

**GOVERNMENT OF TELANGANA  
FINANCE (TFR) DEPARTMENT**

**Circular. Memo.No. 2894/290/TFR/2015, Dt: 26-08-2015**

Sub:- Enforcement of TDS provisions under the Income Tax Act, 1961 – Compliance by all Secretariat Departments, all HODs and DDOs – Reg.

Ref:-1. D.O.Lr.No.CIT(TDS)/Outreach/2015, Dt:21.07.2015 of Commissioner of Income Tax (TDS), Government of India, Hyderabad.

2. Lr.No.300/CSP/2015, Dt:01.08.2015 of Chief Secretary to Government, Telangana State, Hyderabad.

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In the reference 1<sup>st</sup> cited, the Chief Secretary, Government of Telangana, Hyderabad has stated that the Commissioner of Income Tax met me recently on various points that were discussed with Commissioner of Income Tax that are many cases in which TDS is not being collected and a list has been given. The default on part of Government Officials may actually invite severe action and to take necessary steps to give strict instructions to all concerned to follow the provisions of Income Tax Act in respect of TDS and also take up awareness programmes.

In the reference 2<sup>nd</sup> cited, the Commissioner of Income Tax (TDS), Government of India, Hyderabad has stated that the deductors under the Government of Telangana follow and execute the TDS provisions correctly. The responsibility cast on the deductors operates in the following areas:

- a) Deduction of Tax Should be made correctly and fully at the rates applicable.
- b) Remittance of TDS to Central Government account should be made fully and promptly within the specified time.
- c) Filing of prescribed statements should be made regularly within the due date.
- d) Validity of data should be ensured.

And several instructions of failure to follow the TDS provisions have been noticed in the course of inspection of deductors in the past. A representative, through not exhaustive, list of such failures is enclosed herewith. Such failures not only adversely affect the resource mobilization efforts of the Central Government, but also entail hardship to third parties as a result of a mismatch between the tax credit claimed by the tax payers and the credit available in the Government records and now requested that the subordinate offices may please be instructed to avail the opportunity for fostering awareness regarding the TDS provisions.

In the above circumstances, the Director of Treasuries and Accounts, Pay and Accounts Officer, Telangana, Hyderabad and Director of Works & Project, Telangana, Hyderabad and also all Secretariat Department are hereby instructed to strict compliance of the Income Tax Act 1961 and to give instructions in their respective offices and also issue suitable strict instructions to their subordinate officers working under their administrative control and also to the DDO's under their respective jurisdiction as per the instructions in the reference 1<sup>st</sup> and 2<sup>nd</sup> cited.

K.RAMAKRISHNA RAO  
SECRETARY TO GOVERNMENT (IF)

To  
The Director of Treasuries and Accounts, Telangana, Hyderabad.  
The Pay and Accounts Officer, Telangana, Hyderabad.  
The Director of Works Accounts, Telangana, Hyderabad.

**Copy to**

All Secretariat Departments.  
All Head of Departments.  
Deputy Secretary to Govt., Finance (Claims) Department, Telangana Secretariat, Hyderabad.  
The Commissioner of Income Tax (TDS), Hyderabad, Income Tax Towers, "A" Block, 4<sup>th</sup> Floor, A.C. Guards, Hyderabad. 200 004.  
RS to Chief Secretary to Government, Telangana, Hyderabad (with reference to