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मुंबई पत्तन प्राधिकरण
MUMBAI PORT AUTHORITY



उप संरक्षक का कार्यालय,
समुद्री विभाग, पोर्ट भवन, १ ला माला,
शूरजी वल्लभदास मार्ग, बॅलार्ड इस्टेट,
मुंबई : 400 001.
Deputy Conservator's Office,
Marine Department, Port Bhavan,
1ST Floor, Shoorji Vallabhdas Marg,
Ballard Estate, Mumbai - 400001.

DC/B-OSC/IT/TDS/FY(2022-23)/ 352

- 8 APR 2022

To,

All Ship Owners/ Agents,
Oil Companies / Government Companies,
Public Sections Government Undertaking & Other Port users,
MANSA / INSAA / SCI
The DEPUTY CONSERVATOR, JNPA.

CIRCULAR

Sub : Tax deducted at Source (TDS) for F.Y. 2022-23.


Ref : FA/A/IT/TDS/22-23/930 dated 30.03.2022

This is to inform that for the Financial Year 2022-23, the rates of TDS on contractual receipts is as mentioned below :

Sr. No.	Nature of Payment	Section of I.T. Act	Rate of TDS	When to deduct Tax at source
1.	Contractual (includes payment by port users for various cargo related & vessel related charges.)	194C	2.00%	At the time of credit or payment, whichever is earlier, where the amount of sums credited or paid exceeds Rs. 30000/- (for single payment) and Rs. 1,00,000/- (for aggregate payment).

2. The filing of application for exemption certificate u/s. 197 of Income Tax Act, 1961 for FY 2022-23 is under process. On receipt of the same, the lower rates of TDS as approved by the IT Authorities will be informed.

3. All concerned are hereby requested to forward the original TDS certificates as usual quoting correct PAN No. & TAN No. of the deductor and the payee, to the Administrative Officer, Marine Billing at Operation Service Center (OSC) on monthly / Quarterly basis, along with the statement showing transaction wise details i.e. VRC / SP. No. and date, Amount of deposit, Tax deducted and deposited.


(A..S. KANOGIA) 07/04/2022
DY. CHIEF ACCOUNTS OFFICER
BILLS, MARINE