



कलकत्ता पत्तन न्यास
CALCUTTA PORT TRUST
हल्दिया गोदी परिसर
HALDIA DOCK COMPLEX

कोड ३८-१४०००४/जी ४/Code 38-140004/G 4
टेलिफोन ०३४५-२०८ फ़ैक्स ०३२२४-२६३१५२ ग्राम : हलडक
जवाहर टावर ई पी ए वी एक्स ६३१००, ६३१५१
Telex : 0645-208 Fax : 03224-263152
Gram : HALDOCK

संख्या / No FD-883/1101/HR Finance Division's Office,
Jawahar Tower, 5th Floor, Haldia Township-721607
Fax: 03224-263170

दिनांक / Date 30.09.2009

NOTICE

Sub: Applicable rate of Income Tax deduction at source (TDS) from payments made to Haldia Dock Complex, Kolkata Port Trust, during the financial year 2009-10

All our valued customers deducting Income Tax at source are hereby requested to take note of the applicable rate of TDS pertaining to financial year 2009-10, as below:

- i) Contractual payment u/s 194-C - 2 %
- ii) Rent payments u/s 194-1 - 10% [w.e.f 01 October 2009]

2. Please note that since Kolkata Port Trust is a Local Authority, surcharge is NOT applicable on the basic rate of tax payable. Further, Education Cess & Higher Education Cess is also NOT to be considered for the purpose of deduction of tax at source as per Union Budget 2009-10 for FY 2009-10.

3. It may please be further noted that in terms of C.B.D.T Circular No. 4/2008, dated 28/04/2008, tax u/s 194-1 of the Income Tax Act would be required to be deducted on the amount of rent paid / payable without including the service tax.

4. The above is for information of all customers deducting/ intending to deduct tax while making contractual and / or rent related payment to HDC during the financial year 2009-10. It may also be mentioned that all payments made with deduction of TDS should compulsorily be supported by a declaration giving details of tax deducted there from.

(Abhijit Gupta)
Assistant Manager (Finance)
For Manager (Finance)