



GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GANGTOK

NoGOS/FRED/Fin/FCD/2015/17/TDS/05

Dated: 11/07/2015

CIRCULAR

This is in continuation to Circular No: 20/Fin/Acctt, dated 13/10/2014, No: 23/Fin/Acctt, dated 11/11/2014 and No: GOS/Fin/Adm/A-143/2014-15/30, dated 31/03/2015 relating to the procedure to be followed by Drawing & Disbursing Officers, Government of Sikkim, for e-filing of TDS returns.

As per the provisions of the Income Tax Act 1961, the Drawing & Disbursing Officers are responsible for e-filing of TDS returns. If the TDS returns are not filed as per the provisions of the Act, the Drawing and Disbursing Officers will be liable to pay penalty in accordance with Section 272BB (Read with Section 206CA) of the Act, that being the personal liability of the Drawing & Disbursing Officers. They can also be penalised if they don't fulfil their obligations of applying and obtaining TAN for the purpose of TDS related matters. Not obtaining PAN details while deducting TDS also attracts penalty under Section 272B of the Act.

The Drawing & Disbursing Officers are responsible for filing quarterly e-TDS returns with effect from the beginning of the Financial Year 2015-2016 onward till further orders of the Government.

All HODs are therefore, requested to advise, all the Drawing & Disbursing Officers under them to file the required returns immediately and without further delay, as the first quarter of the year 2015-16 has just ended and the filing of the 1st quarterly e-TDS returns are due.

By Order.

Sd/-

Principal Secretary

Finance, Revenue & Expenditure Department

Memo No. 297-304/Fin/Adm/2014-15

Dated: 11/07/2015

Copy for Information to:

1. All Heads of Departments.
2. Registrar General, High Court of Sikkim
3. Principal Director, AATI
4. All Officers of FRED
5. Director/Addl. Director/CPAO, Treasury Pay and Accounts
6. Nodal Officer, Income Tax Compliance Cell, FRED
7. All Drawing & Disbursing Officers
8. Filed in Guard File.
8. Filed in Guard File.