



**CENTRAL WAREHOUSING CORPORATION**  
(A GOVT. OF INDIA UNDERTAKING)



No.CWC/FD-Taxation/TDS/13-14

67

Dated: 13<sup>th</sup> August, 2013

I T Circular # 30

**Subject: Collection of TDS certificates and obtaining credit in 26AS**

- 1.0 While finalising the accounts of the Corporation for the financial year 2012-13, it has been noticed that the TDS certificates and/or TDS Credit for the period 2005-06 to 2010-11 amounting to Rs. 1039.25 Lakh are still outstanding. The Party-wise and RO wise details of these outstanding is given at "**Annexure A**".
- 2.0 The above amount is outstanding on account of the non-receipt of TDS certificate from depositors or non-appearance of Credit in 26AS statement. Therefore, this amount is appearing in Sundry Debtors (TDS) in Account Code No. P452. Such huge outstanding on account of TDS has been viewed seriously at Corporate Office and it has been decided with the approval of the Managing Director as under:
  - a) The Regional Manager and the Accounts in-charge of the region shall be accountable for this purpose. The Realisation Target of the TDS outstanding is to be included as one of the Key Performance Areas (KPA) of concerned Regional Manager and Accounts Officer w.e.f 01/04/2013. The Targets shall be fixed with respect to collection of outstanding TDS certificates for the financial years 2010-11 to 2012-13. For excellent rating the TDS collection target of 90 to 100% can be taken with weightage of 10% and difference of 10% in collection target may be taken for each lower ratings. The Regional Manager can put higher weightage on this parameter in the KPAs of the Accounts Officer and may also fix the targets for Collection of TDS Certificates for concerned Warehouse Manager.
  - b) The Regional Manager shall write to CEO or the Zonal Head of all such Customers from whom TDS certificate is outstanding or TDS credit is not received in 26AS for sending of TDS certificate /ensuring credit in 26 AS.

- c) The Accounts In-charge of RO shall send details of all such Defaulters to the concerned Jurisdictional TDS/ Income Tax Commissioner for appropriate action with a copy to Corporate Office for taking up the matter with the Directorate of Income Tax (TDS). ROs may also furnish the list of the defaulters with TAN to CO immediately.
- c) In case above follow up action does not bear any positive results and TDS certificate is not received, RM is authorised to exercise the Corporation's right of lien over the stocks of the depositors and may stop the delivery, if required, with due notice to the Depositor.
- d) After all the possible remedies in the collection of TDS certificates are exhausted and still default continues, RM may send a notice for taking a legal action if the TDS certificate is not received/credit is not received in 26AS. If depositor fails to give TDS certificates even after the notice, the legal action i.e suit for recovery can be filed with the help of an Advocate in reasonable cases.

This issues with the approval of Competent Authority.



( N.K. GROVER )  
General Manager(F&A)

**Encls: As above**

**Distribution to:**

1. All Regional Managers of CWC.
2. All Executive Engineers in-charge of all the Construction Cells of CWC.
3. All AGMs/Managers/ (Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all ROs & CCs of CWC.

**Copies for information to:**

1. All HODs at CWC, Corporate Office, New Delhi.
2. All DGM/AGMs/Managers/ (Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
3. PS to SE, CWC, CO, New Delhi.
4. PS to Director (Pers)/Director (MCP)/Director (Fin), CWC, CO, New Delhi.
5. PS to GM (Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website.
6. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

General Manager(F&A)

## CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

## Details of Outstanding on account of TDS P 452 as on 31/03/2013 and provision in Books

Sl. No.	Regional Office	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Total
1	Ahmedabad				4747352	1256469	1364220	7368041
2	Bangalore		1103741	0	1039297	390818	289089	2822945
3	Bhopal				528329	401855		930184
4	Bhubneshwar		2209730	504887	302929	300331	140404	3458281
5	Chandigarh				5030679	1264518	1563775	7858972
6	Chennai	1998	371520	602541	5002821	410908	2482010	8871798
7	Delhi				1316383	3957595	8216691	13490669
8	Guwahati			0	864856	2851903	787723	4504482
9	Hyderabad			562334	9204126	1867607	195335	11829402
10	Jaipur			636335	505307	0	1217325	2358967
11	Kolkatta			350036	3418090	1002676	1256150	6026952
12	Kochi			1072703	1255054	665289	84665	3077711
13	Lucknow				6757235	6577581		13334816
14	Mumbai		13832	168759	971234	1138865	226359	2519049
15	Navi Mumbai				1674510	4656638	1722624	8053772
16	Panchkula				1987125	201604	487874	2676603
17	Patna			2836621	1095099	9462	46588	3987770
18	Raipur				517520		236779	754299
	<b>Total</b>	<b>1998</b>	<b>3698823</b>	<b>6734216</b>	<b>46217946</b>	<b>26954119</b>	<b>20317611</b>	<b>103924713</b>