

DELHI JAL BOARD, GOVT. OF NCT OF DELHI
OFFICE OF THE ADDL.CEO/DIR. (F & A)
VARUNALAYA PH-II, KAROL BAGH,
NEW DELHI -110 005.

No.Addl.CEO/Dir.(F&A)/2011-12/

72364

DATED : 29.06.2011

Sub:-Deduction of Tax at Source from Payment to Contractors

It has come to the notice of the undersigned that taxes are not being deducted as per provision of Income Tax Act, which creates problem to the agencies involved with Delhi Jal Board. Therefore it is directed to all concern to comply the Income Tax Rule, otherwise it will be viewed seriously. To comply the Income Tax rule the following instructions must be followed:

1. When tax has to be deducted at source:-

As per provisions under relevant IT Act. "Tax is to be deducted either at the time of credit of such amount to the account of the payee or at the time of the payment thereof in cash or by issue of a cheque, draft or any other mode, which ever is earlier".

2. Time within which tax is to be deposited:-

As per provisions under relevant IT Act.-"Tax is deducted / collected by an office of the Government and tax is paid accompanied by an income-tax challan-On or before 7 days from the end of the month in which tax is deducted".

3. Issue of certificate for tax deduction:-

"TDS certificate (16A) is to be issued on Quarterly basis, within 15 days from the due date of furnishing quarterly TDS returns". In other words-

For quarter ending 30th June-Certificate to be issued on or before July 30 of the F.Y.

For quarter ending 30th September-Certificate to be issued on or before October 30 of the F.Y.

For quarter ending 31st December-Certificate to be issued on or before January 30 of the F.Y.

For quarter ending 31st March-Certificate to be issued on or before May 30 of the F.Y. immediately preceding the financial year in which tax is deducted.

(Sudhir Kumar)

Addl.CEO/Dir.(F & A)

All DDOs / All AAOs

Copy for kind information to :

1. PS to Chairperson
2. CEO,DJB
3. Member (Finance)
4. Director (A&P)/ (Revenue)
5. Dy.Dir(F&A)-I/II/III/IV/V-for necessary action
6. All AOs- for necessary action
7. Hon'ble Sh. Mahabal Mishra, Member of Parliament,
H.No. -86, Gali No. 2, Vaishali Dabri, Palam Road, New Delhi-110045,
in reference to his letter No: MM/Member-LS/2011-12/R-26 dated 26.05.2011.
8. Chief Commissioner Income Tax, G-22, B&C, C.R.Building, I.P.Estate, New Delhi-110002.

Addl.CEO/Dir.(F & A)

