

April 1, 2010

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CHARTERED ACCOUNTANTS**

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**The Income-tax (First Amendment) Rules, 2010**

The Income-tax (First Amendment) Rules, 2010 notified on 18<sup>th</sup> February 2010 have come into force from 1<sup>st</sup> April, 2009.

As these rules have come into effect retrospectively from 1<sup>st</sup> April, 2009 they shall be applicable with effect from 18<sup>th</sup> February 2010, the date of its notification.

The changes made by these Rules are as under :

**TDS Return in case of Non-Residents - Time limit revised under the reinstated Rule 37A**

Prior to this amendment the due date of TDS Returns in case of Non-Residents, to be furnished in Form No. 27Q, was governed by rule 31A .

After this amendment i.e the notification of the Income-tax (First Amendment) Rules, 2010 the due date of TDS Return in case of Non-Residents, to be furnished in Form No. 27Q will be governed by reinstated rule 37A. The revised due dates of Quarterly **TDS Returns in case of Non-Residents**, to be furnished in Form No.27Q are as under :

<b>Quarter</b>	<b>Old Due Date</b>	<b>New Due Date</b>
I	15th July	14th July
II	15th October	14th October
III	15th January	14th January
IV	15 <sup>th</sup> June	14th April / 14 <sup>th</sup> June

In view of the above amendment TDS Returns of Non-Residents in Form No.27Q due on or after 18<sup>th</sup> February 2010 will have to be filed on or before the new due dates specified above.

Accordingly the next TDS Return in case of Non-Residents in Form No. 27Q for the quarter ended 31<sup>st</sup> March, 2010 will have be filed on or before 14<sup>th</sup> April 2010 or 14<sup>th</sup> June, 2010.

The due date will be 14<sup>th</sup> June 2010 in cases where there is at least a single TDS transaction of year end credit and the due date will be 14<sup>th</sup> April 2010 in cases where there is no TDS transaction of year end credit.

**TCS Return – Time Limit for Quarter IV revised under the reinstated Rule 31AA**

Prior to this amendment the due date of TCS Return, to be furnished in Form No. 27EQ, was governed by rule 31A .

After this amendment i.e the notification of the Income-tax (First Amendment) Rules, 2010 the due date of TCS Return , to be furnished in Form No. 27EQ will be governed by reinstated rule 31AA. The revised due date of **TCS Returns of Quarter IV**, to be furnished in Form No.27EQ is as under :

<b>Quarter</b>	<b>Old Due Date</b>	<b>New Due Date</b>
IV	15 <sup>th</sup> June	30 <sup>th</sup> April

The due dates for Q1, Q2 and Q3 remain the same i.e. 15<sup>th</sup> July, 15<sup>th</sup> October and 15<sup>th</sup> January respectively.

In view of the above amendment TCS Returns in Form No.27EQ due on or after 18<sup>th</sup> February 2010 will have to be filed on or before the new due date specified above.

Accordingly the next TCS Return in Form No. 27EQ for the quarter ended 31<sup>st</sup> March, 2010 will have be filed on or before 30<sup>th</sup> April 2010.

**Time of payment of TDS deducted by or on behalf of the Central Government – Rule 30**

Under the new rule 30 TDS deducted by or on behalf of Central Government will have to be paid on the same day

Prior to the amendment it was payable as under :

1. Within one week from the end of the month in which the deduction is made.
2. In case of year end credits within two months from the end of the month in which the amount is credited