

**Circular**

**Subject : Issuance of TDS Certificate in Form -16 downloaded from  
TRACES portal of INCOME TAX Dept only**

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The Central Board of Direct Taxes, Govt. of India vide its circular No. 04/2013 dtd. 17<sup>th</sup> April 2013 has decided as follows.

All deductors (including govt deductors who deposit TDS in the central govt.Account through book entry) shall issue the Part A of Form -16, by generating and subsequently downloading through TRACES portal, in respect of all sums deducted on or after th 1<sup>st</sup> day of April, 2012 under the provisions of section 192 of chapter XVII-B. Part A of form shall have unique TDS Certificate Number.

The above referred circular and the format of Form -16 is attached herewith. All the concerned "Drawing and Disbursing Authorities" of MSEDCL (including Corporate office) are therefore requested to go through the said circular and follow the instructions contained therein scrupulously.

This circular is available on Company's intranet (HRD Circulars)

Encl : As above

  
(S.M.KALEWAD)  
General Manager (HR-NTE)

To,  
All CEs as per mailing list

F.No 275/34/2011-IT(B)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

New Delhi, the 17<sup>th</sup> April, 2013

**Sub: Issuance of certificate for tax deducted at source in Form No. 16 in accordance with the provisions of section 203 of the Income-tax Act, 1961 read with the Rule 31 of the Income-tax Rules 1962 -- regarding**

1. Section 203 of the Income-tax Act 1961 ("the Act") read with the Rule 31 of the Income-tax Rules 1962 ("the Rules") stipulates furnishing of certificate of tax deduction at source (TDS) by the deductor to the deductee specifying therein the prescribed particulars such as amount of TDS, valid permanent account number (PAN) of the deductee, tax deduction and collection account number (TAN) of the deductor, etc. The relevant form for such TDS certificate is *Form No. 16 in case of deduction under section 192* and *Form No. 16A for deduction under any other provision of Chapter XVII-B* of the Act. **TDS certificate in Form No. 16 is to be issued annually whereas TDS certificate in Form No. 16A is to be issued quarterly. TDS Certificate in Form No 16 as notified vide Notification No. 11/2013 dated 19.02.2013 has two parts viz Part A and Part B (Annexure). Part A contains details of tax deduction and deposit and Part B (Annexure) contains details of income.**

2. With a view to streamline the TDS procedures, including proper administration of the Act, the Board had issued Circular No. 03/2011 dated 13.05.2011 and Circular No. 01/2012 dated 09.04.2012 making it mandatory for all deductors to issue TDS certificate in Form No. 16A after generating and downloading the same from "**TDS Reconciliation Analysis and Correction Enabling System**" or (<https://www.tdscpc.gov.in>) (hereinafter called TRACES Portal) previously called TIN website. In exercise of powers under section 119 of the Act, the Board has now decided as following:-

**2.1 ISSUE OF PART A OF FORM NO. 16 FOR DEDUCTION OF TAX AT SOURCE MADE ON OR AFTER 01.04.2012:**

All deductors (including Government deductors who deposit TDS in the Central Government Account through book entry) shall issue the Part A of Form No. 16, by generating and subsequently downloading through TRACES Portal, in respect of all sums deducted on or after the 1st day of April, 2012 under the provisions of **section 192** of Chapter XVII-B. Part A of Form No 16 shall have a unique TDS certificate number.

**2.2 AUTHENTICATION OF TDS CERTIFICATE IN FORM NO. 16:**

The deductor, issuing the Part A of Form No. 16 by downloading it from the TRACES Portal, shall, before issuing to the deductee authenticate the correctness of contents mentioned therein and verify the same either by using manual signature or by using digital signature in accordance with sub-rule (6) of Rule 31.

2.3 In other words, Part A of Form No. 16 shall be issued by all the deductors, only by generating it through TRACES Portal and after duly authenticating and verifying it.

2.4 'Part B (Annexure)' of Form No. 16 shall be prepared by the deductor manually and issued to the deductee after due authentication and verification alongwith the Part A of the Form No. 16 stated above.

2.5 Sub rule (3) of rule 31 of the Rules sets the time limit for issuance of Form 16 by the deductor to the employee. Currently, Form 16 should be issued by 31<sup>st</sup> May of the financial Year immediately following the financial year in which income was paid and tax deducted.

3.1 The Director General of Income-tax (Systems) shall specify the procedure, formats and standards for the purpose of download of Part A of Form No. 16 from the TRACES Portal and shall be responsible for the day-to-day administration in relation to the procedure, formats and standards for download of Part A of Form No. 16 in electronic form.

3.2 It is further clarified that Part A of Form No. 16 issued by the deductors in accordance with this circular and as per the procedure, formats and standards specified by the Director General of Income-tax (Systems) and containing Unique Identification Number shall only be treated as a valid compliance to the issue of Part A of Form No. 16 for the purpose of section 203 of the Act read with rule 31 of the Rules.

4. Hindi version shall follow.

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(Anshu Prakash)  
Director (Budget)  
Central Board of Direct Taxes

Copy to:

1. The Chairperson, Members and all other officers of the CBDT of the rank of Under Secretary and above
2. All Chief Commissioners of Income-tax (CCA) & All Directors General of Income-tax
3. The Director (PR, PP & OL), Mayur Bhawan, New Delhi for printing in the quarterly tax bulletin and for circulation as per usual mailing list (100 copies)
4. The Comptroller and Auditor General of India (40 copies)
5. All Directors of Income Tax, New Delhi;
6. All CsIT (TDS)
7. The Director General of Income-tax, NADT, Nagpur
8. Guard file

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(Anshu Prakash)  
Director (Budget)  
Central Board of Direct Taxes

(c) for Form No.16, the following Form shall be substituted, namely :—

| <b>“FORM NO.16</b>   |  |  |  |   |  |            |
|--|--|--|--|---|--|------------|
| [See rule 31(1)(a)]  |  |  |  |   |  |            |
| <b>PART A</b>  |  |  |  |   |  |            |
| Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary   |  |  |  |   |  |            |
| Certificate No.  |  |  | Last updated on                          |   |  |            |
| Name and address of the Employer   |  |  | Name and address of the Employee         |   |  |            |
| PAN of the Deductor  |  | TAN of the Deductor                                    |  | PAN of the Employee                     | Employee Reference No. provided by the Employer (If available) |            |
| CIT (TDS)<br>Address.....<br>City.....Pin code.....  |  |  | Assessment Year                          |   | Period with the Employer                                       |            |
|  |  |  |  |   | From   | To         |
| Summary of amount paid/credited and tax deducted at source thereon in respect of the employee  |  |  |  |   |  |            |
| Quarter(s)   | Receipt Numbers of original quarterly statements of TDS under sub-section (3) of section 200 | Amount paid/credited                                   | Amount of tax deducted (Rs.)             | Amount of tax deposited/ remitted (Rs.) |  |            |
|  |  |  |  |   |  |            |
| Total (Rs.)  |  |  |  |   |  |            |
| <b>I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT</b><br>(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)   |  |  |  |   |  |            |
| Sl. No.  | Tax Deposited in respect of the deductee (Rs.)   | Book Identification Number (BIN)                       |  |   |  |            |
|  |  | Receipt numbers of Form No. 24G                        | DDO serial number in Form No. 24G        | Date of transfer voucher (dd/mm/yyyy)   | Status of matching with Form No.24G                            |            |
|  |  |  |  |   |  |            |
| Total (Rs.)  |  |  |  |   |  |            |
| <b>II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN</b><br>(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)  |  |  |  |   |  |            |
| Sl. No.  | Tax Deposited in respect of the deductee (Rs.)   | Challan Identification Number (CIN)                    |  |   |  |            |
|  |  | BSR Code of the Bank Branch                            | Date on which tax deposited (dd/mm/yyyy) | Challan Serial Number                   | Status of matching with OLTAS                                  |            |
|  |  |  |  |   |  |            |
| Total (Rs.)  |  |  |  |   |  |            |
| <b>Verification</b>  |  |  |  |   |  |            |
| I,....., son/daughter of .....working in the capacity of ..... (designation) do hereby certify that a sum of Rs. .... [Rs. ....(in words)] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records. |  |  |  |   |  |            |
| Place  |  | (Signature of person responsible for deduction of tax) |  |   |  |            |
| Date   |  |  |  |   |  |            |
| Designation:   |  |  |  |   |  | Full Name: |

**Notes:**

1. Government deductors to fill information in item I if tax is paid without production of an income-tax challan and in item II if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II.
3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31<sup>st</sup> March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
5. If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers. Part B (Annexure) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
6. In items I and II, in column for tax deposited in respect of deductee, furnish total amount of TDS and education cess.

**PART B (Annexure)**

**Details of Salary paid and any other income and tax deducted**

|           |   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|-----------|---|-----------|--------------|-------------------|--|--|--|--|--|--|--|--|--|-----|-----|--|
| 1         | Gross Salary  | Rs.       |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (a) Salary as per provisions contained in sec.17(1)   | Rs.       |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (b) Value of perquisites u/s 17(2) (as per Form No.12BA, wherever applicable)   | Rs.       |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (c) Profits in lieu of salary under section 17(3)(as per Form No.12BA, wherever applicable)   | Rs.       |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (d) Total   |           | Rs.          |                   |  |  |  |  |  |  |  |  |  |     |     |  |
| 2         | Less: Allowance to the extent exempt u/s 10   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:35%; text-align:center;">Allowance</td> <td style="width:15%;"></td> <td style="width:15%; text-align:right;">Rs.</td> <td style="width:15%;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> </table> | Allowance |              | Rs.               |  |  |  |  |  |  |  |  |  | Rs. |     |  |
| Allowance |   | Rs.       |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           |   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           |   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           |   |           | Rs.          |                   |  |  |  |  |  |  |  |  |  |     |     |  |
| 3         | Balance(1-2)  |           | Rs.          |                   |  |  |  |  |  |  |  |  |  |     |     |  |
| 4         | Deductions :  |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (a) Entertainment allowance   | Rs.       |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (b) Tax on employment   | Rs.       |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
| 5         | Aggregate of 4(a) and (b)   |           | Rs.          |                   |  |  |  |  |  |  |  |  |  |     |     |  |
| 6         | Income chargeable under the head 'salaries' (3-5)   |           |              | Rs.               |  |  |  |  |  |  |  |  |  |     |     |  |
| 7         | Add: Any other income reported by the employee  |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:35%; text-align:center;">Income</td> <td style="width:15%;"></td> <td style="width:15%; text-align:right;">Rs.</td> <td style="width:15%;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>    | Income    |              | Rs.               |  |  |  |  |  |  |  |  |  |     | Rs. |  |
| Income    |   | Rs.       |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           |   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           |   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
| 8         | Gross total income (6+7)  |           | Rs.          | Rs.               |  |  |  |  |  |  |  |  |  |     |     |  |
| 9         | Deductions under Chapter VI-A   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (A) sections 80C, 80CCC and 80CCD   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (a) section 80C   |           | Gross Amount | Deductible amount |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (i) .....   |           | Rs.          |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (ii) .....  |           | Rs.          |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (iii) .....   |           | Rs.          |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (iv) .....  |           | Rs.          |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (v) .....   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (vi) .....  |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (vii) .....   |           | Rs.          | Rs.               |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (b) section 80CCC   |           | Rs.          | Rs.               |  |  |  |  |  |  |  |  |  |     |     |  |
|           | (c) section 80CCD   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |
|           | Note: 1. Aggregate amount deductible under sections 80C, 80CCC and 80CCD(1) shall not exceed one lakh rupees.   |           |              |                   |  |  |  |  |  |  |  |  |  |     |     |  |

| (B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A.  |  | Gross amount   | Qualifying amount | Deductible amount |
|--|--|--|-------------------|-------------------|
| (i)  | section.....                                       | Rs.  | Rs.               | Rs.               |
| (ii)   | section.....                                       | Rs.  | Rs.               | Rs.               |
| (iii)  | section.....                                       | Rs.  | Rs.               | Rs.               |
| (iv)   | section.....                                       | Rs.  | Rs.               | Rs.               |
| (v)  | section.....                                       | Rs.  | Rs.               | Rs.               |
| 10   | Aggregate of deductible amount under Chapter VI-A  |  |                   | Rs                |
| 11   | Total Income (8-10)                                |  |                   | Rs                |
| 12   | Tax on total income                                |  |                   | Rs                |
| 13   | Education cess @ 3% (on tax computed at S. No. 12) |  |                   | Rs.               |
| 14   | Tax Payable (12+13)                                |  |                   | Rs.               |
| 15   | Less: Relief under section 89 (attach details)     |  |                   | Rs                |
| 16   | Tax payable (14-15)                                |  |                   | Rs.               |
| <b>Verification</b>  |  |  |                   |                   |
| I, ....., son/daughter of .....working in the capacity of ..... (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records. |  |  |                   |                   |
| <b>Place</b>   |  | (Signature of person responsible for deduction of tax) |                   |                   |
| <b>Date</b>  |  |  |                   |                   |
| <b>Designation:</b>  |  | <b>Full Name:</b> _____";                              |                   |                   |