

**Government of West Bengal  
Finance Department  
Audit Branch**

No.1678-F(Y).

Dated, 24<sup>th</sup> March, 2014.

**M E M O R A N D U M**

**Sub: Submission of 24G/24Q/26Q by TOs and DDOs within specified time**

It has come to the notice of the State Government that penalties and fines have been imposed by the Income Tax authority for non-filing of IT return in time. Consequently references are being made by the departments to Finance Department for sanction of the fund to pay the fines and penalties to the IT authority. While it is the responsibility of the DDO's to recover the Income Tax and file the various IT returns within the stipulated time, the individual Government employees are responsible to see that their personal income tax due to salary income is recovered from their salary at source in time. Hence, there is no scope of sanction of expenditure for payment of penalty and fine due to non-recovery of IT at source and non-submission of IT returns by the DDO.

In the meantime CBDT, Department of Revenue, Ministry of Finance, GOI has extended the date of filing the returns vide F.NO. 275/27/2013-IT(B) dt. 4<sup>th</sup> March, 2014. **Copy of the circular is enclosed.**

All the DDO's / Cheque drawing officers of Works and Forest Dptts. / Treasury officers and departmental authorities are requested to avail the extension of return filing dates and thus be relieved of the fines and penalties already imposed by the IT authority. The returns in question must be filed within 31.3.2014.

The Finance Department will not entertain any request for sanction of fines, penalties etc., due to non filing of arrear returns even by the extended date of 31<sup>st</sup> March, 2014, vide circular no. F.NO. 275/27/2013-IT(B) dt. 4<sup>th</sup> March, 2014 of CBDT.

Now, therefore, attention of all DDO's/ Cheque drawing officers of Works and Forest Dptts./ Treasury officers/ PAO's is drawn to the following points for compliance without fail:

- 1) No Late filing fees are required to be paid by DDOs/ Cheque drawing officers of Works and Forest Dptts. /TOs /PAOs for all the quarters of 2012-13 and 1<sup>st</sup> three quarters of 2013-14.
- 2) TOs/PAOs/DDOs/ Cheque drawing officers of Works and Forest Dptts. who have not yet submitted the quarterly returns as yet must submit the same within 31.03.2014. No late filing fees will be borne from the Government exchequer in case non filing of the same within 31.03.2014.
- 3) TOs/PAOs/DDOs/ Cheque drawing officers of Works and Forest Dptts. must file correct 24G within specified time positively w.e.f 01.04.2014. DDOs/ Cheque drawing officers of Works and Forest Dptts./ PAOs/TOs must submit the quarterly returns ie 24Q/26Q which falls due on or after 01.04.2014 within specified time. No late filing fees will be borne from the Government exchequer in case of non filing of the same within stipulated time.
- 4) DDOS/ Cheque drawing officers of Works and Forest Dptts. / PAOs/TOs are requested to download the justification statement from I.T website and upload the revised return after rectifying the reasons of short deduction/short payment, where applicable.

Sd/-H.K. Dwivedi  
Principal Secretary to the  
Government of West Bengal.

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (R.W. & L.B. Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5<sup>th</sup> Floor, Salt Lake, Sector-I, Kolkata-700 064.
4. The Chief Secretary to the Government of West Bengal.
5. The Additional Chief Secretary/Principal Secretary/Secretary ,  
..... Department.
6. Sr. PA to the Principal Secretary, Finance Department, Government.
7. The Principal Accounts Officer & Ex-Officio Joint Secretary, Finance (Budget) Department, for uploading this order in the Finance Department website.
8. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range, Kolkata – 700 001.
9. \_\_\_\_\_ Directorate.
10. The Commissioner, \_\_\_\_\_
11. The District Magistrate, \_\_\_\_\_
12. The Sub-Divisional Officer, \_\_\_\_\_
13. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012.
14. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012.
15. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1<sup>st</sup> Floor, Salt Lake, Sector –III, Kolkata – 700 106.
16. The Treasury Officer, \_\_\_\_\_
17. \_\_\_\_\_



(Gautam Samanta)  
Joint Secretary to the  
Government of West Bengal.

F. No. 275/27/2013-IT(B)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

New Delhi, the 4<sup>th</sup> March, 2014

All Chief Commissioners of Income-tax  
All Directors General of Income-tax

Sub: Ex-post facto extension of due date for filing TDS/TCS statements for FYs 2012-13 and 2013-14 – regarding

The Central Board of Direct Taxes ('the Board') has received several petitions from deductors/collectors, being an office of the Government ('Government deductors'), regarding delay in filing of TDS/TCS statements due to late furnishing of the Book Identification Number (BIN) by the Principal Accounts Officers (PAO) / District Treasury Office (DTO) / Cheque Drawing and Disbursing Office (CDDO). This has resulted in consequential levy of fees under section 234E of the Income-Tax Act, 1961 ('the Act').

2. The matter has been examined. In case of Government deductors, if TDS/TCS is paid without production of challan, TDS/TCS quarterly statement is to be filed after obtaining the BIN from the PAOs / DTOs / CDDOs who are required to file Form 24G (TDS/TCS Book Adjustment Statement) and intimate the BIN generated to each of the Government deductors in respect of whom the sum deducted has been credited. The mandatory quoting of BIN in the TDS/TCS statements, in the case of Government deductors was applicable from 01-04-2010. However, the allotment of Accounts Officers Identification Numbers (AIN) to the PAOs/ DTOs/CDDOs (a pre-requisite for filing Form 24G and generation of BIN) was completed in F.Y. 2012-13. This has resulted in delay in filing of TDS/TCS statements by a large number of Government deductors.

3. In exercise of the powers conferred under section 119 of the Act, the Board has decided to, ex-post facto, extend the due date of filing of the TDS/TCS statement prescribed under subsection (3) of section 200 /proviso to sub-section (3) of section 206C of the Act read with rule 31A/31AA of the Income-tax Rules, 1962. The due date is hereby extended to 31.03.2014 for a Government deductor and mapped to a valid AIN for –

- (i) FY 2012-13 - 2<sup>nd</sup> to 4<sup>th</sup> Quarter
- (ii) FY 2013-14 - 1<sup>st</sup> to 3<sup>rd</sup> Quarter

4. However, any fee under section 234E of the Act already paid by a Government deductor shall not be refunded.

5. Timely filing of TDS/TCS statements is essential to ensure timely reconciliation of Government accounts and for providing tax credit to the assesseees while processing their Income-tax Returns. Therefore, it is clarified that the above extension is a one time exception in view of the special circumstances referred to above. Since the Government deductor and the associated PAO/ DTO/ CDDO belong to the same administrative setup that regulates the clearance of expenditure, the deductors/collectors may be advised to co-ordinate with the respective PAO/DTO/CDDO to ensure timely receipt of BIN/filing of TDS/TCS statements.

6. This circular may be brought to the notice of all officers for compliance.

7. Hindi version shall follow.

(Sandeep Singh)

Under Secretary to Government of India