



MAHARASHTRA STATE AGRICULTURAL MARKETING BOARD, PUNE

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Audit Para No. 15 Quarter No-4(22-23)

It has been observed that TDS u/s. 194C for the month of March 2023, while generating the challan unit have wrongly selected the FY as 21-22 instead of FY as 22-23. Also, TDS deducted under Section 194 C for the month of March 2023 has not been included in the return FORM 26 Q filed for Q4.

Clarification

March 2023 salary has been paid in April 2023 so it will be in F.Y. 2023-2024.



Jayant Kokane
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Account Officer
PIU-MSAMB, SMART