



OF THE CONTROLLER OF DEFENCE ACCOUNTS NO.1, STAFF
ROAD, SECUNDERABAD – 500 009
PHONE: 040-27843385 FAX:040-27817275

No.A/III/13014/MER

Date: 26-12-2014

To

All AO GEs/UA DEOs/
PAO(OR)AOC/PAO(OR)EME
RAO(MES)Sec'bad/
Officer I/c 'E' Section, Stores Section,
M Section and ECHS

Sub: Reconciliation of figures of TDS and compiled data
uploaded in 24G.

Headquarters Office vide their letter No.A/I/11336/Accts/2013-14 Dated 12-12-2014 on the subject matter cited above, has forwarded a copy of Joint Commission of Income Tax, New Delhi's Ir.No.JCIT(TDS)/R-75/2014-15/07 Dated 25-11-2014 for our information and necessary action. On perusal of the letter, it is found that there is a huge difference between compiled figures and amount reported by AINS in Form 24G. The difference may be due to non reconciliation of compiled data with compiled actuals or non reconciliation of compiled data uploaded in Form 24G.

IT authorities have now directed that a review of 24G data with reference to compiled actuals section code-wise may please be carried out and difference if any, reconciled and rectified as said in Para 3 of Headquarters Office ibid letter.

Similarly, Headquarters Office has requested to device a monitoring mechanism for ensuring IT deductions compiled in respect of Cash Accounts(Cash Assignments/Imprests, Public Fund(Air Force,Navy,Military Farms) are correctly and timely uploaded in 24G by all concerned and agree with compiled actuals. In this regard, Headquaraters Office vide their letter No.18001/AT-X.XXIII Dated 19-12-2013 has suggested to introduce a monthly reconciliation report in respect of TDS recovered/compiled in 24G in respect of AO, GE/AOCCE Offices which will be submitted by AO, GE Offices to CDA along with monthly Cash Book.

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In this connection, all AO, GEs, UA, DEOs and PAOs are requested to send a feedback on reconciliation/uploading of data for the F.Y2012-13 and 2013-14 by 31-01-2015. The details of proforma rectification if any, may be intimated to Main Office along with feed back for onward transmission to Headquarters Office.

Officer-in-charge, 'E' Section, Stores Section, Misc. Section and ECHS may kindly offer their suggestions and comments on the practical viability of Headquarters suggestions of introducing monthly reconciliation report with monthly cash book by 31-12-2014 for enabling Final view to Headquarters Office.

B. Siva Sankar 26/12/14.
ASST. CONTROLLER(A/CS)

11111

**OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM DELHI CANTT-110010**
Tel: 011-2566500, 25665555/56, 25666665/66, Jt.CGDA (A&B) Tel-25674819, Fax: 011-25674786

No. A/I/11336/Accts/2013-14

Dated.12 /12/2014

To

✓ All PCsDA/CsDA CDA Secunderabad
PCoA (EYS) Kolkata
AN-IV/VIII (Local)
AO (DAD), MOD (Civil)
ZO (DPD), Chennai

Sub: - Reconciliation of compiled figures in respect of Ministry of Defence for the past/current financial years.

Ref: - In continuation of this office most important letter of even No dt. 7/11/2014

A copy of the Jt. Commissioner of Income Tax, New Delhi letter No JCIT (TDS)/R-75/2014-15/07 dt 25-11-2014 is enclosed for information and necessary action.

2. It would be seen from the letter that there is huge difference between compiled figure and TDS amount reported by AINs in form 24-G. The difference may possibility be due to non-reconciliation of compiled data with compiled actuals or non-reconciliation of compiled data uploaded in 24-G.

3. Income Tax authorities have now directed that in 100% cases of taxes deduction at source, the income tax data should be uploaded in 24-G. It is requested that a review of 24-G data with reference to compiled actuals Section Code wise may please be carried out and difference, if any, reconciled urgently. As a result of reconciliation of data, if any discrepancy is noticed during the years 2012-13 and 201-14, the same may please be rectified. It may please be noted while reconciling two set of figures for these years, if any difference is noticed due to misclassification, the s. me need not to be rectified through a Punching Medium in the current financial year. Only proforma rectification will be carried out in your books. It may also be ensured that in the current fiancial year 100% income tax deductions at source are uploaded in 24-G duly reconciled with compiled actuals.

4. It is also request that a monitoring mechanism may please be put in place in your office to ensure that income tax deductions compiled in respect of Cash Accounts {Cash Assignment, Imprest , Public Fund (AF/Navy/Mily Farms etc)} are correctly and timely uploaded in 24-G by all concerned and agree with compiled actuals.

SAO (Accts)
SAO (Imprest)
SAO (AF/Navy)

DA's Query
No: 42187
Date: 23/12/14

5. A feedback on reconciliation/uploading of data for the financial year 2012-13 and 2013-14 may please be forwarded to HQrs Office by 28th Feb, 2014. The details of Performa rectification, if any, may please be intimated along with feedback.

This may be treated as "Most Urgent".


ACGDA (A&B)

Copy to:-

AT Section X
(Local)

Copies of the CGA Min of Fin (Department of Expdr) OM NoS-11022/01/120/Misc/MA/Cs/2013-14/570 dt 17-10-2014 and Jt. Commissioner of Income Tax, New Delhi letter No JCIT (TDS)/R-75/2014-15/07 dt 15-11-2014 are encolesd.

There seem to be no mechanism to ensure that data in respect of AOs GE/AOs CCE/DPDOs is being uploaded 100% in 24-G. It is, therefore, suggested that a monitoring mechanism may please be devised to ensure that 100% data is uploaded. In this connection one of the suggestions is to examine the feasibility of introduction of a monthly reconciliation report to be submitted along with the Cash Accounts of the GEs/CCEs/DPDOs. The viability of the suggestion may be examined at your end.

2. Joint Commissioner of Income Tax,
Range 75 (TDS Room No. 409)
Laxmi Nagar, District Center,
New Delhi-110 092

for information with reference to their letter No. JCIT (TDS)/R-75/2014-15/07 dated 25.11.2014.


ACGDA

T-7,829
2/12

Urgent/Imp

28/11/14

Dy. CGA (AN)



सत्यमेव जयते

Office Of The
Joint Commissioner Of Income Tax,
Range-75 (TDS), Room No. 409, 4th floor,
Ayakar Bhawan, Laxmi Nagar Distt. Centre, New Delhi-110 092.
Phone No. 22447917 Fax No. 22447160.

F.No. JCIT(TDS)/R-75/2014-15/07

Date:25.11.2014

28/11/14

The Joint CGDA (AN),
O/o Controller General of Defence Accounts,
Ulan Batar Road, Palam,
DELHI CONTONEMENT -110010

AT-1

AT-IV Sir,

DDO in
copy always

attnd

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Sub:- Reconciliation of CTDS figures in respect of Ministry of Defence for past Financial Years-reg.

Kindly refer to the above subject.

- The Income-tax Department has obtained figures of CTDS (deposited through book entries) of various ministries for past financial years from the Controller General of Accounts, New Delhi.
- On comparison of CTDS data pertaining to Ministry of Defence vis-à-vis TDS amount reported by AINs of this Ministry in Form 24G, it is seen that there is a huge difference between these two figures. The same is tabulated as below:-

	Figures in Crores		
	2012-13	2013-14	2014-15
CTDS (CGA)	2771.85	4022.06	1458.58
AIN DATA (24G)	2481	3103.00	824
DIFFERENCE	290	919.06	634.58

- It is request that necessary steps may be taken at the end of your office (such as filing of correction statements / payment of demand etc.) so that these figures are reconciled.

28/11/14

रक्षा लेखा का महाविद्यार्थक (परम.)
Dy. CGDA (AN)
डा.परी स. / Dy. No. 44
दिनांक / Date 28-11-14

5. The undersigned also proposes to hold a meeting in respect of this matter on 04/12/2014 at 11:00 A.M in his office for which responsible officer/s may be deputed so that this matter is expedited.

This may be treated as 'MOST URGENT'.

Yours faithfully



Copy to: The CIT(TDS)-I, Delhi for kind information

(AMIT JAIN)

Joint Commissioner of Income Tax,
Range-75, New Delhi

J. Commissioner of Income Tax
रेंज-75, आयकर भवन, दिल्ली केंद्र,
Range-75, Ayakar Bhawan, Dist. Centre,
आयकर भवन, दिल्ली-92/DLaxmi Nagar, Delhi-92

Joint Commissioner of Income Tax,
Range-75, New Delhi