

CIRCULAR NO.497 DATED 9-10-1987

Deduction of Tax at source – Form of Application for Allotment of Tax –
Deduction Account Number – reg.

The Provision of Section 203 A of the I.I. Act, introduced through the Finance Act, 1987 with effect from 1-6-1987, makes it obligatory for all persons responsible for deducting tax at source to apply for allotment of Tax-deduction Account Number, (TAN) and, after obtaining it, quote the same in the challans, TDS certificates, periodical returns etc. The Form of application for allotment of TAN (Form No.49B) and related Rules 114 A) have already been prescribed vide Notification S.O No.769 (E) Calcutta, Delhi, Ahmedabad, Bangalore, Hyderabad and Puna, the work of allotment of TAN has been centralized at the Headquarters of the charges.

2. This may be brought to the notice of all persons responsible for deduction of tax at source, under the control of the State Govt., Turf Clubs, Organisers of lotteries etc. They may be advised to apply to the concerned Income-tax Officers in the prescribed form for the allotment of Tax-deduction Account Number. In case any assistance is required the Income Tax Officer concerned or local Public Relation Officer in the office of the Commissioner of Income-tax may be approached for the same.

FORM NO.498
(See Rule 114 A)

Form of application for allotment of tax deduction account number under Section
203 A

To

The Assessing Officer,

Sir,

Whereas I am liable to deduct tax in accordance with Chapter XVII under the heading 'B-Deduction at source's of the Income-tax Act, 1961;

And whereas no tax deduction account number has been allotted to me:

We hereby request that a tax deduction account number be allotted to us:

Copy of letter No.346/Tech/Misc/89-90 dated 25-10-1990 from Sri Philip, Asst, Commr. Of Income tax, Trivandrum to the Chief Conservator of Forests, Trivandrum.

Sub:- Collection of Income Tax at source from the value of timber and other forest produce purchased – regarding.

Ref:- Your letter No.A8-12-363/88 dated 10-9-1990.

Please refer to the above.

2. No income tax need be collected from the earnest money deposits of the bidders participating in the auction. Income tax may be collected from the purchase price after the confirmation of the sale from the successful bidders.

Yours faithfully,

Sd/-
K. PHILIP.

Endt. on A8.12363/88/dt.30-10-90

Copy forwarded to all conservators of Forests & Divl. Forest Officers for information and necessary further action.

Copy to all Branch Officers.
Copy to all Internal Audit Party &
Stock file.
Copy to A2, A4

For Chief Conservator of Forests.

m/5.11

Copy of letter No.C-346/Tech/Misc/91-92 dated 30th October 1991. from the Asst. Commissioner of Income-tax (Tech.) Thiruvananthapuram to the Chief Conservator of Forests, Trivandrum.

Sub:- Realisation of Income Tax u/s 206

Ref:- Your Ir. No. A8-12363/88 dated 5-3-1991.

Please refer to the above.

2. As per section 206 C the rates for realization of tax are as under:-

- i) Timber obtained by any mode other than forest lease 5%
- ii) Any other forest produce not being timber 15%

Timber is not defined in the Income Tax Act. As, you have stated in your letter under reference that firewood is a product inferior to timber, it is clear that firewood belongs to any other forest produce not being timber for which the rate of realization of tax is 15%.

Sd/-
K. PHILIP,
(Asst. Commissioner of Income Tax (Tech) Tvm.

Endt. on A1-11285/91 dated 23-12-1991

Copy to all CFs/DFOs for information and further action.

Sd/-
For Chief Conservator of Forests.

Endt. on A1-11285/91 dt.23-12-1991

Copy to S.S., J.S., H.A., A.A.

Copy to A3 and Stock file.

Copy to CH, VC, TR & ML.

Sd/-
For Conservator.
Approved for issue,