



Headquarters  
EMPLOYEES' STATE INSURANCE CORPORATION  
Panchdeep Bhawan, CIG Marg, New Delhi-110002  
[www.esic.nic.in](http://www.esic.nic.in)

No. Z/11/12/7/2014- A/cs-VI

Date : 18.9.2014

To,

All the DDOs of the ROs, SROs and ESIC Hospitals

**Subject: Non-deposit of Income Tax Dues within due date – regarding.**

Sir/Madam,

Various cases/references of Non-deposit of Income Tax Dues within due date by the concerned DDOs have been reported at Hqrs. It may be noted that the deduction of TDS, payment thereof in the Govt. Treasury/ Account and filing of Quarterly/Annual return are the responsibilities of the DDOs . In some cases it has been observed that the TDS deducted had not been deposited to the Govt. Account or the returns had not been filed in time either by concerned DDO or third party engaged for this purpose, leading to imposition of Interest and penalty by the Income Tax Department. Some accounting units have booked this penalty /interest as TDS which has resulted in negative balance in TDS Head and the same has been pointed out by the C&AG Audit.

Since, deduction and payment of TDS and filing of TDS Return are responsibilities of the concerned DDOs, therefore, responsibilities of the concerned DDOs would be fixed for delay in depositing of IT dues and other tax dues as ESIC should not suffer any loss due to delayed action by the concerned DDOs. Further, if Income Tax Department imposes penalty, the requisite payment may be made by the Office and should be booked as "Miscellaneous Advance" subject to recovery from the responsible person.

This issues with approval of the Financial Commissioner.

Yours faithfully,

  
(Hari Om Prakash)  
Dy. Director(Fin.)

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1. PS to FC for information pl.
2. DDO, ESIC Hqrs
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