

New Changes in TDS Rules related to due date for furnishing TDS return/ Certificate, inclusion of receipt number in TDS certificate and Requirement of filing form No. 24G by government companies

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The Central Board of Direct Taxes (CBDT) have amended [the Rules](#) relating to TDS provisions date and mode of payment of tax deducted at source (TDS), TDS [certificate](#) and filing of 'statement of TDS' (TDS return) vide Notification No. 41/2010; SO No. 1261(E) dated 31.05.2010. The amended rules will apply only in respect of tax deducted on or after 1st day of April 2010.

Forms for TDS certificate have been revised to include the **receipt number** of the TDS return filed by the deductor. Now the Tax-deduction Account Number (TAN) of the deductor, Permanent Account Number (PAN) of the deductee, and Receipt number of TDS return filed by the deductor will form the **unique identification** for allowing tax credit claimed by the taxpayer in his income-tax return.

Government Authorities (Pay and Accounts Officer or Treasury Officer or Cheque Drawing and Disbursing Officer) responsible for crediting tax deducted at source to the credit of the Central Government **by book-entry** are now required to electronically file a monthly statement in a new Form No. 24G containing details of credit of TDS to the agency authorised by the Director General of Income-tax (Systems).

[Due date](#) for furnishing TDS return for the last quarter of the [financial year](#) has been modified to 15th May (from earlier 15th June). The revised due dates for furnishing TDS return are:

Sl. No.	Date of ending of the quarter of the financial year	Due date
1.	30 th June	15 th July of the financial year
2.	30 th September	15 th October of the financial year
3.	31 st December	15 th January of the financial year
4.	31 st March	15 th May of the financial year immediately following the financial year in which deduction is made

Due date for furnishing TDS certificate to the employee or deductee or payee is revised as under :

Sl. No.	Category	Periodicity of furnishing certificate	Due date
1.	Salary (Form No.16)	Annual	By 31 st day of May of the financial year immediately following the financial year in which the income was paid and tax deducted
2.	Non-Salary (Form No.16A)	Quarterly	Within fifteen days from the due date for furnishing the 'statement of TDS'