



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

कोड ३८-१४००४/जी ४/ Code 38-140004/G 4
टेलिफोन ०६४५-२०८ फैक्स ०३२२४-६३१५२ ग्राम : हलडक
जवाहर टावर ई पी ए वी एक्स ६३१००, ६३१५१
Telex : 0645-208 Fax : 03224-63152
Jawahar Tower EPABX 63100, 63151
Gram : HALDOCK

Finance Division's Office,
Jawahar Tower, 5th Floor, Haldia Township – 721 607.

संख्या / No

FD-883/ 256 /HR

Fax: 03224-263170

दिनांक / Date

Dated: May 08, 2009

NOTICE

SUB: APPLICABLE RATE OF DEDUCTING INCOME TAX AT SOURCE FROM PAYMENTS MADE TO KOLKATA PORT TRUST, HALDIA DOCK COMPLEX DURING THE FINANCIAL YEAR 2009-10.

All our valued customers deducting tax are hereby requested to note the applicable rate of deduction of income tax at source pertaining to financial year 2009-10, the details of which are furnished hereunder:

- i) Contractual payment u/s 194C – **2.06%**
- ii) Rent payments u/s 194I – **20.60%**.

Please note that since Kolkata Port Trust is a **Local Authority**, Surcharge is **NOT** applicable on the basic rate of tax payable.

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 194I of the Income Tax Act would be required to be deducted on the amount of rent paid/payable **without including the service tax**.

The above is for strict compliance for all port users deducting / intending to deduct tax while making contractual and/or rent related payment to HDC during the financial year 2009-10. Further, all payment made after deduction of TDS shall have to be mandatorily supported by a declaration giving details of tax actually deducted there from.

(Abhijit Gupta)
Asstt. Manager (Finance),
For Manager (Finance)