

2/4/13
Dd/A



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
OFFICE OF THE JOINT COMMISSIONER OF INCOME-TAX OFFICER (TDS), TRIVANDRUM.
AYAKAR BHAVAN, KOWDIAR - TRIVANDRUM-3.

DISE
21098
Dated: 27-05-2013

F.No.ITG/TDS/TVM/TDS certificate/2013-14

To
The Director
Higher Secondary Directorate
Trivandrum.

Sub:- Issue of T.D.S certificates - Form No.16 /16A - New Procedure - Reg -

Please note that the Central Board of Direct Taxes, vide notification No.11/2013 dated 11.02.2013 has amended the certificate for tax deducted at source in Form No.16, which has two parts, viz Part A and Part B (Annexure). Part A contains details of tax deduction and deposit and Part B (Annexure) contains details of income. Form No.16A also has been amended [Details and new forms are available on www.incometaxindia.gov.in].

With a view to streamline the TDS procedures, the Board had issued Circular No.03/2011 dated 13.05.2011 and Circular No.01/2012 dated 9.04.2012 (in respect of Form No.16A) and Circular No.04/2013 dated 17.04.2013 (in respect of Form.No.16), making it mandatory for all deductors to issue the TDS certificates after generating and downloading the same from "TDS Reconciliation Analysis and Correction Enabling System" (TRACES Portal) [Visit www.tdscpc.gov.in] previously called TIN website. All deductors (including Government Deductors) shall issue the Part A of Form No.16, by generating and subsequently downloading through TRACES Portal, w.e.f the Financial Year 2012-13 (applicable for the assessment year 2013-14 onwards).

Part A of the Form No.16 shall have a unique TDS certificate number. The deductor, after downloading Part A of Form No.16, shall, before issuing it to the deductee, authenticate the correctness of the contents mentioned therein and verify the same by using his signature [Manual/digital].

Part B (Annexure) of Form No.16 (ie, details of computation of taxable income) shall be prepared by the deductor manually and issued to the deductee after due authentication and verification, along with Part A of the Form No.16.

Form No.16 should be issued by 31st May of the Financial Year immediately following the Financial Year in which income was paid and tax deducted.

The above information may also please be communicated to all DPOs coming under you.

Yours faithfully,

(K.P. Haridas)
Income-tax Officer (TDS)
Trivandrum.

Note: Please note that failure to issue the T.D.S certificate to the deductee, may result in levy of penalty u/s 272A(2)(g) @ Rs 100/- for every day during which the failure continues.

Endorsement no. Ad. A2/21098/HSE/13 dated

Forwarded to all RDD's for information and complaints.

Administrative Assistant