

No. 205-ITPO/M A/cs/2019-20  
India Trade Promotion Organization  
(Finance & Accounts Division)

17<sup>th</sup> Mar. 2020  
19

Office Order No. 280/2020

**Sub: Processing Fee for issue of 204 CA certificate for non deduction of TDS on payments to ITPO**

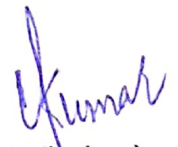
It has been observed that the participants/ organisers failing to deduct TDS on payments to ITPO, at times, request for issue of '204 CA certificate' (as per Notification no. 37/2012 of CBDT) to claim the amounts paid to ITPO (on which TDS was not deducted) as expenditure while filing their Income Tax Return.

In such cases, the following process is to be noted:

- (i) A 'Processing Fee' calculated at a higher of Rs. 10,000/- or 0.25% of the amount claimed as expenditure (on which TDS was not deducted) by the participant/ organiser shall be charged by ITPO for arranging the certificate. GST shall be charged extra.
- (ii) The fee shall be required to be paid to ITPO in advance i.e. before processing of the desired certificate. Receipt shall be issued as per procedure already in practice.
- (iii) An invoice shall be raised on the participant by ITPO as per procedure already in practice.

All user divisions are requested to note the above and bring it to notice of participants/organisers as and when required.

This issues with the approval of the competent authority.



(R.K.Thakur)  
Dy. General Manager-F

All HoDs

All users by email