



No. ....12... / Fin/Adm.

Dated: 10/10/2018

**CIRCULAR**

The Income Tax Act 1961 stipulates that all deductors i.e the authorities deducting the Income Tax under section 194-A, 194-C, 194-I, 194-J of Income Tax Act 1961 and other provisions are required to file quarterly statement of Tax Deduction at Source (TDS) in form 24Q, 26Q & 27Q and other returns in electronic formats. The Drawing & Disbursing Officers are personally responsible for filing the required returns as provided in the Act.

The TDS Cell of Finance Revenue & Expenditure Department would be compiling the records of TDS returns filed by all the Drawing & Disbursing Officers. As such, all Drawing & Disbursing Officers are hereby directed to forward a copy of the Acknowledgement receipt of their quarterly returns to the TDS cell of FRED for compilation. A Circular was also issued in this regard vide no.25/Fin/Adm dated: 19.01.2017. However, no such acknowledgements have been received till date except for few Drawing & Disbursing Officers.

The amount of TDS is required to be duly reconciled with the Treasury, Pay & Accounts Office and the office of the Accountant General before forwarding a copy of statement of quarterly reconciled statement.

Acknowledgement of quarterly TDS Returns and statement of quarterly Reconciliation pertaining to the 1<sup>st</sup> Quarter of Financial Year 2018-19 may be submitted latest by 31<sup>st</sup> of October 2018.

The soft copies may be sent through e-mail at [www.tdscellfred@gmail.com](mailto:www.tdscellfred@gmail.com).

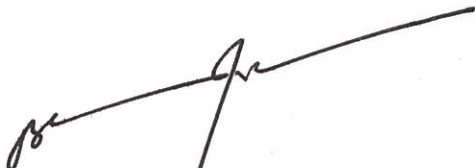
Sd/-  
Controller of Accounts  
Finance, Revenue & Expenditure Department

Memo No. 60-65

Date: 10/10/2018

Copy to:

1. All Heads of Department, Government of Sikkim.
2. All Drawing & Disbursing Officers, Government of Sikkim.
3. Principal Director/Addl. Director/Chief Pay & Accounts Officer, Treasury Pay & Accounts Officer, East/ West/North/South.
4. Assistant Director, IT Cell for uploading in the website of FRED.
5. Guard File.
6. File.

  
Controller of Accounts,  
Finance, Revenue & Expenditure Department