

भारतीय राष्ट्रीय राजमार्ग प्राधिकरण  
(सड़क परिवहन और राजमार्ग मंत्रालय)  
**National Highways Authority of India**  
(Ministry of Road Transport and Highways)  
जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली - 110 075  
G-5 & 6, Sector-10, Dwarka, New Delhi-110075

दूरभाष / Phone : 91-11-25074100/25074200  
फैक्स / Fax : 91-11-25093507 / 25093514

**NHAI/F&A/Policy /2012-13/III-56**

**Date: 07.05.2012**

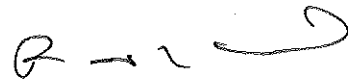
**Office Memorandum**

Subject: - Remittance of statutory Taxes (TDS, TCS etc.) through **e-payment** from a separate Account

NHAI, as per circular issued by CBDT, are required to make e-payment of TDS/TCS etc. Therefore, all ROs/PIUs/CMUs of NHAI may make e-payment of TDS, TCS etc through a separate account with following safeguards:-

- i. The ROs/PIUs/CMUs are allowed to open an additional current *e-payment* account with their existing Banks, exclusively for online e-payment of Taxes in Government A/c.
  - ii. The DDOs will obtain 'User ID' and 'Password' for this new account for making online remittance in Government Account.
  - iii. The actual taxes required to be deposited during the month should be drawn from main account by issuing the cheque as per existing joint signatory mechanism for credit in *e-payment* account.
  - iv. From *e-payment* account, the DDO will make the online payment by due dates using the user ID/ Password. The DDO will be responsible for confidential upkeep of the Password.
  - v. It will be ensured by the DDOs that entire amount deposited in *e-payment* account should be deposited in Govt. Account by due dates and the balance in the *e-payment* account, after such due dates, should be nil.
  - vi. At the time of opening the *e-payment* Account, the Project Directors will issue standing instruction to Bank to ensure that this account is exclusively for online remittances in Govt. Account only and no other payment is permissible from this account.
2. Above mechanism should strictly be followed while opting for e-payment of TDS/TCS mechanism.

3. This issues with the approval of Member (Finance)

  
(Rajesh Gupta)  
GM (F&A)

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