



Government of Rajasthan
Finance (Ways & Means) Department

F.1(22)/FWM/2021

Jaipur, dated: 09-07-2026

Circular

**Sub: Operational Guidelines for SNA-SPARSH (Just-in-Time) System—
Clarification regarding Statutory Liability for Income Tax (TDS)
Deduction and Filing of Returns.**

**Ref: 1. This Department's Circular of even number dated 07.08.2023
2. Ministry of Finance, Department of Expenditure, Gol OM No.
F.1(27)/PFMS/2020 dated 13.07.2023.**

In continuation of this Department's Circular dated 07.08.2023 regarding implementation of the SNA-SPARSH system for Centrally Sponsored Schemes (CSS), and in view of the issues pertaining to Income Tax TDS compliance, raised by various Single Nodal Agencies (SNAs), the following clarifications and instructions are hereby issued to delineate the functional roles and statutory responsibilities of the Single Nodal Agencies (SNAs) and Implementing Agencies (IAs):

1. Roles of Single Nodal Agency (SNA) and Implementing Agencies (IAs):

- (i) Single Nodal Agency (SNA):** The SNA shall function as the departmental apex agency for administrative control, monitoring fund management and acts as a digital interface among State IFMS, PFMS, and RBI (e-Kuber). The Single Server Certificate (SSC) held by the SNA is a technical facilitation tool for bulk digital signing to enable Just-in-Time (JIT) payments.
- (ii) Implementing Agency (IA):** For the purposes of the SNA/SPARSH framework, the Implementing Agency (IA) shall be deemed as the Drawing and Disbursing Officer (DDO).

2. Statutory Liabilities

The Implementing Agency (IA), being deemed DDO, shall be responsible for:

- Initiation of bills and processing of payments;
- Correct calculation and deduction of TDS, wherever applicable;
- Verification of vendor PAN details; and
- Filing of quarterly TDS returns under respective Tax Deduction and Collection Account Number (TAN).

Accordingly, the responsibility for TDS compliance, including filing of returns, shall rest solely with the concerned IA.

3. Integration with IFMS 3.0

In order to ensure statutory compliance and streamline reporting mechanisms, the following measures shall be implemented:

- The TAN of all Implementing Agencies (IAs) shall be duly authenticated by the respective Single Nodal Agencies (SNAs) and mapped in the IFMS.
- The State Cyber Treasury shall incorporate IA-wise TAN details in the monthly TDS statements (Form 24 G) submitted to the Income Tax Department, ensuring correct identification of the IA as the deductor.
- The TAN of the Implementing Agency shall be mandatorily reflected on the bill outer.
- Relevant TDS details shall be made available in the login dashboards of both the IA and the concerned SNA for monitoring and reconciliation purposes.
- An Income Tax TDS report containing the AIN of the concerned Treasury, the TAN of the TDS deductor, and the corresponding amount of TDS deducted shall be made available in the login accounts of the SNA, IA, and DDO in respect of all TDS transactions processed through any Treasury.

4. Accountability

Any discrepancy arising out of incorrect deduction, short deduction, non-deduction, or non-compliance with statutory provisions, including objections raised by the Income Tax Department, the Accountant General (AG) etc., shall be the responsibility of the concerned Implementing Agency (IA).

All Administrative Departments and Heads of Departments are directed to ensure that all Implementing Agencies under their administrative control are duly informed of these instructions for strict compliance.

This framework shall be applicable to all Centrally Sponsored Schemes (CSS) on-boarded on the SNA-SPARSH platform.



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Copy forwarded to the following for information and necessary action:

1. All Additional Chief Secretaries / Principal Secretaries/ Secretaries concerned
2. Principal Accountant General (Accounts and Entitlement), Rajasthan, Jaipur
3. All Heads of Departments / Financial Advisors concerned
4. Director and Ex-Officio Joint Secretary, Treasuries and Accounts Department, Jaipur
5. Joint Secretary, Finance (Financial Rules) Department
6. Additional Director and Ex-Officio Project Director IFMS, Treasuries and Accounts Department, Jaipur
7. State Cyber Treasury Officer, All Treasury Officers
8. Joint Director, IT, FD, for uploading the same on the FD website
9. Joint Director (IT, Sanchalan Portal) NIC, Vitta Bhawan, Jaipur
10. Joint Director (IT, Treasury) NIC, Vitta Bhawan, Jaipur



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