



**MANIPUR STATE POWER DISTRIBUTION COMPANY LIMITED (MSPDCL)**

(3<sup>rd</sup> Floor, Secured Office Complex, North AOC, District-Imphal East, Manipur-795001)

No. 1/1/CIR/F&A/2021-22/MSPDCL/ 2005-07

Imphal, the 22<sup>nd</sup> June, 2021

CIRCULAR

To

All vendors/suppliers/contractors of MSPDCL

Sub: Information regarding filing returns of income for last two years.

Dear Sir/Madam,


As you would be aware vide **Finance Act 2021** Sections 206AB and 206CCA have been inserted in the Income Tax Act, 1961. Above sections will come into force with effect from 01.07.2021. Sections provide that a person from whose income / payment tax is required to be deducted or collected at source as per provisions of above Act has to be provide information to the person responsible for deduction / collection of tax at source to the effect that if amount of TDS or TCS in his case has been of Rs. 50,000/- or more in two previous years, he has filed his returns of income under sub-section (1) of section 139 for relevant assessment years. In case above information is not provided tax is required to be deducted / collected at the rate higher of following rates:

- Twice the rate as specified in the tax law, or
- Twice the rate or rates in force, or
- Rate of 5 percent.

Since tax is to be deducted by our company from payments to be made to you after 01.07.2021 as per provisions of Income Tax Act, we request you to provide information in regard to your PAN and filing of returns of income for Assessment Years 2019-20 and 2020-21 along with copy of ITR and Form 26AS.

You may send to us your declaration in the enclosed draft on or before 30.06.2021 to enable us to take note of same and modify our accounting software accordingly. In case your declaration is not received by us by the above date, we will deduct tax at the higher rate as would be applicable as per above mentioned Sections and it would be difficult for us to take corrective action to reduce the rate during the current financial year.

For Manipur State Power  
Distribution Company Limited

  
(Ng. Subhachandra Singh)  
Managing Director

Copy to:

1. ED(IT) for uploading in company website on priority basis.
2. File Concerned

Format for declaration

Sub.: Information regarding Permanent Account Number and of filing returns of income for last two years.

Dear Sir,

This is with reference to your letter .....dated..... requiring information regarding filing of returns of income in respect of Assessment Years 2019-20 and 2020-21 by us / me in relation to deduction of tax at source under any of the provisions of Income Tax Act from any sum of income or payment to be made or credited to our/my account during the FY 2021-22.

In reply We / I may state that our / my **Permanent Account Number** is as under. Further, we/ I confirm that we / I have filed/not filed our/ my Income Tax Returns for last two previous years. Acknowledgment numbers for filing the same and copies of ITR along with form 26AS are also being given for your reference.

S. No	Particulars	Reference No.
1	PAN	
2	ITR Acknowledgment No. for AY 2019-20	
3	ITR Acknowledgment No. for AY 2020-21	

Please take note of above information and confirmation and deduct tax at the appropriate rate taking cognizance of above information.

For .

(Authorised Signatory)