

(FAQ)

Frequently Asked Questions asked by consumers.

1. On which amount TDS u/s 194Q is required to deduct?

Ans: Deduction of TDS u/s 194Q is to be deducted by consumer who is liable to deduct TDS as per provision of section 194Q of Income Tax Act.

2. How to inform MSEDCL for deduction of TDS u/s 194Q?

Ans: MSEDCL has provided the option to fill up the Taxable Amount on which consumer is going to deduct or deducted TDS u/s 194Q on the link provided by MSEDCL i.e.

<https://pro.mahadiscom.in/ConsumerInfo/tdsInformation.jsp>

The same amount consumer needs to be deposit to Government and issue TDS certificate of the Same Amount to MSEDCL.

The amount submitted as TDS by consumer will be posted against such consumer's ledger. Hence consumer will not be reported as short payment, so that arrears will not be charged to consumer for the amount of TDS deducted.

3. The amount shown in TDS reporting portal of MSEDCL and bill amount are different.

Ans: The difference of portal amount and bill amount is of incentive shown in the bill amount. Consumer is required to quote the Taxable amount as per provision of the section 194 Q of Income Tax Act (irrespective of amount shown on portal) and ensure the TDS amount deducted is deposited to govt. and issue TDS certificate.

4. Consumer is not filed the TDS declaration through link provided by MSEDCL and TCS is charged in current bill to consumers.

Ans: If consumer has not filed TDS declaration of turnover and TDS deduction on the link provided by MSEDCL. Hence TCS is charged in consumers current bill, then consumer is required to pay the energy bill with TCS as per provision of the Act and guidelines issued by the CBDT vide circular no 13 dated 30/06/2021.

Further, consumer can file TDS declaration through link provided by MSEDCL. This will get affected from next billing cycle. i.e. If consumer file the TDS declaration before next billing cycle then the consumer will be flagged in MSEDCL system for non-charging of TCS and consumer can deduct TDS from the next energy bill.

5. Consumer is not filed the TDS declaration through link provided by MSEDCL and TCS is not charged in current bill to consumers and consumer deducted the TDS u/s 194Q.

Ans: In this case, MSEDCL has not received the TDS declaration of consumer from the system hence, TDS deduction declaration facility is not made available to such consumers. These consumers are required to coordinate with the billing unit for current TDS deduction. Consumer also needs to fill up the online declaration for availing the TDS declaration facility from next billing cycle.