



SYAMA PRASAD MOOKERJEE PORT, KOLKATA  
(FORMERLY KOLKATA PORT TRUST)  
श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता  
हलदिया गोदी परिसर  
HALDIA DOCK COMPLEX  
Finance Division's Office  
Store Audit & Engineering Account Section  
Jawahar Tower Complex, 4<sup>th</sup> Floor,  
Haldia Township, Purba Medinipur-721607



Ref. No. FD-812/15/HPA

Date: 01<sup>st</sup> July 2021

**CIRCULAR**

**Declaration for deduction of TDS u/s 206AB of the Income Tax Act, 1961**

The Finance Act, 2021 has introduced a new Section- Sec. 206AB. This is a Special Provision for deduction of tax at source for non-filers of income tax return. This Section has come into effect from 01<sup>st</sup> July, 2021. Section 206AB mandates the assessee to deduct TDS at a higher rate in following cases:

- (i) Non-filing of an income tax return by the specified person;
- (ii) the time limit of filing of an income tax return as per section 139(1) is expired; and
- (iii) the total TDS is INR 50,000 or more in each of the two previous years.

Higher TDS rate is twice the prescribed rate or 5%, whichever is higher.

In addition to the above, if the provision of section 206AA (doesn't have PAN), applies to a specified person, the tax shall be deducted at higher of the rates provided in this section i.e. @ 20%.

In view of the above, all suppliers of goods, services & works to SMPK Haldia Dock Complex are requested to submit the following documents to Finance Division HDC on immediate basis and in any case positively before the due date of release of the next payment:

- i) Declaration as per attached format in the letterhead of the contractor/supplier duly sealed and signed.
- ii) Copy of Acknowledgement no. & date of filing of ITR of F.Y 2018-19 & F.Y 2019-20.
- iii) Copy of 26AS in case the assessee did not file the IT return but aggregate tax deducted and tax collected at source is less than Rs 50,000.00 in each of the two preceding Financial Years 2018-19 and 2019-20.





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In case of failure to comply with the requirement as above prior to release of payment, SMPK, HDC may deduct TDS at higher rate without making any further reference.

The declaration (duly sealed and signed) along with the documents may be submitted to the address mentioned above. Alternatively, the scanned copies of the documents may be emailed to: [ymanna.hdc@kolkataporttrust.gov.in](mailto:ymanna.hdc@kolkataporttrust.gov.in).

(Signature)

Name: Abhijit Gupta

Designation: General Manager (Finance)-I/C

Date: 01-07-2021

अभिजीत गुप्ता / Abhijit Gupta  
जनरल मैनेजर (फिन्स) / General Manager (Finance) I/C  
श्यामा प्रसाद मुखर्जी पोर्ट, कोलकाता  
हल्दिया गोदी परिसर / Haldia Dock Complex

Encl: Copy of declaration form for not deducting TDS at higher rate



To be submitted in party's letter head

To  
The General Manager (Finance)  
Haldia Dock Complex, SMPK  
Jawahar Tower Complex,  
Finance Division, 4<sup>th</sup> Floor,  
Haldia Township - 721607

Sub: Declaration form for not imposing TDS Rate as per Sec. 206AB of the Income Tax Act.

I/We, (name of party) \_\_\_\_\_, having Permanent Account Number \_\_\_\_\_, am/are resident in India and hereby declare as follows:

1. I/We have filed my/our Return of Income for the preceding Financial Year 2018-19 relevant to the Assessment Year 2019-20 within due date as per section 139(1). The date of filing is \_\_\_\_\_ and the Acknowledgement Number issued by the Income Tax Department evidencing the filing of the tax return is \_\_\_\_\_. A copy of the ITR Acknowledgement evidencing the filing of the above tax return is attached.
2. I/We have filed my/our Return of Income for the preceding Financial Year 2019-20 relevant to the Assessment Year 2020-21 within due date as per section 139(1). The date of filing is \_\_\_\_\_ and the Acknowledgement Number issued by the Income Tax Department evidencing the filing of the tax return is \_\_\_\_\_. A copy of the ITR Acknowledgement evidencing the filing of the above tax return is attached.
3. I/We declare that the total TDS for the Financial Year 2018-19 & 2019-20 was not Rs. 50,000/- or more in each case.
4. I/We hereby declare that I/we am/are duly authorized to give this declaration and the information stated above is true to the best of my/our knowledge and belief.

(Signature)

Name:

Designation:

Date:

Place: