OFFICE MEMORANDUM

Copy of the letter no.35/1/2005-Fin(R&C) Part III dated 11-03-2014 issued by Government of Goa, Department of Finance (Revenue & Control), Secretariat, Porvorim – Goa which is transcribed below for information and appropriate action.

{Gokuldas P. Kanekar}
Director of Accounts

To,
All the DDO’s

Government of Goa
Department of Finance (Revenue & Control)
Secretariat, Porvorim
Bardez – Goa. 403521

No.35/1/2005-Fin(R&C) Part III

Dated:11-03-2014

To,
1. The Director of Accounts, Panaji-Goa.
2. The Principal Chief Engineer, P.W.D. Panaji.
3. The chief Electrical Engineer, Electricity Department, Panaji

Sub: Fees for late filing of TDS Returns.

Sir,

I am directed to forward herewith a copy of Circular dated 19-02-2013 issued by this Department anc copy of Press Release dated 6th March, 2014 from Ministry of Finance, Department of Revenue CBDT and tc state that date for filing of TDS/TCS statements for FY 2012-13 (2nd to 4th Quarter) and FY Year 2013-14 (1st to 3rd Quarter) have been extended to 31.03.2014 thereby automatically waiving the fees levied u/s 234/E.

You are therefore requested to issue appropriate directions to all the DDO’s concern under you control, so that they are aware of the procedure in filing of TDS within the time limit prescribed for the purpose.

This may be treated on Top priority.

Yours faithfully,
Press Release

The Board had received several petitions from various deductors requesting waiver of fee levied u/s 234E of the Income-tax Act for delay in filing of TDS/TCS statements. It was stated that the delay was because of certain difficulties being faced by the Government deductors for reasons beyond their control. On a consideration of the difficulties being cited by the deductors, the CBDT has decided, as a one-time exception, to ex-post facto extend the due date of filing of TDS/TCS statements for FY 2012-13 (2nd to 4th Quarter) and FY 2013-14 (1st to 3rd Quarter) to 31.03.2014 in the case of Government deductors. This will have an effect of automatic waiver of the fee u/s 234E so levied. However, any fee already paid by a Government deductor shall not be refunded.

(Rekha Shukla)
Commissioner of Income Tax (M&TP)
Official Spokesperson, CBDT

(Ajit S. Pawaskar)
Under Secretary Finance (R&C)

Copy to:-
The Manager, S.E.S.'s Madhavrao Talaulicar, Higher Secondary School, Sacorda-Tisca-Goa. (w.r.t. your letter No.SES's MTHSS/TDS/Late filling charges/Q.2.3.4/2012-13/250 dated 01/02/2014) for taking necessary action.
CIRCULAR

A reference is invited to the various sections of the Income Tax Act and Rules in accordance to which an Employer/ Drawing and Disbursing Officer is required to furnish Quarterly Statement for the period ending 30th June, 30th September, 31st December and 31st March of each financial year to the Director General of Income Tax (Systems) or the person authorized by him (i.e. National Securities Depository Limited) within the prescribed time limit.

As per Section 234E of the Income Tax Act in case a person fails to furnish a TDS/ TCS deducted/ collected on or after 01-07-2012, within the specified time-limit, he shall be liable to pay fee of ₹200/- for each day of delay, subject to a maximum of the amount of TDS/ TCS. The fee shall be deposited before furnishing the TDS/ TCS statement.

Directorate of Accounts in association with the Income Tax Department had organized half day educative seminar for the Drawing and Disbursing Officers in the State of Goa during November, 2012. During the said seminar the detailed procedure involved was explained to the DDO’s and further the importance of timely filing and the consequences for delayed filing were also brought to their notice by the Income Tax Authority.

In this connection, it has been brought to the notice of the Government by the Income Tax Department that some of the Government Departments do not file the requisite returns in time, in spite of such an...
awareness being made by the Income Tax Department among the DDOs. This fact has been viewed very seriously by the Government.

All the DDOs are therefore required to adhere to the prescribed time schedule. It is further brought to the notice of all DDO’s that fees/ fine payable towards delayed submission, if any, shall be recovered from the pay and allowances of the DDO concerned.

(Ajit S. Pawaskar)
Under Secretary Fin (R&C)

To,
1. The Director, Directorate of Accounts, Panaji.
2. All D.D.O’s.
4. The Joint Commissioner of Income Tax (TDS), Panaji, Goa.
5. All Heads of Departments/ Offices.
6. All Secretaries to Government.
7. All Secretariat Departments.

Ph- 0832-2419779
email: usro-sect.gos@nic.in