



TDS Instruction No. 51

आयकर निदेशालय (पद्धति)  
**DIRECTORATE OF INCOME TAX (SYSTEM)**  
ए आर ए सेंटर, भू-तल, ई-2 झंडेवालान एक्स  
ARA Center, Ground Floor, E-2, Jhandewalan Extension,  
नई दिल्ली - 110055, New Delhi - 110055

F.No. SW/TDS/02/02/2013/DIT(S)-II

Dated: 04.02.2016

To,

**The Pr. Chief Commissioner of Income-tax (International Taxation), New Delhi**  
**The Chief Commissioners of Income-tax (International Taxation)**  
Mumbai, Bengaluru

**The Commissioners of Income-tax (International Taxation)**  
Ahmedabad, Bengaluru Chennai, Delhi (I, II & III), Hyderabad, Kolkata, Mumbai (I & II),  
and Pune

**The Commissioners of Income-Tax (L.T.U.)**  
New Delhi, Mumbai, Bengaluru, Chennai, Kolkata

Sir / Madam,

**Sub: Issuance of online certificate u/s 195(2) and 195(3) - reg.**

Request has been received from field formations and tax payers to provide functionality for issue of online certificate u/s 195(2) and 195(3) for lower / no deduction as manual certificates were not being considered during processing of TDS statements by CPC TDS.

2. In this regard, existing functionality to issue online certificate u/s 197 in ITD application has been enhanced to issue online certificate u/s 195(2) and 195(3) as under:

- i. Assessing Officers of International taxation charges who are authorized to issue certificate u/s 195(2) and 195(3) may be assigned the role AR\_INT\_TAXATION in ITD application by respective Computer Centre through HRMS module, if not already assigned. The certificate type i.e. 197/195(2)/195(3) also needs to be specified.
  - ii. For issue of certificate u/s 195(2) and 195(3), jurisdiction restriction of PAN has been relaxed. For issue of certificate u/s 195(3), TAN and Amount has been made optional.
  - iii. As per existing procedure for issue of certificate u/s 197, certificates u/s 195(2) and 195(3) is required to be approved by Range officer through ITD application.
3. The above functionality may kindly be brought to the notice of AOs under your charge.

Yours faithfully,

  
(Sanjeev Singh)

Addl. DGIT(S)-2, New Delhi

Copy to: PS to Pr. DGIT (Systems) for information.

The Web Manager for [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) website.

  
(Sanjeev Singh)

Addl. DGIT(S)-2, New Delhi

