

Prasar Bharati
(India's Public Service Broadcaster)
Directorate General: Doordarshan
New Delhi
(Budget Section)

No. G-20011/15/2018-B-I

Dated: 05th February, 2020

Subject:- Non-compliance of Income Tax Rules by the DD Field Formations –reg.

Reference is invited to Prasar Bharati Sectt.'s letter dated 12.05.2015, 16.09.2015 and 04.11.2015 on the above mentioned subject. (Copy enclosed)

In this regard, it is observed that Kendras/Field Units are not furnishing Quarterly Returns in respect of Salary and Non Salary in time. Hence the penalty/interest is being imposed by the Income Tax Department. As a result, the Organization has been put to loss on account of penalty & interest towards delayed remittances of TDS/delayed filing of Quarterly returns (24Q) & 26(Q) etc.

Non-filing/delayed/incorrect filing of the Quarterly Returns attracts penalty and the concerned official/officer/DDO will be held personally responsible for the same. The amount of penalty/interest may be recovered from the concerned official/officer/DDO.

It is, therefore, advised to observe Tax Rules rigidly and furnish the Tax returns in time as per schedule given in the enclosed letter and avoid delay/non filing of Tax return(s).

Encl.: As above.


(R.S. Chouhan)
Dy. Director Admn. (F)

Zonal Addl. Director General
Doordarshan

All the HOOs/DDOs of DD field Units.

Copy to :-

1. ADG(F)/DDG(F) at DG:DD

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Budget & Accounts Wing)
2nd Floor, PTI Building, Parliament Street,
New Delhi-110 001

F.No. PB-6(2)/2015-Fin/IT/Misc/104-106

Dated: 16.9.2015

Sub: Non-compliance of Income Tax Rules by the Field Formations- --reg.
(Show Cause Notices (SCNs) from I.T. Deptt. to SD AIR Rohtak & DDK Worli).

During March 2015, two DDOs/Field formations (SD AIR Rohtak & ADG DDK Worli) informed this Secretariat of having received SCNs from the Income Tax Deptt. for payment of penalties/interest on account of various defaults i.e. non filing/delayed filing of Quarterly returns & late deposit of TDS etc.

While providing Status/outcome of the **Notices, SD, AIR Rohtak** vide letter dated 30.4.2015 has informed of having paid an amount of Rs.81000/- towards settlement of the Notices.

Similarly **DDK Worli** is required to pay an amount of Rs.5.22 lacs towards outstanding defaults for various years 2007-08 to 2014-15. Further, on verifying TRACES for the period by DDK Worli, an amount of **Rs.17.24 lakhs** is outstanding towards defaults of delayed payments of TDS.

As the lapses are of common nature and existence of similar defaults in some other Stations/Kendras may not be ruled out. In this regard, both the Directorates were requested vide this Sectt.'s letter of even number dated 12.5.2015 to issue necessary directions among their outstation DDOs for strict compliance of Income Tax Rules.

It is pertinent to mention that the outstation field formations/DDOs function directly under the Administrative Control of their respective Directorate, and the requisite action in the instant case needed to be taken by AIR Directorate on AIR Rohtak's letter dated 30.4.2015, whereas the same has been forwarded to this Secretariat by the Office of ADG (NR-I & II) AIR.

Since such liabilities are undue & unwarranted, PB is unnecessarily put to loss in Lakhs of rupees, merely because of defaults on the part of field formations which could have been avoided just by timely compliance of extant Income Tax Rules.


Both the Directorates are therefore requested to take suitable action for fixation of responsibility for such lapses and also issue/circulate necessary Instructions/Advisory among their field formations for strict compliance of Income Tax Rules, **failing which the concerned official/officer will be held personally responsible for the lapse.**

This issues with the approval of M(F) & M(P).

DG:AIR
DG:DD

Copy for information & necessary action to:

Shri Rajat Sengupta, Asstt. Director (P) (NR), Office of ADG (NR-I & II) AIR, Akashvani Bhavan New Delhi with reference to his letter dated 15.5.2015.


(A.P. Dubey)
Dy. Director (Tax & Audit)

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2nd Floor, PTI Building, Parliament Street,
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No.PB-6(2)/2015-Fin/IT/Misc/351-354

Dated: 12th Dec.-2014

**Sub: Non-compliance of Income Tax Rules by the Field Formations-
resulting in Loss in lacs to the Organization –reg.**

I am directed to invite a reference to this Secretariat's Circular dated 14.5.2012 (enclosed) which was addressed to both the DGs and copy endorsed to all concerned (also uploaded on website of Prasar Bharati as Office Order No.10 dated 14.5.2012) wherein instructions were issued to ensure strict compliance of provisions of IT Act failing which concerned officers have to be held personally responsible.

However, communications received recently from a few of the outstation DDOs have revealed that the Income Tax Rules are not being followed rigidly by the field formations of AIR & Doordarshan despite instructions issued in the past. As a result, the Organization has unnecessarily been put to loss in lakhs of rupees on account of penalty & interest towards delayed remittances of TDS/delayed filing of Quarterly returns (24Q & 26Q) etc.

In this context, a copy of D.O. letter dated 20.3.2015 received from ADG DDK Worli (Mumbai) seeking approval of ADG(A&F), DG Doordarshan for making payment in lacs towards various defaults and another letter dated 30.4.2015 from AIR, Rohtak addressed to ADG AIR in confirmation of having paid penalty & interest towards defaults are enclosed herewith for ready reference for taking suitable action. The Lapses are of common nature & possibility of other similar defaulting stations/kendras, having paid penalties/interest may not be ruled out.

Both the Directorates are therefore requested once again to issue necessary directions in this regard to ensure compliance of Income Tax Rules strictly by their field formations and all concerned.

Encl: As above

3-12-2015
(A.P. Dubey)
Dy. Dir (Tax & Audit)

DG:DD
DG:AIR

Copy along with enclosures for necessary action to:
ADG (A&F) Doordarshan, Mandi House, New Delhi.
ADG (A&F) AIR (Broadcasting Bhavan) New Delhi.

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India's Public Service Broadcaster)
Prasar Bharati Secretariat
(Budget & Accounts Wing)
2nd Floor, PTI Building, Parliament Street,
New Delhi-110 001

No.PB-6(2)/2015-Fin/IT-Misc/182

Dated: 04.11.2015

Sub: Filing of Quarterly TDS Returns by DDOs- regarding.


Pay & Accounts Office, AIR Mumbai vide his letter dated 30.10.2015 (copy enclosed) has reported non-furnishing of information of Quarterly Returns by most of the DDOs. Although the PAO has received intimation of filing of the Returns for certain quarters of 2014-15 and for the 1st quarter of 2015-16 from some of the DDOs, updated information is awaited from most of the DDOs.

The Salary TDS Returns are required to be filed quarterly in form 24 and non-salary returns in form 26. Due dates for filing of TDS returns is enclosed for ready reference.

In past this Secretariat has been requesting the Directorates from time to time, to advise their field units to observe Tax Rules rigidly, since PB is unnecessarily put to loss on account of penalties/interests paid by some of the DDOs merely because of delayed/non filing of Tax return(s).

Since non-filing/delayed/incorrect filing of the Quarterly Returns by the DDOs attracts penalty, necessary instructions need to be issued by the Directorates to all their field formations to be prompt in this regard failing which the concerned DDO will be held personally responsible.

Encl. As above


(A.P. Dubey)
Dy. Director (Tax & Audit)

DG:AIR
DG:Doordarshan

Copy to:

✓ DDG (Tech) with the request to kindly upload on the website.

Copy for information to the Sr. Accounts Officer, Pay & Accounts Officer AIR, Akashvani Bhavan, Mumbai-400 020.

Due dates for filing of TDS/TCS returns

Due dates for filing of TDS/TCS returns are as below:
[Subject to Extension by the CBDT for specific quarters of a particular FY]

Quarter	Form Nos. 24Q & 26Q	Form No. 27Q	Form No. 27EQ
April to June	15 July	15 July	15 July
July to September	15 October	15 October	15 October
October to December	15 January	15 January	15 January
January to March	15 May	15 May	15 May

Late filing consequences

Fees for delay in furnishing the statements: (refer section 234E of Income Tax Act)

Effective from 1st July 2012, any delay in furnishing the eTDS statement will result in a mandatory fees of Rs. 200 per day, the total fees should not exceed the total amount of TDS made for the quarter. The late filing fee should be paid before filing such delayed eTDS statement.

Penalty for failure to furnish statements and furnishing incorrect statements: (refer section 271H of Income Tax Act)

Failure to file eTDS statement delaying more than an year or furnishing incorrect details in the statement filed like PAN, Challan and TDS Amount etc, will result in a penalty ranging from Rs. 10,000 to one lac.