

F.No.142/44/2006-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)

Room No.147G, North Block
New Delhi, the 25th April, 2007

To

All DDOs and other Deductors

Subject: Clarification in connection with Income-tax (Third Amendment) Rules, 2007 - Amendment to Forms used as certificates of deduction of tax at source (TDS) and collection of tax at source (TCS).

Sir,

Central Board of Direct Taxes have issued a Notification vide S.O. 455 (E) dated 26th March, 2007 prescribing, inter alia, new Form No.16 and Form No.16A. One of the columns in each of these Forms requires the deductor to quote 'Acknowledgement Nos. in respect of all Quarterly Statements of TDS under sub-section (3) of section 200 **as provided by** TIN Facilitation Centre or NSDL website'.

2. Representations have been received from a few quarters pointing out that the deductor will not be able to give the Acknowledgement No. in respect of Quarterly Statements for the fourth quarter as the TDS certificates in the aforementioned Forms are issued by 30th April whereas Quarterly Statements for the last quarter, i.e. the fourth quarter, are allowed to be furnished on or before 15th of June. The use of the expression '**as provided by**' in the above expression used in the aforementioned two Forms notified vide Notification S.O. 455 (E) dated 26th March, 2007 would only mean that the deductor has been required to quote only an Acknowledgement No. which he has been **provided with** by the TIN Facilitation Centre or NSDL website. There may, in fact, be many cases where the deductors may have also furnished their Quarterly Statements for the fourth quarter even before issuing Form No.16 or, as the case may be, Form No.16A for the reason that the Quarterly Statement for the fourth quarter may be furnished on any day beginning 1st April immediately following the last date of the last quarter. In such cases the deductor will have to mention Acknowledgement Nos. in respect of the last Quarterly Statements also. The description/expression used in the Form Nos. 16 and 16A has no ambiguity.

3. However, in any case where the last Quarterly Statement has not been furnished as on the date of issuance of Form No.16 or Form No.16A and Acknowledgement No. is, therefore, not available, the deductor may mention - 'Not Available as the last Quarterly Statement is yet to be furnished'.

Yours faithfully,

(D.P. Semwal)
Director (TPL-III)
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