

256/PWD/NM/2021-22

28.06.21

Nabadwip Municipality

Nabadwip, Nadia

CIRCULAR

No:-10/2021-22

Dated:-Nabadwip, the 28<sup>th</sup> June 2021

All officers & employees of Nabadwip Municipality are hereby required to submit their respective statement of income for the financial year 2021-22 together with photocopy of PAN Card for deduction of income tax at source as per income tax act. They should submit their respective statement in such manner as laid down in A/C sec M.R. No:-605, dated:-25.06.2021.(Copy Enclosed).

Sd/-

B.K. Saha

Chairperson

Nabadwip Municipality

Copy forward for information:-

1. Executive Officer,N.M
2. Finance Officer,N.M
3. Accountant,N.M
4. Cashier In-Charge, N.M
5. Officer heading Revenue Dept. N.M
6. Officer heading PWD Dept.N.M
7. Officer heading Water Supply Dept.N.M
8. Officer heading Light & Electricity Dept.N.M
9. Store Keeper In-Charge,N.M
10. In-Charge of Education Dept.N.M
11. Sanitary Inspector & Officer heading Public health & Convenience Dept.
12. Office Superintendent, In Charge, N.M
13. Officer heading NUHM & CBPHCS Dept.N.M
14. Officer heading NULM Dept.N.M
15. Sri Somenath Das,Collecting Sarkar, N.M



Chairperson

Nabadwip Municipality

**Chairperson**  
**Nabadwip Municipality**

A/c Sec. M.R. No. 505

Date 25.6.21

**Note-Sheet-09/2021-22**

Kindly refer the Circular issued by the Income Tax Department of India ,regarding furnishing of information of the beneficiaries of the Nabadwip Municipality whose income tax has been deducted as TDS under registered TAN of the Nabadwip Municipality under section 206AB & 206CCA of the income tax act 1961. Therefore, necessary order may be issued to all concerns of the Municipality to furnish declaration as per prescribed proforma of the Income Tax Department of India, before deduction of Tax from 01.07.2021 onwards .Copies of the circulars & format are enclosed for your kind information.

Submitted to the Chairperson, BOANabadwip Municipality for his kind information, approval & taking necessary action.

25.06.2021

To  
O.S.  
PB- go through the  
note sheet & circulate  
it in all concerned  
departments.  
25-6-21

*[Signature]*  
Finance Officer  
Nabadwip Municipality

Chairperson  
Nabadwip Municipality

Forwarded to the O.S. N.Y. for taking r/o.

*[Signature]* 25.6.21  
Finance Officer  
Nabadwip Municipality

Circular No. 11 of 2021

F. No. 370133/7/2021-TPL  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)  
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Dated: 21<sup>st</sup> June, 2021

**Sub.: Circular regarding use of functionality under Section 206AB and 206CCA of the Income-tax Act, 1961- reg.**

Finance Act, 2021 inserted two new sections 206AB and 206CCA in the Income-tax Act 1961 (hereinafter referred to as "the Act") which takes effect from 1<sup>st</sup> day of July, 2021. These sections mandate tax deduction (section 206AB) or tax collection (section 206CCA) at higher rate in case of certain non-filers (specified persons) with respect to tax deductions (other than under sections 192, 192A, 194B, 194BB, 194LBC and 194N) and tax collections. Higher rate is twice the prescribed rate or 5%, whichever is higher. Specified person means a person who satisfies both the following conditions: -

- (i) He has not filed the returns of income for both of the two assessment years relevant to the two previous years immediately before the previous year in which tax is required to be deducted /collected. Two previous years to be counted are required to be those whose return filing date under sub-section (1) of section 139 has expired.
- (ii) Aggregate of tax deducted at source and tax collected at source is rupees fifty thousand or more in each of these two previous years.

2. It can be seen that the tax deductor or the tax collector is required to do a due diligence of satisfying himself if the deductee or the collectee is a specified person. This can lead to extra compliance burden on such tax deductor or tax collector. To ease this compliance burden the Central Board of Direct Taxes is issuing a new functionality "**Compliance Check for Sections 206AB & 206CCA**". This functionality is made available through reporting portal of the Income-tax Department. The tax deductor or the collector can feed the single PAN (PAN search) or multiple PANs (bulk search) of the deductee or collectee and can get a response from the functionality if such deductee or collectee is a specified person. For PAN Search, response will be visible on the screen which can be downloaded in the PDF formant. For Bulk Search, response would be in the form of downloadable file which can be kept for record.

3. The logic of the functionality is as under:

- A list of specified persons is prepared as on the start of the financial year 2021-22, taking previous years 2018-19 and 2019-20 as the two relevant previous years. List contains name of taxpayers who did not file return of income for both assessment



years 2019-20 and 2020-21 and have aggregate of TDS and TCS of fifty thousand rupees or more in each of these two previous years.

- During the financial year 2021-22, no new names are added in the list of specified persons. This is a taxpayer friendly measure to reduce the burden on tax deductor and collector of checking PANs of non-specified person more than once during the financial year.
- If any specified person files a valid return of income (filed & verified) for assessment year 2019-20 or 2020-21 during the financial year 2021-22, his name would be removed from the list of specified persons. This would be done on the date of filing of the valid return of income during the financial year 2021-22.
- If any specified person files a valid return of income (filed & verified) for assessment year 2021-22, his name would be removed from the list of specified persons. This will be done on the due date of filing of return of income for A.Y. 2021-22 or the date of actual filing of valid return( filed & verified) whichever is later.
- If the aggregate of TDS and TCS, in the case of a specified person, in the previous year 2020-21, is less than fifty thousand rupees, his name would be removed from the list of specified persons. This would be done on the first due date under sub-section (1) of section 139 of the Act falling in the financial year 2021-22. For the financial year 2021-22 this due date of 31<sup>st</sup> July 2021 has been extended to 30<sup>th</sup> Sept 2021.
- Belated and revised TCS & TDS returns of the relevant financial years filed during the financial year 2021-22 would also be considered for removing persons from the list of specified persons on a regular basis.

4. The deductor or the collector may check the PAN in the functionality at the beginning of the financial year and then he is not required to check the PAN of non-specified person during that financial year. To illustrate, let us assume that a deductor has 10,000 vendors that he deals with. He can use the functionality in the bulk search mode and can get the result of all these 10,000 PANs at one go. Let us assume that the functionality has shown that out of these 10,000 PANs, 5 PANs are specified persons for the purposes of sections 206AB and 206CCA of the Act. Now with respect of the remaining 9,995 PAN, it is clear that they are not in the list of specified persons for that financial year. Since no new name would be added in the list of specified persons during the financial year, the deductor or collector can be assured that these 9,995 PANs would remain outside the list of specified persons during that financial year. Thus, deductor or collector need not check again with respect to these 9,995 PANs during that financial year. There are chances that the 5 PANs which are of specified persons may move out of the list during the financial year and for that there will be need to recheck at the time of making tax deduction or tax collection.

5. The list would be drawn afresh at the start of each financial year and the above process would have to be repeated. For example, at the beginning of the financial year 2022-23 a fresh list would be prepared with previous years 2019-20 and 2020-21 as the two relevant previous years. Then, no name would be added to the list of specified persons during the financial year and only name would be removed based on the logic given in the 3<sup>rd</sup> to 6<sup>th</sup> bullets of paragraph 3 above.

6. It may be noted that as per the provisos of sections 206AB & 206CCA of the Act, the specified persons shall not include a non-resident who does not have a permanent establishment in India. Tax deductors & collectors are expected to carry out necessary due

diligence in respect of a specified person established by the above referred functionality to consider him as non-specified, if he fall under these provisos

*Shefali*  
21.06.2021

(Shefali Singh)

Under Secretary to the Govt of India

Copy to:

1. PS to FM/ OSD to FM/ PS to MoS(F)/ OSD to MoS(F)
2. PPS to Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Pr. DGsIT/ Pr. CCsIT
5. All Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries of CBDT
6. The C&AG of India
7. The JS & Legal Adviser, Ministry of Law & Justice, New Delhi
8. CIT (M&TP), Official Spokesperson of CBDT
9. O/o Pr. DGIT (Systems) for uploading on official website.
10. JCIT (Database Cell) for uploading on [www.irsolicersonline.gov.in](http://www.irsolicersonline.gov.in)

F.No. 225/67/2021/ITA-II  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

New Delhi, the...<sup>21<sup>st</sup></sup> June, 2021

**Order under section 138(1)(a)(i) of the Income-tax Act, 1961**

The Central Board of Direct Taxes ('CBDT'), in exercise of powers conferred under section 138(1)(a)(i) of Income-tax Act, 1961 ('Act'), hereby directs that **Director General of Income-tax (Systems), New Delhi** shall be the specified income-tax authority for furnishing information to the 'Tax Deductor/Tax Collector', having registered in the reporting portal of the Project Insight through valid TAN, to identify the 'Specified Persons' for the purposes of section 206AB and 206CCA of the Act through the functionality "**Compliance Check for Section 206AB & 206CCA**".

2. The information to be furnished shall be:
  - a) **Name:** Name as per PAN Record (Masked)
  - b) **PAN Allotment date:** XX-XX-XXXX
  - c) **PAN Aadhaar Link Status:** Status of linking of PAN and Aadhaar for individual PAN Holders as below:
    - i. **Linked:** PAN and Aadhaar are linked.
    - ii. **Not Linked:** PAN & Aadhaar are not linked.
    - iii. **Exempt:** PAN is exempted from PAN-Aadhaar linking requirements as per CBDT's Notification No. 37/2017 dated 11<sup>th</sup> May 2017.
    - iv. **Not - Applicable:** PAN belongs to non-individual person.
  - d) **Specified person u/s 206AB & 206CCA:** (Yes/No)
3. To facilitate the process of furnishing information through the functionality, the Director General of Income-tax (Systems) would notify the procedure and format regarding the functionality "**Compliance Check for Section 206AB & 206CCA**" after taking approval from the CBDT.
4. A copy of Notification shall be forwarded to this division for record purposes.

*Rajaram*  
(Rajarajeswari R.)  
21/6/2021  
DCIT(OSD), (ITA-II), CBDT

**Copy forwarded to:-**

1. PPS to FM/P TO MoS (F)/PS to RS/
2. PS to chairman, CBDT and all Members, CBDT
3. DGIT (Systems), New Delhi
4. All Pr. CCsIT/DGsIT for kind information
5. ADG (S)-4, New Delhi, for placing on the website: [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
6. Guard File

-sd-  
(Rajarajeswari R.)  
DCIT(OSD), (ITA-II), CBDT

**<< Letter head >>**

Date: 19<sup>th</sup> June 2021

To,

DIRECT NEXTGEN COMMERCE SERVICES PVT LTD  
75/2 CH SUBEY SINGH GALI MUKESH NAGAR  
SHAHADRA EAST DELHI  
DELHI 110032

In relation to compliance of Section.206AB of Income tax act 1961, please see below details:

Permanent Account Number (PAN):		
Name as Per PAN:		
Information required under Sec.206AB	FY 2018-19	FY 2019-20
Whether Income Tax return has been filed as per sec.139(1) (Yes/No/NA)		
Acknowledgement No for ROI		
Whether PAN & Aadhar are linked in Income Tax Website. (Applicable for Individual assesseees only).( Yes/No/NA)		
Copy of ITR enclosed ( Yes/No/NA)		
Whether TDS, TCS Claimed in Income tax return of Rs. 50,000 or more in each of the Financial year (Yes/No/NA)		

**Indemnity**

I/We, hereby declare that afore mentioned information is True and Correct and in case, same is found to be false, I/we would be liable for payment of resultant tax, Interest, penalty, and associated cost to your organisation in relation to non-compliance of section 206AB of the IT Act.

**Signature**

Name of Person \_\_\_\_\_

Designation/Authorised Person \_\_\_\_\_

Name of Organisation \_\_\_\_\_

USER id / Code \_\_\_\_\_