

TREASURIES AND ACCOUNTS DEPARTMENT

From **Thiru. S.Nagarajan I.A.S.**
Commissioner of Treasuries and
Accounts (FAC),
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To
All Secretaries to Government of
Tamilnadu,
All Head of the Departments,
All District Collectors,
All Treasury Officers.

Rc.No.280/2024/E1 Dated: 15-10-2024

Sir / Madam,

Sub: TDS - Income Tax - TDS default - Notice served to the department DDOs - Various departments of Tamil Nadu Government deductors - requested to file the TDS Form 24Q in due dates - Regarding.

Ref: Principal Chief Commissioner of Income Tax, Tamilnadu and Pondicherry circle, Chennai Lr. C.No.CHE/COORD/101(!4)/2024- 25, dated.16.07.2024

Kind attention is invited to the reference cited.

In the reference cited, the Principal Chief Commissioner of Income Tax, Tamilnadu and Pondicherry Circle, Chennai has addressed a letter to Chief Secretary to Government of Tamil Nadu wherein it is informed that Income Tax Department has served notices to the Drawing and Disbursing Officers (DDOs) of various Departments of GOTN for default on income tax TDS.

In this connection, as per the Income tax Act 1961 / Income Tax department circulars, Drawing and Disbursing Officer's responsibility includes filing of Quarterly returns in Form 24(Q) with Income Tax Department. This statement contains details of tax deducted at source from salary of employees.

The statement/returns have to be filed on Quarterly basis with due dates as below:

Quarter	Period	Due Date of TDS Return
Q1	April-June	July 31
Q2	July-September	October 31
Q3	October-December	January 31 (Next Year)
Q4	January-march	May 31

Consequences of non-filing of TDS return/non filing of return by due date will entail paying of late filing fee at the rate of Rs.200 per day for every continuous day of default (under sec 234(E)).

Hence, all Drawing and Disbursing Officers under your control may be instructed to file the quarterly returns in time. i.e. FORM 24Q return pertaining to July - September within October 31st.

Sd/- S.Nagarajan
Commissioner of Treasuries and Accounts (FAC)