

TDS – An Overview of Provisions under Income Tax Act ,1961

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What is TDS

- TDS is also known as withholding tax
- Tax Deduction at Source
- Deductor
- Deductee
- Any payment

What is TCS?

- TCS is Tax Collected at Source
- While selling some specified things, the seller has to collect tax from the payer who has purchased them
- The tax collected need to be deposited within the due dates

Importance of TDS

- Globally effective tax strategy
- All advance countries have provisions for withholding of Tax
- Indicator of development.
- There is jump in TDS collection from 25% of the total collection few years back to 45% in the last Fiscal Year.

Why TDS/TCS

- Collect tax from small number of Payers rather than large number of payees
- Collect Tax from Payers who are within the jurisdiction rather than Payees who may be outside the Jurisdiction
- Prevents Tax Evasion e.g. Contractors
- Brings new Assesseees to the Tax Net
- Lower Cost of Collection – Making Other institutions partners in tax collection

Scheme of the I-T Act

- Sections 190 to 206CA in Chapter XVII
- Casts a statutory obligation to deduct tax at source – **no order from tax officer is required**
- Section 190 – Legal basis for TDS
- Section 191 – Safeguard for Revenue – If no provision for TDS or where tax not deducted – Tax is to be payable by Assessee Direct

Things to Know – Section Wise

Section	Brief Des.	Payer	Payee	Rate	Threshold
192	Salary	Any person	All persons	Average	Total Income
193	Int. on Securities	Any person	All residents	10%, 20%	No threshold
194	Dividend	Any Company	All persons	10%	Rs. 2,500
194A	Interest	Any Person, Ind/HUF: 44AB	All residents	10%, 20%	Rs. 5,000, Rs. 10,000
194B	Lottery/X-word Puzzle	Any person	All persons	30%	Rs. 10,000
Section	Brief Des.	Payer	Payee	Rate	Threshold

Things to Know – Section Wise

Section	Brief Des.	Payer	Payee	Rate	Threshold
194BB	Horse Race	Any person	All persons	30%	Rs. 10,000
194C	Contractors (including paying, hiring or leasing goods carriages w.e.f. 1.6.2015)	Any Person, Ind/HUF: 44AB	All persons	1%: Ind./HUF 2%: Others	Single payment exceeding 30,000/- or total payment exceeding 1,00,000/-
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Things to Know – Section Wise

Section	Brief Des.	Payer	Payee	Rate	Threshold
194D	Insurance Comm.	Any person	All residents	10%, 20% 5%	Rs. 15,000 during the year
194E	Sportspersons	Any person	Non-residents	10% 20%	No threshold
194EE	NSS	Post Office	All persons	20% 10%	Rs. 2,500
194F	Units	UTI/Mutual Fund	All persons	20%	No threshold
194G	Comm. on Lotteries	Any person	All residents	10% 5%	Rs. 15,000
194H	Commission / Brokerage	Any Person, Ind/HUF: 44AB	All residents	10% 5%	Rs. 15,000

Things to Know – Section Wise

Section	Brief Des.	Payer	Payee	Rate	Threshold
194-I	Rent	Any Person, Ind/HUF: 44AB	All residents	2%: Plant & Machinery 10%: Land & Bldg., Furniture or Fittings	Rs. 1,80,000 during the year
194J	Fees for Prof./Tech. Services	Any Person, Ind/HUF: 44AB	All residents	10%	Rs. 30,000 during the year
194-K	Units	UTI/Mutual Fund	All residents	10%	Rs. 2,500 Omitted w.e.f. 1st June 2016
194LA	Com. Acq.	Any person	All residents	10%	Rs. 2,50,000/- during the year
195	Non-residents	Any person	No-residents	I-T Act or DTAA At the rates in force	No threshold

Duties of Deductor

- Obtain Tax Deduction Account Number (**TAN**) – Section 203A and Rule 114A
- Deduct tax from income/payments made to the payee as per the provisions of Act and Rules
- Obtain PAN of the payee to be quoted on Challan, TDS Certificates, Compliance Statement and Returns
- Pay the tax deducted to the Government within stipulated period – now mandatorily electronically – Section 200 and Rule 30

Duties of Deductor (contd.)

- Issue certificates to the Payee in **Form No. 16/16A** mentioning Unique Transaction Number (UTN) generated by system – Section 203 and Rule 31
- Furnish **various returns/statements** to the Department – Section 197A and 206 and Rules 29C, 33, 36, 36A, 37 and 37A)

Duties of Deductor (contd.)

- Deduct when?
- At the time of
 - actual cash payment
 - issue of cheque/draft
 - credit to the account of payee
which ever is earlier
- Note:- Even if the amount is credited to suspense account or any other account, TDS to be made

Certificate for Deduction at Lower rate

- The payee feels that there will not be any tax liability, even after receiving the payment
- He can file an application to his Assessing Officer (AO), giving all details of income
- AO if satisfied that total income justifies non-deduction or lower deduction , can give a certificate
- Payer can give the amount after making nil-deduction or deduction at lower rate, on the basis of the certificate produced before him
- Certificate is valid for the financial year, unless it is cancelled by the AO during the year.

TDS ON SALARY



Basic Provisions

- Who is liable to deduct
 - Any person responsible for paying any sum chargeable under the head 'Salaries'
 - In other words every employer is liable to deduct tax at source
 - Thus, even Individuals/HUF are required to deduct
- When to deduct
 - At the time of payment of salary
 - When only provision for salary made – no need to deduct

Basic Provisions (contd.)

- Estimated Income and Rate of Deduction
 - At the beginning of year, the employer needs to estimate the salary income for entire year
 - Compute the tax on the basis of rates in force applying the slab of income – average rate of tax
 - Divide it by 12 and deduct the amount every month
 - Estimated income may be revised periodically on the basis of new information, or new facts and circumstances – new installments may be determined

Salary liable for TDS (contd.)

- Deductions under Chapter-VIA
 - Section 80C
 - Section 80CCA: National Saving Scheme or deferred annuity plan
 - Section 80CCB: Equity linked saving scheme
 - Section 80CCC: Pension Funds
 - Section 80CCD: Pension Scheme of Central Government
 - Section 80D: Medical Insurance
 - Section 80DD: Medical treatment of handicapped
 - Section 80E: Repayment of loan for higher education
 - Section 80GG: House Rent Paid
 - Section 80RRA: Remuneration in Foreign Currency
 - Section 80U: Persons suffering from disability

Salary liable for TDS (contd.)

- The Drawing and Disbursing Officers should satisfy themselves about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of the employees claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the deduction/rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

Relief under section 89(1)

- Applicable to Employees of Govt. and semi-Govt. institutions
- If the employees receives arrears of salary or profits in lieu of salary of earlier years
- 192(2A) read with 89(1): If the tax rate is lower for the earlier years for which payment is made, he may furnish to the payer, in Form 10E, to claim the relief

Other Income

- Section 192 (2B)
- At the option of the assessee
- If any income other than Salary Income – information may be given to the employer
- Rule 26B with a Verification – I ----- declare
- Employer cannot take losses under consideration other than loss under the head House Property

TDS ON CONTRACTORS



Basic Provisions

- Who is liable to deduct
 - Any person responsible for paying any sum to a Contractor
 - For carrying out any work (including supply of labor for carrying out the work)
 - In pursuance of a 'Contract' between the Contractor and specified persons
 - Contractor is liable to deduct when making payments to sub-contractors

Basic Provisions (contd.)

- Rate of Deduction
 - 1% where payment is being made or credit given by an individual/HUF
 - 2% by others
 - No difference between advertising and other contracts after 1.10.2009
 - No difference between contractors and sub-contractors after 1.10.2009

Basic Provisions (contd.)

- No deduction if amount paid is less than Rs. 30,000 in a single Bill
- But if the total payments during the Year likely to exceed Rs. 1,00,000 then tax needs to be deducted
- No deduction on payments made to contractor engaged in the business of plying, hiring or leasing goods carriages:
 - if he owns 10 or less carriages during the previous year and
 - if furnishes declaration with his PAN.

Amendment through Finance Act, 2009

- Work shall include
 - manufacturing or supplying a product according to requirement/specification of a customer by using material purchased from such customer
 - does not include manufacturing or supplying a product according to the requirement or specification of a customer by using material purchased from a third party
 - TDS on
 - Invoice value excluding the value of material if such value is mentioned separately in the invoice
 - On the whole of invoice value if the value of material is not separately mentioned

TDS ON RENT



Basic Provisions

- Who is liable to deduct
 - Every person other than individual and HUF
 - Individuals and HUFs liable for tax audit also required to deduct tax at source
- Who is the Payee
 - Every resident after 1.6.2003
 - Prior to 1.6.2003 payee was “any person”
 - Rent paid to non-residents governed by section 195
- To be deducted at the time of payment or credit whichever is earlier

Basic Provisions (contd.)

- Tax needs to be deducted on payment of rent if the payment during the year likely to exceed Rs. 1,80,000
- Rate of Deduction
 - Payments made in respect of rent paid for use of plants, machinery and equipments – 2%
 - Rent paid for Land, building, furniture and fittings – 10%

Basic Provisions (contd.)

- Rent defined (prior to 13.7.2006) as
 - “Rent” means any payment, by whatever name called, under any lease, sub-lease, tenancy or any other agreement or arrangements for the use of any land or any building (including factory building), together with furniture, fittings and the land appurtenant thereto, whether or not such building is owned by the payee

Section 194J – Fees for Professional or Technical Service

- Who is to deduct tax
 - Any person other than individuals and HUF (not subject to tax audit)
- Type of Income/Payment
 - Any sum by way of
 - Fees for professional services (defined in Exp. (a))
 - Fees for technical services
 - Royalty (w.e.f. 13.7.2006)
 - Any sum referred to in section 28(va) i.e. non-compete fees or fees for a negative covenant (w.e.f. 13.7.2006)

Section 194J – Fees for Professional or Technical Service (contd.)

- Professional services
 - Legal
 - Medical
 - Engineering or Architectural
 - Profession of Accountancy
 - Technical Consultancy
 - Interior Decoration
 - Advertising
 - Professions notified u/s 44AA
 - Profession of Authorized Representative (S.O. 17(E) dated 12.1.77)
 - Profession of Film Artist (S.O. 17(E) dt. 12.1.77) – defined in Rule 6F
 - Profession of Company Secretary (S.O. 2675 dated 25.9.92)

Section 194J – Fees for Professional or Technical Service (contd.)

- Fees for Technical Services
 - Same meaning as in Explanation 2 to section 9(1)(vii)
 - Means consideration (including any lump sum consideration) for the rendering of any managerial, technical or consultancy services (including the provision of services of technical or other personnel) but does not include consideration for any construction, mining or like project undertaken by the recipient or consideration which will be chargeable under the head 'Salaries'

Section 194LA – Compensation on Acquisition of Certain Immovable Property

- Inserted w.e.f. 1.10.2004
- Who is to deduct tax
 - Every person responsible for paying income referred to in the section
- Type of Income/Payment
 - Any sum, being in the nature of compensation or enhanced compensation or consideration or enhanced consideration on account of compulsory acquisition, under any law for the time being in force, of any immovable property other than agricultural land
 - Immovable property means land or any building or part of a building
 - Scope is limited as compared to earlier section 194L – covers only immovable property as compared to ‘capital asset’ in section 194L

Section 194LA – Compensation on Acquisition of Certain Immovable Property

- Type of Payee
 - Every person resident in India
- Exemptions
 - No deduction if the compensation is less than Rs. 1,00,000
- Rate of Deduction
 - 10% - provided in the section itself

THE DUE DATES FOR DEPOSIT OF TDS

Tax deducted by Govt. Office

1	Tax deposited without challans/book entry	Same day
2	Tax deposited with challan	7 th of next month from the end of the month in which deduction is made
3	Tax on perquisites opted to be deposited by the employer	7 th of next month from the end of the month in which deduction is made

Tax deducted by Others

1	Tax deductible in March	30 th April of next FY
2	Other month & Tax on perquisites opted to be deposited by the employer	7 th of next month from the end of the month in which deduction is made
3	Transaction of purchase of immovable property	7 th of next month from the end of the month in which deduction is made

THE DUE DATES FOR FILING OF TDS STATEMENTS

Due dates for TDS Statements 24Q, 26Q, 27Q

Sr. No.	Quarter ending	Old due date	New date
1	1 st Quarter	15 th July	31 st July
2	2 nd Quarter	15 th October	31 st October
3	3 rd Quarter	15 th January	31 st January
4	4 th Quarter	15 th May	31 st May

Due date for TDS Statement 26QB

5	For each transaction of transfer of property	7 th of next month the end of month in which deduction is made
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THE DUE DATES FOR ISSUING TDS CERTIFICATES

Sr. No.	Form	Periodicity	Due Date
1	16	Annual	By 31 st day of May of the financial immediately following the financial year in which the income was paid and tax deducted.
2	16A	Quarterly	Within fifteen days from the due date for furnishing the statement of tax deducted at source.
3	16B	For each transaction of transfer of property	Within 15 days from the due date of furnishing challans cum statement in Form 26QB.

TAX COLLECTED AT SOURCE



TAX COLLECTED AT SOURCE

- A seller at the time of debiting the amount payable by the buyer to the account of the buyer or at the time of receipt of such amount, whichever is earlier, collect a sum equal to the prescribed percentage as income-tax

Rate of Collection

Nature of Goods	Percentage/Rate of Tax
Alcoholic liquor	1.0
Timber obtained under forest lease	2.5
Timber obtained without forest lease	2.5
Tendu Leaves	5
Other forest produce, excluding Tendu leaves and Timber	2.5
Scrap	1.0
Minerals, being coal or lignite or iron ore	1.0
Parking Lot	2%
Toll Plaza	2%
Mining and Quarry (except mineral oil)	2%
Bullion/Jewellery	1.0

Who is 'Buyer'

- 'Buyer' means a person who obtains in any sale, by way of auction, tender or any other mode, goods of the nature specified in the Table or the right to receive any such goods but does not include
 - PSU, Central/State Government, Embassy/High Commission/Legation/Commission/Consulate/Trade Representation of a Foreign Govt., Club
 - Purchased for personal consumption
- Upto 1.6.2003 exemption was provided for 'a buyer in the further sale of goods'. This has now been omitted

Who is 'Seller'

- 'Seller' means
 - Central/State Government
 - Local Authority
 - Corporation/Authority established under Central/State/Provincial Act
 - Company
 - Firm
 - Co-operative society
 - Firm/Individuals subject to tax audit

Example

- Country Liquor
 - Seller – State Govt.
 - Buyer – License Holder
- If the contract is for Rs. 1,00,000 then Govt. has to collect $1,00,000 + 1\%$, i.e., Rs. 1,01,000
- Seller (State Govt. in this case) would be required to pay Rs. 1,000 to the Income Tax Department

Exemption

- If buyer (e.g. manufacturer of Biris) gives a declaration that 'goods' are to be utilized for the purposes of manufacturing, processing or producing articles or things and not for trading purposes – no TCS
- Statement in Form 27C
- Statement needs to be sent to the tax department by Sellers (e.g. State Govt.)

Parking Lot/Toll Plaza/Mining and Quarrying

- Applicable with effect from 1st October, 2004
- Every person, who grants a lease or a license or enters into a contract or otherwise transfers any right or interest either in whole or in part in any parking lot or toll plaza or mine or quarry to another person (other than a PSU) for the use of such parking lot, toll plaza or mine or quarry for the purpose of business
- Collect tax at source at the time of receipt of the amount or debiting the amount payable to the account of the licensee or lessee, whichever is earlier

Rate of Collection

Nature of contract or license or lease etc.	Percentage
Parking Lot	2%
Toll Plaza	2%
Mining and Quarrying (excluding mining and quarrying of mineral oil, which includes petroleum and natural gas)	2%

TDS/TCS – COMPLIANCE PROVISIONS



Lower Rate of Deduction (contd.)

- Section 197A
 - Lower rate of TDS on the basis of self-declaration
 - 197A(1): Section 194/194EE – applicable to a resident individual
 - 197A(1A): Section 193/194A/194K – applicable to any person not being a company or firm
 - 197A(1D): SEZs
 - Form 15G: For others
 - Form 15H: For senior citizens

Duty of Persons deducting tax

- Section 200

- Any sum deducted in accordance with Chapter-XVII to be paid to credit to the Central Government within the prescribed time – prescribed in Rule 30
 - Rule 30 as it stands prior to 1st April, 2009 - If deduction by Govt. authorities – same day, other cases – one week etc.
 - Rule 30 substituted through Notification No. 31/2009 dated 25th March, 2009
 - One week time for all deductors
 - Govt. deductees are also required to pay the tax to the bank account instead of 'book transfer' or the 'consolidated payment' by State Governments directly to the RBI

Duty of Persons deducting tax (contd.)

- Section 203

- Every person deducting tax at source is required to issue TDS certificate within prescribed time – For TCS similar requirements under section 206C(5)
- Rule 31 (New Rule as per Notification No. 31/2009 w.e.f 1.4.09)
 - TDS certificates to be issued within one month from the end of month in which TDS was made in most of the cases
 - in the case of salary, one month from the end of financial year
 - TDS certificates to be issued in Form No. 16 or 16A – now will contain Unique Transaction Number
 - For TCS - newly substituted rule 37D provides similar requirements

Duty of Persons deducting tax (contd.)

- Section 203A
 - Tax Deduction and Collection Account Number
 - Now no requirement for obtaining a separate TCS Account Number
 - To be quoted
 - In all challans
 - In all TDS/TCS certificates
 - In all Quarterly statements
 - In all returns
 - In all documents which may be prescribed in the interests of revenue

Statement of Tax Deducted

- Section 203AA
 - The prescribed I-T Authority (D.G. Systems) or the person authorized by such authority (NSDL) is required to submit a statement to the deductee the amount of tax deducted or paid and the prescribed particulars
 - Particulars prescribed in Rule 31AB read with Form 26AS
 - Name of the deductor
 - TAN of the deductor
 - Section under which deduction was made
 - Date of payment/credit
 - Amount paid/credit
 - Tax deducted
 - TDS deposited
 - Also contains details of Tax paid other than TDS/TCS

CONSEQUENCES OF TDS/TCS DEFAULT



Assessee in Default

- Section 201
 - Where the person who is required to deduct tax at source
 - does not deduct, or
 - after deduction does not pay
 - the whole or any part of the tax which he is required to deduct/pay
 - Without prejudice to any other consequences
 - Will be deemed to be as an assessee-in-default
- Similar provision in case of TCS – Section 206C(6A)

Assessee in Default (contd.)

- Other provisions where assessee is deemed to be an assessee-in-default
 - Default in advance tax payment – section 218
 - Default in payment after notice of demand under section 156 – section 220(4)
- Where the assessee is deemed to be in default
 - in addition to the arrears it is required to pay
 - liable for penalty under section 221
- Proviso to section 201(1) and section 206C(6A) provides that no penalty u/s 221 if there is good and sufficient reason

Assessee in Default (contd.)

- Penalty u/s 221
 - Before levying – opportunity of being heard
 - No penalty if A.O. is satisfied that default is for good and sufficient reason
 - Penalty can be levied in ‘installments’ e.g. 10% first time – continuing default say 20% next time
 - Total amount of penalty should not exceed the amount of arrears
- Penalty u/s 221 rarely levied in practice – but an effective tool to ensure timely payment of advance tax, TDS and regular demand

Assessee in Default (contd.)

- Interest under section 201(1A)
 - Simple interest @1% per month from the date of default to the actual payment of tax
 - The tax could be paid either by the deductor or by the deductee
 - Since the deductor was liable to deduct tax at source he has to make good the time value of money by paying interest @1%
 - Compensatory in nature and accordingly cannot be waived or reduced by Courts on account of 'reasonable cause' or even if default is not intentional –Rathi Gum – 213 ITR 98 (Raj), Pentagon Engineering – 212 ITR 92 (Bom), Dhanalakshmi Weaving – 109 Taxman 395 (Ker)

Assessee in Default (contd.)

- If the deductee pays the tax directly, then whether the deductor is liable to deduct tax at source
 - No – since no double payment of tax
 - However, needs to pay the interest from the date on which the tax was deductible to the date of payment of tax

Penalty/Prosecution u/s 271C/276B

- Fails to deduct tax at source – Penalty u/s 271C (in case of TCS – penalty u/s 271CA)
- After deduction fails to pay to the account of Central Government – Prosecution u/s 276B (in case of TCS – prosecution u/s 276BB)
- Default u/s 115-O/194B – Both penalty and prosecution
- Amount of penalty – equal to the default
- Penalty to be imposed by Joint Commissioner
- Section 273B – No penalty if ‘reasonable cause’ for failure

Other Defaults

- Failure to issue TDS/TCS Certificate – Rs. 100 per day of the default – Section 272A(2)(g)
- Failure to pay the tax to the Central Government after deducting - Rs. 100 per day of the default – Section 272A(2)(k)
- Failure to furnish quarterly returns u/s 206A(1) – Rs. 100 per day of the default – Section 272A(2)(l)

Other Defaults (contd.)

- Failure to furnish a statement of perquisite u/s 192(2C) r/w rule 26A and Forms 12BA and 16 - Rs. 100 per day of the default – Section 272A(2)(i)
- Failure to deliver Form 15G/15H referred to in section 197A(2) to the concerned CCIT/CIT- Rs. 100 per day of the default – Section 272A(2)(f)
- Failure to deliver a copy of declaration u/s 206C(1A) – certificate that the goods are to be utilized for manufacturing and not for trading are to be forwarded to CCIT/CIT - Rs. 100 per day of the default – Section 272A(2)(j)

Other Defaults (contd.)

- Penalty to be imposed by Joint Commissioners in most cases
- No penalty unless the defaulter is given an opportunity of being heard – Section 272A(4)
- No penalty if there is reasonable cause for the failure – Section 273B
- Penalties in most of the TDS/TCS default should not exceed the amount deductible/collectible

Other Defaults (contd.)

- Penalty for non-application of tax deduction and collection account number – Rs. 10,000 – Section 272BB(1)
- A person who is required to quote tax deduction and collection account number fails to do that – Penalty of Rs. 10,000 – Section 272BB(1A)
- No penalty unless the person is given an opportunity of being heard – Section 272BB(2)
- No penalty if there is reasonable cause for the failure – Section 273B

Example of TDS verification / Surveys

- Information gathered during the course of surveys/verification regarding
- Non-deduction
- Short deduction of TDS,
- Non-deposit
- Late deposit
- Short deposit of tax already deducted

TDS verification / Surveys

- Jaipur Vidyut Vitran Nigam Ltd.
- Power distribution company
- Paying huge amount as transmission charges of electricity in the form of wheeling charges and SLDC charges
- No TDS

TDS verification / Surveys

- Observed on examination that payment is for technical services
- Transmission of electricity is a technical service which requires constant involvement of technical system consisting of sophisticated instruments and human interference in the form of technical ability and knowledge to operate and maintain the system.

TDS verification / Surveys

- All these activities require help of science and technology and technically competent manpower such as qualified engineers, etc.
- Held liable for non-deduction of tax u/s 194J on payment of Rs. 970.61 crores
- Following this All over the country similar orders were passed .

TDS verification / Surveys

- In Ahmedabad charge, in the case of Gujrat Uraja Vikas Nigam Ltd., Baroda, Additional TDS of Rs. 50 Crores was collected on this issue.
- In Chandigarh charge, in the case of M/s Uttar haryana Bijali Vitran Nigam Ltd., PKL and M/s Dakshin Haryana Bijali Vitran Nigam Ltd., Hissar, demand of Rs. 126.45 Crores was created.
- In Pune charge, in case of M/s Reliance Infrastructure Ltd., TDS default of Rs. 76.13 Crores was detected.
- In Delhi charge short deduction of Rs. 100.33 crores in case of M/s BSES Rajdhani Power Ltd., BSES Yamuna Power Ltd. and M/s Delhi Transco Ltd. was detected.

TDS verification / Surveys

- Rajasthan State Text Book Board, Jaipur
- Printing books for Government schools
- Entered into contract with suppliers of paper for supply of paper of certain specification including transportation, loading, unloading and staking.
- Held as composite contract liable for deduction of tax u/s 194C.

TDS verification / Surveys

- Rajasthan Urban Infrastructure Development Project
- Payment for professional and technical service, which was liable for deduction of tax u/s 194J but deduction was made u/s 194C
- In some cases no TDS was made and the deductee was not having any valid non-deduction certificate.

TDS verification / Surveys

- National Agriculture Marketing Federation of India Ltd. (NAFED)
- Procures various agricultural products from the farmers through various level marketing societies
- Pays service charges to these societies
- Held that these charges are in the nature of commission and hence, liable to deduct tax u/s 194H

TDS verification / Surveys

- Turnkey projects
- Power companies engaged in production and distribution of electricity in state of Rajasthan
- Placed orders for construction of various projects which includes construction of power plants and various transmission lines
- Contracts granted on turnkey basis

TDS verification / Surveys

- Deducting TDS u/s 194C on whole amount of contract including supply part upto November, 2007 but discontinued deduction of TDS on supply part thereafter.
- On pursuance by department, it was decided by these companies that demand raised should be deposited and TDS to be deducted on supply part also

Complaint Redressal

The screenshot displays the Tax Information Network (TIN) of the Income Tax Department. The page title is "e-TDS/TCS" and the URL is "https://www.tin-nsdl.com/services/etds-etcs/etds-index.html". The navigation menu includes "About us", "Services", "Facilitation center", "Publications", "Guided Tour", "Downloads", "FAQs", and "Customer Care".

eTDS / eTCS

- Overview
- Quarterly Statement Status
- 5 Steps to e-TDS/e-TCS Return
- File Validation Utility
- e-TDS/e-TCS RPU
- NSDL e-Gov RPU_e-Tutorial (Version 1.7)
- Software Providers
- FAQ's

Entities (both corporate and non-corporate deductors) making payments (specified under Income Tax Act) to third parties (deductees) are required to deduct tax at source (Tax Deducted at Source -TDS) from these payments and deposit the same at any of the designated branches of banks authorised to collect taxes on behalf of Government of India. They should also furnish TDS returns containing details of deductee(s) and challan details relating to deposit of tax to ITD.

Search

- TIN Facilitation Centers cum PAN centers
- PAN Centers

Branch Locator

- Search for Bank Branch near your location

Pay taxes Online

<https://www.tin-nsdl.com/services/etds-etcs/etds-index.html>

Complaint Redressal

The screenshot shows the homepage of the CPGRAMS portal. At the top, there is a navigation bar with the Government of India logo, the portal name, and a language selector set to English. Below the header, a welcome message reads "Welcome to Online Public Grievance Lodging and Monitoring System" with a "Login for VLE/CSC" link. The main content area is divided into a left sidebar with navigation links, a central "CITIZEN CORNER" box, and a right sidebar with "KEY FAQ POINTS". The "CITIZEN CORNER" box contains three bullet points: "Please Lodge your grievance here", "You may send a Reminder/Clarification on a past grievance", and "Please View Status of your grievance". Below this, there are links for "Change Password" and "Forgot Password?". The right sidebar has a red "KEY FAQ POINTS" button with the text "Please Read Before Proceeding". The bottom of the page features a "YOUR MOBILE APP" section with a QR code and a list of three bullet points regarding grievance disposal and redressal.

Government of India
Brought to you by Department of Administrative Reforms & Public Grievances

English

PORTAL
Centralized Public Grievance Redress and Monitoring System (CPGRAMS)

Welcome to Online Public Grievance Lodging and Monitoring System

Login for VLE/CSC

JAGO GRAHAK JAGO

CITIZEN CORNER

- Please Lodge your grievance here
- You may send a Reminder/Clarification on a past grievance
- Please View Status of your grievance

Change Password
Forgot Password ?

KEY FAQ POINTS
Please Read Before Proceeding

Related Links

- Pensioners' Portal
- Citizen's Charters of Central Government Organisations

YOUR MOBILE APP

- Your valuable feedback on quality of grievance disposal will help us to improve the service
- Any Grievance sent by email will not be attended to / entertained. Please lodge your grievance at the website.
- Request : All grievances relating to State Governments / Union Territory Administrations and Government of NCT Region of Delhi, are to be redressed by the State/ UT/ NCT Government concerned. Citizens are advised to take up matter regarding pendency of their grievance directly with the State Government concerned.

<http://pgportal.gov.in/>



Thank You