

1 - R.R. No. 203/DC-SBL
16/11/14



**OFFICE OF THE
DEPUTY COMMISSIONER OF INCOME TAX (TDS)
IMPHAL, MANIPUR**
CENTRAL JAIL ROAD,
OLD LAMBULANE, IMPHAL

Fax:- 0385-2448540 E-mail:- Imphal_dcit-r@incometax.gov.in

F.No. C-5/CORR/DED/DCIT/TDS/IMP/2013-14/1772

Dated Imphal The 30th December 2013

To
**OFFICE OF THE DISTRICT INFORMATION OFFICER THOUBAL DISTRICT
DEPUTY COMMISSIONERS OFFI
COMPLEX THOUBAL DISTRICT
, THOUBAL
THOUBAL, MANIPUR, 795138**

TAN:- SHLO01393A

Subject:- Deduction of Tax at Source u/s 192 of the I.T. At, 1961—Matter regarding

Sir/Madam,

Enclosed please find herewith a letter issued by the Joint Commissioner of Income Tax (TDS) Guwahati and Dimapur Range(TDS) dated 10-12-2013 on the above subject.

In this regard I have been directed to circulate you the enclosed letter for kind information, immediate action and compliance thereof.

For any queries the undersigned may kindly be contacted personally or through e-mail, fax and telephone.



Yours faithfully

[Signature]

[S.S.SINGH]

INSPECTOR OF INCOME TAX(TDS)

For,

Deputy Commissioner of Income Tax (TDS)
Imphal, Manipur

Date : 30th December 2013

*D/IO/NIC
D/IO/TDL*

[Signature]
16/11/14

Note:- Please File your quarterly e-TDS statements within due dates. Mandatory late fee of Rs 200/- per day are payable u/s 234E of the Income Tax Act 1961 for late filing of e-TDS statements.

Due dates of filling quarterly returns :

Quarters ending on	Due dates for TDS return (form No. 24Q , 26Q and 27Q)		Due dates for TCS return(form No. 27EQ)		Due Dates for Filling 27QAA
	For Govt. Deductor	For Other Deductor	For Govt. Deductor	For Other Deductor	
30 th June	31 st July	15 th July	31 st July	15 th July	31 st July
30 th September	31 st October	15 th October	31 st October	15 th October	31 st October
31 st December	31 st January	15 th January	31 st January	15 th January	31 st January
31 st March	15 th May	15 th May	15 th May	15 th May	30 th June



JOINT COMMISSIONER OF INCOME TAX (TDS), GUWAHATI
Second Floor, Aayakar Bhawan, Christian Basti
G. S. Road, Guwahati – 781 005
Telephone : 0361-2345542 Fax : 0361-2345542

To
DDOs (as per overleaf)

Subject: Deduction of tax at source u/s 192 of the I.T. At, 1961—matter regarding

Please refer to the above.

The CBDT has issued **Circular No. 8/2013 dated 10.10.2013** regarding deduction of tax at source u/s 192 of the Income Tax Act, 1961 from salary income during FY 2013-14. The said circular may be downloaded from:

<http://www.incometaxindia.gov.in>

In this regard, you are requested to keep note of the following points while examining the claims for deductions u/s 80DD, 80DDB and 80GGA made by employees:

- (a) **Deduction u/s 80DD (Maintenance and Medical treatment of handicapped dependent)**
DDO must ensure that the employee furnishes a certificate in Form 10-IA from a Neurologist or Civil Surgeon/CMO possessing the requisite qualifications as mentioned in Rule 11A.
- (b) **Deduction u/s 80DDB (Medical treatment of Specified Diseases)**
DDO must ensure that the employee furnishes a certificate in Form 10-I from a Neurologist or an Oncologist or an Urologist or a Nephrologists or a Hematologist or an Immunologist or such other specialist having the requisite qualifications as mentioned in Rule 11DD.
- (c) **Deduction u/s 80G/80GGA (Donation made to certain funds, charitable trusts/ Donation for scientific research and rural development, read with section 35AC)**
DDOs should satisfy themselves that all the conditions mentioned in the section are satisfied before such deduction is allowed by them to the employees. They should also satisfy themselves in this regard by insisting on production of evidence of actual payment of donation and a receipt from the person to whom donation has been made. They should also ensure that the approval/notification has been issued by the right authority. DDO must further ensure a self-declaration from the employee that he/she has no income from "Profits and gains of business or profession".

Your kind attention is hereby drawn to the general advisory as specifically laid down in Para 8 of the said Circular which is reproduced below:

“DDOs TO SATISFY THEMSELVES ABOUT THE GENUINENESS OF CLAIM:

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 employee's 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.”

You may kindly note that in case of any lapse on your part in this respect, you would be liable for various consequences such as **payments of short deduction demand u/s 201(1) and mandatory interest u/s 201(1A), penalties u/s 221 and 271C and prosecution u/s 276B of the I.T. Act, 1961.**

Accordingly, you are, therefore, advised to take utmost care while discharging your statutory duties as a responsible tax deductor so as to avoid various legal consequences.

You may also contact **Shri Joseph Gangte, DCIT(TDS) Imphal (Mob: 94029 89101) or Shri S. Sachidananda Singh, Inspector (Mob: 94029 89113)** or the local office at Imphal for any TDS related queries/clarifications.

This is for your immediate action and compliance.

Yours faithfully,

Dated/Guwahati The 10th December 2013

Sd/-

(C. Deepak Singh)

JCIT (TDS) Guwahati & Dimapur

To:- OFFICE OF THE HEAD MASTER NEW IDEAL HIGH SCHOOL THOUBAL TAN:-SHLO01824E