# (FAQ)

Frequently Asked Questions asked by consumers.

**1. Who is liable for TDS Declaration?**

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 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 section 194Q of Income Tax Act (irrespective of amount shown on portal) and ensure the TDS amount deducted is deposited to Government 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, TCS is charged in the current bill as per the Act and CBDT Circular No. 13 dated 30/06/2021. Filing the declaration before the next billing cycle enables non-charging of TCS 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: These consumers are required to coordinate with the billing unit for current TDS deduction and also submit the online declaration for availing the TDS declaration facility from the next billing cycle.