

F.No. 275/192/2016-IT (B)  
Government of India/ भारत सरकार  
Ministry of Finance/ वित्त मंत्रालय  
Department of Revenue/ (राजस्व विभाग)  
Central Board of Direct Taxes/ (केन्द्रीय प्रत्यक्ष कर बोर्ड)  
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North Block, New Delhi  
24<sup>th</sup> January, 2017

CORRIGENDUM

**Sub: Corrigendum to Circular No. 1/2017 dated 02.01.2017 on TDS under section 192 of Income-tax Act, 1961.**

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In para 3.6.1 in clause (a) below the table at page 4 of the captioned Circular, the words "3 years" appearing in line 1 may be read as "5 years".

2. The table in para 4.9.1 on page 9 of the captioned Circular may be read as under:

TABLE: Due dates of filing Quarterly Statements in Form 24Q

Sl. No.	Date of ending of quarter of financial year	Due date
1	30 <sup>th</sup> June	31 <sup>st</sup> July of the financial year
2	30 <sup>th</sup> September	31 <sup>st</sup> October of the financial year
3	31 <sup>st</sup> December	31 <sup>st</sup> January of the financial year
4	31 <sup>st</sup> March	31 <sup>st</sup> May of the financial year immediately following the financial year in which the deduction is made

[Refer to Notification No. 30/ 2016 dated 29.4.2016]

3. In para 5.5.10 in clause (d) at page 26 of the captioned Circular, the words "Rs.2000/-" appearing in line 2 may be read as "Rs. 5000/-".



(Sandeep Singh)

Under Secretary to the Govt. of India

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68. Deputy Accountant General, Post & Telegraph, Kolkata.
69. The Legal Adviser, Export-Import Bank of India, P.B.No.19969, Mumbai.4000021.
70. Manager, State Bank of India, Local Head Office :-
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  - ii. Circle Top House, Rajai Salai, Chennai-600001.
  - iii. Lucknow, Uttar Pradesh.
  - iv. Bank Street, Hyderabad-500001
  - v. Hamida Road, Bhopal-462001
  - vi. Shop Nos.101 to 105, Sector 17-B, Chandigarh
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(Sandeep Singh)

Under Secretary to the Govt. of India