

No. CPRC/39-1/2025
भारत सरकार / Government of India
डाक विभाग / **Department of Posts**
केंद्रीकृत प्रोसेसिंग एवं समायोजन केंद्र / **Centralized Processing and Reconciliation Centre**
चेन्नई / Chennai – 600002
दिनांक / Date: 11.03.2026

To
All Heads of Circle

Subject: Accounting and filing of TDS returns as per SB Orders 12/2025 and 16/2025
– Reg.

Madam / Sir,

A kind reference is invited to the above-mentioned SB Orders.

2). As per SB Order No. 12/2025 dated 15.09.2025, the TDS deductions under Section 194N and TDS on periodical interest credits under Section 194A are being accounted for at CPRC, Chennai w.e.f. 15.05.2025, and the TDS returns for such deductions are being filed by CPRC.

3). In this connection, a Video Conference (VC) was conducted on 13.10.2025 with AD / AO (ICO) (SB/FS) of all Circles regarding the accounting procedure of POSB related TDS deductions and filing of TDS returns by the DDOs. During the VC, detailed instructions were conveyed to ensure proper accounting of TDS deductions and correct filing of TDS returns so as to avoid duplication. It was specifically instructed that **TDS returns should be filed only for the TDS amounts accounted in the respective Head Offices (HOs) through CBS-APT Integration.**

4). Further, as per SB Order No. 16/2025 dated 02.12.2025, this unit (CPRC, Chennai) has been filing TDS returns w.e.f. 01.12.2025, for all the TDS deductions under Section 194A (TDS on interest paid to SCSS accounts including TDS deducted during closure of SCSS accounts), Section 194E (TDS on NSS-87 payments), Section 194H (TDS deductions on Agents Commission) and Section 194N (TDS on Cash Withdrawal).

5). **TDS returns are not to be filed on the basis of the Finacle TDS reports. TDS returns are to be filed only for the amount which is reflected in the DTR/Cash Book/Cash Account.**

6). Despite the above instructions, this office is still receiving emails and representations from Head Offices (HOs) and customers/depositors/stating that **TDS amounts are being reflected twice in Form 26AS of the depositors/customers. Such duplication arises due to multiple reporting of the TDS (i.e., TDS filed by**

CPRC for the amount accounted in this unit and the concerned DDOs also filing TDS for the amount shown in Finacle). This is creating confusion among depositors regarding the actual tax deducted and credited to their accounts. Form 16A of all the depositors / agents for the TDS returns filed by CPRC have already been sent through emails and shared through SFTP server.

7). **Multiple reporting of TDS causes loss to the Government Money.** Therefore, it is requested to ensure that

(a). TDS returns are filed by the DDOs in the Circle strictly as instructed / detailed in SB Orders No. 12/2025 and 16/2025 and returns not filed for cases where TDS has already been filed by CPRC.

(b). In cases where TDS returns have already been filed by the DDOs for the TDS amount which is not accounted by the DDOs, in violation of instructions provided in the above said SB orders, **necessary correction / deletion statements may be filed immediately by the concerned DDOs to avoid loss to the Government Money and duplication of TDS in Form 26AS of the customers / depositors.**

8). Further, it has been observed that **manual transactions are being posted in Finacle, for agent commission credit in few post offices** and this is causing discrepancies while fetching the TDS reports from Finacle for filing the returns by this unit. Therefore, it is requested that manual credits for agent commission may strictly be avoided by the post offices.

9). It is re-iterated that the POSB-TDS returns may be filed as follows, as communicated in SB Order No. 16/2025.

Sl. No.	TDS Item	Returns to be filed by
1.	All POSB-TDS deductions under Section 194A, 194EE and 194N of IT Act, accounted up to 14.05.2025	DDOs Concerned
2.	TDS deductions under Section 194A and 194EE at the time of counter transaction and accounted at the post office where the transaction is initiated during the period from 15.05.2025 to 30.11.2025	DDOs Concerned
3.	All POSB-TDS deductions under Section 194H (TDS on Agents Commission) accounted from 01.04.2025 to 30.11.2025	DDOs Concerned
4.	TDS deductions under Section 194N and TDS deductions on the periodical interest credits under Section 194A accounted at CPRC during the period from 15.05.2025 to 30.11.2025	CPRC
5.	All POSB-TDS deductions under Section 194A, 194EE, 194H and 194N from 01.12.2025	CPRC

- 10). It is requested to circulate the above instructions to all the concerned for strict adherence.
- 11). This is issued with the approval of Competent Authority.

Yours faithfully

(T. C. VIJAYAN)

Assistant Director

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Copy to:

- (i). All Heads of PAO for kind information. It is requested to ensure that the **BINs for filing of TDS returns are generated only for the amount accounted for by the DDOs**, reported through Cash Account.
- (ii). The Sr. DDG (PAF), Postal Directorate, New Delhi – 110001 for kind information.
- (iii). The DDG (FS), Postal Directorate, New Delhi – 110001 for kind information.