

DIRECTORATE OF INCOME TAX (SYSTEMS)
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F.No. DGIT(S)/DIT(S)-3/AST/Scrutiny/Consolidation of TDS/99/2015-16

Dated: 17.03.2016

To

**All the Principal Chief Commissioners of Income-Tax /
Chief Commissioners of Income-Tax, Pr DGsIT, DGsIT**

Sir/Madam,

Sub: Consolidation of TDS entries in cases having more than 1000 entries for Scrutiny selected cases pertaining to AY 2013-14 - reg.

Kindly refer to subject matter.

2. It has been noticed in previous years that in several cases having large number of TDS claims in ITR and TDS entries in Form No 26AS, AOs face technical difficulty while passing the assessment order u/s 143(3) on AST system towards the end of March. This is due to the large data set involved in matching and also because entire data has to be viewed by the AO on the screen which fails during March peak times due to network congestion. This problem was seen in large courier or transport companies have several 1000 TDS entries.

3. As a proactive step, this Directorate has undertaken the exercise of consolidation of TDS entries at a TAN level for assessees (PAN) having more than 1000 TDS credit entries for scrutiny selected cases pertaining to AY 2013-14. This would mean that the TDS claims in the Assessee ITR as well as 26AS entries for a particular TAN would be grouped and matched earlier itself. It has been observed that such consolidation has reduced the number of TDS rows from several 1000 to a few hundreds. This would greatly simplify the matching and computation of tax and interest at the time of passing of order before the TB date. However, it may be noted that in the event that any fresh TDS credit is reported after such consolidation, the same can be allowed later at the time of rectification.

4. The list of cases where such consolidation has been done is placed at i-taxnet at the path mentioned below. The jurisdictional AOs are advised to complete the assessment in these cases well in advance, even though the process has been simplified, to eliminate any last minute changes/difficulties.

Resources -> Downloads -> Systems -> Instructions-AST -> Consolidation of TDS entries_List of cases

5. This issues with the approval of Pr.DGIT(S).

Yours faithfully,



(Ramesh Krishnamurthi)
ADG(S)-3, New Delhi

Copy to:

1. The P.P.S. to Member (L&C) CBDT for information.
2. The Web Manager, for www.irsolicersonline.gov.in website.

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