefore, it may please be noted that in order to enable the deductees (employees) to get credit for the tax deducted at source in the return of income filed by them, the deductors (DDOs) must file e-tds quarterly statements.
3. It may please be noted that **with effect from 01.07.2012**, if a deductor/DDO fails to file e-tds statements within the due date, **fee u/s.234E** of the Income Tax Act, 1961 will be charged, which is equal to a sum of **Rs.200/- for every day** during which the failure continues, upto a maximum of the amount of tax deductible. **Penalty u/s.271H** of the Income Tax Act, 1961 (**Minimum Rs.10,000/- and Maximum Rs.1,00,000/-**) will also be leviable for failure to file quarterly e-tds statements and the deductor (DDO) will be responsible for all the above defaults and consequential levy of fee/interest/penalties for the defaults. It is also brought to notice that at present there is no provision for waiver of the fee u/s.234E of the Income Tax Act for late filing of quarterly returns.
4. In view of the above mentioned facts, you are requested to view the matter **very seriously** and issue necessary directions to all heads of offices (DDOs) coming under you **immediately**, to deduct the correct amount of income tax and also file the quarterly returns so that penal consequences could be avoided by the deductors (DDOs). For any further information in this regard, you are requested to visit [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) / [www.tdscpc.gov.in](http://www.tdscpc.gov.in) / [www.tin-nsdl.com](http://www.tin-nsdl.com).
5. It is also informed that TDS Wing is conducting awareness programmes to deductors regarding the provisions of TDS. If DDOs coming under you are in need of any awareness programmes, you are requested to make a request to this office, so that officers/officials of this office can be deputed. A handbook published by TDS Wing, Kerala "TDS AT A GLANCE 2013-14" is also enclosed for reference.

Yours faithfully,

  
(R.DOLLY)

Joint Commissioner Income Tax (TDS)  
Trivandrum.