

GOVT. MEDICAL COLLEGE & HOSPITAL, CHANDIGARH
(ESTABLISHMENT BRANCH-IV)

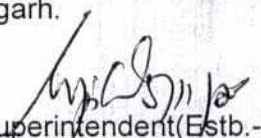
Endst. No. GMCH/EIV/EA3/2018/ 46521-22

6 NOV 2018
Dated, Chandigarh the,

A copy of letter No. Nil dated 15.10.2018 received from the Employment News, New Delhi, is forwarded to the followings for information and necessary action, please.

1. The Office Superintendent (Estt. I, II, III, HA-I & HA-II) GMCH, Chandigarh.
2. ✓ The System Analyst, IT Centre, GMCH with a request to e-circulate/email the same to all the HODs/Branch Incharges of GMCH Chandigarh.

Encls. As above.


Superintendent (Estb.-IV)
GMCH, Chandigarh



EMPLOYMENT NEWS



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प्रकाशन विभाग सूचना एवं प्रसारण मंत्रालय, भारत सरकार सातवीं मंजिल, सूचना भवन, सीजीओ कॉम्प्लेक्स लोधी रोड, नई दिल्ली-110003
Publications Division, Ministry of Information & Broadcasting, Govt. of India, VII Floor, Soochna Bhawan, CGO Complex, Lodhi Road, New Delhi-110003

Dated 26/10/18

TO,

(SH. DR. B.S. CHAVAN), DIRECTOR PRINCIPAL
GOVT. MEDICAL COLLEGE & HOSPITAL
(HOSPITAL BUILDING), SECTOR 32-B
CAHNDIGARH-160030

SUB : NOT-DEDUCT TDS FOR EMPLOYMENT NEWS SERVICES.

This Letter is written with a purpose to inform you for TDS exemption for the operations of the Employment News. This is due to the facts that Employment News is a department of Government of India.

As stated in Section 196, Income Tax Act, 1961 that "Notwithstanding anything contained in the foregoing provisions of this Chapter, no deduction of tax shall be made by any person from any sums payable to-

- (i) The Government, or
- (ii) The Reserve Bank of India, or
- (iii) A corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income-tax on its income, or
- (iv) A Mutual Fund specified under clause (23D) of section 10, where such sum is payable to it by way of interest or dividend in respect of any securities or shares owned by it or in which it has full beneficial interest, or any other income accruing or arising to it."

Hence, on the same grounds we request you to kindly consider our appeal for not deduct TDS. A copy of provision of Income Tax Act, 1961 is enclosed for your reference.

Your's faithfully

(Signature)

(Amita Verma)

Accounts Officer

011-24369419/24369440

Lekha.advten@rediffmail.com

LIDA

21360

22 OCT 2018

Date: October 15, 2018

Urgent
OS (R/D)

BA 3 Suppl

29/10/18

TDS is income received

As per section 198¹, where tax is deducted at source on any payment, though the amount shall be deposited into the Government treasury, it shall be deemed to be the income received by the payee. The payee shall include the amount of TDS in his taxable income.

However, tax paid by the employer, at his option, on the value of perquisites provided to the employee, on behalf of the employee, shall not be treated as income of the employee, it being exempt u/s 10(10CC).

ANNEXURE 3.I**TEXT OF SECTIONS 196 AND 198 OF THE INCOME TAX ACT, 1961****Interest or dividend or other sums payable to Government, Reserve Bank or certain corporations**

196. Notwithstanding anything contained in the foregoing provisions of this Chapter, no deduction of tax shall be made by any person from any sums payable to—

- (i) the Government, or
- (ii) the Reserve Bank of India, or
- (iii) a corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income-tax on its income, or

(iv) a Mutual Fund specified under clause (23D) of section 10, where such sum is payable to it by way of interest or dividend in respect of any securities or shares owned by it or in which it has full beneficial interest, or any other income accruing or arising to it.

Tax deducted is income received

198. All sums deducted in accordance with ²[the foregoing provisions of this Chapter] shall, for the purpose of computing the income of an assessee, be deemed to be income received.

³[Provided that the sum being the tax paid, under sub-section (1A) of section 192 for the purpose of computing the income of an assessee, shall not be deemed to be income received.]

⊗ Employment xerox being a govt. of India department is not under TDS

Accounts Office
Employment No
New Delhi-1100

1. For text, see Annexure 3.I.
2. Subs. vide Finance (No. 2) Act, 2004, w.e.f. 1.10.2004, for –
“the provisions of sections 192 to 194, section 194A, section 194B, section 194BB, section 194C, section 194D, section 194E, section 194EE, section 194F, section 194G, section 194H, section 194I, section 194J, section 194K, section 194L, section 195, section 196A, section 196B, section 196C and section 196D”.
3. Inserted vide Finance Act, 2002, w.e.f. 1.6.2002.