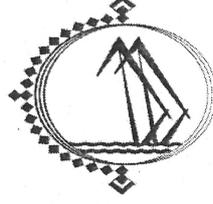


(पत्तन, पोत परिवहन और जलमार्ग मंत्रालय, भारत सरकार)

आईएसओ 9001:2008: 14001:2004 के तहत प्रमाणित

वित्त विभाग, केंद्रीय दस्तावेज़ केंद्र
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sraocdc@deendayalport.gov.in
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टेलीफ़ोन: (02836) 270632 / 270184



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गुजरात - 370210
फ़ैक्स: (02836) 270184 / 270475

No.FA/TR/CDC/TDS/2026/01

Date: 20/02/2026

To,
All Port Users / Stakeholders

CIRCULAR

Subject: Deduction of TDS @ 2% on Vessel Related Charges & Cargo Related Charges

This is to inform all Port Users that, as per the applicable provisions of the Income Tax Act, 1961, Tax Deducted at Source (TDS) @ 2% under section 194 (C) shall be deducted on payments made towards :

- Vessel Related Charges (Port dues, Pilotage, Berth Hire, Anchorage, Inner Anchorage, Tug Hire Charges, Penal/Priority Berth Hire etc.)
- Cargo Related Charges (Wharfage, Stevedoring Royalty, Ground Rent (Cargo Storage Charges), Demurrage, Hiring of MHC, Royalty of MHC, Terminal Charges, etc.)

Further, TDS on payments towards lease rental of land/estates is to be deducted at 10% under section 194(I) as per the Income Tax Act, 1961.

Accordingly, Port Users are required to deduct TDS @ 2% or 10% as above at the time of credit or payment, whichever is earlier, on the above charges payable to Deendayal Port Authority. In case of failure in adherence to the above provisions of the Income Tax Act, 1961, the PDA account of the port users shall be liable to be debited to make the TDS deduction compliant with above provisions.

The deducted TDS amount must be:

1. Deposited with the Income Tax Department within the prescribed due dates.

2. Reported in the relevant TDS return.
3. The TDS certificate (Form 16A) shall be submitted to Deendayal Port within the stipulated statutory due date every quarter, failing which the amount of outstanding TDS shall be debited from the PDA account of the port user.

All Port Users are requested to kindly ensure strict compliance with the above-mentioned provisions of The Income Tax Act,1961 with immediate effect.

Yours sincerely,



**Senior Accounts Officer
Deendayal Port Authority**

CC:-

Chairman – for information please

Dy.Chairman – for information please

Deputy Conservator – for information and reiteration to port users

Traffic Manager – for information and reiteration to port users

Sr.DTM – for information please

Harbour Master – for information please

DTM/ATMs – for information please