



File No.:NESTS/Civil/EMRSOrder/140/2021-22

Date: 27.11.2025

Comp No.:- 21032

To,

Zonal Manager,  
(All PSUs) as per standard list.

**Subject:- One-Time Declaration on Statutory Deductions in regard to electricity expenses, and furniture/kitchen equipment-reg.**

Sir,

As a matter of policy, a One-time declaration is sought from the Zonal Manager/s of PSUs in a state-wise manner regarding the applicability of statutory deductions i.e., Income Tax TDS, GST TDS and labour cess, if any in regard to *electricity expenses, and furniture/kitchen equipment*.

The declaration shall be forwarded through NESTS to concerned Escrow Banks. Thereafter, upon the basis of the said declaration concerned Escrow Banks shall release the funds to PSUs in regard to *electricity expenses, and furniture/kitchen equipment* after withholding the statutory deduction amount. The transfer of funds for the payment of statutory dues shall be done by concerned Escrow Banks to the relevant PSUs, preferably before the last working day of the bank. Statutory dues paid/payable by the construction agency before the issue of this policy shall also be covered under this amendment.

Format of submission of declaration is as under:

**"One-Time Declaration Regarding Statutory Deductions**

S.No.	PSU Name	State Name	Particulars	Applicable Statutory Deductions (Yes/No)	Remarks/Details
1	[PSU Name]	[State Name]	Electricity Expenses	Income Tax TDS	Specify applicable percentage or any special conditions.
				GST TDS	Specify applicable percentage or any special conditions.
				Labour Cess	Specify applicable percentage or any special conditions.
2			Furniture & Kitchen Equipment Expenses	Income Tax TDS	Specify applicable percentage or any special conditions.

*[Signature]*  
27/11/25

				GST TDS	Specify applicable percentage or any special conditions.
				Labour Cess	Specify applicable percentage or any special conditions.

**Date:**

**Place:**

**Signature:**

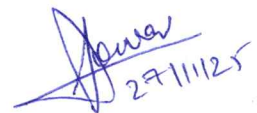
**Name:**

**Designation:**

**PSU Name: .....**"

This issues with the approval of the Competent Authority.

Yours faithfully,



(Gourav Sharma)  
Assistant Commissioner

**Copy to:-**

- i) Additional Commissioner, NESTS.
- ii) Executive Engineer, NESTS.
- iii) Deputy Commissioner (Finance), NESTS.
- iv) PS to Commissioner NESTS.
- v) The Dy. General Manager, Bank of Baroda, Parliament Street New Delhi, for information & necessary action.
- vi) The Assistant General Manager, Canara Bank, Scope Minar, Laxmi Nagar, Delhi, for information & necessary action.
- vii) Guard file.

Standard List	
S. No.	PSU
1	B & R
2	EPIL
3	HSCL
4	MANIDCO
5	MTDC
6	NPCC
7	TCIL
8	WAPCOS