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F.NO.1-3/2017/LFA

Dated: 07.02.2018

MEMORANDUM

**Subject: Amendment in Clause 4 of Clarification issued vide OM No. 1-28/2013/CCAs/LF-II dated 09.03.2015-reg.**

This is w.r.t. treatment of Deduction claims related to TDS as per aforementioned Clarification. In this regard it is hereby conveyed that the referred clause is amended as follows:-

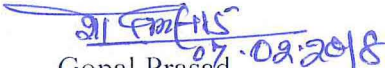
“Clause 4:

Deduction for TDS shall be allowed in the same quarter in which the related transaction occurred, irrespective of date of deposit of TDS, subject to submission of requisite claim documents as per extant guidelines.”

Consequently Foot Note to Clause 4 (No.9) stands deleted.

This clarification shall also be applicable for allowing all the cases of deduction claims related to TDS which might have been disallowed as per the DoT circular No. 1-28/2013/CCAs/LF-II dated 09-03-2015. Accordingly, the Deduction Verification Report of the relevant years may be revised suo-moto by CCAs on receipt of requisite documents.

This issues with approval of Competent Authority.

  
Gopal Prasad  
ADG (LFA-I)

To:

1. All Pr CCAs
2. Sr. DDG (LFP)/DDG (WPF)/All CCAs.
3. Director (LFA-III) – for uploading on DoT website.
4. AUSPI/COAI
5. Guard file