

SANDEEP PRESENTS

Unmatched TDS challans in form 26AS to be verified & corrected by 31-12-2013:

CBDT INSTRUCTION NO 11/2013, Dated: 27 August, 2013

Subject: – Action on Unmatched Challans reflected in Form 26AS – direction of the Hon'ble Delhi HC in the case 'Court on Its Own Motion vs. UOI & Ors in WP(C) 2659/2012 & WP(C) 5443/2012'- regarding

1. The Hon'ble Delhi High Court vide its judgement in the case 'Court On its Own Motion vs. UOI and Ors' (W.P. (C) 2659/2012 & W.P. (C) 5443/2012 dated 14.03.2013) has issued seven mandamuses for necessary action by Income-tax Department, one of which is regarding the issue of 'Unmatched Challans' reflected in Form 26AS where the report by the deductor in the TDS statement are not found available in the OLTAS database resulting in TDS mismatch.

2. The unmatched challans belong to two categories of TDS statements, viz.-

(i) Statements pertaining to FY 2011-12 and earlier which have been processed by jurisdictional TDS Assessing Officers [hereinafter AOs(TDS)]

(ii) Statements pertaining to FY 2012-13 onwards, now processed by CPC(TDS)

3. The Hon'ble Delhi High Court (reference: para 42 of the order), has directed that

“...with regard to unverified TDS under the heading 'U' in form 26AS for verification and correcting unmatched challans within a time period, which should be fixed by the Board keeping in mind the date of filing of return and processing of return by the assessing officers.”

4. In view of the above direction of the Hon'ble High Court, it has been decided by the Board that the CPC(TDS)/AOs(TDS) shall immediately issue letters to the deductors, in whose case TDS challans are unmatched, with a view to verify and correct these challans. If necessary, the deductors may be asked to file correction statements, as per the procedure laid down and necessary follow up action be taken. The task should be completed by 31st December, 2013 for FY 2012-13 in the case of CPC (TDS) and FYs 2011-12 & earlier in case of AOs (TDS).

5. This may be brought to notice of all Officers working under your jurisdiction for compliance.

6. Hindi version shall follow.

F. No. 275/0312013-IT(B)

(Anshu Prakash)

Director IT (Budget), CBDT