CORPORATE OFFICE, TAXATION SECTION

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BHARAT SANCHAR NIGAM LIMITED
[A Government of India Enterprise]

No.1001-01/2009/Taxation/BSNL/774

Dated: 14th March, 2011

To,

Heads of All Telecom Circles / Metro Districts.

Sub: Applicability of TDS on discount scheme of the BSNL Sales and Distribution Policy 2006 u/s 194H of the Income Tax Act-1961.

Ref: 1. This office letter no.1001-01/2009/Taxation/BSNL/742 dated 04.03.2011

In continuation of this office letter of even no. dated 04.03.2011 on the subject cited above. As per the feedback from circles, some of the circles have already implemented deduction of TDS on discount/commission. But those circles wherever TDS deduction on discount/commission is yet to be implemented for whatever reasons may also take necessary action so as to implement TDS deduction on discount/commission w.e.f 01.04.2011.

This issues with the approval of competent authority.

DGM(Taxation)

Copy to:

- 1. Sr.GM(S&M-CM)/Sr.GM(S&M-CFA/Sr.GM(S&M-EN) for information and n/a.
- 2. GM (F-CM)/GM (F-CFA)/GM (F-Ent.) for information and n/a.
- 3. GM (CA), C.O., BSB, BSNL, C.O., New Delhi for issue of Accounting instructions.
- 4. GM(F) O/o CGM, ITPC, Pune for information and necessary action.