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BHARAT SANCHAR NIGAM LIMITED  
[A Government of India Enterprise]

BSNLCO-TAXN/13(15)/1/2020-Taxation/Part-1

Dated:- 29.12.2025

To,

All Circles CGMs/IFAs  
BSNL,

Subject: - Time Limit for Filing TDS/TCS Correction Statements – Action Required by 31 Jan 2026

This is regarding important statutory update issued by the Income Tax Department concerning the time limitation for filing TDS/TCS correction statements, pursuant to the transition from the Income-tax Act, 1961 to the Income Tax Act, 2025.

- 1.) Earlier, the time limit of six years was prescribed i.e., correction statements with respect to TDS/ TCS can be furnished within six years from the end of the financial year in which statement was required to be delivered.
- 2.) Now, with effect from 01 April 2026, the Income-tax Act, 1961 stands repealed by virtue of Section 536 of the Income Tax Act, 2025. As per section 397(3)(f) of the Income Tax Act, 2025, This time limit of Six years have been revised to two years.
- 3.) Accordingly, The Income Tax Department issued notification/ letter (refer Annexure 1) and provided a caution note on the TRACES portal – refer snippet below:-

**CAUTION**

■ In view of Section 397(3)(f) of Income Tax Act, 2025, correction statements for FY 2018-19 (Qtr. 4), FY 2019-20 to 2022-23 (Qtr. 1 to Qtr. 4) and FY 2023-24 (Qtr. 1 to Qtr. 3) shall be accepted only up to 31st March 2026. The same are time barred by limitation on 31.03.2026 and would not be accepted from 01.04.2026 onwards. Deductors, Collectors and other Stakeholders may kindly take note. Click [here](#) to view details

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Vide the attached notification/ letter, Income Tax Department has clarified that correction statements for the following periods will only be accepted up to 31 March 2026:

Financial Year	Applicable Quarters
FY 2018–19	Quarter 4
FY 2019–20	Quarter 1 to Quarter 4
FY 2020–21	Quarter 1 to Quarter 4
FY 2021–22	Quarter 1 to Quarter 4
FY 2022–23	Quarter 1 to Quarter 4
FY 2023–24	Quarter 1 to Quarter 3

Any correction statements pertaining to the above periods will be time-barred with effect from 01 April 2026 and will not be accepted by the system thereafter, irrespective of the nature or merit of the correction.



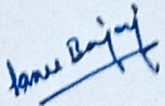
4.) For the above-mentioned quarters, post expiry of the limitation period (i.e., as on 1 April 2026 and onwards):

- No revisions will be possible for PAN corrections, challan adjustments, deductee mapping, or amount rectifications
- Outstanding TDS/TCS defaults, mismatches, or incorrect reporting may remain unresolved.
- Deductees may continue to face credit mismatches in Form 26AS / AIS, leading to disputes and potential litigation
- Exposure to interest, fees, and penalties may persist due to inability to correct historical filings

In view of the above, Circles should take immediate action to:-

- Conduct a comprehensive review of all TDS/TCS transactions for the above-mentioned financial years/ Quarters
- Identify any pending or potential corrections, including PAN errors, short deduction, excess deduction, or reporting inconsistencies.
- Send all the revision/correction data year wise before 31<sup>st</sup> January on email id [tdscorevision@gmail.com](mailto:tdscorevision@gmail.com).

This is issued with approval of PGM (Taxation).

  
(Tanu Bajaj)  
AGM (Taxation)  
BSNL, C.O.

Copy To:-

1. Director (Finance)