



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड

(उ0प्र0 सरकार का उपक्रम)

U.P. Power Corporation Limited

(U.P. Government Undertaking)

CIN: U32201UP1999SGC024928

GSTIN: 09AAACU5088M4ZM

कारपोरेट टैक्स एवं जी0एस0टी0 सेल Corporate Tax & GST Cell

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दिशा-निर्देश सं0: /का0टैक्स एवं जी0एस0टी0 सेल/2022

दिनांक 20/05/2022

समस्त आहरण एवं वितरण अधिकारी

उ0 प्र0 पावर कारपोरेशन लि0।

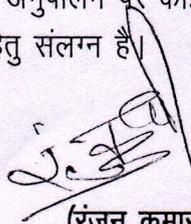
विषय :- टी0डी0एस0 से सम्बन्धित दिशा-निर्देश।

कृपया सूच्य है कि वर्तमान आयकर प्रावधानों के अन्तर्गत लागू टी0डी0एस0 की विभिन्न धाराओं में टी0डी0एस0 काटने हेतु वर्णित Threshold Limit को ई0आर0पी0 में लागू किया जाना सम्भव नहीं हो पा रहा है।

उक्त परिस्थिति के दृष्टिगत निम्नांकित दिशा-निर्देश जारी किये जाते हैं:-

1. आयकर अधिनियम, 1961 की धारा 194Q के अतिरिक्त टी0डी0एस0 की अन्य समस्त धाराओं के अन्तर्गत काटे जाने वाले टी0डी0एस0 को आयकर अधिनियम, 1961 में वर्णित Threshold Limit के निरपेक्ष प्रथम बीजक से ही वर्तमान में प्रचलित दरों से काटा जाना एवं ससमय केन्द्र सरकार को जमा किया जाना सुनिश्चित किया जाये।
2. Deductee के Form 26AS में उक्त टी0डी0एस0 परिलक्षित होगा, जिसका क्लेम/रिफण्ड Deductee द्वारा आयकर विवरणी दाखिल कर प्राप्त किया जा सकेगा। इस संदर्भ में आहरण वितरण अधिकारी द्वारा सम्बन्धित Deductee को ससमय Form 16A निर्गत किया जाना सुनिश्चित किया जायेगा।
3. धारा 194Q पर पूर्व में दिशा-निर्देश संख्या 285/का0टैक्स एवं जी0एस0टी0 सेल/2022/54TC-2018 दिनांक 19.06.2021 निर्गत किया जा चुका है। उक्त दिशा-निर्देश ही धारा 194Q के मद में काटे जा रहे टी0डी0एस0 पर प्रभावी होंगे तथा इस दिशा-निर्देश का धारा 194Q के अनुपालन पर कोई प्रभाव नहीं पड़ेगा।
4. वित्तीय वर्ष 2021-22 में लागू टी0डी0एस0 दरों की सूची सुलभ संदर्भ हेतु संलग्न है।

संलग्नक:- यथोपरि।

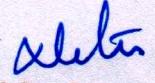

(रंजन कुमार श्रीवास्तव)
निदेशक (वित्त)

दिशा-निर्देश सं0: 309/का0टैक्स एवं जी0एस0टी0 सेल/2022 तददिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. प्रबन्ध निदेशक के निजी सचिव, उ0 प्र0 पावर कारपोरेशन लि0, शक्ति भवन लखनऊ।
2. निदेशक (वाणिज्य)/कारपोरेट प्लानिंग/वितरण/वित्त/का0प्र0 एवं प्रशा0, उ0 प्र0 पावर कारपोरेशन लि0, शक्ति भवन लखनऊ।
3. निदेशक (वित्त), मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम लि0/केस्को/लखनऊ/वाराणसी/ मेरठ/आगरा/कानपुर।

4. निदेशक (तकनीकी), मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम लि०/केस्को/लखनऊ/वाराणसी/मेरठ/आगरा/कानपुर।
5. मुख्य महाप्रबन्धक (लेखा एवं सम्प्रेक्षा), उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन लखनऊ।
6. उप महाप्रबन्धक (सामग्री प्रबन्ध), परिक्षेत्रीय लेखा कार्यालय, महानगर लखनऊ को इस अनुरोध के साथ के अपने अधीनस्थ इकाईयों को तदनुसार सूचित करने की कृपा करें।
7. उप निदेशक, विद्युत प्रशिक्षण संस्थान, सरोजनी नगर, लखनऊ।
8. अनुसचिव (स० प्र० लेखा), उ० प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
9. लेखाधिकारी (मुख्यालय भुगतान)/केन्द्रीय भुगतान प्रकोष्ठ/पी०एम०यू०/वेतन एवं लेखा/लेखा प्रशासन/कारपोरेट लेखा, उ०प्र० पा० का० लि०, शक्ति भवन, लखनऊ।
10. अधिशासी अभियन्ता, वेबसाइट, उ०प्र० पावर कारपोरेशन लि०, रूम नं० 409, चतुर्थ तल शक्ति भवन को वेबसाइट पर अपलोड करने हेतु।



(नितिन निझावन)

उपमहाप्रबन्धक (लेखा प्रशासन)

RATES OF TDS APPLICABLE FOR FINANCIAL YEAR 2021-22 OR ASSESSMENT YEAR 2022-23

Section	Nature of Payment	Threshold Limit for deduction tax	Rate of TDS applicable for the period or Basic Cut off (Individual /Company and others New Rate %)				Summary
			Individual	Company	Other	If No Pan or Invalid PAN (Rate)	
192	Salary	As per Slab [Please note that no Change in Slab Rates have been introduced for FY 2021-22]	Slab Rates	Slab Rates	-	30	Option to choose between new and old tax slab regime for salaried employees
192-A	Premature withdrawal from Employee Provident Fund (Payment of accumulated balance of provident fund which is taxable in the hands of an employee)	Rs 50000.00	10	NA	NA	20	TDS provisions u/s 192A will be applicable when withdrawal of accumulated balance in Recognized Provident Fund is to be included in the total income 10% in case of Resident and 10.40% in case of Non-Resident
193	Interest on securities	Rs 2500.00	10	10	-	20	Threshold limit for interest paid on debentures is Rs. 5,000. Threshold limit for interest on 7.75% GOI Savings (Taxable) Bonds 2018 is Rs. 10,000.
194	Dividend other than the dividend as referred to in Section 115-O	Rs. 5000.00	10	10	-	20	This amendment proposes to amend second proviso to section 194 of the Act to further provide that the provisions of section 194 i.e. TDS on dividend shall also not apply to dividend income credited or paid to a business trust by a special purpose vehicle or payment of dividend to any other person as may be notified.
194-A	Interest other than interest on securities – Banks Time deposits, Recurring deposit and Deposit in Co-op Banks	<ul style="list-style-type: none"> Senior Citizen Rs. 50000.00 Others Rs. 40000.00 	10	-	-	20	This means that no TDS needs to be deducted to AIF Category III also.
194-B	Income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort	Rs. 10000.00	30	30	-	30	<ul style="list-style-type: none"> 30% in case of Resident Indians and Domestic Companies 31.2% in case of Non Resident and Foreign Companies

194-BB	Income by way of winnings from horse races	Rs. 10000.00	30	30		30	<ul style="list-style-type: none"> 30% in case of Resident Indians and Domestic Companies 31.2% in case of Non Resident and Foreign Companies
194-C	Payment to Contractors	<ul style="list-style-type: none"> Single payment : Rs. 30,000 Aggregate payment: Rs. 100000 	1	2		20	TDS is to be deducted at the rate of 2.0% if the payee is an AOP or BOI. TDS is not applicable on payment to Contractor engaged in plying, hiring or leasing of goods carriages, where such contractor owns 10 or less goods carriages during the Financial Year and furnishes amend definition of "work" to include purchase of raw material from associate of the customer. The word Associate shall have the same relations as stated u/s 40A(2)(b).
194-C	Contract – Transporter not covered under 44AE	<ul style="list-style-type: none"> Single payment : Rs. 30,000 Aggregate payment: Rs. 75000 	1	2		20	<ul style="list-style-type: none"> 10%: If deductee is domestic Company 5%: In any other case
194-D	Insurance commission	Rs 15000.00	5	10	-	20	<ul style="list-style-type: none"> 10%: If deductee is domestic Company 5%: In any other case
194-DA	Payment in respect of life insurance policy, the tax shall be deducted on the amount of income comprised in insurance pay-out	Rs. 100000	5	5	-	20	Section 194DA is not applicable in case of amount is exempt u/s 10(10D) i.e. the Sum is received at the time of maturity of policy or Death benefit received. Form 15G/15H can be given wherever applicable.
194-E	Payment to non-resident sportsmen/ sports association		20	20	-	20	The rate of TDS shall be increased by applicable surcharge and Health & Education cess.
194-EE	Payment in respect of deposit under National Savings scheme	Rs 2500.00	10	10	-	20	<ul style="list-style-type: none"> Resident Indians & Domestic Companies – 10% Non Resident – 10% + Cess + Surcharge (if Applicable)
194-EE	Payment on account of repurchase of unit by Mutual Fund or Unit Trust of India		20	20	-	20	Resident Indians & Domestic Companies – 20% Non Resident – 20% + Cess + Surcharge (if Applicable)
194-G	Commission on sale of lottery tickets	Rs 15000.00	5	5	-	20	Threshold Limit of Rs.15,000 on Commission, etc., on sale of lottery tickets, the 5%, 5.20%, 5% and 5.10% will be applicable on resident Indians, Non-Resident Indians, Domestic Companies, and Foreign Companies respectively.
194-H	Commission or brokerage	Rs 15000.00	5	5	-	20	The Threshold Limit is Rs.15,000 for the Commission or brokerage 5% TDS will be applicable

										on resident Indians and Domestic Companies respectively.
	RENT									<ul style="list-style-type: none"> ➤ The Threshold Limit of Rs.2,40,000 for Rent on Plant & Machinery and Land Building, Furniture and Fittings. ➤ The 2% TDS in case of Rent on Plant & Machinery for resident Indians and Domestic Companies respectively. ➤ The 10% TDS in case of Rent on Land Building, Furniture and Fittings for resident Indians and Domestic Companies respectively.
194-I	194-I(a) Plant & Machinery	Rs. 240000.00		2	2	-		20		
	194-I(b) Land or building or furniture or fitting	Rs. 240000.00		10	10	-		20		
194-IA	Transfer of certain immovable property other than agriculture land	Rs 50,00,000.00		1	1	-		20		The Threshold Limit is Rs.50,00,000 for the payment on transfer of certain immovable property other than agricultural land 1% applicable on resident Indians and Domestic Companies respectively.
194-IB	Payment of Rent by Individuals or HUF not liable for Tax Audit	Rs. 50,000 per month		5	-	-		20		The Threshold Limit is Rs.50,000 per month for the Payment of rent by an individual or HUF not liable to tax audit and 5% TDS is applicable on resident Indians.
194-IC	Payment of monetary consideration under Joint Development Agreements	-		10	10	-		20		
			Fees for professional or technical services.							
			If recipient is engaged in business of operation of call Centre	2	2	-		20		
			If sum is payable towards fees for technical services (other than professional services)							
			In all other cases	10	10	-		20		
194-J	Fees for professional or technical services:									<p>The Threshold Limit of Rs.30,000 on Any sum paid by way of:</p> <p>Cases,</p> <ul style="list-style-type: none"> ➤ Wherein, the payee is engaged in the business of the operation of Call Centre only, 2% TDS is applicable on resident Indians and Domestic Companies respectively. ➤ Fee for technical services, 2% TDS is applicable on resident Indians and Domestic Companies respectively. ➤ Professional royalty where such royalty is in the nature of consideration for sale, distribution or exhibition of cinematographic film 10% TDS is applicable on resident Indians and Domestic Companies respectively. ➤ In case of fees for any other professional

	than income which is exempt under Section 10(23FBB)]						Resident Indians, Domestic Companies and foreign companies respectively.
194-LBC	Income in respect of investment made in a securitization trust (specified in Explanation of section 115TCA)		25	10	-	30	The TDS at the rate of 25% , 31.20%, 10%, and 41.60% will be applicable on resident Indians, Non-Resident Indians, Domestic Companies and foreign companies respectively.
194-M	Payment of commission, brokerage, contractual fee, professional fee to a resident person by an individual or a HUF who are not liable to deduct TDS under section 194C, 194H, or 194J.		5	5	-	20	The threshold limit of Rs.50,00,000 payment of commission, brokerage, contractual fee, professional fee to a resident person by an individual or a HUF who are not liable to deduct 5% TDS by the resident Indians and Domestic Companies respectively.
194-N	Cash withdrawal					20	<p>If a person defaults in filing of return: 20 lakhs</p> <p>2%: In general if cash withdrawn exceeds Rs. 1 crore</p> <p>2%: If assessee has not furnished return for last 3 assessment years and cash withdrawn exceeds Rs. 20 lakhs but does not exceed Rs. 1 crore</p> <p>5%: If assessee has not furnished return for last 3 assessment years and cash withdrawn exceeds Rs. 1 crore</p>
194-O	Applicable for E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform.		1	1	-	20	The Threshold Limit is Rs.5,00,000 for the Applicable for E-Commerce operator for sale of goods or provision of service facilitated by it through its digital or electronic facility or platform. The TDS at the rate of 1% will be applicable on resident Indians and Domestic Companies respectively.
194-Q	Purchase of goods (applicable w.e.f.01.07.2021)		0.10	0.10	-	-	<p>Budget Update</p> <p>A new section 194Q is proposed to be inserted to</p>

								<p>provide for deduction of TDS by person responsible for paying any sum to any resident for purchase of goods @ 0.1%.</p> <p>The Threshold Limit is Rs-50,00,000 applicable when total sales or gross receipts or turnover from the business carried on exceeds Rs. 10 Crores during the financial year immediately preceding the financial year in which the purchase of goods is carried out.</p>
195	Payment of any other sum to a Non-resident							<ul style="list-style-type: none"> • The TDS at the rate of 20.80% is applicable on income from investments made by a NRI. • The TDS at the rate of 10.40% is applicable on income from long-term capital gains under Section 115E for a NRI • The TDS at the rate of 10.40% is applicable on Income from long-term capital gains. • The TDS at the rate of 15.60% is applicable on Short-term capital gains under Section 111A • The TDS at the rate of 20.80% is applicable on any other income from long-term capital gains • The TDS at the rate of 20.80% is applicable on Interest payable on money borrowed in foreign currency • The TDS at the rate of 10.40% is applicable on Income from royalty payable by the Government or an Indian concern. • The TDS at the rate of 10.40% is applicable on Income from royalty other than that which is payable by the Government or an Indian concern. • The TDS at the rate of 10.40% is applicable on Income from fees for technical services payable by the Government or an Indian concern.

								<ul style="list-style-type: none"> The TDS at the rate of 31.20% is applicable on Any other source of income
								<p>Budget Update Relaxation for senior citizen from filing ITR (Subject to Tax Deduction under Section 194P) [AY 2021-22]</p> <p>It is proposed to insert a new section 194P to the Act, which proposes to provide relief to the senior citizens of the age of 75 years or above from the compliance of section 139 of the Act which provides for filing of return of income.</p> <p>A senior citizen of the age of 75 year or above is not required to file the return of income, if the following conditions are satisfied –</p> <ul style="list-style-type: none"> ➤ The senior citizen is resident in India and of the age of 75 or more during the previous year; ➤ He has only pension income and may also have interest income from the same bank (specified bank – to be notified by the CG) in which he is receiving his pension income; ➤ He shall be required to furnish a declaration to the specified bank. The declaration shall be containing such particulars, in such form and verified in such manner, as may be prescribed.
194-P	TDS on Senior Citizen above 75 Years							
206-AB	TDS on non-filers of ITR							<p>The TDS on non-filers of ITR at higher rates This section shall not apply where the tax is required to be deducted under sections 192, 192A, 194B, 194BB, 194BC or 194N of the Act. The Resident Indian are liable to pay twice the rate specified in the relevant provision of the Act; or twice the rate or rates in force; or the rate of 5%. It is noteworthy, after considering cess at the rate of 4% and shall be increased by applicable surcharge.</p>

Sl. No.	Requester	Request Date	Request Description	Requester Reference	Status	Requester Response	Category	Approval Hierarchy	OM is to be taken by	
1	UPPCL	30-Apr-22	For accounting and payment purpose document initially posted in MB, during MB accounting entry for expenses have been posted in trail balance (screen shot of entry attached) (Annexure-2) while TDS has been deducted and reported in TDS report at the time of posting. Expenses have already been booked in accounts at MB level. No explanation and updating about this informed to us. Due to this TDS is not deducted on that document which are pending for posting after MB at month end.	ITEM UPPCL email dated 30th Apr 2022	Decision UPPCL	Invoice should be posted in same month in which MB posted, UPPCL has to take decision on this	New Requirement	Desirable process change	No	OM is to be taken by UPPCL
2	UPPCL	30-Apr-22	TDS limit as mention in income tax act must be mapped with vendor so that after crossing the tax exemption/threshold limit message should be generated at posting level.	DGM UPPCL email dated 30th Apr 2022	Decision UPPCL	This is not feasible in SAP and not practical because if any limit is maintained and vendor has submitted last bill with a amount, which may be lesser than whole TDS liability. As per our recommendation TDS should be deducted from the first invoice.	New Requirement	Desirable Master Data	No	OM is to be taken by UPPCL