

**//Most Urgent//**

**PROCEEDINGS OF THE DIRECTOR OF SCHOOL EDUCATION, CHENNAI-6.**

**R.C.No.019472/B1/S4/2024, Date 4.04.2024**

**Sub:** School Education – TDS Filling of DDO's in all District –To take necessary action - Regarding.

**Ref:** The Additional Secretary to Government, Finance Department, Secretariat, Chennai-9, meeting held on 02.04.2024

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A meeting was conducted by the Additional Secretary to Government, Finance Department at Secretariat on 02.04.2024 to discuss the outstanding demand of Tax Deducted at Source (TDS). During the meeting, it was pointed out that an amount of Rs.210,35,01,618.31 against 5563 TAN numbers are outstanding demand in respect of Directorate of School Education. The above outstanding demand has to be reconciled immediately.

A brief summary of the filing TDS Return is detailed below:

- Tax Deducted at Source (TDS) refers to an advance tax which is deducted from the income or earnings of an individual or an organization before actually crediting the income into the account of an individual or entity, as per the Taxation Code of India.
- TDS is deducted from various incomes such as Salary and non-salary.
- The responsibility of deducting the TDS lays on the shoulders of the TDS deductor that is the employer or the payee. Under the Taxation Rules, the payee or the employer owns an obligation to deduct the tax before paying the salary or income to the receiver or employer.

**Method of TDS deduction**

TDS is deducted by the deductor from the payment made to the receiver at a certain fixed rate applicable to that particular type and source of income. Deductor is liable to deduct the TDS and further deposit it to the government. TDS Return refers to a quarterly statement that is submitted by the deductor to the Income Tax Department.

### Different Types of TDS Return Forms

The deductor is responsible to deduct the TDS from the income of deductee and to file the TDS Return form for it. The following TDS Return Forms are to be filed by the DDOs for the TDS deducted:

Form 24Q	Statement for TDS from salaries
Form 26Q	Statement for TDS from all payments other than salaries

#### Form 24Q – Statement for TDS from Salaries

Form 24Q is used to prepare e-TDS returns for the TDS deducted on salary u/s 192 of the Income Tax Act, 1961. This form has to be submitted by the deductor every quarter. It includes details such as salaries paid and the TDS deducted of the employees by the employer.

#### Form 26Q – Statement for TDS From all Payments Other Than Salaries

Form 26Q is used for the TDS on all the payments received other than the salary. It has to be submitted by the deductor every quarter and is applicable for TDS u/s 200(3), 193, and 194 of the Income Tax Act of 1961.

#### Deadlines for TDS Returns Filings

Quarter	Quarter period	Due date of filing TDS Returns
1st Quarter	1st April to 30th June	31st July
2nd Quarter	1st July to 30th September	31st October
3rd Quarter	1st October to 31st December	31st Jan
4th Quarter	1st January to 31st March	31st May

According to the Rules, penalty is leviable on the DDO for the late filing of TDS Return.

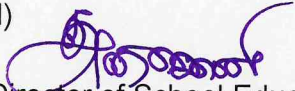
It may be seen from the above that all DDOs are responsible for deduction of tax at source for the payments made both salary and non-salary. The TDS returns are to be filed in respective forms viz. Form 24Q for Statement for TDS from salaries and Form 26Q for Statement for TDS from all payments other than salaries. Penalty is leviable as per the codal provisions on the DDO concerned for late filing of TDS



returns. Hence all DDOs are instructed to ensure that periodical filing of TDS returns is done promptly hereinafter so to avoid penalty on late filing.

The list of outstanding demand received from the IT Department TAN Number-wise is enclosed herewith. The outstanding demand has to be properly reconciled and the outstanding is to be cleared immediately. A report in this regard has to be sent to the Directorate to the mail id [dsebudgetsection@gmail.com](mailto:dsebudgetsection@gmail.com) not later than 12.04.2024. Any clarifications in this regard can be sought for from the PAO/ Treasury concerned.

Enclosure: TDS Demand List (District wise – through mail)

  
Director of School Education  
Chennai-6.

  
04/4/2024

To  
All District Chief Educational Officer,  
All District Educational Officer,  
Educational Officer, Chennai Corporation and Madurai Corporation.  
Personal Assistant to Director of School Education, Chennai-6.  
Superintendent B2 Section, Directorate of School Education, Chennai-6.

**Copy to**

All High and Hr. Sec. Schools Head Master (Govt. and Aided) (Through CEO)

**TDS DEMAND DISTRICT WISE LIST**

<b>S.No</b>	<b>District</b>	<b>DDO'S</b>	<b>Amount</b>
1	ARIYALUR	114	47231823
2	CHENGALPATTU	134	43037931
3	COIMBATORE	174	59443227
4	CUDDALORE	231	118742954
5	DHARMAPURI	215	92226127
6	DINDIGUL	157	92876421
7	ERODE	167	18261523
8	KALLAKURICHI	140	62779968
9	KANCHEEPURAM	82	20153155
10	KANNIYAKUMARI	129	141366269
11	KARUR	106	17703573
12	KRISHNAGIRI	257	80875240
13	MADURAI	145	47468220
14	NAGAPATTINAM	162	44192299
15	NAMAKKAL	150	44707542
16	NILGIRIS	75	19155297
17	PAO EAST	6	6088667
18	PAO MADURAI	26	27957430
19	PAO NORTH	7	5410005
20	PAO SOUTH	24	16167553
21	PERAMBALUR	82	21100929
22	PUDUKOTTAI	206	63695101
23	RAMANANATHAPURAM	130	57401956
24	RANIPET	72	15988730
25	SALEM	265	95637465
26	SIVAGANGAI	130	66539017
27	SPAO CORPORATION	67	51403385
28	TENKASI	75	29642830
29	THANJAVUR	215	68631654
30	THENI	88	23132810
31	TIRUCHIRAPPALLI	191	57090180
32	TIRUNELVELI	85	56203442
33	TIRUPATHUR	86	25974113
34	TIRUPPUR	136	37332439
35	TIRUVALLUR	243	74852837
36	THIRUVANNAMALAI	302	76676850
37	THIRUVARUR	129	61958001
38	TUTICORIN	86	68383183
39	VELLORE	94	15332510
40	VILLUPURAM	201	66084082
41	VIRUDHUNAGAR	179	64595061
<b>Total</b>		<b>5563</b>	<b>2103501799</b>