

**कर्मचारी भविष्य निधि संगठन**

**EMPLOYEES' PROVIDENT FUND ORGANISATION**

श्रम एवं रोजगार मंत्रालय, भारत सरकार ( Ministry of Labour, Govt. of India ]

क्षेत्रीय कार्यालय, मुंबई - I REGIONAL OFFICE : MUMBAI - I

No.MH/PF/RO Bandra/RPFC (F&A)/F-9/341

Date:10/07/2015

**NOTE**

The doubts raised during the meeting held with Account Officers on 7.7.2015 and 8.7.2015 and after clarification sought from the Income Tax Office regarding deduction of TDS and accepting Form 15G/H the following is to be observed carefully.

1. Form 15G/H should be filed properly. It must be ensured that all vital columns such as PAN No, name and address alongwith declaration of estimated income during the current financial year must be filled in Column No.23.
2. Column No. 22 should be filled if applicable.
3. Column No.7, 10, 17, 20 & 21 should be filled if the same known to the declarant.
4. Part II of Form 15G/H should be filled by the APFC (Cash)/DDO.-
5. If there are facts on record like salary details and date of birth (in case of 15H) which prove that 15G/H are not applicable and the applicant has given wrong declaration, the same may be recorded in the remark while processing the claim in the system and applicable TDS to be deducted.
6. Although the 15G/H are required to be filled in duplicate, but if only one copy is submitted, then AO shall take photo copy and attach it as office copy and send the original copy to Income Tax office through Cash Section.
7. While authorization of claims, the approver will state both figures on claim form. In the ASR portion the amount after deduction to be stated. In the authorisation portion, the total amount alongwith TDS should be mentioned.
8. Form 15G/H may be forwarded to the Cash Section separately through separate transit register (carrying detail of case) soon after authorisation of the claim. It may be noted that the returns are to be submitted by the DDO maximum by 7<sup>th</sup> of the following month for which they pertain. Hence there should not be any delay in filing returns, for non-submission of returns by accounts section to Cash section.
9. It is noticed that in many cases, Form 15G/H presently available with Cash Section, are not completely filled in or wrong declarations. The APFC Cash will return the incomplete and wrong declarations to the concerned groups. These account groups will carry out the process of recovery of TDS from the applicant or get the vital information filled in as the case may be.
10. It is also seen in the system generated report that in three cases TDS has been deducted at the rate of 34.60% without taking necessary approval from RPFC (F&A) as per directions.

While processing these type of cases all officers and officials must be very careful and follow the procedure as stated in the Head Office letter dtd.21.5.2015 and RPFC (F&A) Note dtd.17.6.2015 & 3.7.2015.

  
(POOJA SINGH)

Regional P.F. Commissioner (II)

Regional Office, Mumbai - I

To

All APFCs/All AOs/All Section Supervisors

Copy to: The Addl. Central P.F. Commissioner (II), R.O. Mumbai - I ..... for information.