



# Bombay Chartered Accountants' Society



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Date: 12<sup>th</sup> January 2017

To  
The Chairperson  
Central Board of Direct Taxes  
Government of India,  
North Block, Vijay Chowk,  
New Delhi 110 001.

Respected Sir,

**Ref : Representation to CBDT regarding error in stating the due date for Filing of Quarterly TDS Statements for Financial Year 2016-2017 in Circular1/2017.**

We refer to the Circular 1/2017 dated 2<sup>nd</sup> January, 2017 for "Deduction of Tax At Source-Income Tax deduction from salaries under section 192 of the Income Tax Act, 1961". Your kind attention is invited to Para 4.9 on Page 9 of the Circular where the table provides the due dates for filing Quarterly Statements E-TDS Return 24Q.

Sr. No.	Date of ending of quarter of financial year	Due date for Government Office	Due date for Other Deductors
(1)	(2)	(3)	(4)
1.	30 <sup>th</sup> June	31 <sup>st</sup> July	15 <sup>th</sup> July
2.	30 <sup>th</sup> September	31 <sup>st</sup> October	15 <sup>th</sup> October
3.	31 <sup>st</sup> December	31 <sup>st</sup> January	15 <sup>th</sup> January
4.	31 <sup>st</sup> March	31 <sup>st</sup> May	15 <sup>th</sup> May

Your kind attention is also invited to Notification 30/2016 dated 29<sup>th</sup> April 2016 (F. No 142/29/2015-TPL)/SO 1587(E) through which the Income Tax (11<sup>th</sup> Amendment) Rules, 2016 have been notified. In the said notification certain amendments were made to the Income Tax rules, 1962. In particular in Rule 31A, for sub-rule (2), the following sub-rule has been substituted, namely:-

"(2) Statements referred to in sub-rule (1) for the quarter of the financial year ending with the date specified in column (2) of the Table below shall be furnished by the due date specified in the corresponding entry in column (3) of the said Table:

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Sr. No.	Date of ending of quarter of financial year	Due Date
(1)	(2)	(3)
1.	30 <sup>th</sup> June	31 <sup>st</sup> July of the financial year
2.	30 <sup>th</sup> September	31 <sup>st</sup> October of the financial year
3.	31 <sup>st</sup> December	31 <sup>st</sup> January of the financial year
4.	31 <sup>st</sup> March	31 <sup>st</sup> May of the financial year immediately following the financial year in which the deduction is made".

It will be noted from the above that although, as per Notification dated 29<sup>th</sup> April, 2016, the due date for filing the quarterly e-TDS statement for all the quarters has been changed to 31<sup>st</sup> in all cases, inadvertently, in the Notification dated 2<sup>nd</sup> January, 2017, the due dates have been mentioned as 15<sup>th</sup> for non government deductors.

Although it is a settled position that notifications cannot over ride the Rules, in order that there is no confusion and unnecessary litigation in the matter, on behalf of the taxpaying community it is humbly requested the circular be amended so as to record the correct dates as per Rule 31A.

Thanking You,

Chetan Shah

Chetan M. Shah  
President

Ameet Patel

Ameet N. Patel  
Chairman, Taxation Committee