

**INCOME TAX SPECIAL
TAMIL NADU GENERATION AND DISTRIBUTION CORPORATION LIMITED
(ACCOUNTS BRANCH)**

From
N, Mahendiran, B.Com., A.C.A.,
Chief Financial Controller/General,
144, Anna Salai,
Chennai – 600 002.

To
All Superintending Engineers
All Financial Controllers
(By mail only)

CIRCULAR Lr.No.CFC/GL/FC/TAX/AAO/F.20B/FLM D/234/2022 D.No.100/2022 Dt.22.03.2022

Sub: **DEDUCTION OF TAX AT SOURCE** – Income Tax Deduction
from Salaries during the Financial Year 2021-22 under section 192
of the Income Tax Act,1961.

Ref: 1. Circular Lr.No.CFC/GL/FC/ACCTS/DFC/AO/TAX/Circular/
D.No.52/2020 Dt.07.12.2020.
2. Central Board of Direct Taxes, New Delhi's CIRCULAR
No.4/2022 [F.No.275/192/2020-IT(B)], Dated 15-03-2022

A copy of Central Board of Direct Taxes, New Delhi Circular No.20/2020 [F.No.275/192/2020-IT(B)] Dt.15.03.2022 is communicated to all the branches of the Company for necessary guidance for computing the Income Chargeable under the Head "Salaries" during the Financial Year 2021-22.

2. Further the Income Tax to be deducted from the salary shall be estimated and the amount of Tax as arrived shall be **deducted every month in equal installments** as per Para 9.4 (Page No.71) and remitted to the credit of Government of India within the stipulated time as specified in Para 4.3.1 (Page No.17) of the Government of India Circular. Further the TDS Returns must be filed as per the due date specified in para 4.10.1. This should be ensured by the Pay Drawing and Disbursing Officers. For any delay in remittance of tax deducted at source and filing of TDS returns it has been already informed that the officers/staff will be responsible for all the subsequent interest and late filing fees levy.

3. In case any assistance is required for the deduction of Tax at source under section 192 of the Income Tax Act 1961, the Assessing Officer/the local Public relations Officer of the Income Tax Department may be contacted as contemplated in Para 10.2 (Page No.72) of the Government of India circular letter.

The Superintending Engineers are requested to communicate the circular upto Divisions Level. **Moreover this circular is also available in the website of www.tangedco.gov.in.** The receipt of the Circular may be acknowledged, by email to aaotaxation@tnebnet.org.

Sd/Dt.22.03.2022
FLM/D.234/2022

Encl.: Copy of CBDT Circular

CHIEF FINANCIAL CONTROLLER/GI.

Copy to All Drawing and Disbursing Officers in Headquarters Offices. (w.e)
Copy to All Chief Engineers (w.e)
Copy to The Director General of Police's Table. (w.e)
Copy to The Executive Assistant/CMD's Office, TANGEDCO, Chennai – 2. (w.e)
Copy to The Secretary, TANGEDCO, Chennai – 2. (w.e)
Copy to The Executive Engineer/Director (Distribution)'s Office, TANGEDCO, Chennai – 2. (w.e)
Copy to The Executive Assistant to Director (Generation), TANGEDCO, Chennai – 2. (w.e)
Copy to The Executive Assistant to Director (Finance), TANGEDCO, Chennai-2 (w.e.)
Copy to The Director/Coal and Financial Controller/Coal & Coal Handling, TANGEDCO, Chennai – 2. (w.e)
Copy to The Chief Financial Controller/General, Revenue & Regulatory Cell TANGEDCO, Chennai – 2. (w.e)
Copy to The Chief Financial Controller, TANTRANSCO, Chennai – 2. (w.e)
Copy to The Chief Internal Audit Officer, BOAB, Chennai – 2. (w.e)
Copy to The Resident Audit Officer, TANGEDCO, Chennai – 2. (w.e)
Copy to The Accounts Officer/Establishment, O/o.CFC/ TANGEDCO, Chennai – 2. (w.e)
Copy to The Chief Public Relations Officer, TANGEDCO, Chennai – 2. (w.e)
Copy to The Superintending Engineer/Tariff Cell, TANGEDCO, Chennai – 2. (w.e)
Copy to Financial Controller/General, Revenue, Cost, Accounts, Purchase I, Purchase II and Regulatory Cell and all Deputy Financial Controllers in Accounts Branch/Headquarters. (w.e)
Copy to The Stores Controller, TANGEDCO, Chennai – 2 (w.e.)
Copy to Assistant Personal Officer /Tamil Development , TANGEDCO, Chennai – 2. (w.e)
(2 copies) for publication in TANGEDCO Bulletin.
Copy to The Executive Assistant to Director/Finance/TANTRANSCO. (w.e)
Copy to The Executive Assistant to Managing Director/TANTRANSCO (w.e.)
Copy to The Executive Assistant to Director/Operation/ TANTRANSCO (w.e.)
Copy to The Executive Assistant to Director/Transmission Projects/TANTRANSCO (w.e.)
Copy to Stock File.