



Government of Rajasthan
Finance (Financial Rules) Department



No.: F.1(4)FD/GF&AR/2006 Part

Jaipur, dated: 15.07.2025

CIRCULAR

Provisions related to Income Tax deduction (TDS), projections and declaration for Government Employees, 24Q return file generation for Drawing & Disbursing Officers (DDO) and Treasury Officers have been implemented as per the instructions issued vide Circular No. F5(75)Kosh/IFMS/R-ITMS-III/6640-6661 dated 03-02-2025 under **Rajasthan Integrated Tax Management System (R-ITMS)**.

In continuation, provisions related to Income Tax (TDS) of Pensioner's & Vendors and GST-TDS have also been developed under RITMS (integrated with IFMS). These provisions will be made available on a pilot basis from 01-08-2025 for the following departments:

1. Director, Treasuries and Accounts Department
2. Commissioner, Information Technology & Communication Department
3. Director, Pension and Pensioners' Welfare Department
4. Director, Medical & Health Services Department
5. Director, Agriculture Department

Complete roll out of all processes under RITMS will be made effective from **01-09-2025** in all Departments.

The following provisions will be available under R-ITMS for Pensioner's IT-TDS, Vendor IT-TDS & GST-TDS:-

1. Under Pensioner module, Pensioner can view details and processes related to pension payments, projection of IT-TDS, declarations, downloading of Form-16 and can raise requests for any query/ issue under R-ITMS.
2. Declarations submitted by the Pensioner will be auto-approved.
3. Provisions of IT-TDS and GST-TDS along with calculations will be made available for SNA-SPARSH bills and FVC/ WAM/ PD bills under IFMS 3.0. Implementing Agency/ DDO can check calculations at the time of bill generation related to vendor payments. Correctness of calculation may also be ensured by IA/ DDO.
4. Provisions for filing Form 26Q (Quarterly Income Tax-TDS Return) and GSTR-7 (Monthly GST-TDS Return) will be provided at the level of the Drawing and Disbursing Officer (DDO). The DDO will ensure to review and use the Income Tax /GST return generated by R-ITMS.
5. Provisions for generation of Form 16 for employees/ pensioners and Form 16-A for vendors will be made available at the level of Drawing & Disbursing

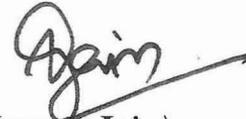
- officer (DDO). The DDO/ IA will ensure to review and use forms generated by R-ITMS.
6. Provisions of 24G (monthly return for Vendor IT-TDS and Employee/Pensioner IT-TDS) will be available at the level of Treasury. The Treasury officer will ensure to review and use the Income Tax return generated by R-ITMS.
 7. Various types of MIS reports along with Request module (for issues of RITMS) will be provided for IA/ Drawing & Disbursing officer (DDO) and Treasury.
 8. Under Employee module of R-ITMS, DDO will be responsible to check and approve the Income Tax declaration submitted by the employees. After approval, DDO can see the Income Tax deduction amount of employees under the option "Employee TDS reports (ITMS)" in MIS section of IFMS 3.0. The DDO will check and use that report for Income tax deductions of the employees.
 9. All the functionalities for filing TDS returns related to employees & pensioners, Vendors and GST-TDS will be available at RITMS so that Drawing & Disbursing officers/Treasury Officers can file returns without taking the help of a CA.
 10. The R-ITMS application also offers a subscription-based service that enables DDOs to manage the filing of IT-TDS and GST-TDS returns for employees/ pensioners and vendors. Upon subscribing, the R-ITMS team will handle the entire process of return preparation and filing on behalf of the DDO.
 11. On subscription by the DDO (Rs. INR 10,680.00 +GST (For 1st year) and INR 11,961.60 + GST (for 2nd year) Annual or as per the directions issued), the prescribed fee will be deposited into the PD account of RajCOMP Info Services Limited (RISL).
 12. If any DDO avails services related to IT-TDS or GST-TDS returns from an external agency and the estimated expenditure exceeds from the amount mentioned in point number 11, then subscription of R-ITMS will be mandatory.
 13. The provision of subscription for DDO is available at HOD level under R-ITMS application.

A detailed procedure is attached in Annexure-A. The module wise user manuals have also been made available at R-ITMS.

Training programs for all departments will be organized by RISL. The nodal department for this scheme will be the Director, Treasuries and Accounts.

Technical support for R-ITMS will be available at Helpline No.:- 9667041042 and email ID: support.ritms@rajasthan.gov.in

Encl.: As above



(Naveen Jain)

Secretary, Finance (Budget)

Copy forwarded for information and necessary action to:

1. All Additional Chief Secretaries/Principal Secretaries/ Secretaries/ Special Secretaries to Government
2. Principal Accountant General (Accounts & Entitlement / Social Audit / Commercial & Receipts Audit), Rajasthan, Jaipur
3. Secretary, Rajasthan Legislative Assembly, Jaipur
4. Secretary, Lokayukta Secretariat, Rajasthan, Jaipur
5. Secretary, Rajasthan Public Service Commission, Ajmer
6. Registrar, Rajasthan High Court, Jodhpur
7. All Divisional Commissioners/District Collectors
8. All Heads of Departments
9. Commissioner, Information Technology & Communication Department, Jaipur
10. Sr. Deputy Secretary to Chief Secretary Rajasthan, Jaipur
11. Director, Finance (Budget) Department, Secretariat, Jaipur
12. Joint Secretary, Finance (Rules) Department, Secretariat, Jaipur
13. Joint Secretary, Finance (Financial Rules) Department, Secretariat, Jaipur
14. Joint Secretary, Finance (Revenue) Department, Secretariat, Jaipur
15. State Informatics Officer, NIC, Secretariat, Jaipur
16. All Treasury Officers/Sub-Treasury Officers
17. Joint Director, Finance (Computer Cell) Department with request to upload this circular on the Finance Department's website
18. Senior Director (IT), NIC, Vitta Bhawan,



(Manish Mathur)

Joint Secretary to the Government

(GF&AR - 15 2025)

Process of Pensioner Role		
Sr No	Process	Steps to follow
1	Pensioner access to "RITMS Pensioner Module"	Pensioners can access RITMS Pensioner Module in following way "Login to Raj SSO >> IFMS 3.0 >> Select Pensioner Self Service (PSS) from Space >> Taxes" Now pensioner will be redirected to RITMS pension Dashboard.
2	"RITMS - My Dashboard"	In "My Dashboard" pensioners can access following details A. "Pensioner Profile" having details like("Pensioner Name", "Pensioner PAN", "Date of Birth", "Life Certificate Status"); B. "Pension Computation" having details like ("Yearly Projected Income and TDS" etc.) and Link below will redirect pensioner to "My Declaration" to check bifurcations and submit Investment Declaration; C. "Request Summary" having count of below details.("In Progress Request","Approved Request","Rejected Request") and shortcut to access "My Request" Screen; D. Pensioner can Download their "Form 16" and shortcut to access "My Certificate" Screen
3	"RITMS - My Income"	A. Pensioner can click on "My Income" to view Bill Wise Pension Transactions, B.Pensioner can click on individual transaction to View Detailed Allowance & Deduction Wise Breakup like ("Basic Pay", "Dearness Allowances", etc); C. Pensioner can use "Download" icon to download list of Transactions in "Excel" & "PDF" formats.
4	"RITMS - My Certificate"	Pensioner can click on "My Certificate" to View List of TDS Certificate i.e., Form 16 and can Download the Certificate in "PDF" format by clicking on each PDF Icon.
5	"RITMS - My Declaration"	Pensioner can click on "My Declaration" for purposes as follows: - A. View Bifurcation Details of Yearly Projected Income, Deductions & Computation of Income Tax, Rebate. "i" button can be used to view allowance & deduction wise details with actual income received and projection for the year; B. Pensioner can click on "Download Projected Form16" to download "Projected Pension Computation" as of date in "PDF" format; C. Pensioner can click on "Declaration" button to choose "Tax Regime" between "Old" & "New"; D. After choosing "Tax Regime" Pensioner can submit details of "Investment Done" according to selected "Tax Regime" like "Investment under 80C", "Health Insurance Premium", etc along with documentry evidence if Pensioner wants to choose Old Tax Regime; E. Pensioners can use of "Tax calculator" for comparing "Income Tax" as per both regime and choose best option before Declaration Submission which is Self Approved
6	"RITMS - My Request"	Pensioner can click on "My Request" to View Status of All Submitted Request and can Manage Submitted request in following ways: - A. Pensioner can click on Individual Request to view complete details of the "Request", details of "Approving Authority, Comments" if any raised by approving authority. Here Pensioner can also Edit and Cancel submitted request; and B. Pensioner can click on "Raise Request" button to raise new ticket under avalibale request category like "Pan Correction", "Teachnical Issue", etc.

Process of Treasury Role		
Sr No	Process	Steps to follow
1	TO access to "RITMS Treasury Module"	TO can access R-ITMS Treasury Module in a following way "Login to Raj SSO >> IFMS 3.0 >> Access Workspace >> Select assigned Desk "Treasury Office" under "Access Workspace" >> "Disbursement Engine" >> "Employee Management" >> "Taxes" >> "R-ITMS". Now TO will be redirected to Deductors .
2	"RITMS - Deductors"	TO can access "Deductors" option to View list of "Treasury Office" available for the TO. TO can switch between available roles simply by clicking on the "Treasury Office" on which User wants to Work.
3	"RITMS - Dashboard"	TO can view different kind of statistics for selected "Treasury Office" as follows under Dashboard Option: - A. Month wise "Return Filling Status" along with Return Due Date for 24G Return; B. List of "Budget head Summary" along with Amount of TDS deducted during a selected month; C. Month wise comparison of Total TDS Deducted as per "IFMS3.0 / Pay Manager" and Total TDS to reported in "24G Returns" as per IFMS-Rajkosh; D. TO can review "Status Summary" of raised request; E. List of "Announcements" released by RITMS Admin and List of recent activities performed by the TO.
4	"RITMS - Return"	TO can click on "Return" option to view list of Monthly 24G returns along with its status. TO can select any return by clicking "Start Working" option. To generate the '24G Return', TO need to perform following activities:- A. TO can review Total TDS Transactions as per "IFMS3.0 / Paymanager" under "Transactions" tile and Total TDS Transactions as per "Rajkosh" under "24G Transaction" Tile. and Reconcile Data DDO wise/Bill Wise; B. TO can do "Data Error Processing and Validation" to make Return as per Income Tax Schema. If any structure Error is Detected, TO need to rectify the error by using "Fix It" button; C. After validation of TDS data as per income tax schema, TO need to click on option "Generate FVU". On clicking 'Generate FVU', TO shall give Aadhaar-based eSigned declaration and 24G Return file will be generated to upload on Income Tax Portal. D. Once 24G Return is filed, TO can navigate to "Return" then click on "Total 24G Return" tile and click on respective return to update the acknowledgement number & filing date and upload the acknowledgement receipt, to mark the 'Return' as 'Filed'.
5	"RITMS - Reports & Downloads"	A. "Reports & Downloads" Option provides various MIS Reports to TO like "Summary Of Transaction - DDO Wise", "Summary Of 24G Transaction - DDO Wise", etc.; B. TO can use "Generate" button to Generate and Download MIS Report in "Excel" & "PDF" formats.
6	"RITMS - My Request"	TO can click on "Request" Option to view Status Wise list of All Submitted Requests and can Manage Submitted Requests in following way: - A. TO can click on individual request to view complete details of the "Request", details of "Helpdesk, Comments" if any raised by Helpdesk team. here TO can Edit and Cancel submitted request. B. TO can click on "Raise Request" button to raise new ticket under available request category like "Correction Request - Add Details", "Correction Request - Update Details", "Technical Issue", etc.

RITMS Vendor TDS Calculation

Sr No	Process	Steps to follow
1	"Check TDS" function under IFMS3.0 (SNA Sparsh) Bill Generation at IA (Implementing Agency) level	<p>A. IA can use RITMS Vendor IT-TDS & GST-TDS Calculation feature to auto calculate suggestive IT TDS & GST TDS amounts at the time of Bill Generation. This feature is integrated with IFMS3.0 "SNA Sparsh".</p> <p>B. IA can simply click on "Check TDS" button after adding "Income Tax" or "GST" as deduction while Bill generation under SNA Sparsh.</p> <p>Note: If IA/DDO have received Lower Deduction Certificate from Vendor, IA/DDO need to add details of certificate in RITMS application to consider special rate while calculating suggestive IT TDS amount. (Please refer sr no 6 under "Process of DDO Role (Vendor IT TDS)" below)</p>

Process of DDO Role (Vendor IT TDS)

Sr No	Process	Steps to follow
1	DDO access to "RITMS DDO Module"	DDO can access R-ITMS DDO Module in a following way "Login to Raj SSO >> IFMS 3.0 >> Access Workspace >> Select assigned "DDO Code" under "Access Workspace" >> "Disbursement Engine" >> "Employee Management" >> "Taxes" >> "R-ITMS". Now DDO will be redirected to Deductors .
2	"RITMS - Deductors"	<p>A. DDO can access "Deductors" option to view list of "DDO's" or "TAN's" available on which DDO wants to work.</p> <p>B. DDO can switch between available "DDO's" & "TAN's" simply by clicking on the respective item.</p> <p>C. To perform activities Like "View TDS Transaction", "Request Approval or Raise Request": DDO has to click on DDO Code from list where level is "DDO".</p> <p>D. To perform activities related to TDS Compliances (to generate TDS Returns) DDO has to select TAN Number from the list where level is "TDS Return Level".</p>
3	"RITMS - Dashboard"	<p>DDO can view different kind of statistics for selected "DDO" as follows under Dashboard Option: -</p> <p>A. Month wise "Return Filling Status" along with "Return Due Date" for "26Q Return";</p> <p>B. Month wise comparison of Total TDS Deducted as per "IFMS" and Total TDS to be reported in "24G Returns" as per IFMS-Rajkosh;</p> <p>C. Month wise Count of Approved Bills & Count of Unique Vendors to whom payment is made;</p> <p>D. Vendor PAN Verification Status;</p> <p>E. DDO can review "Status Summary" of raised request;</p> <p>F. List of Announcements released by RITMS Admin and List of recent activities performed by DDO.</p>
4	"RITMS - Transactions"	<p>A. DDO can access list of all Transactions related to vendor IT TDS under this option. DDO can apply search filters like (Quarter, PAN, FVCID, Date, Amount, Section, etc) to filter TDS Transactions.</p> <p>B. DDO can download IT TDS Transactions in Excel format.</p> <p>C. DDO will have option to edit certain fields like "TDS Section", "TDS Remarks", "Lower Deduction Certificate" etc by clicking the respective transaction.</p>
5	"RITMS - Challan"	A. DDO can access list of all Challans paid by treasury through 24G under this option. DDO can apply search filters like (Quarter, Date, Amount, Challan Status) to filter Challans.
6	"RITMS - Returns" Manage Lower Deduction Certificate	<p>The option is available only for "TDS Return Level". DDO can click on "Return" option go to Lower Deduction Certificate under "Quick Links" section.</p> <p>A. Here DDO can manage Lower deduction certificates details already added for the selected financial year.</p> <p>B. DDO can add new lower deduction certificate details by clicking on "Add Lower Deduction" button and filing the required details.</p>

7	"RITMS - Return"	<p>DDO can click on "Return" option to view list of Quarterly IT TDS returns along with its status. DDO can select any return by clicking "Start Working" option. To generate the 'Return', DDO need to perform following activities:-</p> <p>A. DDO need to review Total TDS amount as per "IFMS" under "Transactions" Tile and Total Challan Amount as per "Bin View" under "Challan" Tile. DDO can click on respective tile to view transaction wise details and reconcile data, if required;</p> <p>B. If DDO has deducted and paid TDS, other than by 24G (IFMS), DDO can add those transactions and challans for clicking "Data Import" option. DDO need to select "All in One Transaction" template and import additional TDS data.</p> <p>C. After reviewing TDS Transaction & Data Allocation, DDO need to click on option "Data Error Processing and Validation" to start error validation as per Income Tax Schema.</p>
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		<p>If any structure error is detected, DDO need to rectify the error by using "Fix It" button. If any validation error is detected, DDO can rectify the error or go ahead by simply entering review comment;</p> <p>D. After validation of IT TDS data as per income tax schema, DDO need to click on option "Generate FVU". On clicking 'Generate FVU', DDO shall give Aadhaar-based eSigned declaration and TDS Return file will be generated to upload on Income Tax Portal.</p> <p>E. Once TDS return is filled, DDO can navigate to "Return" then click on "Total TDS Return" tile and click on respective return to update the acknowledgement number & filing date and upload the acknowledgement receipt, to mark the 'Return' as 'Filed'.</p>
8	"RITMS - Reports & Downloads"	<p>A. "Reports & Downloads" Option provides various MIS Reports to DDO like "Bill Status Report", "PAN Status Report" etc;</p> <p>B. DDO can use "Generate" button to generate and download MIS Report in "Excel" & "PDF" formats.</p>
9	"RITMS - My Request"	<p>DDO can click on "Request" Option to view Status Wise list of All Submitted Requests and manage Submitted Requests in following ways: -</p> <p>A. DDO can click on "Raise Request" button to raise new ticket under available request category like "Correction Change Request"- For updation of transaction amount, TDS or PAN number of vendor, "Correction Add Request"- For adding transaction details of Vendor" etc., "Technical Support"- Request for filing of TDS return, technical understanding, etc.</p>
10	"RITMS - Form 16"	<p>A. DDO can access "Form 16" menu option to download utility to generated digitally signed tds certificate (Form 16 & Form 16A) by clicking on tile "Download Utility".</p> <p>B. DDO can upload digitally signed TDS certificate by clicking on tile "Upload Files", after uploading all tds certificate will get available under employee module and DDO module.</p>
Process of DDO Role (Vendor GST TDS)		
Sr No	Process	Steps to follow
1	DDO access to "RITMS DDO Module"	DDO can access R-ITMS DDO Module in a following way "Login to Raj SSO >> IFMS 3.0 >> Access Workspace >> Select assigned "DDO Role" under "Access Workspace" >> "Disbursement Engine" >> "Employee Management" >> "Taxes" >> "R-ITMS". Now DDO will be redirected to Deductors .
2	"RITMS - Deductors"	<p>A. DDO can access "Deductors" option to view list of "DDO's" or "TAN's" available on which DDO want to work.</p> <p>B. DDO can switch between available "DDO's" & "TAN's" simply by clicking on the respective item.</p> <p>C. To perform Office Activities Like "View TDS Transaction", "Request Approval or Raise Request": DDO has to click on DDO Code from the list where level is "DDO".</p> <p>D. To perform activities related to TDS Compliances (to generate GSTR7 Returns) DDO has to click on TAN Number from the list where level is "TDS Return Level."</p> <p>E. DDO needs to select module as "GST TDS" from drop down list on top of the application.</p>

3	"RITMS - Dashboard"	DDO can view different kind of statistics for selected "DDO" as follows under Dashboard Option: - A. Month wise "Return Filling Status" along with "Return Due Date" for "GST TDS Return"; B. Month wise comparison of Total GST TDS Deducted as per "IFMS"; C. Month wise Count of Approved Bills to whom payment is made; D. Month wise GST Challan Payments; E. Vendor GST Verification Status; F. DDO can review "Status Summary" of raised request; G. List of Announcements released by RITMS Admin and List of recent activities performed by the DDO.
4	"RITMS - GST Transaction"	A. DDO can access list of all Transactions related to vendor GST TDS under this option. DDO can apply search filters like (Quarter, GSTIN, FVCID, Date, Amount, etc) to filter TDS Transactions. B. DDO can download GST TDS Transactions in Excel format.
4	"RITMS - Return"	DDO can click on "Return" option to view list of Monthly GSTR7 returns along with its status. DDO can select any return by clicking "Start Working" option. To generate the 'Return', DDO need to perform following activities:- DDO can Generate "GSTR-7 Monthly Return" under Return Option and before generating Return DDO can do following Activities like: - A. DDO can review Total GST TDS amount as per "IFMS" under "Transactions" Tile. DDO can click on respective tile to view transaction wise details and reconcile data if required; B. After reviewing Data, DDO needs to click on option "Data Error Processing and Validation" to start error validation as per GST Schema. If any structure error is detected, DDO need to rectify the error by using "Fix It" button. If any validation error is detected, DDO can rectify the error or go ahead by simply entering review comment; C. After validation of GST TDS data as per GSTN schema, DDO need to click on option "Generate GSTR-7 JSON". On clicking 'Generate GSTR-7 JSON', DDO shall give Aadhaar-based eSigned declaration and GST Json file will be generated to upload on GST Portal. D. Once GSTR7 return is filled, DDO can navigate to "Return" then click on "Total GST Return" tile and click on respective return to update the acknowledgement number & filling date and upload the acknowledgement receipt, to mark the 'Return' as 'Filed'.
5	"RITMS - Reports & Downloads"	A. "Reports & Downloads" Option provides various MIS Reports to DDO like "Bill Status Report", "GST Status Report" etc; B. DDO can use "Generate" button to generate and download MIS Report in "Excel" & "PDF" formats.
6	"RITMS - My Request"	DDO can click on "Request" Option to view Status Wise list of All Submitted Requests and manage Submitted Requests in following ways: - A. DDO can click on "Raise Request" button to raise new ticket under available request category like Missing Bill Details, Statement Upload Request, Technical Support, Mismatch from IFMS Bill.

Process for Subscription		
Sr No	Process	Steps to follow
1	Department HOD access to "RITMS Subscription Module"	Department HOD can access R-ITMS Subscription Module in a following way " Login to Raj SSO >> IFMS 3.0 >> Access Workspace >> Select assigned "HOD Role" under "Access Workspace" >> "Disbursement Engine" >> "Employee Management" >> "Taxes" >> "R-ITMS" . Now officer will be redirected to RITMS application .
2	"RITMS - Subscription Request"	A. Dept HOD can view list of TAN's mapped with DDO's linked to their department. B. HOD can filter list by subscription status, DDO code, TAN No, etc. C. HOD can either select all TAN's or filtered TAN from the list to generate estimate of subscription charges and "Subscription Request Id" will be generated.
3	"RITMS - Subscription Status"	Dept HOD can manage subscription request status using this option. A) HOD need to update Bill details against the "Request Id" generated. C) On successful payment, subscription services for the selected DDO's will be enabled.