

Dear Deductor/Collector,

This is to inform you that due date for filing Quarterly TDS/TCS statement for Q2 of FY 2015-16 is fast approaching. Do submit the quarterly TDS/TCS statement on or before due dates (as mentioned below) to avoid late filing fee under section 234E of Income Tax Act.

Period	Due Date for Government Deductors /Collectors	Due Date for Other Deductors /Collectors
Quarter 2 of FY 2015-16 (July to September)	31 st October 2015	15 th October 2015

You are requested to take due diligence with respect to preparation and filing of TDS/TCS Statement(s) and make a note of following points:

1. For preparation of e-TDS/TCS Regular & Correction Statement(s), Deductors/Collectors may use NSDL e-Gov Return Preparation Utility (RPU) which is freely downloadable from <https://www.tin-nsdl.com/etds-etcs/eTDS-download-regular.php>

· RPU Version 1.3 (Java based) has been released on September 28, 2015 available for free download on TIN website.

2. In case you are not using NSDL e-Gov RPU for preparing your quarterly TDS/TCS statement, then kindly validate the TDS/TCS statement with below mentioned new versions of File Validation Utility (FVU) which has been released on September 28, 2015 and is available at TIN website (URL: <https://www.tin-nsdl.com/etds-etcs/eTDS-download-regular.php>) for download:

· FVU Version 4.8 for quarterly e-TDS/TCS Statement(s) pertaining to FY 2010-11 onwards

· FVU Version 2.144 for quarterly e-TDS/TCS Statement(s) from FY 2007-08 up to FY 2009-10

3. **Key features of new version of RPU and FVU are as given below:-**

a. **Change in validation for section 192A transactions:** Changes in the validation are:

i. In addition to Form no. 26Q, this section will also be applicable for Form no. 27Q where the date of payment to deductee is on or after 01/06/2015.

ii. Further, the code i.e. the value to be quoted in TDS/TCS statement for the said section has been changed from "92D" to "2AA".

iii. Aforementioned validation will apply to regular and correction TDS Statement(s).

b. **Increase in the limit for "Total taxable income" in Salary details (i.e. Annexure II):** The existing limit of taxable income to be quoted in field "Total taxable income" (i.e. field no. 23 of salary details) of 99crores (i.e. 999999999.00) has been increased to 999 crores (i.e. 999999999.00). This changes will apply to regular and Correction Statement(s).

c. **Discontinuation of C9 Correction Statements:** As directed by Income Tax Department (ITD), C9 correction i.e. addition of new Challans/ Transfer voucher in Correction Statement(s) has been discontinued. In case you wish to add Challans/ transfer voucher vide correction statement, follow the procedure as below:

i. Login to CPC-TDS website (TRACES) and add the challans/ transfer voucher.

ii. Add the challans/ transfer voucher through online correction feature

iii. In case corresponding deductee/ collectee is to be added for challan/ transfer voucher, request for the consolidated TDS/TCS file.

iv. Import the consolidated TDS/TCS file in your TDS/TCS Return Preparation Utility (RPU) and the corresponding deductee/ collectee records.

d. **Disabling nature of remittance (applicable only in case of Form no. 27Q):** As directed by ITD, below mentioned nature of remittances has been disabled for Regular and Correction Statement(s) (add and update of deductee records).

i. Commission (Code 11)

ii. Payments to sports person & artists (Code 37)

iii. Winning from horse races (Code 63)

iv. Winning from lotteries, crossword puzzles, card games and other games of any sort (Code 64)

4. Before filing your regular TDS/TCS statement(s), kindly re-verify Form, TAN, Financial Year & Quarter mentioned in your statement(s) and ensure that no Regular Statement has been filed earlier for the Form, TAN, and Financial Year & Quarter mentioned in the TDS/TCS Statement.

5. To avoid last day rush, try to file your TDS/TCS statements on or before due date.

6. Please mention the name and address of the Deductor/Collector as present in TAN allotment /TAN correction letter in the TDS/TCS statement. You can also check the same at www.incometaxindiaefiling.gov.in under the feature "Know your TAN". Quoting of incorrect Name and/ or address of the deductor/ collector will result in rejection of TDS/TCS statement.