



**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
GANGTOK – SIKKIM**

No.Gos/Fin/Adm/B-185/2010-11/06

Date: 17.08.2013

CIRCULAR

The procedure laid down under Circular no.27/Fin/Adm, dated 25.09.2010 has been reviewed in regards to TDS made by various self Cheque Drawing Officers who are not routing their Bills through PAOs, which on one hand is impeding the rendition of details thereof to the A.G's Office and on the other with lot of discrepancies in the submitted details.

Under these circumstances, the Circular No: 27/Fin/Adm, dated 25.09.2010 now stands withdrawn.

Therefore, it is clarified that henceforth all the Cheque drawing officers who are not allocated D&DO code by FRED and not routing their bills through PAO are to strictly follow the procedure prescribed under the Income Tax, Act, 1961 for crediting of TDS from their office directly to Central Income Tax Authority while maintaining the accounts thereof.

Sd/- (GOPAL BASNET)
CONTROLLER OF ACCOUNTS
FINANCE, REV. & EXPD. DEPARTMENT

Copy for information to:-

- 1) All Secretaries/Head of Departments.
- 2) Principal Secretary to HCM
- 3) Pr. Accountant General, Sikkim
- 4) Director, TPAO, Gangtok
- 5) Central Income Tax Office, Gangtok
- 6) Addl. Director, PAO (E/W/N/S)
- 7) Pr. PS to Chief Secretary
- 8) All Drawing & Disbursing Officers
- 9) All Block Development Officers
- 10) File &
- 11) Guard File.

Sd/-
(DEEPAK DARNAL)
OFFICER ON SPECIAL DUTY