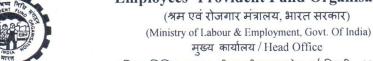
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कर्मचारी भविष्य निधि संगठन

Employees' Provident Fund Organisation



भविष्य निधि भवन, 14, भीकाएजी कामा प्लेस, नई दिल्ली - 110 066. Bhavishya Nidhi Bhawan, 14-Bhikaiji Cama Place, New Delhi-110066 www.epfindia.gov.in www.epfindia.nic.in Telephone: 011- 26196239 Fax: 011-26173022

No. WSU/6(1)2016/Finance Bill 2016/IT

To

12859

Date: 23.08.2016

2 3 AUG 2016

All ACCs (Zones) All RPFC/OICs of ROs/SROs.

Sub: Deduction of income tax (TDS) on provident fund withdrawal — Instructions thereof.

Ref: 1) Head Office circular No. WSU/6(1)2011/IT/Vol-IV/5931 dt. 21.05.2015 (at Sl. No. 110 of 'Office orders & circulars' for 2015-16)

2) Head Office circular No. WSU/6(1)2016/Finance Bill 2016/IT/4376 dt 30.05.2016 (at Sl. No. 109 of 'Office orders & circulars' for 2016-17)

Sir/Madam,

Please refer to the above referred circulars of Head Office.

- 2. In para 5 of Head Office circular dated 21.05.2015 cited at (1) above, it was instructed that in the cases of provident withdrawal (Form-19) wherever TDS has to be deducted @10%, the same may be approved on Form-19 by the APFC (Accounts) and wherever TDS@34.608%, it shall be approved on Form-19 by RPFC level officer.
- 3. The issue has been reviewed at Head Office and it has been decided that henceforth all the cases of TDS (including 10% as well as 34.608%), in the process of settlement of provident fund claims (Form-19), shall be approved by the concerned approver (AO/APFC) of the claim.
- 4. This has approval of Central P.F. Commissioner.

Yours faithfully,

(Sanjay Kumar) RPFC-I (F&A)

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