



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण

(पोत परिवहन, सड़क परिवहन और राजमार्ग मंत्रालय)

National Highways Authority of India

(Ministry of Shipping, Road Transport & Highways)
G-5 & 6, Sector-10, Dwarka, New Delhi-110075

Phone : 91-11-25074100/25074
Fax : 91-11-25093507/25093
Extn. : 2223/2318/2468/2

Ref. No. NHAI/F&A/TDS

28.06.2005

CIRCULAR

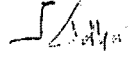
As per provisions of the Section 139A(5A) of the Income Tax Act 1961, every person receiving any sum or income or amount from which tax has been deducted under the provisions of Chapter XVIIB are required to intimate his Permanent Account Number (PAN) to the person responsible for deducting such tax under that Chapter.

Contractors/supervision consultants and others whose payment are subject to deduction/collection of Tax at Source are required to furnish their Permanent Account Number with each and every bill so that amount is correctly remitted to Govt. A/c and tax deduction/collection at source certificate is issued on time.

In number of cases, as per terms of agreement, payment is being made to Joint Venture (JV). As Joint Venture is a separate entity, the PAN of JV is also to be submitted alongwith bills for payment.

Project Directors, General Mangers at HO and Drawing and Disbursing Officer (DDO) at PIUs/CMUs and HO are requested to ensure that bills submitted for payment bear the Permanent Account Number of payee.

This issues with the approval of Competent Authority.


(T.K. Chattopadhyay)
DGM (Finance)

To

- (1) The Project Director, PIUs/CMUs
- (2) DDO, PIUs/CMUs

Copy for kind information to
All Members and CGMs

(4) Any amount collected in accordance with the provisions of this section and paid under sub-section (3) shall be deemed as payment of tax on behalf of the person from whom the amount has been collected and credit shall be given to him for the amount so collected on the production of the certificate furnished under sub-section (5) in the assessment made under this Act for the assessment year for which such income is assessable.

The following proviso shall be inserted to sub-section (4) of section 206-C by the Finance (No.2) Act, 2004 w.e.f. 1.4.2005:

Provided that where any amount is collected in accordance with the provisions of this section on or after the 1st day of April, 2005 and paid under sub-section (3) to the credit of the Central Government, the amount of tax collected and specified in the statement referred to in the second proviso to sub-section (5) shall be deemed as payment of tax on behalf of the person from whom the amount has been collected and credit shall be given to him for the amount so collected in the assessment made under this Act for the assessment year for which such income is assessable without the production of certificate.

(5) Every person collecting tax in accordance with the provisions of this section shall within [such period as may be prescribed from the time of debit] or receipt of the amount furnished to the buyer [or licensee or lessee] to whose account such amount is debited or from whom such payment is received a certificate to the effect that tax has been collected and specifying the sum so collected, the rate at which the tax has been collected and such other particulars as may be prescribed.

The following first and second provisos shall be inserted to sub-section (5) of section 206C by the Finance (No.2) Act, 2004 w.e.f. 1.4.2005:

Provided that no certificate may be furnished in a case where tax has been collected in accordance with the foregoing provisions of this section on or after the 1st day of April, 2005:

Provided further that the prescribed income-tax authority or the person authorized by such authority referred to in sub-section (3) shall, within the prescribed time after the end of each financial year, prepare and deliver to the buyer referred to in sub-section (1) or as the case may be to the licensee or lessee referred to in sub-section (1C) a statement in the prescribed form specifying the amount of tax collected and such other particulars as may be prescribed.

[5A) Every person collecting tax in accordance with the provisions of this section shall [prepare within the prescribed time after the end of each financial year] and deliver or cause to be delivered to the prescribed income-tax authority [or such other authority or agency as may be prescribed] such returns in such form and verified in such manner and setting forth such particulars and within such time as may be prescribed]

[Provided that the Board may, if it considers necessary expedient so to do, frame a scheme for the purposes of filing such returns with such other authority or agency referred to in this sub-section.]

[5B) Notwithstanding anything contained in any other law for the time being in force, a return filed on a floppy, diskette, magnetic cartridge tape, CD-ROM or any other computer readable media as may be specified by the Board (hereinafter referred to as the computer media) shall be deemed to be a return for the purposes of sub-section (5A) and the rules made thereunder shall be admissible in any proceedings thereunder, without further proof of production of the original as evidence of any contents of the original or of any fact stated therein.

(5C) A return filed under sub-section (5B) shall fulfil the following conditions, namely:

- (a) While receiving returns on computer media, necessary checks by scanning the documents filed on computer media will be carried out and the media will be duly authenticated by the Assessing Officer; and
- (b) The Assessing Officer shall also take due care to preserve the computer media by duplicating, transferring mastering or storage without loss of data.]