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Interest on late payment of tds - 3cd

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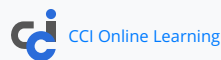
CA Ramsai N (Fresher) 10 May 2013

Interest paid on late payment of TDS is disallowed as per

"" CIT VS ASHOKA MILLS LTD (1996) (GUJ), CIT VS RAIPUR MANUFACTURING CO LTD (1996)(GUJ), BHARAT COMMERECE & INDUSTRIES LTD V CIT (1998) (SC)""

My doubt is where it can be shown in TAX AUDIT REPORT(3CD)??

Thanks in advance.



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•• [Rahul garg](#) (ca final student) [10 May 2013](#)

yes . any amount paid by the company by way of interest paid for delayed payment of tds is required to be shown in form no 3cd **under the head expenditure by way of penalty or fine for violation of any law for the time being in force**

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•• [Devendra](#) (Chartered Accountant) [10 May 2013](#)

As per my knowledge such payment of interest can be shown under Clause 17 (f) of Form 3CD.

Regards,

Devendra Kulkarni



•• [Ganeshbabu K](#) (Audit and Tax Advisory) [10 May 2013](#)

Clause 17(f),...you can show in this clause

17 f) amounts As revealed during the course of our examination carried out as indicated against clause 9(b) inadmissible under :above, no disallowance under Section 40(a)(ia) relating to expenses on which tax deducted at Section 40(a); source was not remitted within due date of filing of return of Income.



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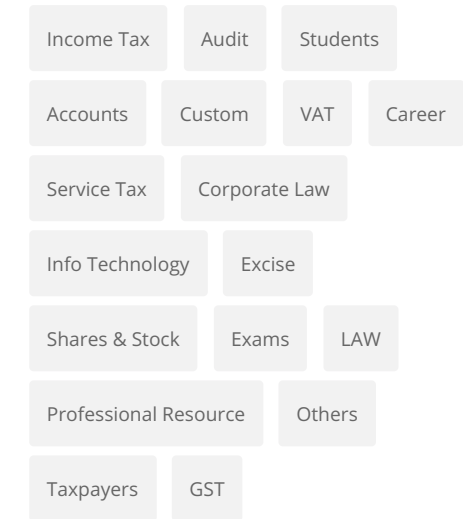
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