

F.No. 275/192/2016-IT (B)
Government of India/ भारत सरकार
Ministry of Finance/ वित्त मंत्रालय
Department of Revenue/ (राजस्व विभाग)
Central Board of Direct Taxes/ (केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi
24th January, 2017

CORRIGENDUM

Sub: Corrigendum to Circular No. 1/2017 dated 02.01.2017 on TDS under section 192 of Income-tax Act, 1961.

In **para 3.6.1 in clause (a) below the table at page 4** of the captioned Circular, the words "3 years" appearing in line 1 may be read as "5 years".

2. The table in **para 4.9.1 on page 9** of the captioned Circular may be read as under:

TABLE: Due dates of filing Quarterly Statements in Form 24Q

Sl. No.	Date of ending of quarter of financial year	Due date
1	30 th June	31 st July of the financial year
2	30 th September	31 st October of the financial year
3	31 st December	31 st January of the financial year
4	31 st March	31 st May of the financial year immediately following the financial year in which the deduction is made

[Refer to Notification No. 30/ 2016 dated 29.4.2016]

3. In **para 5.5.10 in clause (d) at page 26** of the captioned Circular, the words "Rs.2000/-" appearing in line 2 may be read as "Rs. 5000/-".



(Sandeep Singh)

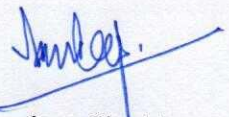
Under Secretary to the Govt. of India

Copy to

1. All State Governments/Union Territories.
2. All Ministries/Departments of Government of India etc.
3. President's Secretariat
4. Vice-President's Secretariat
5. Prime Minister's Office
6. Lok Sabha Secretariat
7. Rajya Sabha Secretariat
8. Cabinet Secretariat
9. Secretary, U.P.S.C.. Dholpur House, New Delhi

11. Supreme Court of India, New Delhi
12. Election Commission, New Delhi
13. Planning Commission, New Delhi
14. Secretariat of Governors/Lt. Governors of all States/Union Territories
15. All Integrated Financial Advisors to Ministries/Departments of Government of India
16. All Heads of Departments & Offices subordinate to the Department of Revenue
CBDT, CBEC
17. Army Headquarters, New Delhi
18. Air Headquarters, New Delhi
19. Naval Headquarters, New Delhi
20. Director-General of Posts & Telegraphs, New Delhi(10 copies)
21. Comptroller & Auditor General of India (50 copies)
22. Accountant General - I, Andhra Pradesh, Hyderabad
23. Accountant General-II, Andhra Pradesh, Hyderabad
24. Accountant General, Assam, Shillong
25. Accountant General-I, Bihar, Ranchi
26. Accountant General-II, Bihar, Patna
27. Accountant General-I, Gujarat, Ahmedabad
28. Accountant General-II, Gujarat, Rajkot
29. Accountant General, Kerala, Thiruvananthapuram
30. Accountant General, Madhya Pradesh, Gwalior
31. Accountant General, Tamil Nadu, Chennai
32. Accountant General-I, Maharashtra, Mumbai
33. Accountant General-II, Maharashtra, Nagpur
34. Accountant General, Karnataka, Bengaluru
35. Accountant General, Orissa, Bhubaneswar
36. Accountant General, Punjab, Chandigarh
37. Accountant General, Himachal Pradesh, Simla
38. Accountant General, Rajasthan, Jaipur
39. Accountant General-I, II & III, Uttar Pradesh, Allahabad
40. Accountant General, West Bengal, Kolkata
41. Accountant General, Haryana, Chandigarh
42. Accountant General, Jammu & Kashmir, Srinagar
43. Accountant General, Manipur, Imphal
44. Accountant General, Tripura, Agartala
45. Accountant General, Nagaland, Kohima
46. Director of Audit(Central)Kolkata
47. Director of Audit(Central Revenue), New Delhi
48. Director of Audit (Central), Mumbai
49. Director of Audit, Scientific & Commercial Department, Mumbai
50. All Banks (Public Sector, Nationalized including State Bank of India)
51. Secretary, Reserve Bank of India Central Office P.B.No.406, Mumbai-400001 (25 copies for distribution to its Branches).
52. Accounts Officer, Inspector General of Assam Rifles, (Hqrs), Shillong
53. All Chambers of Commerce & Industry
54. Lok Sabha /Rajya Sabha Secretariat Libraries(15 copies each)
55. All Officers and Sections in Technical Wing of CBDT
56. Asstt. Chief Inspector, RBI Inspection Deptt. Regional Cell Mumbai/Kolkata/
Chennai/New Delhi/and Kanpur.
57. Controller of Accounts, Deptt. Of Economic Affairs, New Delhi
58. Manager , Reserve Bank of India, Public Debt Office, Ahmedabad/Bengaluru/
Bhubaneswar/ Mumbai/Kolkata/Hyderabad/Kanpur/Jaipur/Chennai/Nagpur/New
Delhi/ Patna/ Guwahati/Trivandrum.
59. Accountant General, Post & Telegraph, Simla.
60. Controller General of Defence Accounts, New Delhi.
61. Directorate of Audit, Defence Services, New Delhi

63. International Labour Office, India Branch, New Delhi.
64. Secretary, Indian Red Cross Society, New Delhi
65. Atomic Energy Deptt. Mumbai.
66. Secretary, Development Board, Ministry of Commerce & Industry.
67. National Saving Organisation, Nagpur.
68. Deputy Accountant General, Post & Telegraph, Kolkata.
69. The Legal Adviser, Export-Import Bank of India, P.B.No.19969, Mumbai.400021.
70. Manager, State Bank of India, Local Head Office :-
 - i. Jeevan Deep Building, 1 Middleton Street, Kolkata.
 - ii. Circle Top House, Rajai Salai, Chennai-600001.
 - iii. Lucknow, Uttar Pradesh.
 - iv. Bank Street, Hyderabad-500001
 - v. Hamida Road, Bhopal-462001
 - vi. Shop Nos.101 to 105, Sector 17-B, Chandigarh
 - vii. New Amn.Building, Madam Cama Road, Mumbai-400021
 - viii. 9, Parliament Street, New Delhi-110001
 - ix. Bhedru, Ahmedabad-380001
 - x. Judges Court Road, Post Box No.103, Patna-800001
 - xi. 59, Forest Park, Bhubaneshwar
 - xii. Guwahati, Assam
71. Chief Controller of Accounts, CBDT, Lok Nayak Bhawan, Khan Market, New Delhi
72. State Bank of Patiala, (Head Office), The Mall, Patiala
73. State Bank of Bikaner and Jaipur, Head Office, Tilak Marg, 'C' Scheme Jaipur
74. State Bank of Hyderabad, Head Office, Gun Factory, Hyderabad
75. State Bank of Indore, 5 Yashwant Nivas Road, Indore.
76. State Bank of Mysore (Head Office), K.G.Road, Bengaluru
77. State Bank of Saurashtra, Behind Satyanarayan Road, Bhavnagar, Gujarat
78. State Bank of Travancore, Post Box No.34, Thiruanathpuram
79. N. S. Branch, Department of Economic Affairs, New Delhi
80. The Editor, 'The Income-tax Reporter' Company Law Institute of India (P) Ltd., 88, Thyagaraja Road, Thyagaraja Nagar, Chennai-600017
81. The Editor, Chartered Secretary, The Institute of Company Secretaries of India, 'ICSI House, 22, Institutional Area, Lodhi Road, New Delhi-110003
82. The Editor, "Taxation" 174, Jorbagh, New Delhi
83. The Editor, "The Tax Law Review" Post Box No.152, Jalandhar-144001
84. The Editor, "Taxmann" Allied Services (P)Ltd., 1871, Kucha Chelan, Khari Baoli, Delhi-110006
85. The Min. of Law (Deptt. of Legal Affairs), Shastri Bhawan New Delhi.
86. Food Corporation of India, 16-17, Barakhamba Lane, New Delhi-110001
87. IFCI, Bank of Baroda Building, 16, Parliament Street, New Delhi
88. IDBI, IDBI Tower, Cuffe Parad, Mumbai-400 005
89. ICICI, 163, Backbay Reclamation, Mumbai-400 020
90. NABARD, Poonam Chambers, Dr.Annie Besant Road, P.B.No.552, Worli, Mumbai
91. National Housing Bank, 3rd Floor, Bombay Life Building, 45, Veer Nariman Road, Mumbai
92. IRBI, 19, Netaji Subhash Road, Kolkata
93. All Foreign Banks operating in India
94. Air India, New Delhi
95. University Grants Commission, Bahadur Shah Jafar Marg, New Delhi
96. The Deputy Director(Admn.), NSSO (FOD), Mahalonobis Bhavan, 6th Floor, 164, G.L.Tagore Road, Kolkata-700108.



(Sandeep Singh)

Under Secretary to the Govt. of India