

दूरध्वनी : ९१-२२-२२६१४३९१
: ९१-२२-६६५६४०५१
फॉक्स नं. : ९१-२२-२२६१९०१६
ई मेल : trafficmgr@mumbai
Telephone : port.gov.in
: 91-22-22614391
Fax No. : 91-22-66564051
E-mail : 91-22-22619016
: trafficmgr@mumbai
: port.gov.in

मुंबई पोर्ट ट्रस्ट
Mumbai Port Trust



यातायात प्रबंधक का कार्यालय,
पत्तन भवन,
शूरजी पल्लभदास मार्ग,
मुंबई - ४०० ००१.
Traffic Manager's Office,
Port House,
Shoorji Vallabhdas Marg,
Mumbai - 400 001.

No.TM/B/6-1/TDS/ 62

of 2021-22

01 JUL 2021

CIRCULAR

All Ship Owners/Shipping Agents/Container Operators/
Importers/Exporters/Custom Brokers and other Port Users.
The President,
The Shipping Corporation of India
The President
Maritime Association of Nationwide Shipping Agencies – India (MANSA)
The President
Brihanmumbai Custom Brokers Association (BCBA)
The President
All India Liquid Bulk Importers Exporters Association
The President
Indian Merchants' Chamber
The President
Mumbai Chamber of Commerce & Industry
The President
Indian Barge Owners' Association
The Secretary,
Iron & Steel Scrap and Ship Breakers Association
Indian Ship Breakers Association
Darukhana Sand Merchants Association.

Dear Sirs,

Sub: Implementation of Special Provision
of Section 206AB and Section 206CCA
of Income Tax Act w.e.f. 01.07.2021.

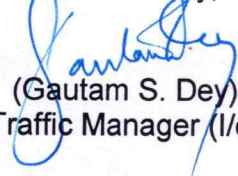
Ref: This office circular No. TM/B/6-1/TDS/60
of 2021-22 dated 09.06.2021

This is in continuation to the above referred circular dated 09.06.2021. In this connection it is stated that CBDT has issued Circular No.11 of 2021 dated 21st June 2021 clarifying that New Features called "Compliance Check for Sec 206AB & 206CCA will be enabled on the IT Website.

2/-

2. Under Sec 206AB and 206CCA, the Deductor has to verify if the Vendor has filed the Return of Income for the previous 2 years, If not a higher rate of TDS will be applicable for that particular Vendor.
3. In view of the above circular the declaration and return of income from the vendors which was communicated previously by the circular under reference dated 09.06.2021 is not required.
4. As far as Port Revenue is concerned, the provisions shall not be applicable in respect of those users / parties whose name has been included in the lower deduction certificate list.
5. Where Vendor payments are done the vendors need to submit a valid PAN to MbPT for clearing their bills and no refund requests will be entertained because of implications of Section 206AB and 206CCA.
6. Circular is uploaded on the MbPT website www.mumbaiport.gov.in
7. You are requested to give wide publicity amongst your members.

Yours faithfully,


(Gautam S. Dey)
Traffic Manager (I/c)