



**GOVERNMENT OF JAMMU & KASHMIR,  
FINANCE DEPARTMENT.  
([www.jkdat.nic.in](http://www.jkdat.nic.in))**

Subject:- Filling of Monthly Return on Form No. 24 G and Book Identification No. (BIN) by Treasury Officers.

**C I R C U L A R**

The Income Tax Officer (TDS) Jammu vide letter No. ITO/TDS/JMU/2707 dated 05.12.2013 has intimated as under :-

*"As per Income Tax Department Notification No. 41/2010 dated 31.05.2010 , the Treasury Officers are required to file monthly information on Form No.24 G on or before 10<sup>th</sup> of the following month having complete details of all type of deduction/ collection viz. TDS-salary / TDS Non salary/ TCS. The Treasury Officers can prepare the statement either using their own software or using the Form 24 G preparation Utility developed by the National Securities Depository Limited (NSDL) and freely available at Tax Information Network (TIN) website ([www.tin.nsdl.com](http://www.tin.nsdl.com)) or ITD website ([www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)).*


*Once the Form 24 G is accepted by the TIN-FC, it will issue a provisional receipt with a unique number (provisional receipt number) to the Treasury Officer as a proof of submission of the statement.*

*Book Identification Number (BIN) will be generated after filling of Form 24G. BIN have to be communicated by the Treasury Officers to the respective DDOs to enable them to file their quarterly TDS returns. The DDOs can file their quarterly TDS statements only after receipt of Book Identification Number (BIN) from the concerned Treasury Officer.*

The Income Tax Officer (TDS), Jammu has further intimated that as per provision of Section 234E of the I.T. Act , 1961 , a fine of Rs. 200/- per day is to be paid by the DDO for late e-filing of quarterly TDS

statements, besides the DDO is also liable for penalty under Sec 271H of the I.T. Act and the above fine and penalty shall be the personal liability of the concerned DDO.

All the Treasury Officers are , therefore, enjoined upon to file their Monthly Returns on Form No.24G electronically by or before the 10<sup>th</sup> of the following month and communicate the Book Identification Number (BIN) to the concerned Drawing & Disbursing officer well in time. The instructions issued be followed by the Treasury officers in letter and spirit and any deviation of the instructions shall hold the concerned Treasury Officer personally responsible for default.

  
(A.M.M. Jehangir) 13/12/13  
Director General,  
Accounts & Treasuries,  
Finance Department.

NO: DGAT/PS/DR/258/  
Dated : 13.12.2013.

Copy to the :-

1. Director, Accounts & Treasuries , Kashmir /Jammu.
2. Income Tax Officer (TDS), Jammu. This is with reference to his letter referred to above.
3. OSD with Minister for Finance and Ladakh Affairs for the kind information of the Hon'ble Minister.
4. All Treasury Officers for information and immediate compliance.
5. Private Secretary to Principal Secretary to Government, Finance Department for the kind information of Principal Secretary Finance.
6. I/C Website , Directorate General of Accounts & Treasuries.

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