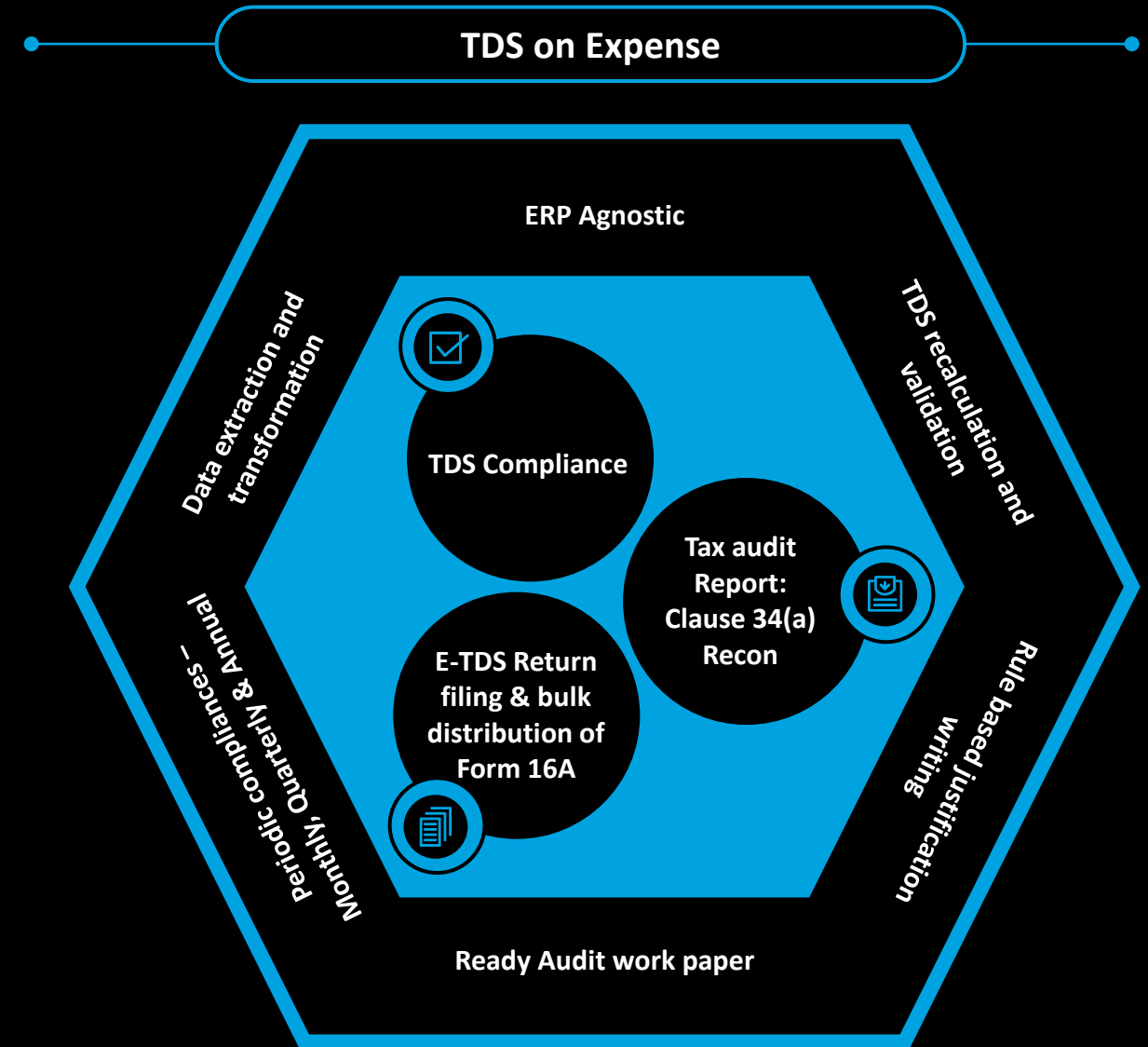


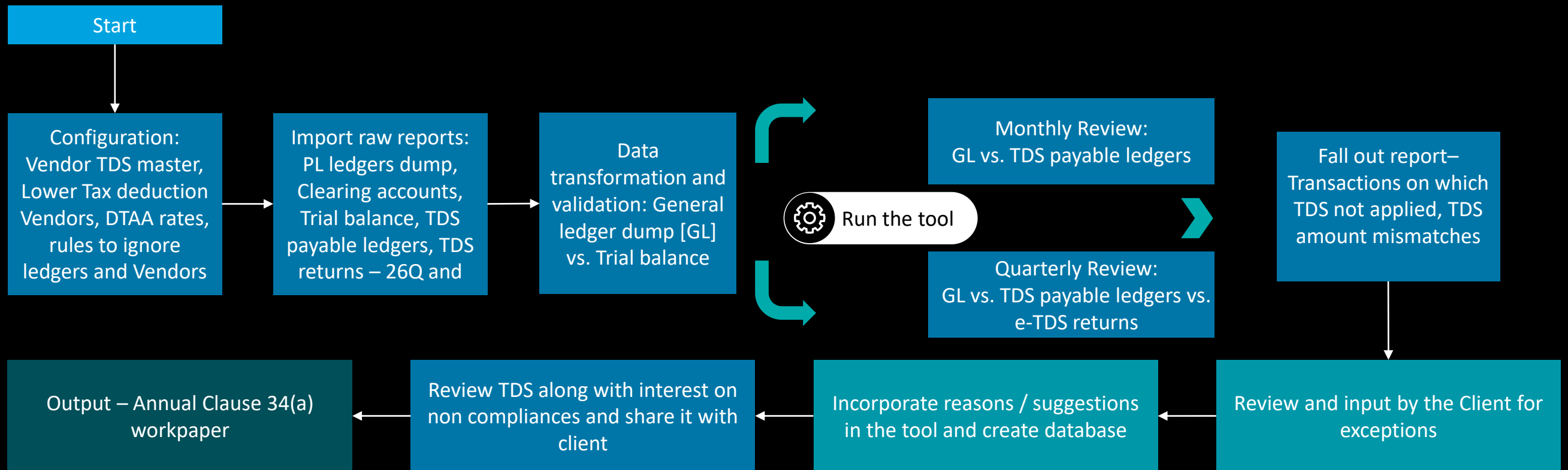
## TDS on Expenses – Managed service offerings

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.



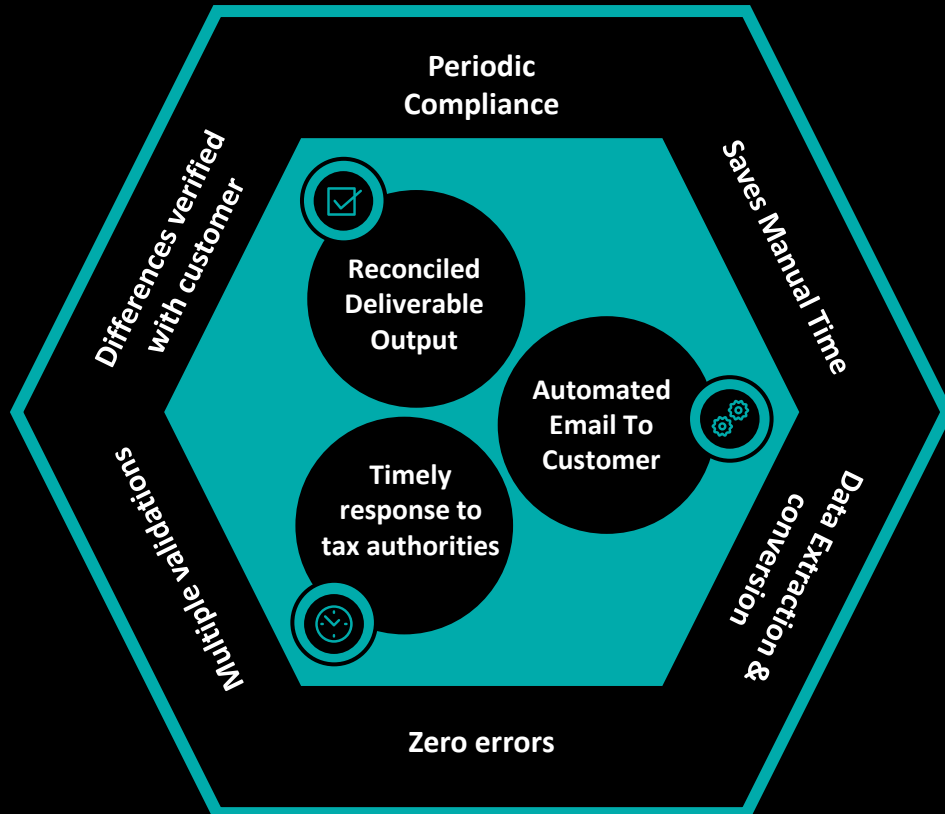


## HIGH-LEVEL PROCESS FLOW





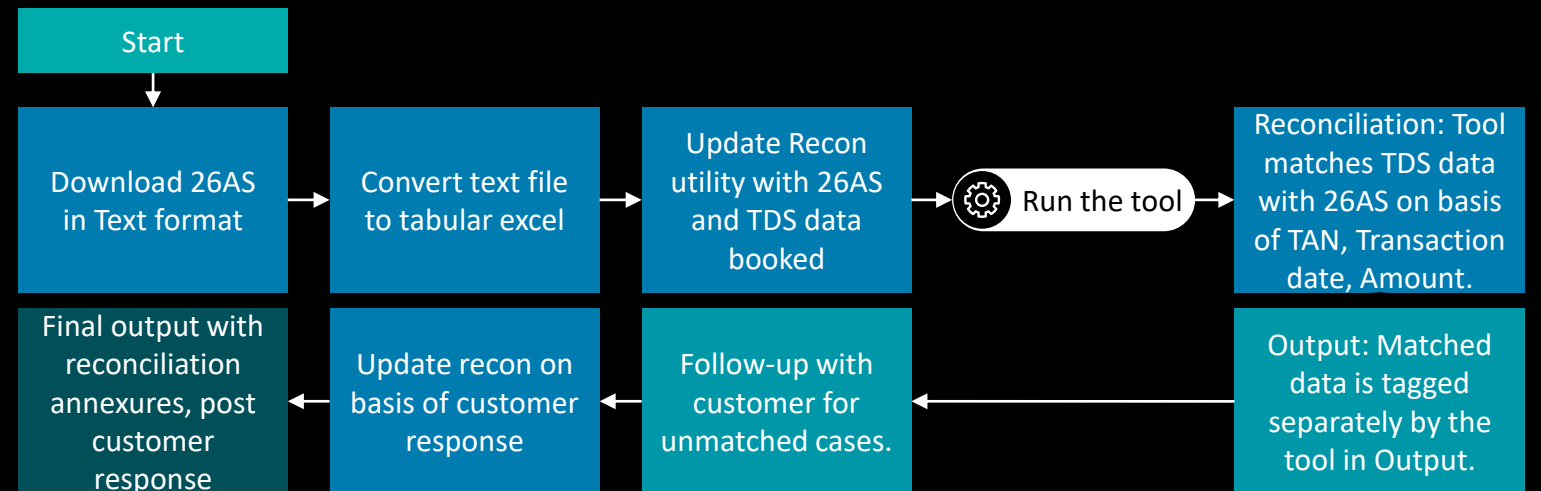
## TDS Recon with Form 26AS



## 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





## CONTACT DETAILS



**Nitin Shingala**  
Partner  
nshingala@deloitte.com



**Denis Sanghvi**  
Director  
densanghvi@deloitte.com



**Pramod Bagri**  
Partner  
pramodbagri@deloitte.com



**Akbar Ali Shaikh**  
Senior Manager  
akbshaikh@deloitte.com



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

This material is prepared by Deloitte Touche Tohmatsu India LLP (DTTILLP). This material (including any information contained in it) is intended to provide general information on a particular subject(s) and is not an exhaustive treatment of such subject(s) or a substitute to obtaining professional services or advice. This material may contain information sourced from publicly available information or other third party sources. DTTILLP does not independently verify any such sources and is not responsible for any loss whatsoever caused due to reliance placed on information sourced from such sources. None of DTTILLP, Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this material, rendering any kind of investment, legal or other professional advice or services. You should seek specific advice of the relevant professional(s) for these kind of services. This material or information is not intended to be relied upon as the sole basis for any decision which may affect you or your business. Before making any decision or taking any action that might affect your personal finances or business, you should consult a qualified professional adviser.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person or entity by reason of access to, use of or reliance on, this material. By using this material or any information contained in it, the user accepts this entire notice and terms of use.

©2021 Deloitte Touche Tohmatsu India LLP. Member of Deloitte Touche Tohmatsu Limited