



eTDS Returns for Government Deductors

For the Financial year 2004-05, apart from corporates, all government deductors are also liable to file eTDS and eTCS Returns. This is for the first time that this requirement has been made mandatory for government deductors.

Rule 36 of Income Tax Rules, prescribe the persons responsible for filing return in the case of Offices of the government. The same is given below...

1. **Civil Audit Officers/Pay and Accounts officers** for Gazetted Officers and others who draw their from Audit Officers/Pay and Accounts offices on separate bills; and also for all pensioners who draw their pensions from Audit Offices;
2. **Treasury Officers** for all Gazetted Officers and others who draw their from treasuries on separate bills without counter-signature and also for all pensioners who draw their pensions from treasuries;
3. **Heads of civil or Military Offices** for all Gazetted Officers and others, except those referred to in clause (2), and all non-Gazetted Officers, whose pay is drawn on establishment bills or on bills countersigned by the head office;
4. **Forest Disbursing Officers and public Works Department Disbursing Officers** in cases where direct payment from treasuries is not made, for themselves and their establishments;
5. **Head Postmasters for (i) themselves, their gazetted subordinates** and the establishments of which the establishment pay bills are prepared by them, and (ii) gazetted supervising and controlling officers of whose headquarters post office they are in charge, and (iii) pensioners drawing their pensions through post offices; head record clerks for themselves and all the staff whose pay is drawn in their establishment pay bills; Divisional Engineering in respect of Telegraph and Telephone Engineering Divisions; Accounts Officers, stores and workshops organization and Disbursing officers in the case of the Administrative and Audit offices;
6. (i) **Controllers of Defence Accounts for Defence Services Officers** and others including civilian gazetted officers under their payment control;
(ii) **Officer Commanding Air Force Central Accounts Office, New Delhi** for Air Force Officers, and others for whom IRLAs are maintained by them.

(iii) **Supply Officer-in-charge, Naval Pay Office** Bombay for Navy Officers and ratings for whom IRLAs are maintained by them;

(iv) **Chief Accounting Officer**, London for Defence services personnel serving in or attached to High Commission in UK;

7. **The financial Advisor and Chief Accounts Officer/Deputy Financial Advisor and Chief Accounts Officer of Railways** Concerned for all Railway employees of the Railway audit Department under their payment control;
8. **Heads of Offices in the Missions and posts abroad** for themselves and for all gazetted and other officers under their administrative control;
9. **Trade Commissions abroad**, where their establishments are independent of Missions, for themselves and for gazetted and other officers under Administrative control;
10. **The Chief Accounts Officer, India Supply Mission, Washington and India Stores Department, London** for themselves and for the gazetted and other officers under their Administrative control;
11. **The Directors/Managers of the Tourist offices abroad**, for themselves and for the gazetted and other officers under their Administrative control;

TAN

All Corporate Deductors must have a valid TAN No and PAN No otherwise they will not be able to file the eTDS return. Government Deductors also should have TAN No to file TDS returns. For this they must first apply for a TAN by submitting form 49B and attach a copy of the same with eTDS Return.

RETURNS TO BE FILED

<u>Form No.</u>	<u>Purpose</u>	<u>Paper Form</u>
Form 24Q	TDS on Salaries	Form 27A
Form 27Q	TDS on Payment To non-residents	Form 27A
Form 26Q	TDS on other Payments	Form 27A
Form 27EQ	Tax Collected at Source	Form 27B

Due date for filing returns are Q1 15 July, Q2 15 October, Q3 15 January and Q4 15 June

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