



भाकृअनुप-राष्ट्रीय डेरी अनुसंधान संस्थान(मानद विश्वविद्यालय)
ICAR-National Dairy Research Institute (Deemed University)
करनाल, हरियाणा (भारत). पिन-132001.
Karnal, Haryana (India). PIN-132001



{ नकदी एवं देयक अनुभाग-तीन(डीएससी) / Cash & Bill Section-III(DSC) }

अति आवश्यक/समयबद्ध Most Urgent Time Bound

फा.सं. 6-1/सी एवं बी-III/जीएसटी/2020/-

दिनांक Dated 05.08.2021

परिपत्र CIRCULAR

इस कार्यालय के परिपत्र एफ.सं.1-10/जीएसटी-पैन/सीएंडबी-III दिनांक 30 जून, 2021 के क्रम में सक्षम प्राधिकारी ने यह निर्णय लिया है कि कोई भी क्रय आदेश जारी करते समय संबंधित फर्म से एक वचनबद्धता पत्र-शीर्ष पर स्टाम्प के साथ टीडीएस के उद्देश्य से प्राप्त की जाएगी जो आयकर विभाग द्वारा चालान और पैन नंबर की प्रति के साथ धारा 194Q द्वारा कार्यान्वित किया जाता है। वचनबद्धता और पैन प्रति के अभाव में उच्च टीडीएस दरों पर शुल्क लगाया जाएगा।

In continuation to this office circular F.No.1-10/GST-PAN/C&B-III dated 30th June, 2021 the Competent Authority has decided that while issuing any Purchase Order an undertaking (overleaf shall be obtained from the concerned firm on his letterhead with stamp for TDS purpose which is implemented by the Income Tax department u/s 194Q alongwith invoice and copy of PAN number. In absence of undertaking and PAN copy higher TDS rates shall be charged.

अतः सभी से अनुरोध है कि इसका कड़ाई से अनुपालन सुनिश्चित करें।

Hence, all are requested to ensure its compliance strictly.

यह सक्षम प्राधिकारी महोदय की अनुमोदनोपरांत जारी किया जाता है।

This issues with the approval of Competent Authority.

(Handwritten Signature)

ब्रह्म प्रकाश Brahm Parkash
आहरण एवं संवितरण अधिकारी
Drawing & Disbursing Officer

वितरण Distribution :

1. सभी प्रभागों/अनुभागों के अध्यक्षों/प्रभारियों को आवश्यक अनुपालना हेतु।
All Heads of Divisions/Section In-charges for necessary compliance.
2. अध्यक्ष, दक्षेके, राडेअनुसं, बेंगलूरु Head. SRS. NDRI, Bangalore.
3. अध्यक्ष, पूक्षेके, राडेअनुसं, कल्याणी Head, ERS. NDRI, Kalyani.
4. निदेशक के निजी सचिव को निदेशक, भाकृअनुप-राडेअनुसं को सूचनार्थ हेतु।
PS to Director, ICAR-NDRI, Karnal for information to the Director please.
5. नियंत्रक, भाकृअनुप-राडेअनुसं, करनाल के सूचनार्थ।
Comptroller, ICAR-NDRI, Karnal For kind information.
6. प्रशासनिक अधिकारी, क्रय अनुभाग, भाकृअनुप-राडेअनुसं, करनाल आवश्यक अनुपालना हेतु।
A.O. Purchase Section, ICAR-NDRI, Karnal for necessary compliance.
7. प्रभारी कम्प्यूटर केन्द्र, राडेअनुसं, करनाल को परिपत्र संस्थान वेबसाइट एवं ई-ऑफिस नोटिस बोर्ड पर अपलोड हेतु।
I/c Computer Centre with the request to upload the said circular on the Institute website and e-office Notice board.

(On the Letterhead of the Buyer)

To,

(Supplier's/Seller Name & Address)

Sub: Regarding change in compliance due to insertion of new sections under Income Tax Act. Deduction of TDS u/s 194Q and non-applicability of TCS u/s 206C (1H) of Income Tax Act.

Dear Sir / Madam,

We, (name of buyer), having PAN (PAN of buyer) hereby inform you that our total sales/gross receipts/turnover from Business during FY 2020-21 has been more than Rs.10 Crore. Therefore, provisions of Section 194Q inserted in the Income Tax Act vide **Finance Act 2021** with effect from 01.07.2021 are applicable to our company. Hence, we shall be deducting tax at source as per provisions of above section from purchase consideration paid/ credited on or after 01.07.2021 to you against supplies made by you at the rate 0.1 percent of purchase consideration paid / credited exceeding rupees 50 lacs during the current financial year.

Since, we are liable to deduct tax at source under section 194Q of the Act, you may ensure not to take any action to collect tax at source under section 206C (1H) of the Act w.e.f. 01.07.2021, in case provisions of section are applicable to you considering your amount of turnover and our purchases being of more than rupees 50 lacs.

You are also requested to intimate your **Permanent Account Number**. In case you fail to provide your PAN, tax will be deducted at a higher rate in terms of Section 206AA of the Act.

Further, you are also required to confirm that in your case amount of TDS/TCS was Rs.50,000/- or more in previous years relevant to Assessment Years 2019-20 and 2020-21 and you have filed your returns of income for these assessment years according to section 139(1), otherwise tax is required to be deducted at a higher rate in terms of Section 206AB of the Act.

Further, as per Rule 114AAA, higher of TDS/TCS will be applicable in case PAN and AADHAR is not linked. This is applicable only in case of Individual.

You may send to us your declaration to enable us to take note of same. In case we do not receive your declaration by 01.07.2021, we will deduct tax at the higher rate and it would be difficult for us to take corrective action to reduce the rate during the current financial year.

Important to note here, that any financial loss which (name of buyer) would incur, due to said non-compliance at your end, will have to be indemnified by you. We, therefore, look forward to your full cooperation in the process.

Thanks,

For (name of buyer)

Authorized Signatory