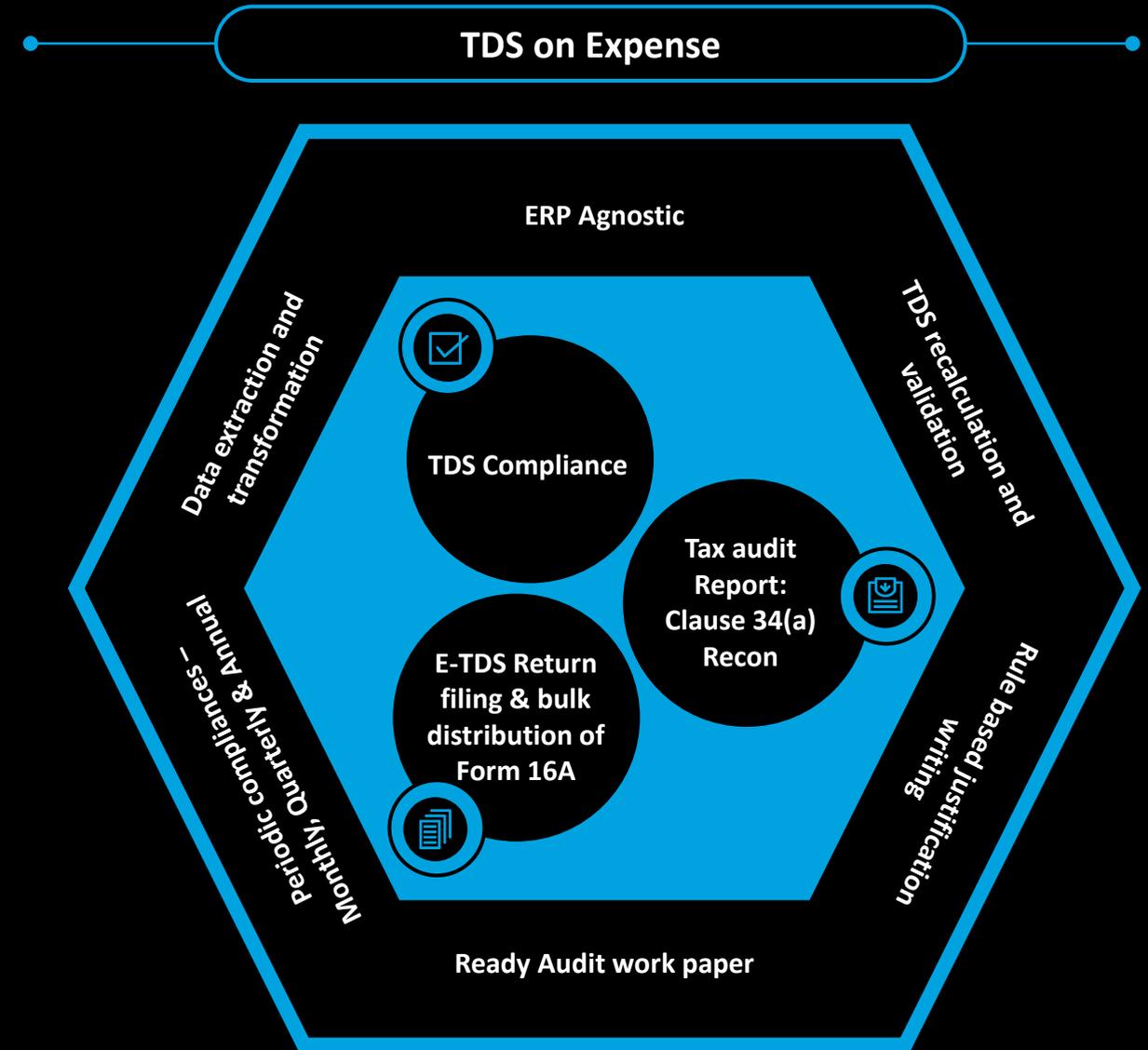


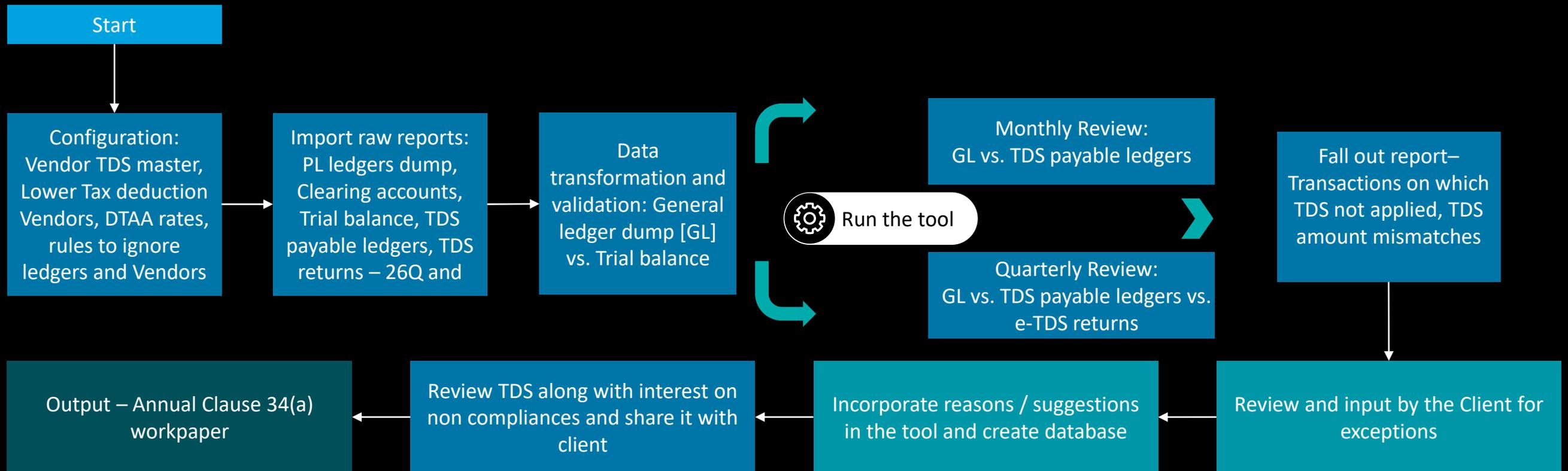
TDS on Expenses – Managed service offerings

Deloitte's solution for expense side TDS compliance enables disciplined and effective management of TDS on expense/payment and reconciliation including reporting under Clause 34. Starting with data ingestion from the source systems and TDS returns, we offer a seamless and methodical system driven approach for reconciling the expense side TDS and identifying gaps and discrepancies. In addition, the reasons for non-deduction against expenses where tax was not deducted at source are also captured for ready reference.



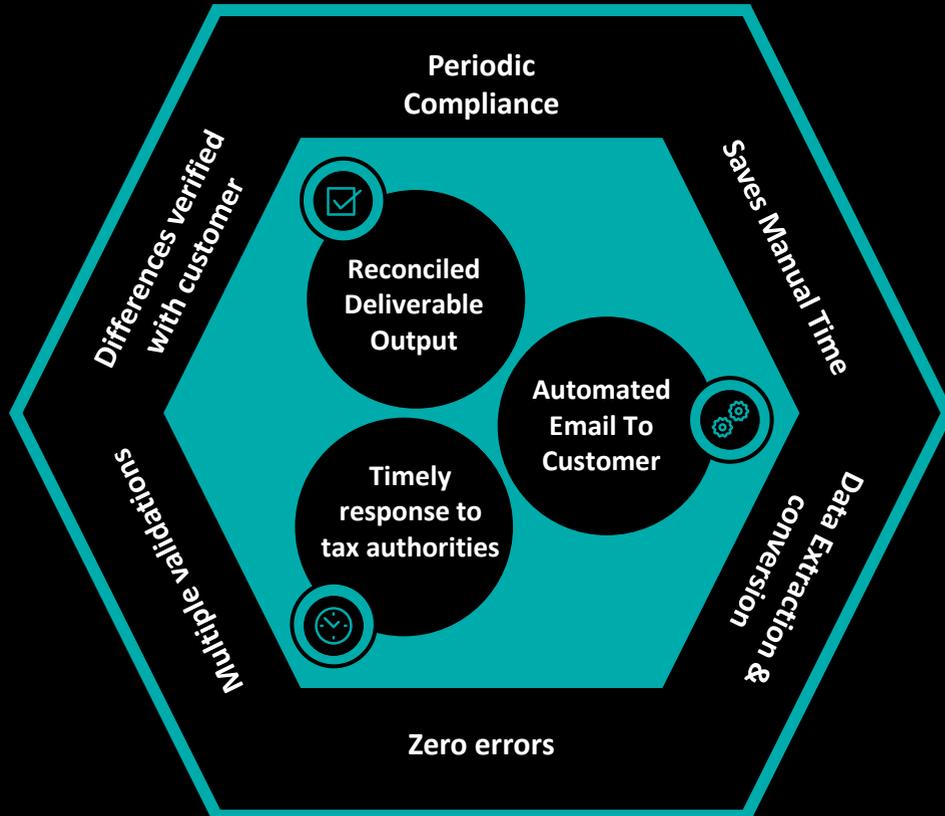


HIGH-LEVEL PROCESS FLOW





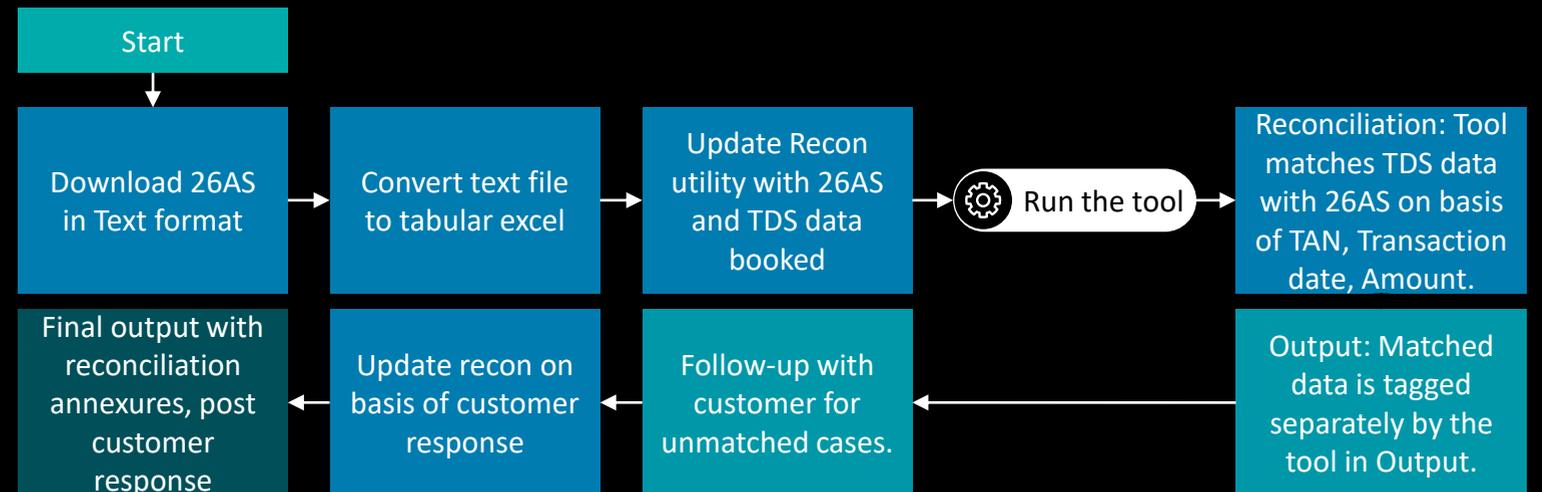
TDS Recon with Form 26AS



TDS on Income: Form 26AS Reconciliation Managed Service offering

The mammoth volume of data involved in 26AS makes it very difficult to reconcile with books of accounts and it may also involve lots of manual time and possible manual errors. Due to which incorrect / delayed reconciliation data may flow into credit claimed in tax returns. Authorities may deny TDS credits/ tax, additional income in the hands of companies on account of mismatch or unreconciled 26AS database. Deloitte's Form 26AS reconciliation platform allows you to Analyze data from key fields from the Form 26AS and the ledger / books of accounts leveraging a quarter wise rolling reconciliation.

HIGH-LEVEL PROCESS FLOW





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