

F.No.385/10/2014-IT(B)  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
CENTRAL BOARD OF DIRECT TAXES

North Block, New Delhi

17<sup>th</sup> October, 2014

ORDER UNDER SECTION 119 OF THE INCOME-TAX ACT, 1961

The due dates for filing of the TDS/TCS Statements are prescribed under sub-section (3) of section 200 of the Income-tax Act, 1961 (hereafter the Act) read with sub-rule (2) of Rule 31A of the Income-tax Rules, 1962 (hereafter the Rules), and proviso to sub-section (3) of section 206C read with sub-rule (2) of Rule 31AA of the Rules.

2. Considering the recent natural calamities in the States of Andhra Pradesh, Jammu & Kashmir, Odisha & Telangana, the Central Board of Direct Taxes, in exercise of powers conferred under section 119 of the Act hereby extends the due date for filing the TDS/TCS Statements for the 2<sup>nd</sup> Quarter of Financial year 2014-15 by the deductors/collectors in the States of Andhra Pradesh, Jammu & Kashmir, Odisha & Telangana as under:

- (i) from 31<sup>st</sup> October, 2014 to 7<sup>th</sup> November, 2014 in case of Government deductors/collectors that are mapped to a valid Accounts Officers Identification Number (AIN);
- (ii) from 15<sup>th</sup> October, 2014 to 31<sup>st</sup> October, 2014 in case of all other deductors/collectors

(Sandeep Singh)

Under Secretary to the Government of India

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This document has been compiled as service to our clients. We recommend that you seek professional advice prior to initiating action on specific issues.

**Lunawat & Co.**

Chartered Accountants

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