Advanced Course on TDS and TCS Provisions

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Filling of TDS Return

Online Filling

Requirements for TDS return upload:

•E-filing Registered and Valid TAN

•Return Preparation Utility (RPU) must be used while preparing TDS statement while File Validation Utility (FVU) for validation.

•Valid DSC registered to upload implementing DSC

•Demat account or principal contact's bank account to be given or else principal contact's PAN to be attached with Aadhar for uploading EVC.

Step 1: Registration on Traces and E-filing is the first step. Firstly, on traces, register your TAN number. But registration cannot be processed if you have not filed a TDS return (other than NIL Return). Because for registering on TRACES, you will need a token number and the challan details of your previously filed return. (For filing TDS Return as TDS returns are uploaded on E-Filing, you do not need registration on Traces). Your TAN number has to be registered on E-Filing site.

Step 2: To download the utility from TIN-NSDL is the second step. For TDS Return preparation, three are two utilities present

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•First is RPU (Return Preparation Utility), with which we prepare TDS Return.
•Second is FVU (File Validation Utility), with which we prove that data incorporated in RPU by matching the details with CSI File. Given below is the link from where you can download the utility from TIN-NSDL:

- **https://www.tin-nsdl.com/downloads/e-tds/eTDS-download-regular.html**

Step 3:CSI File is also known as CIN File is a challan status inquiry file which is needed to prove the data while preparing TDS Return. It can be downloaded by the following process:
1.Go to https://tin.tin.nsdl.com/oltas/.
2.Click on TAN BASED VIEW.
3.Fill in the required details.

1. After this, you can download it.
2. **Note that**– while downloading the period for CSI File, it must include challan which was mentioned by you in your return.

Step 4: After downloading both the utilities, open RPU and select the appropriate form number and then select Regular and then Click to Continue.

Filling of TDS Return

Online Filling

Step 5: Then fill all the appropriate details.
Step 6: Save your file after filling all the details and then click on the Create File. a dialog box will pop up. In the first box (Challan input file name with path), select the CSI File which you downloaded previously.
Step 7: In the next box (Error and statistics report file path), select the folder where all the files will be saved after generating. Then Click on Validate.
Few files will be generated and saved in the selected folder.
Step 8: Then open FUV and a Dialog Box will pop up. In the first box (TDS input file name with path) select the file with ".txt" extension which was generated in the previous step. In the second box, select CSI File and in the third box, select a folder where files will be saved after generating.
•Few files will be generated. There will be an error file in the generated file if you make any mistake while preparing a return. In the files generated, there will be a PDF file named "27 A". To find it, recheck the details.
•Convert the file with ".fvu" extension into the ZIP file.
Step 9: With the registered TAN number Log into E-Filing for which you are preparing the return. Click on TDS and the upload. Fill up the details and upload the ZIP File and Signature file and submit the return.
•Correct the error which is found during the validation in Step-8. Again create the file and validate it again.
Step 10: After 2-3 days, filed return status can be checked on TRACES.

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•The e-TDS/TCS RPU is a Java based utility. JRE (Java Run-time Environment) [versions: SUN JRE: 1.6 onwards up to JRE: 1.8 update 60] should be installed on the computer where the e-TDS/TCS RPU is being installed. Java is freely downloadable from http://java.sun.com and http://www.ibm.com/developerworks/java/jdk or you can ask your vendor providing computer facilities (hardware) to install the same for you.

Latest RPU Utility

•https://www.tin-nsdl.com/downloads/e-tds/download/RPU%203.7.zip

Latest FVU Facility

https://www.tin-nsdl.com/downloads/e-tds/download/FVU_7.2.zip

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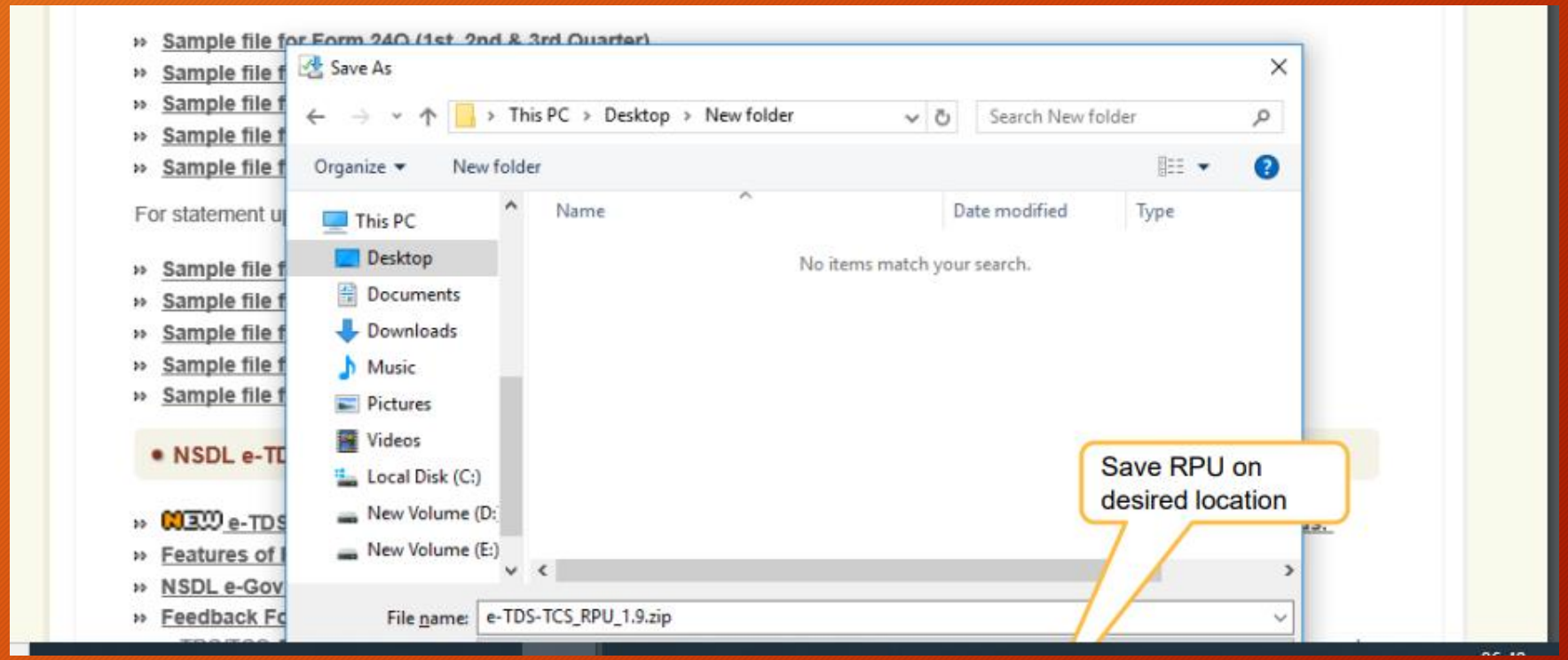

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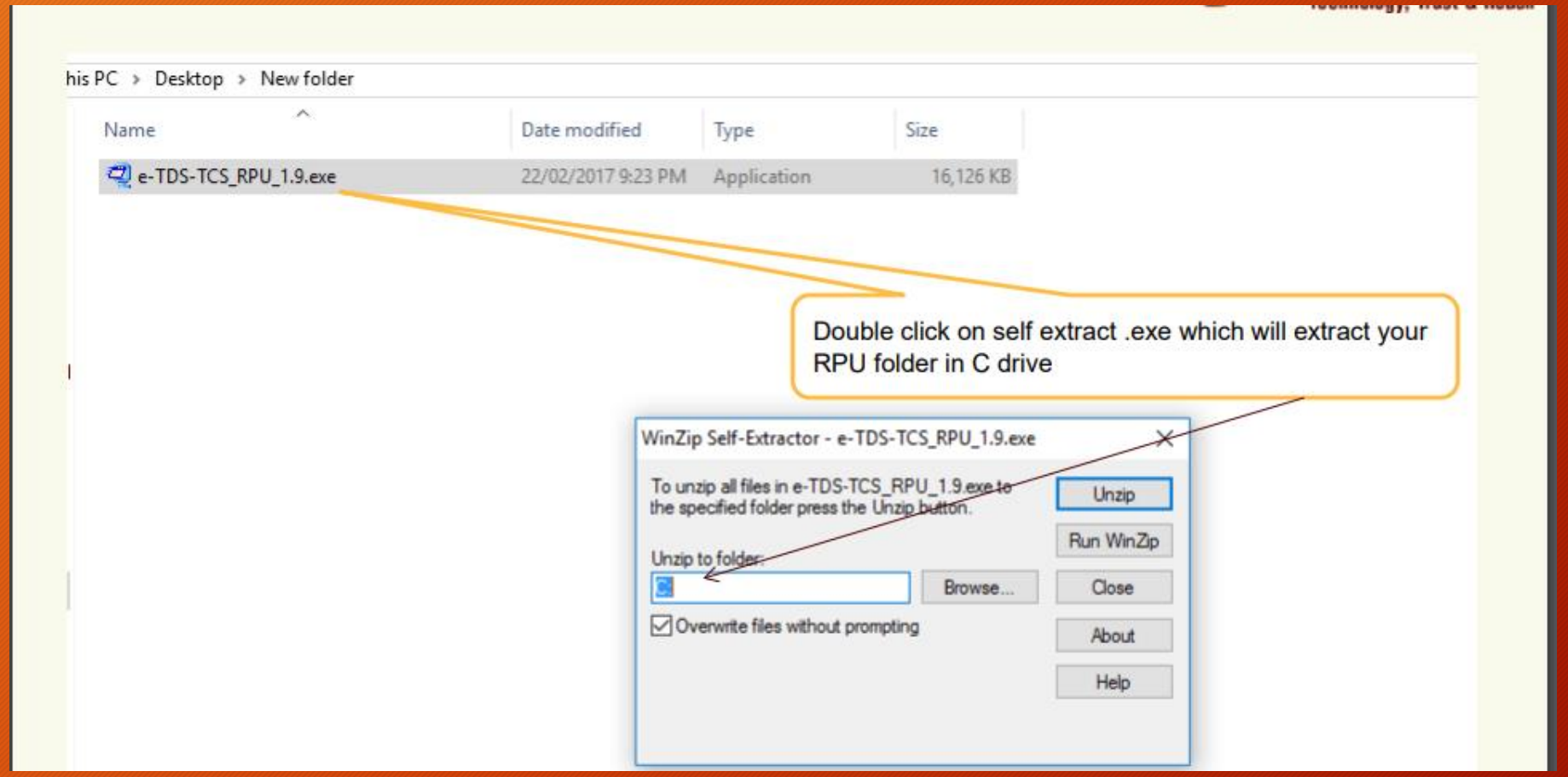

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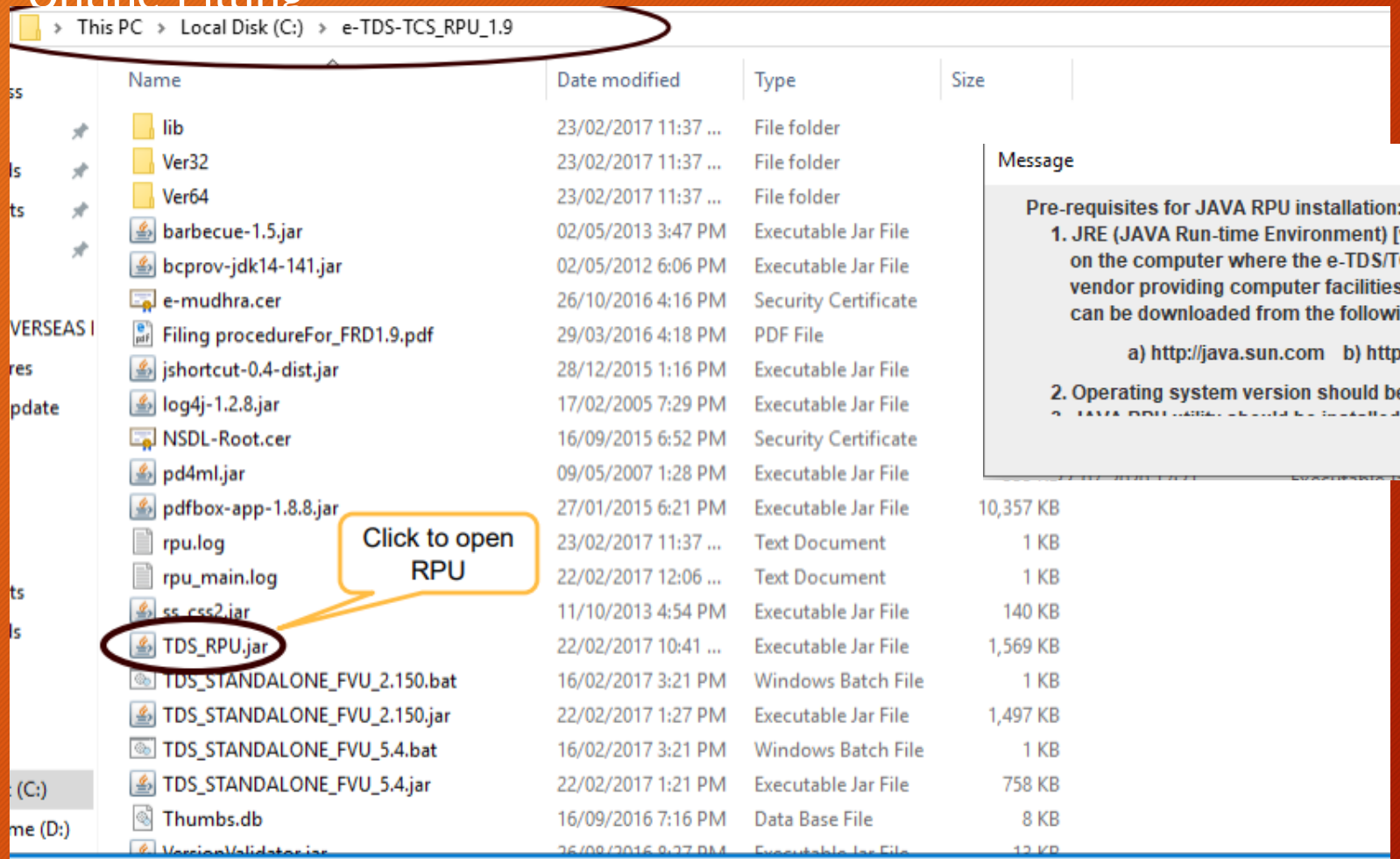

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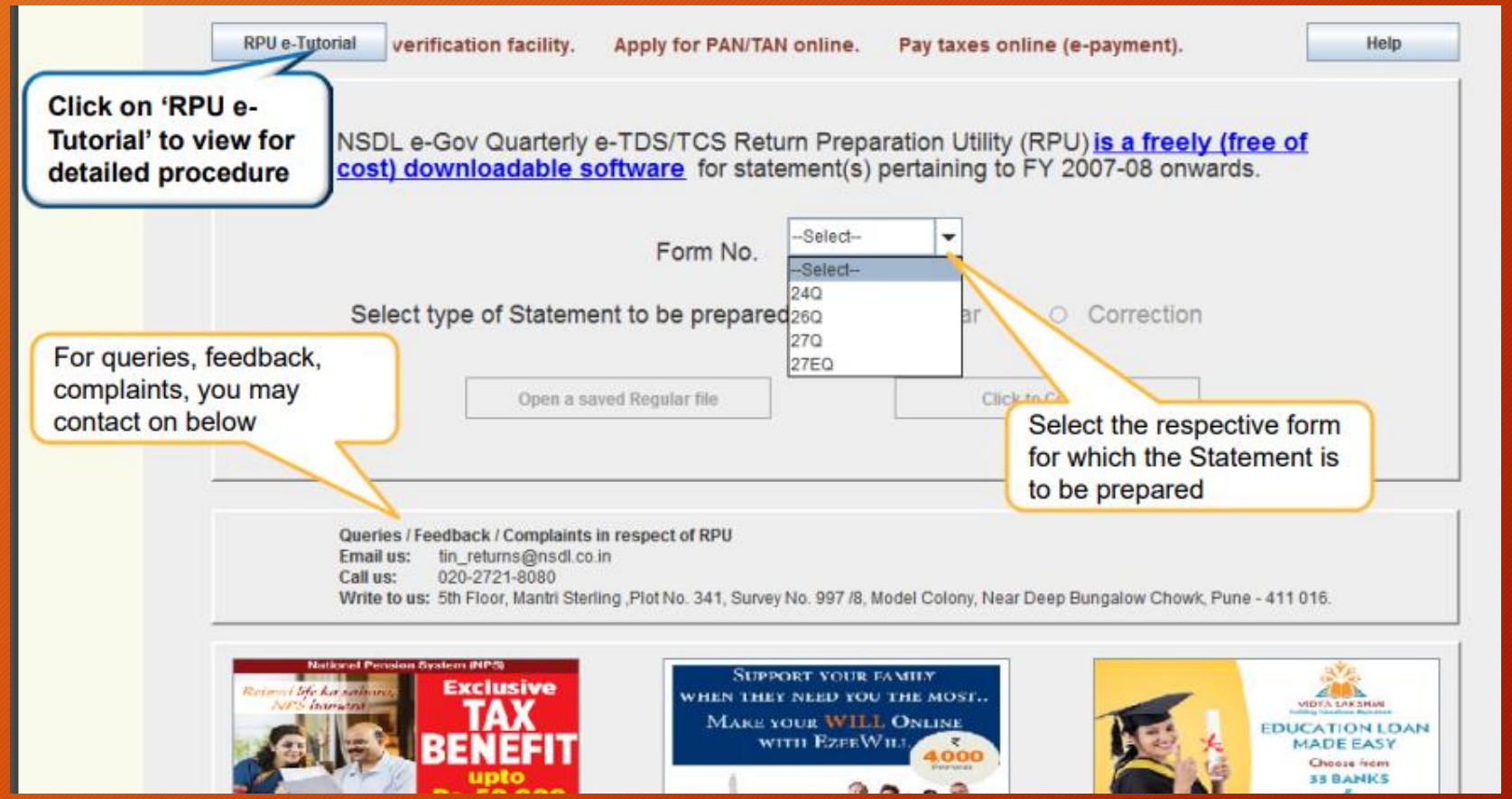

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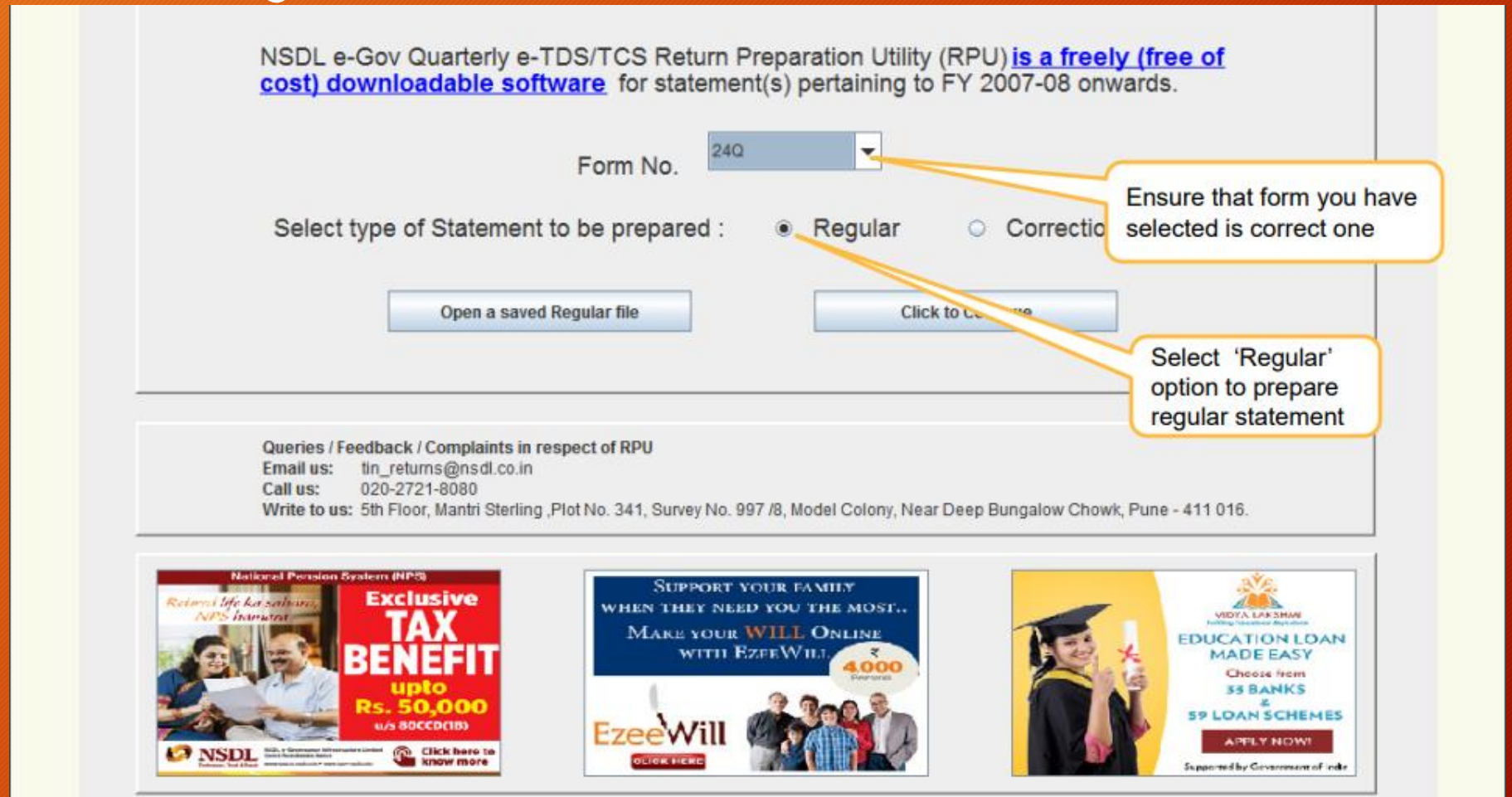

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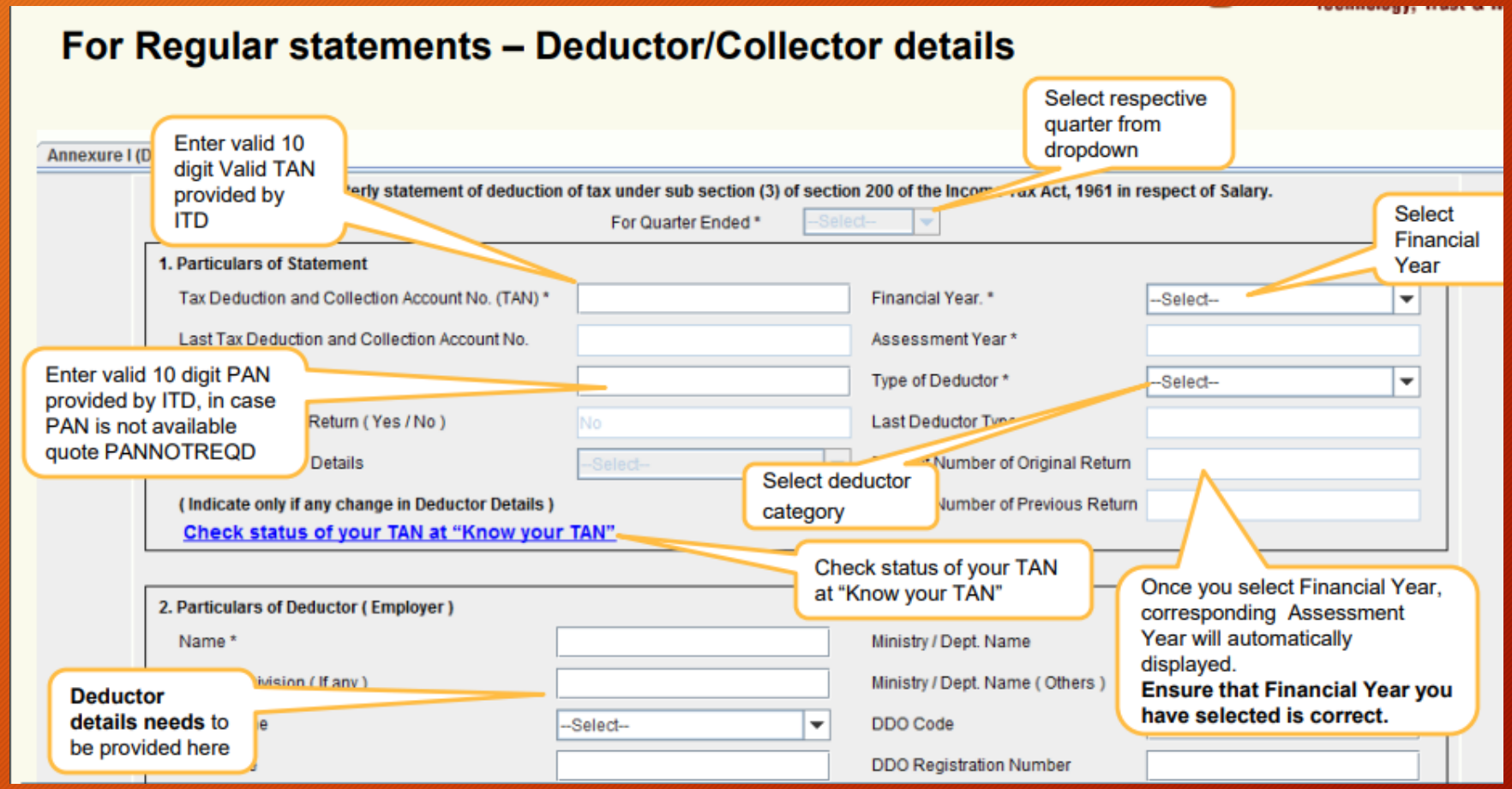

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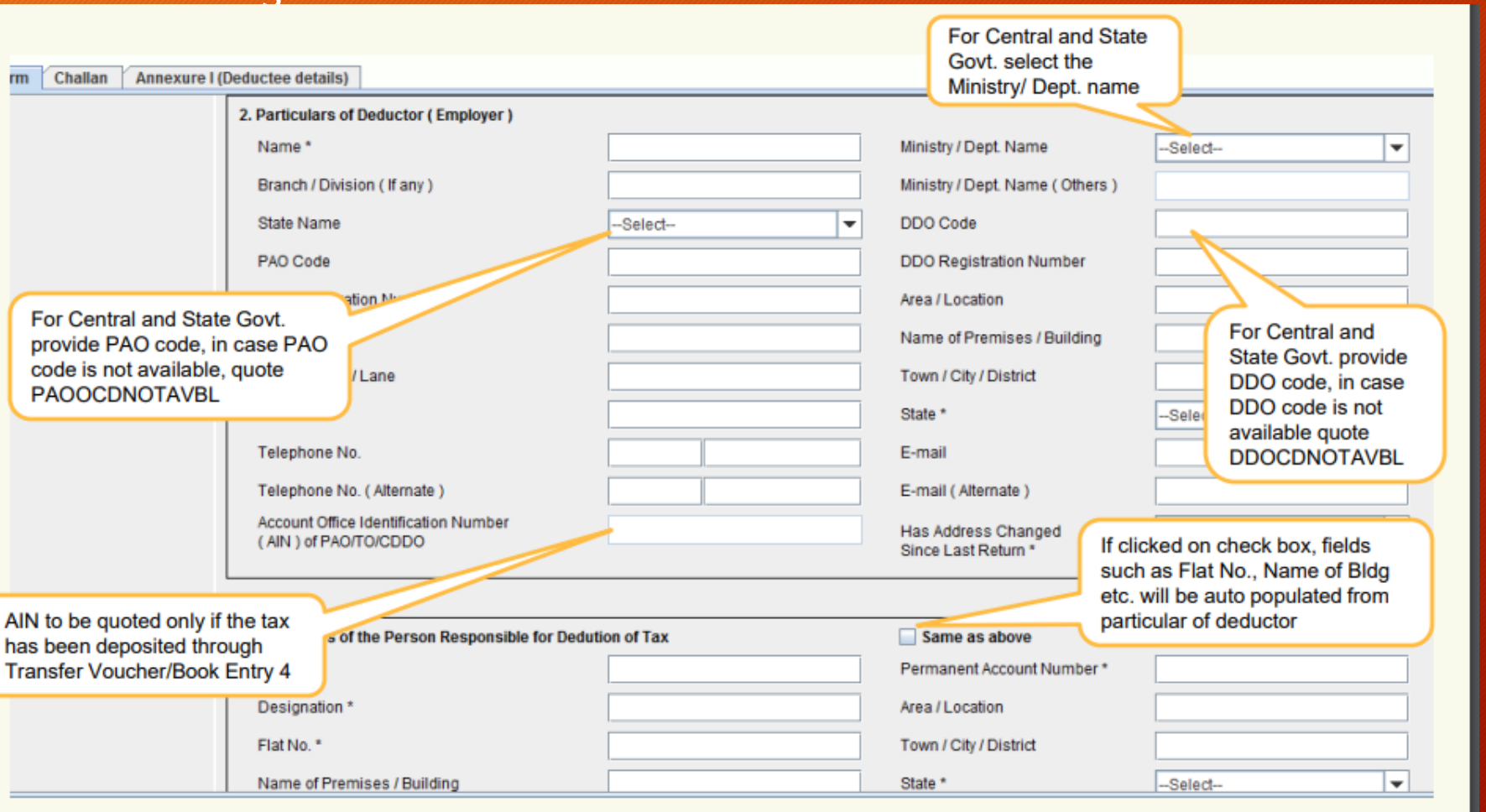

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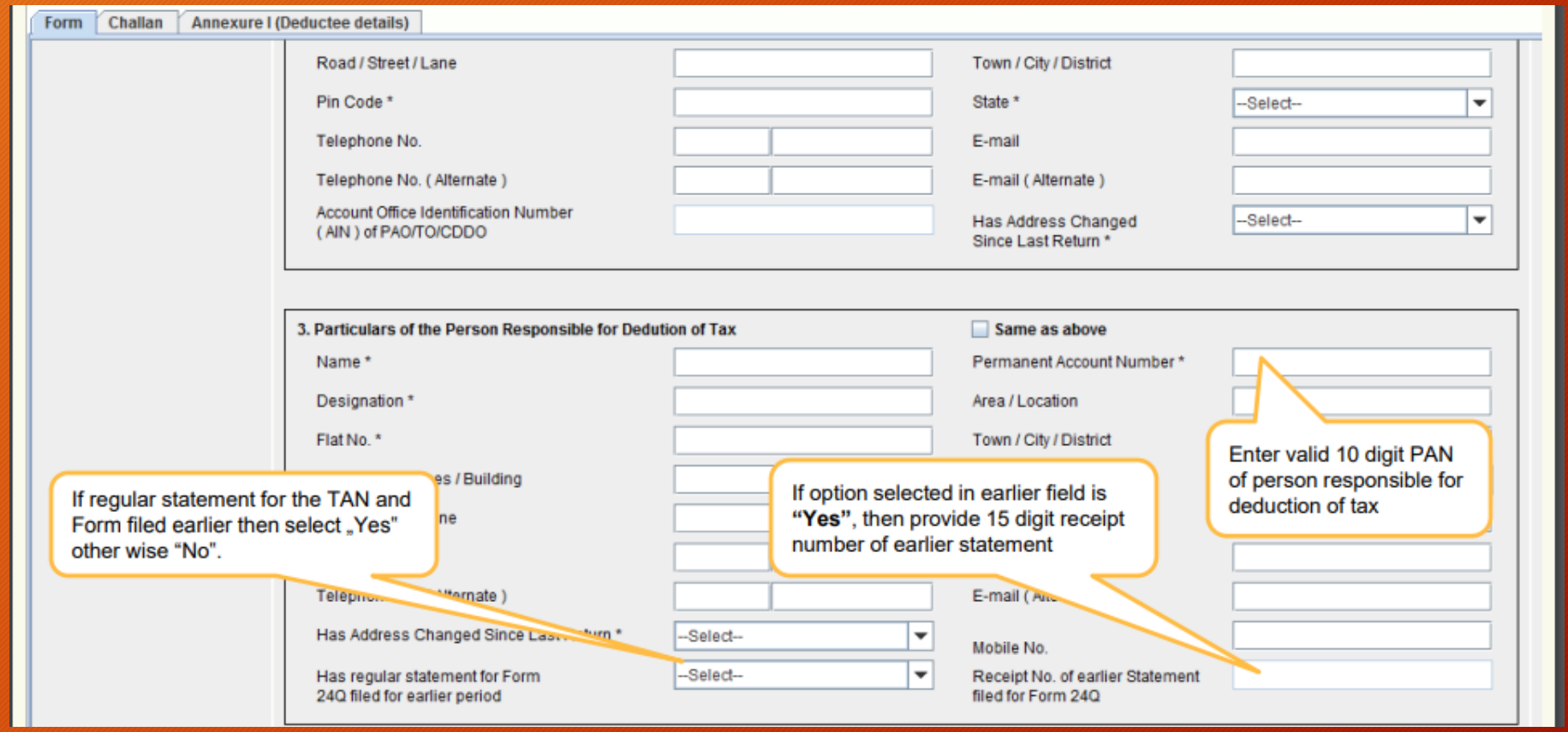

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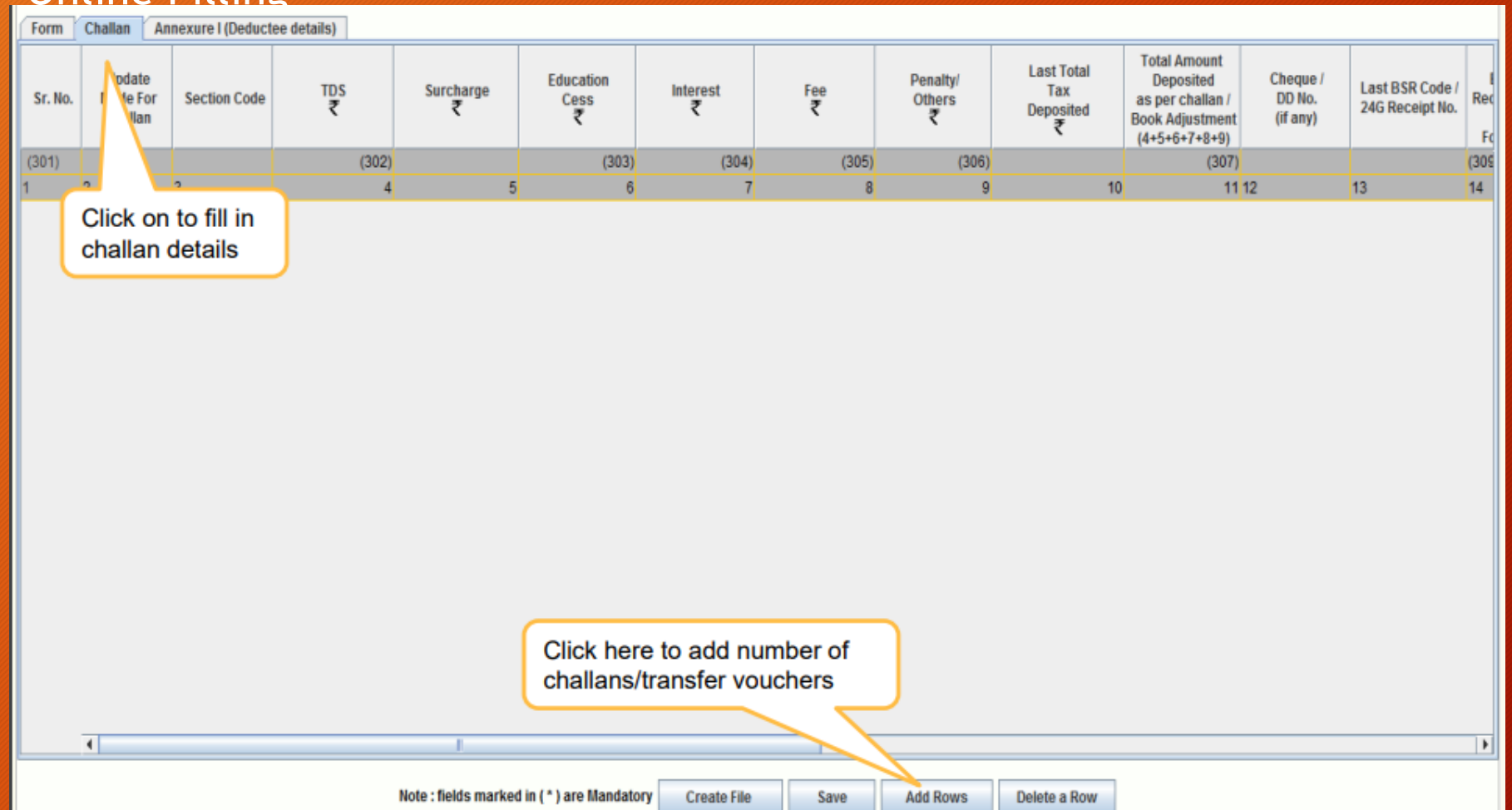

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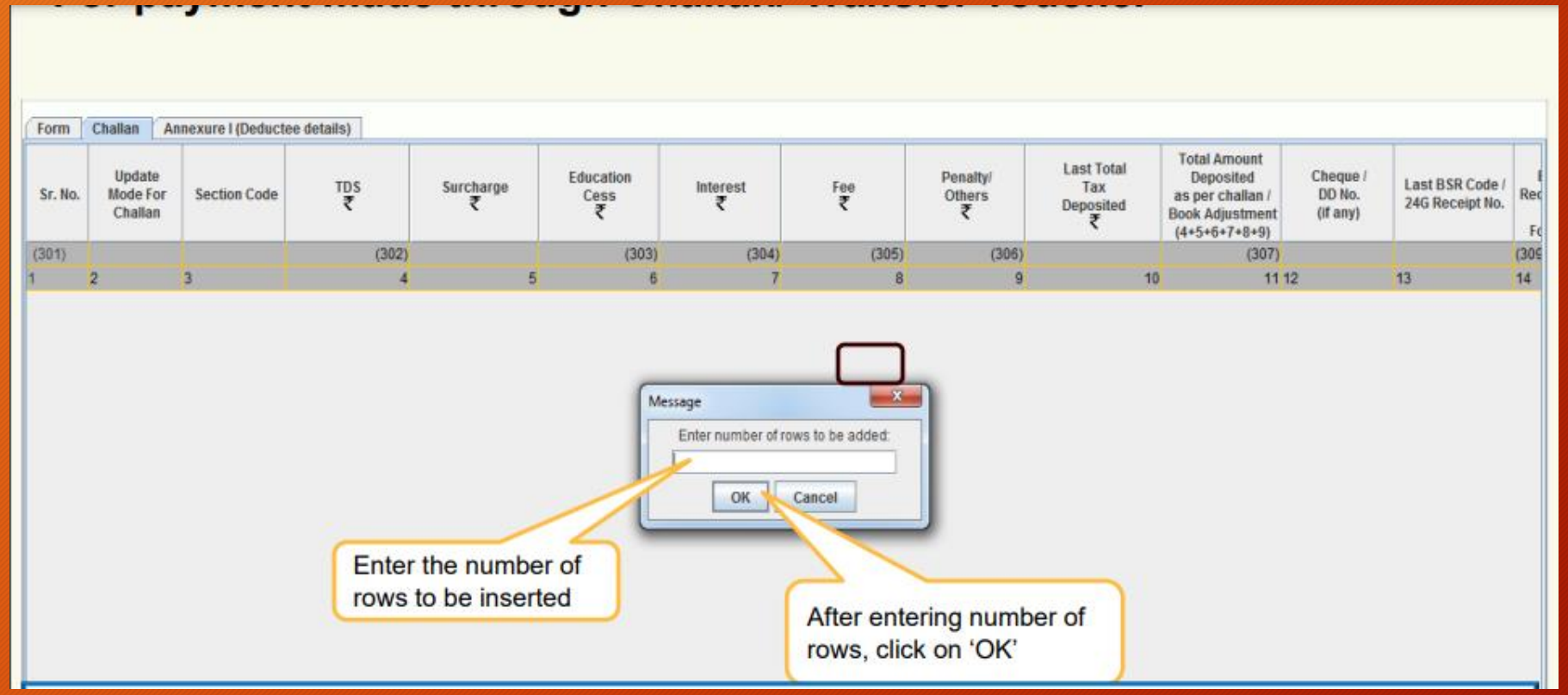

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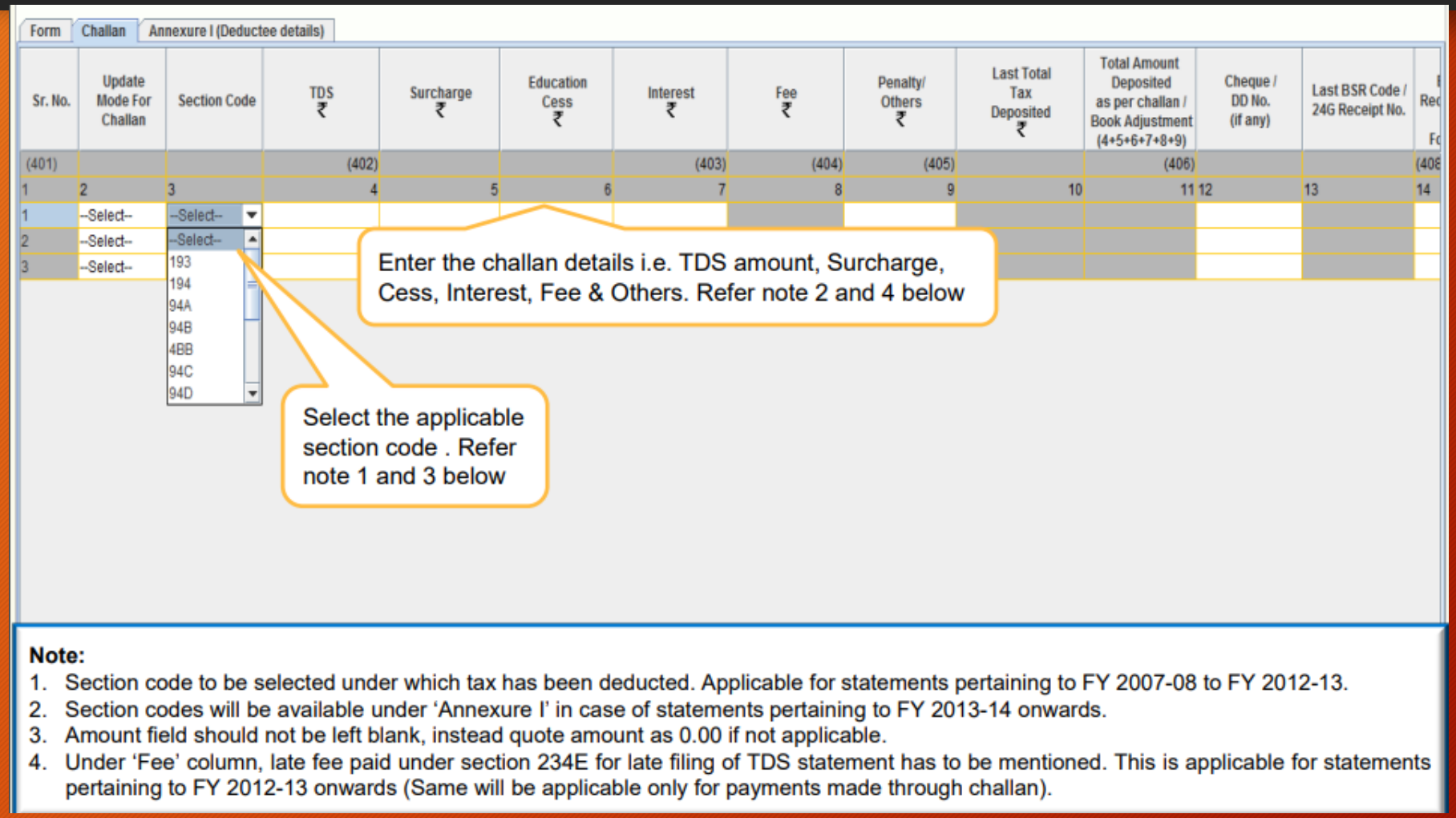
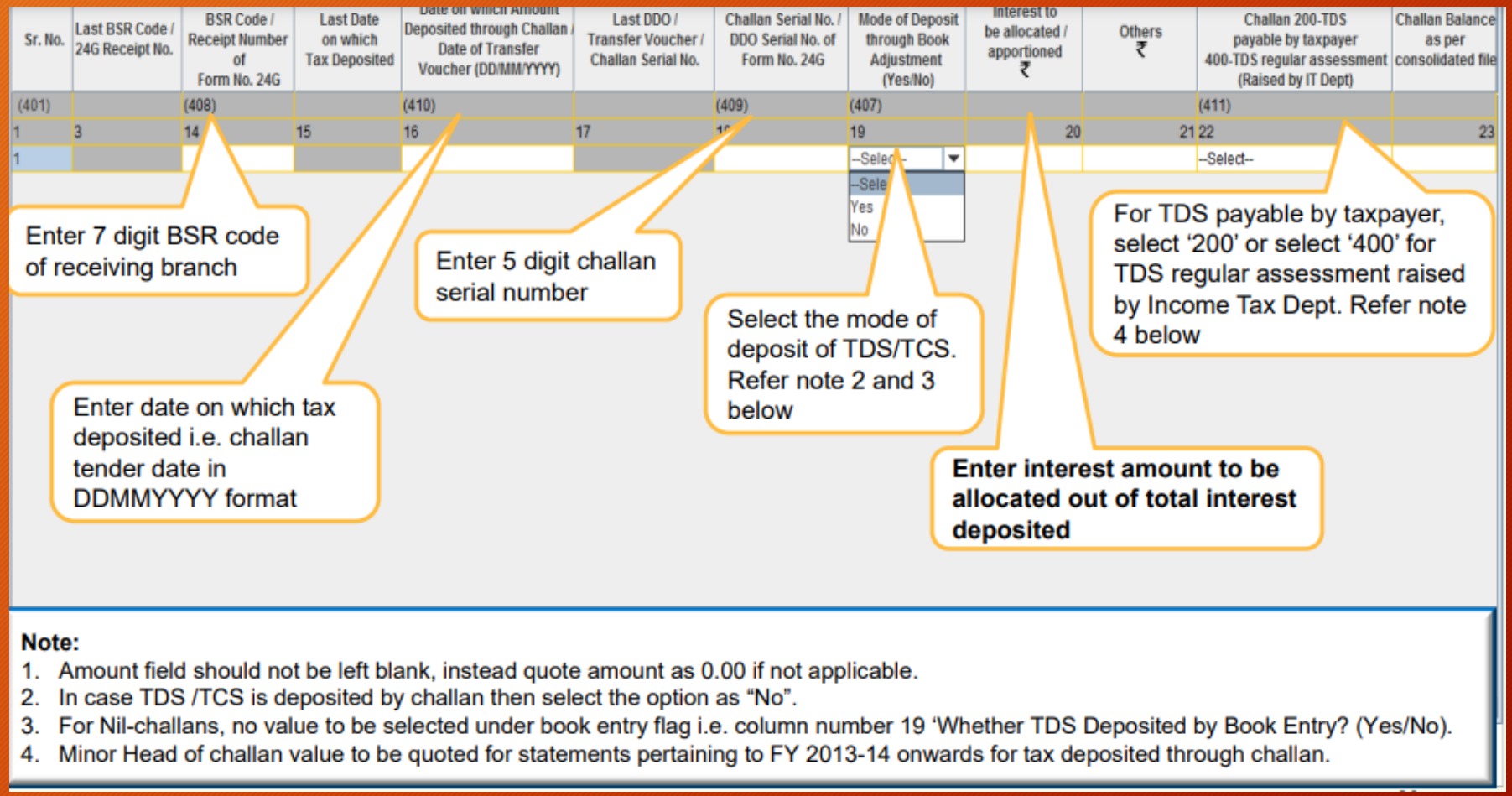


Note:

1. Section code to be selected under which tax has been deducted. Applicable for statements pertaining to FY 2007-08 to FY 2012-13.
2. Section codes will be available under 'Annexure I' in case of statements pertaining to FY 2013-14 onwards.
3. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
4. Under 'Fee' column, late fee paid under section 234E for late filing of TDS statement has to be mentioned. This is applicable for statements pertaining to FY 2012-13 onwards (Same will be applicable only for payments made through challan).

Filling of TDS Return

Online Filling



Note:

1. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
2. In case TDS /TCS is deposited by challan then select the option as "No".
3. For Nil-challans, no value to be selected under book entry flag i.e. column number 19 'Whether TDS Deposited by Book Entry? (Yes/No).
4. Minor Head of challan value to be quoted for statements pertaining to FY 2013-14 onwards for tax deposited through challan.

Filling of TDS Return

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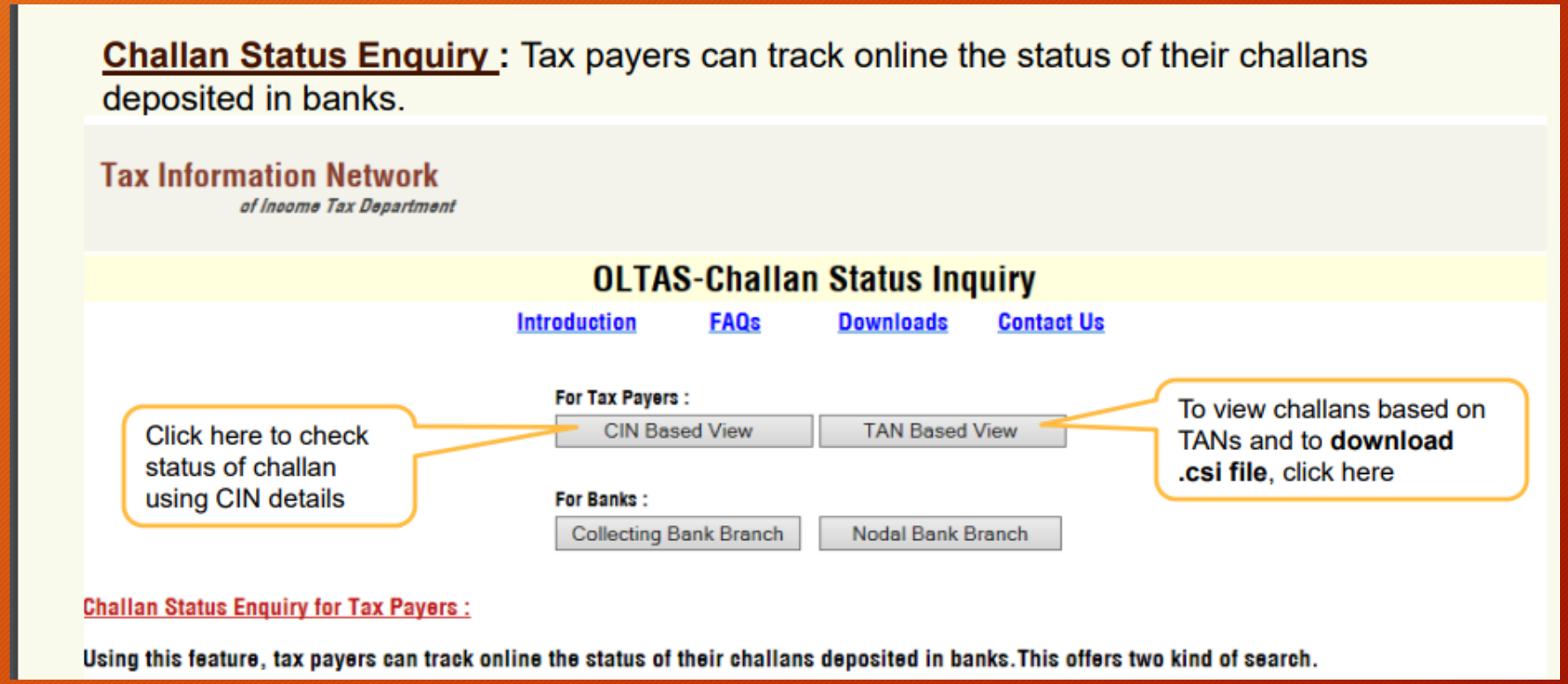

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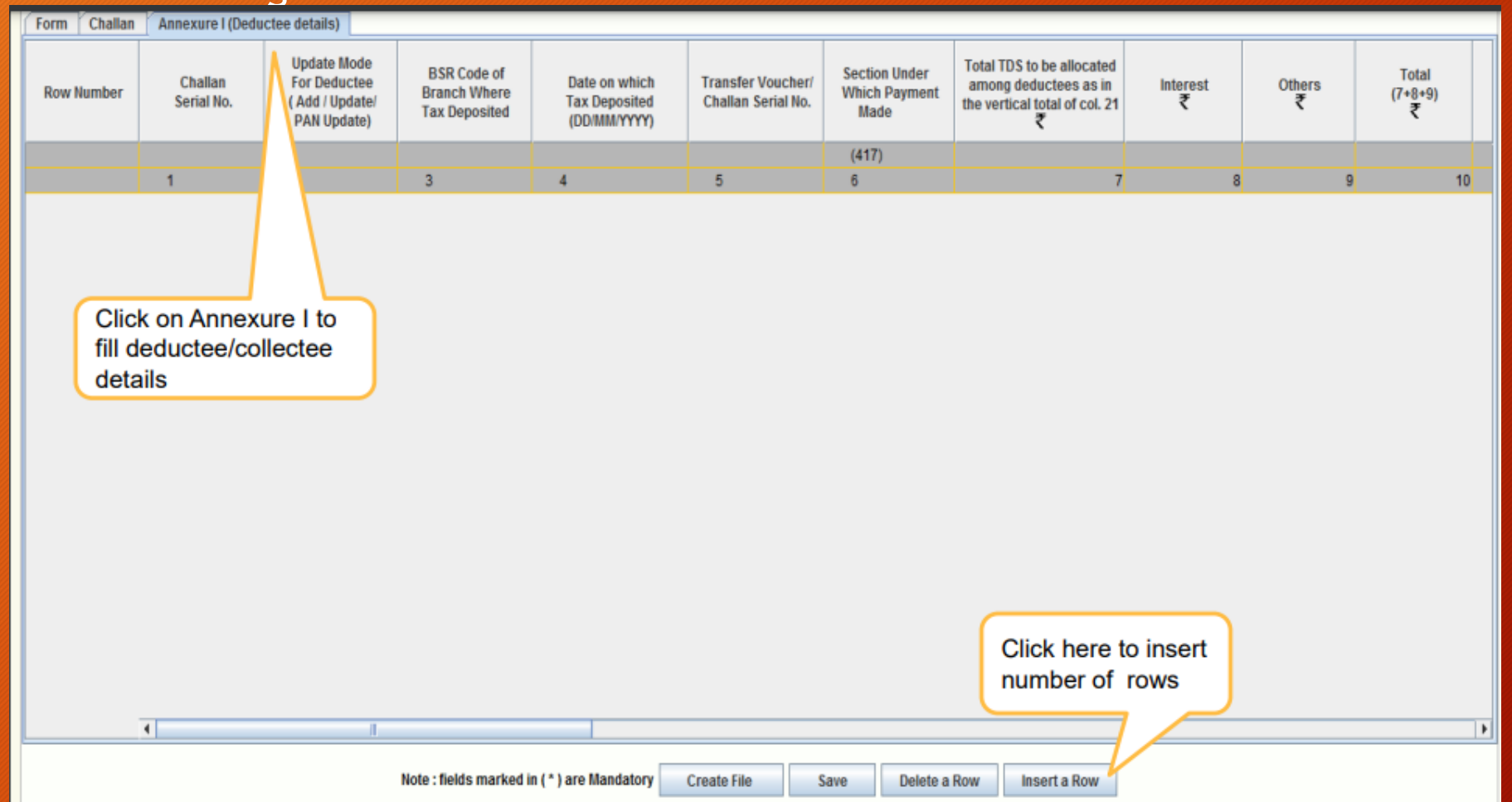

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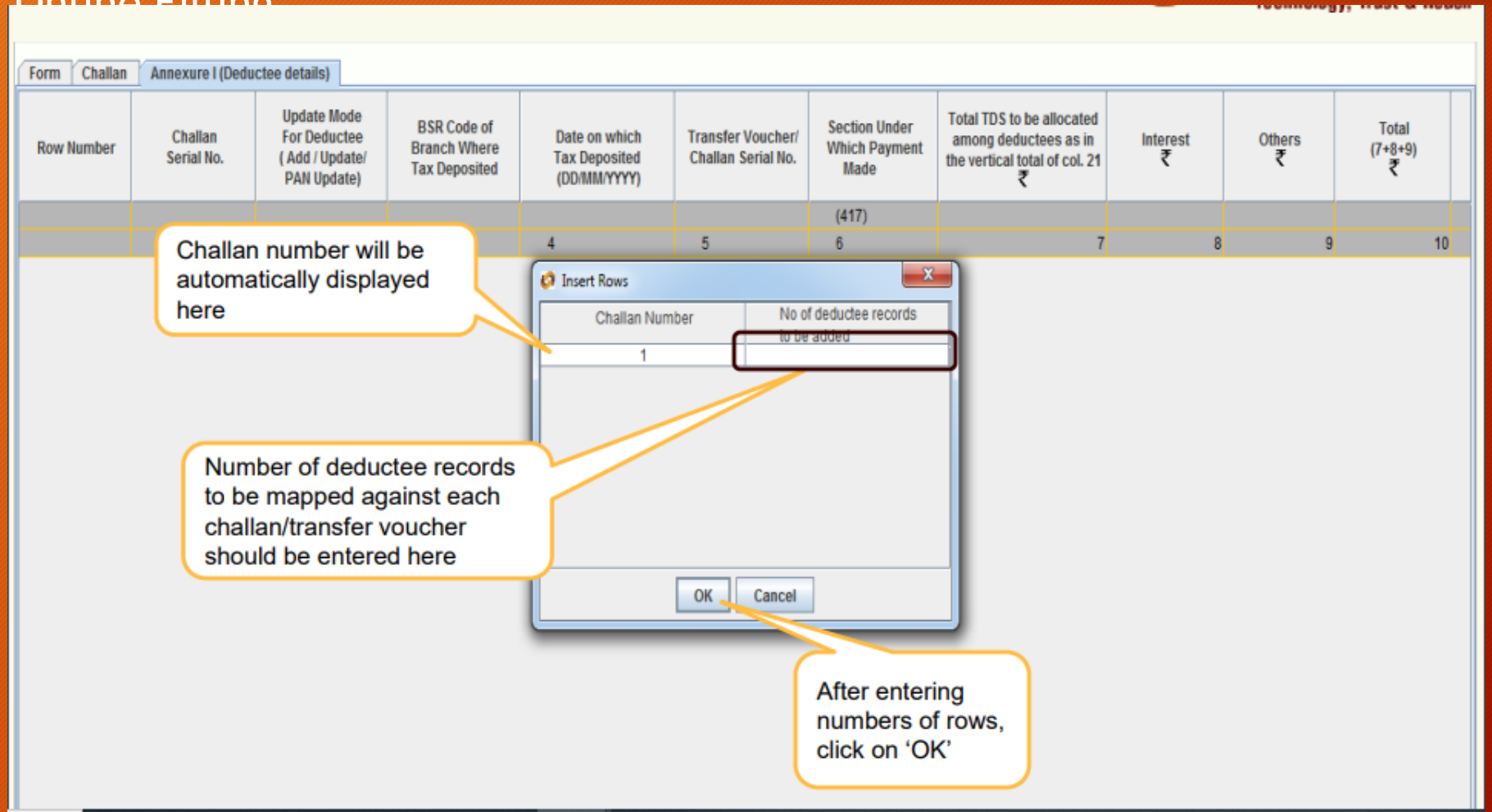

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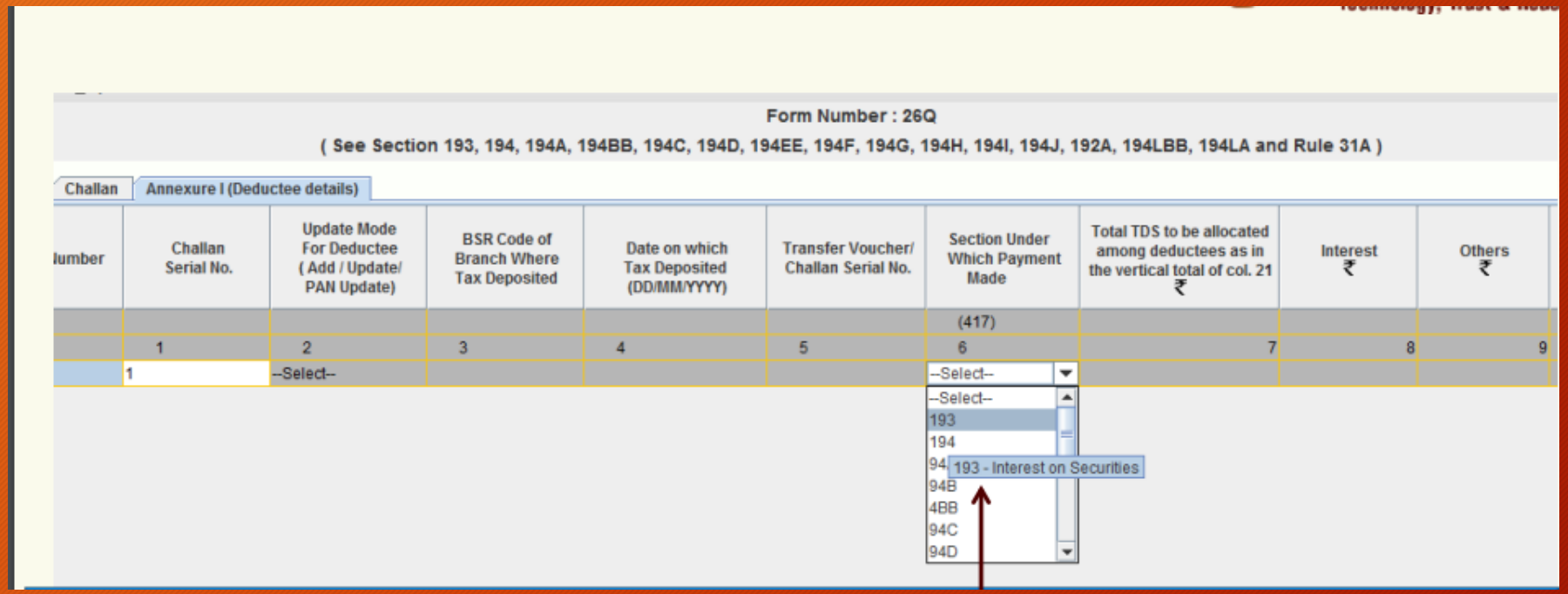

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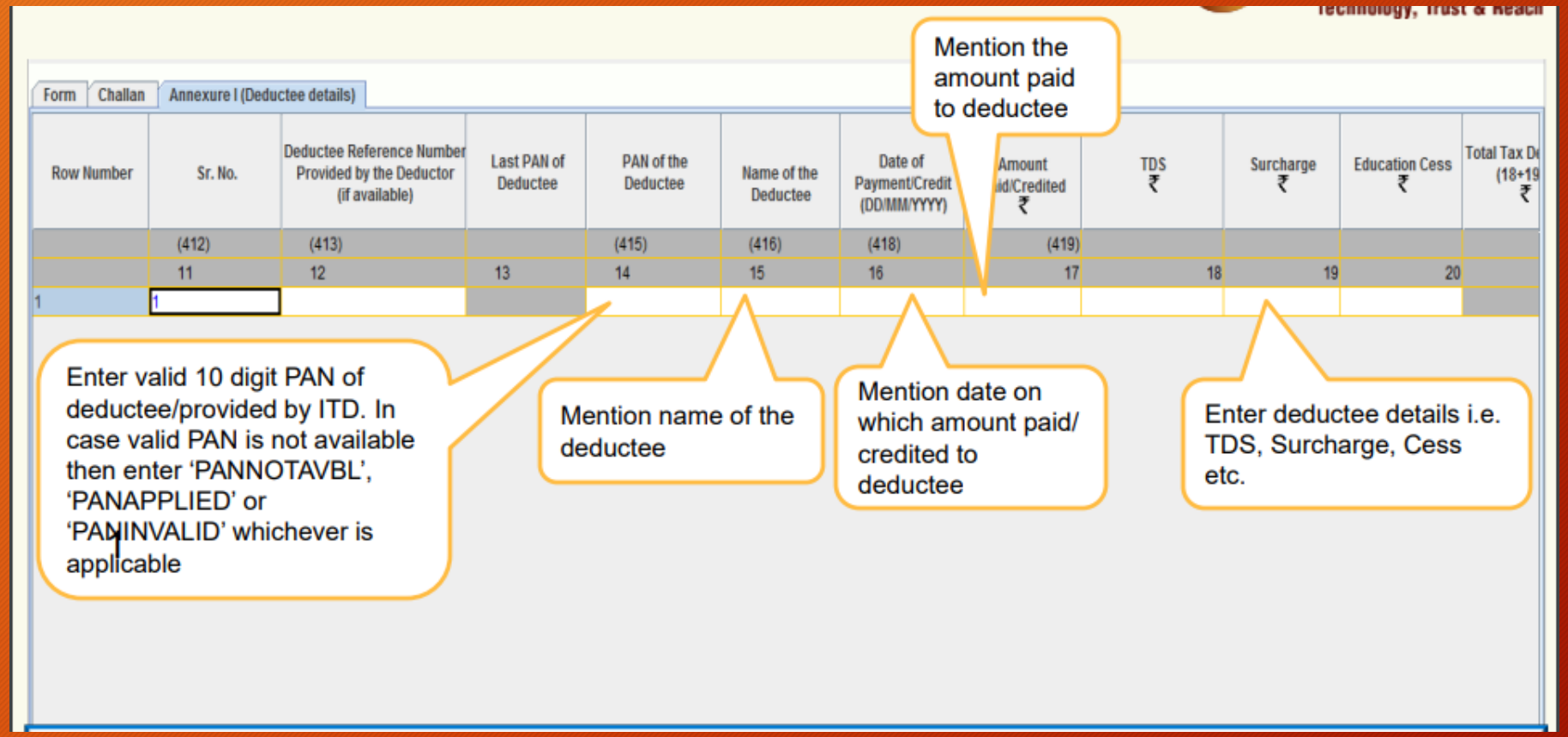

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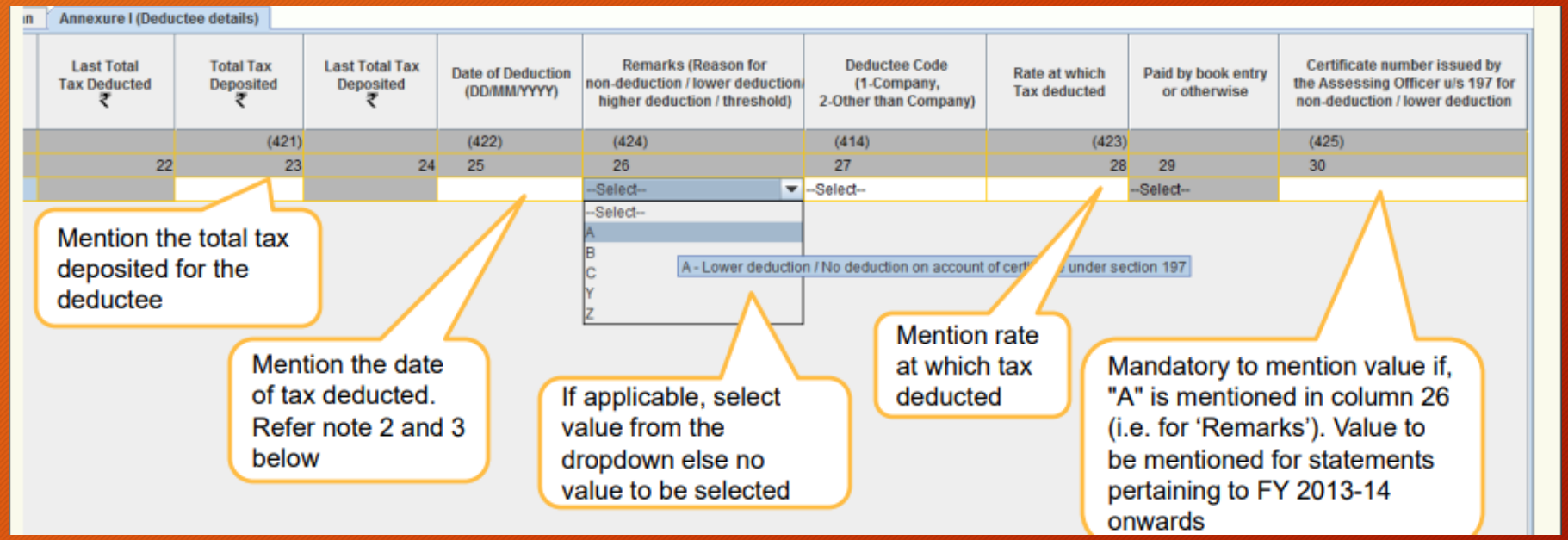

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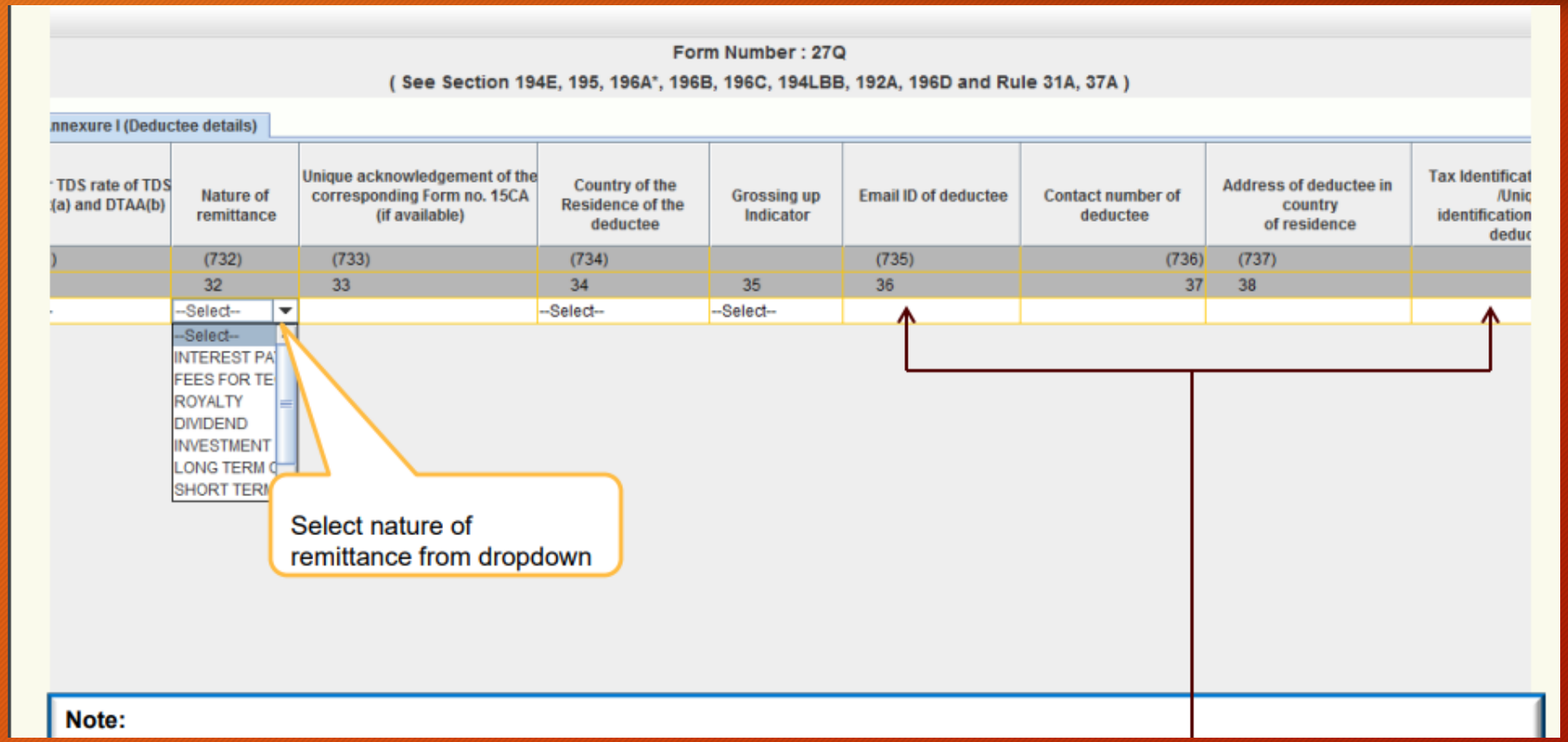
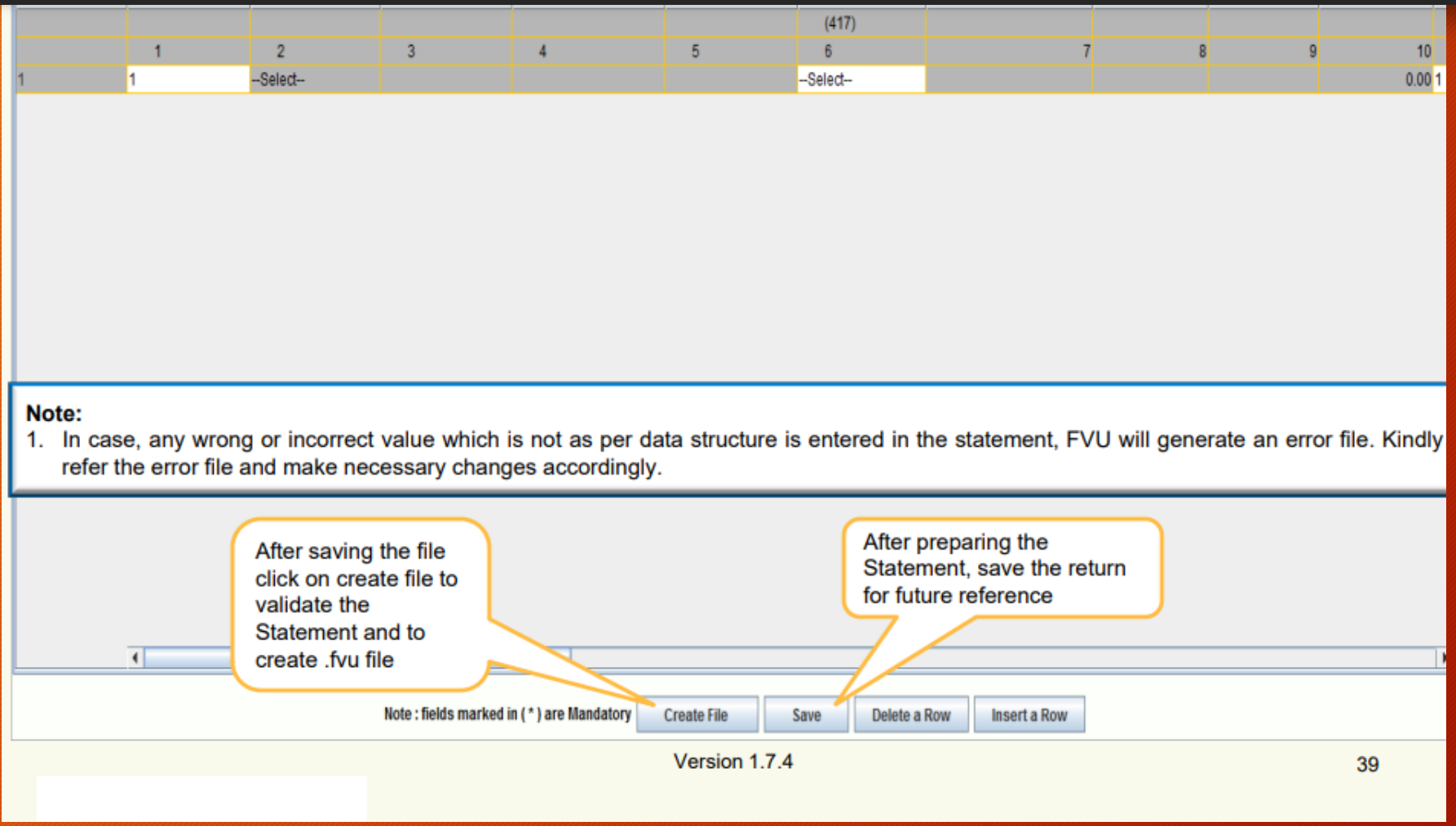


Additional Fields for Form 27Q, TDS on Non-Residents, which includes nature of remittance , email id of deductee, Tax Identification Number, contact number of deductee.

Filling of TDS Return



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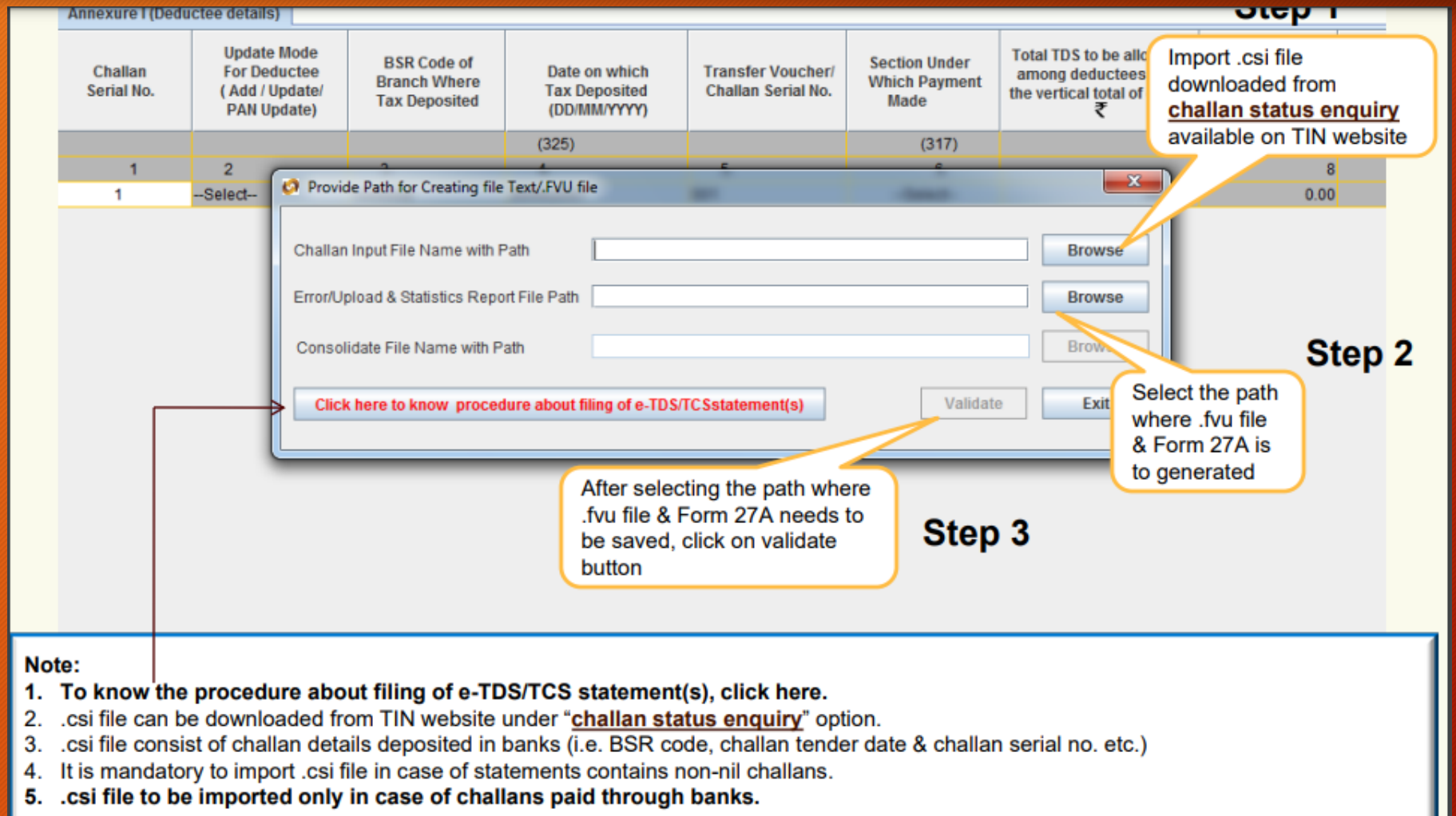


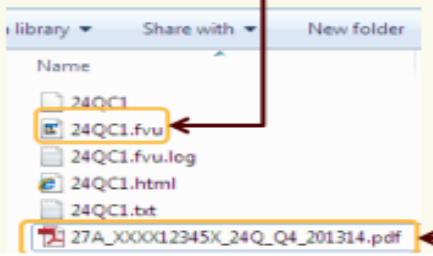
Note:

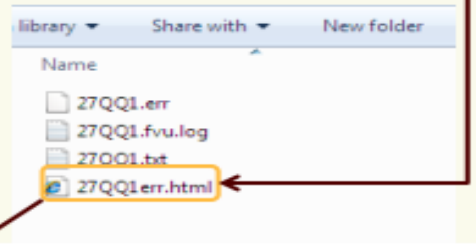
1. **To know the procedure about filing of e-TDS/TCS statement(s), click here.**
2. .csi file can be downloaded from TIN website under "challan status enquiry" option.
3. .csi file consist of challan details deposited in banks (i.e. BSR code, challan tender date & challan serial no. etc.)
4. It is mandatory to import .csi file in case of statements contains non-nil challans.
5. **.csi file to be imported only in case of challans paid through banks.**

Filling of TDS Return

On successful passing validations, .fvu file & Form 27A will be generated

If there are error(s) in file, the error/response file will display the error location and error code along with error description





TDS/TCS - ERROR FILE

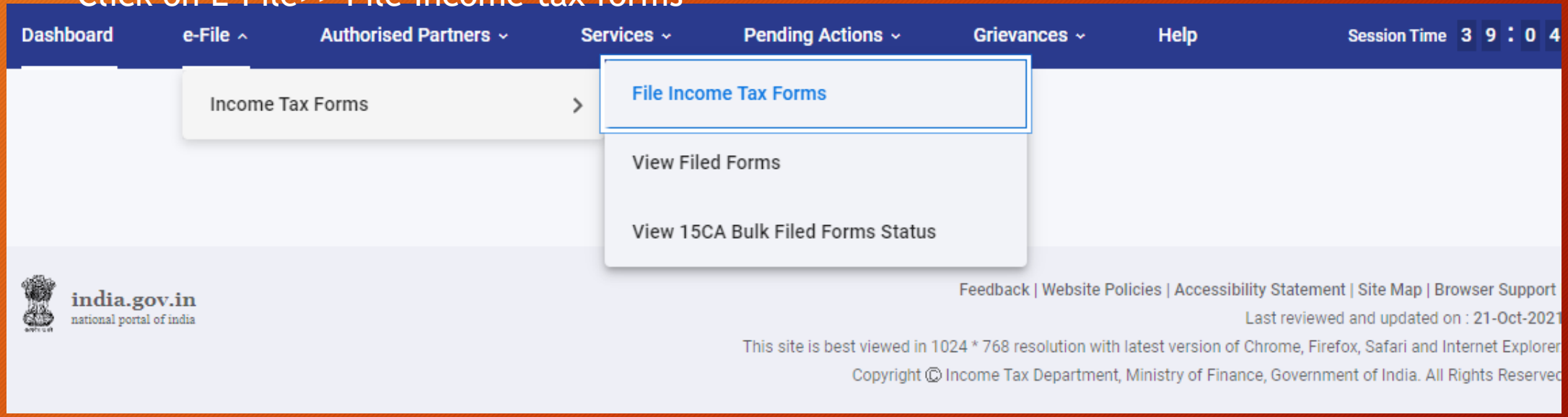
Line No	Record Type	Statement Type	Field Name	Challan Details Record Number	Deductee/ Salary Detail No.	Error Code & Description
2	Batch	Regular	Responsible Person's Mobile Number	-	-	T-FV-2217 Mobile Number of Person Responsible should be provided for the specified Deductor Type.

Note:

1. Error file will contain details as mentioned in above example. Kindly rectify the same and then revalidate your file.
2. In error file, if record type is "Batch" then correction in "Form" page, if record type is "Challan" then correction in "Challan" page, if record type is "Deductee" then correction in "Annexure I" page

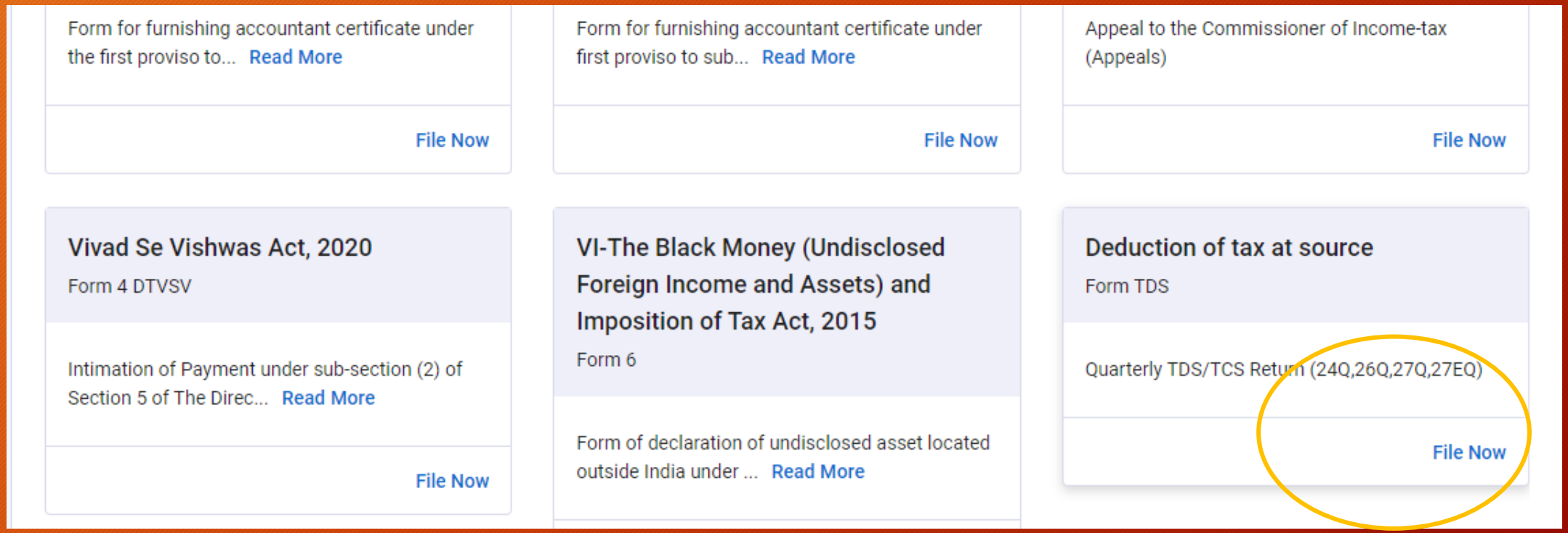
Filling of TDS Return

Login to the income tax portal with the Deductor credentials
Click on E-File>> File Income tax forms



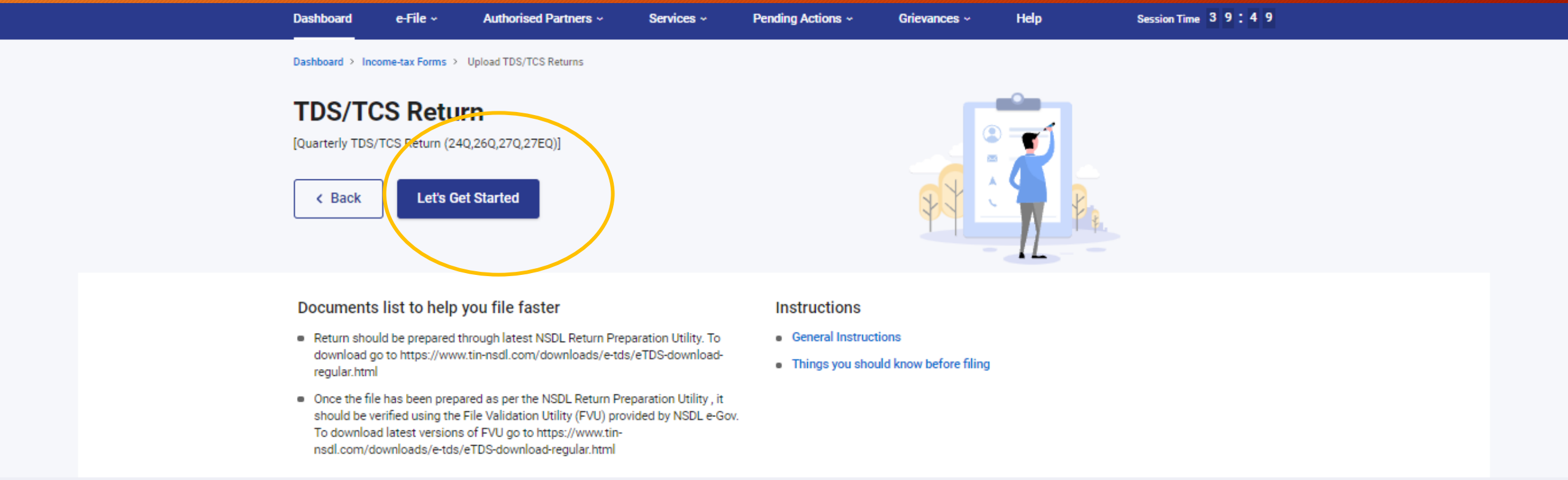
Filling of TDS Return

Login to the income tax portal with the Deductor credentials
Click on E-File>> File Income tax forms>> Select Deduction of Tax at Source



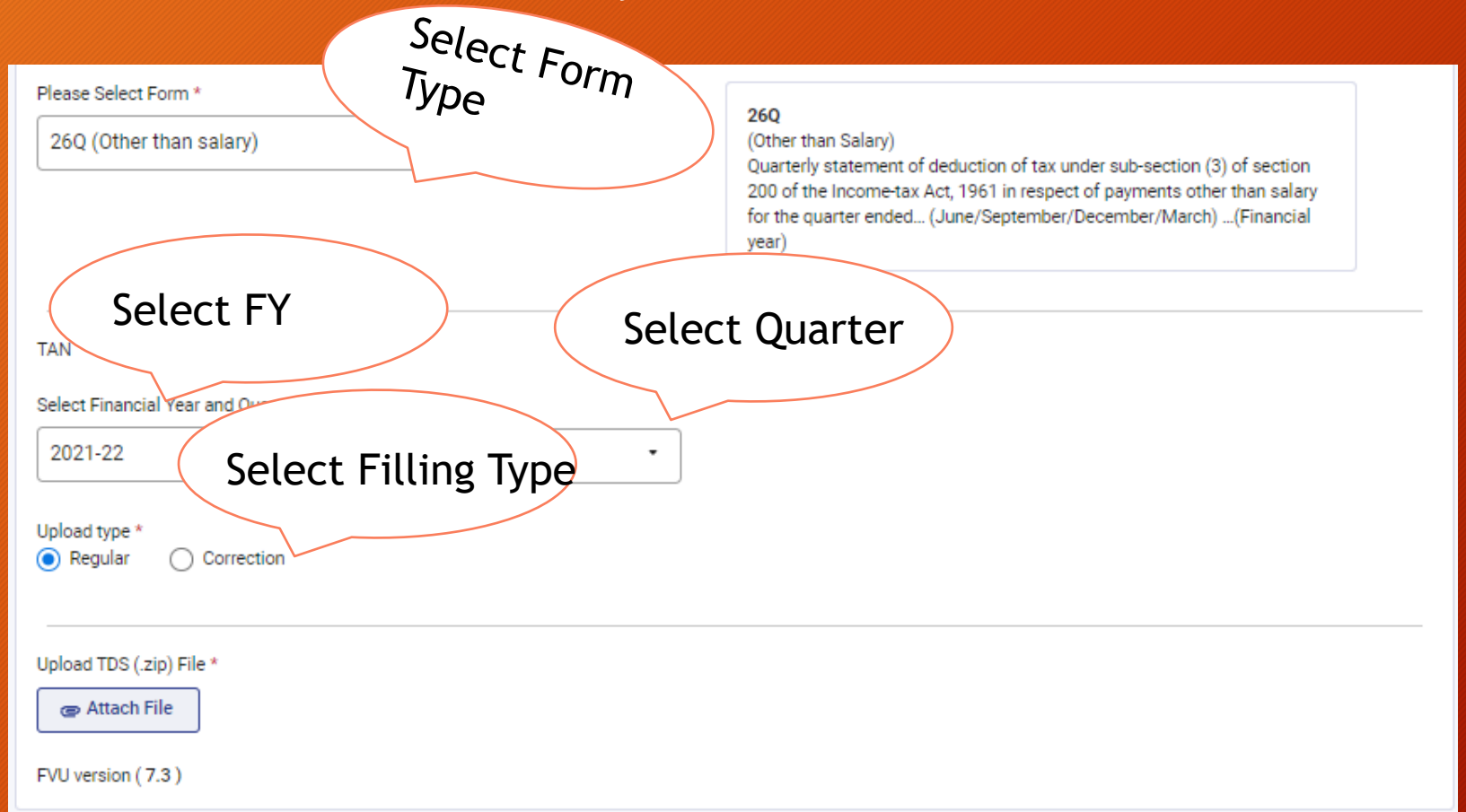
Filling of TDS Return

Login to the income tax portal with the Deductor credentials
Click on E-File>> File Income tax forms>> Select Deduction of Tax at Source>> Click on Let's Get Started



Filling of TDS Return

Contd..Click on Let's Get Started>> Fill the required fields>> Click on Attach File , Select the return file an click on E-verify



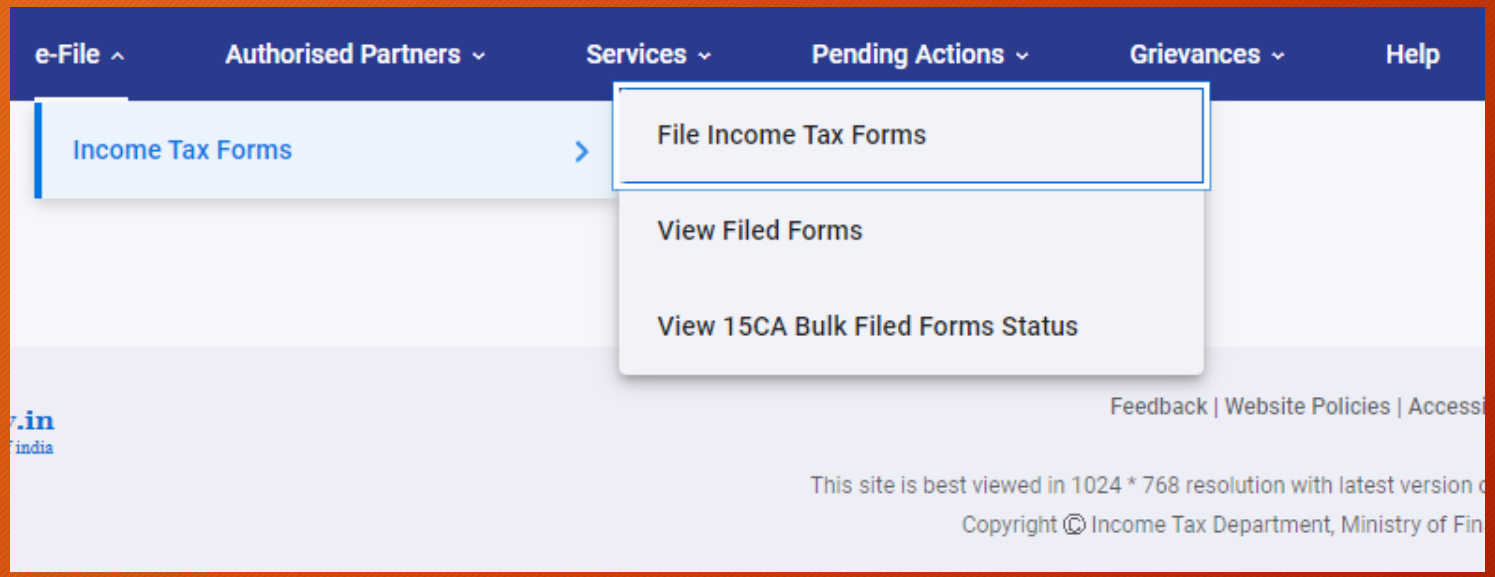
Filling of TDS Return- Offline Method

- The FVU File Generated along with Signed Form 27A is sent to NSDL Agent for Filling .
- NSDL Agent charges fees for filling the TDS Return and provides a Acknowledgement receipt for Return Filling
- You can search for the Agent near your location through the following link: https://www.tin-nsdl.com/tin-facilities.html

Downloading of Acknowledgement Copies

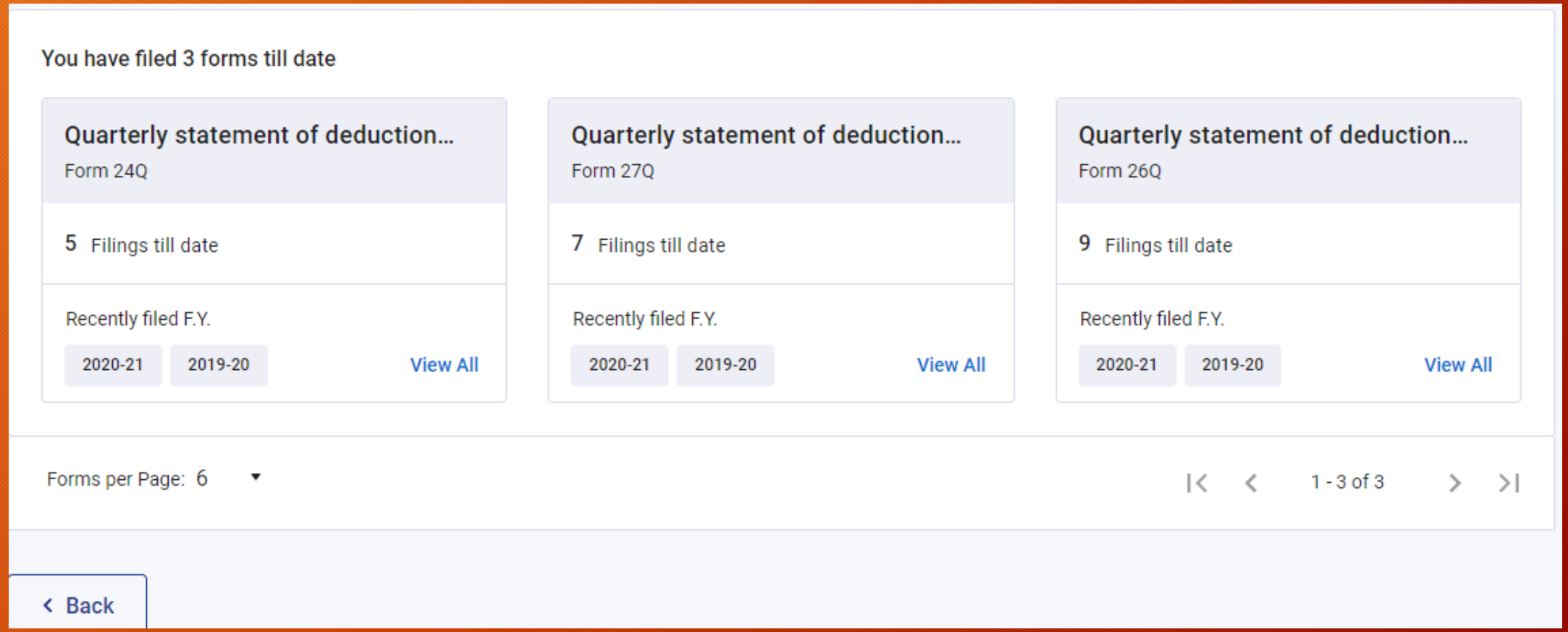
Login on the income tax portal using the credentials created for filling TDS Return. (e-Filing Home Page, Income Tax Department, Government of India)

1. Press E-File >> Select “View Filed Forms”



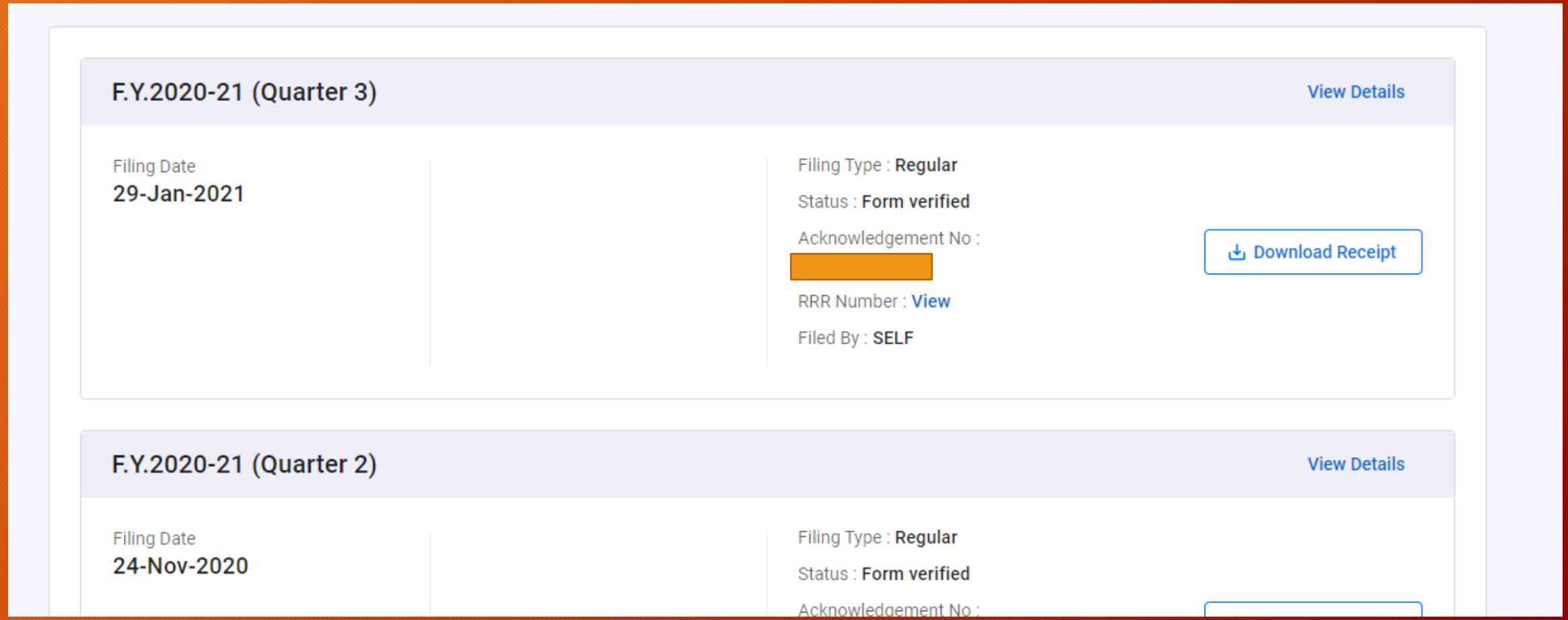
Downloading of Acknowledgement Copies

2. List of Returns Filed Year wise will appear



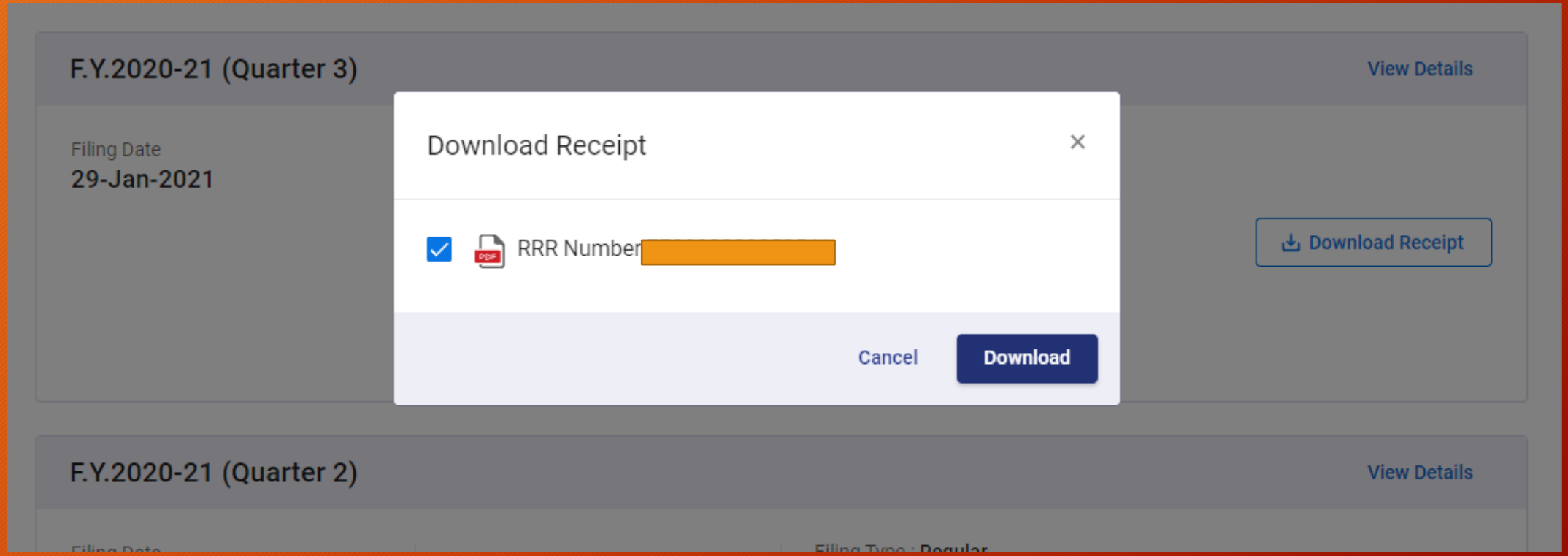
Downloading of Acknowledgement Copies

3. Quarter wise Acknowledgement Copies are available, click on the Download Receipt



Downloading of Acknowledgement Copies

3. Click on Download



Justification Report

Justification report:
This document consists detailed information about the various defaults / errors that needs to be rectified by the deductor by filing correction statements and payment of the necessary interest / fees / other dues.
Deductor logs in to TRACES.
Go to Default tab.
Select "Request for Justification Report Download"
Select financial year, Quarter, Form Type and Click on go.
If status is available then select the row and click on download manager.

Justification Report

- Justification Report consists detailed information about the defaults/errors identified by the TRACES (CPC TDS) while processing the original/correction statement filed by deductor for the particular quarter, financial year and Form Type.
- It helps Deductor to identify the default at Statement Transaction level and to rectify them.
- Justification Report is available from financial year 2007-08 onwards.
- Deductor can download Justification Report by using HTTP Download or Download manager accordingly once it is available.
- Downloaded file will be in ZIP format , it has to be extracted with the password.
- The password for opening Justification Report is **JR_TAN_FormType_Quarter_FY**, i.e., **JR_XXXXXXXXXX_26Q_Q3_2010-11** for statement processed by TRACES.
- Deductor needs to download the Utility V 2.2 from TRACES website to convert downloaded Justification report into Excel format.
- Justification Report will be generated and will be saved in the destination folder selected by Deductor.

Justification Report

Details of Request Status:

a) Submitted: Successful submission, Request in processing

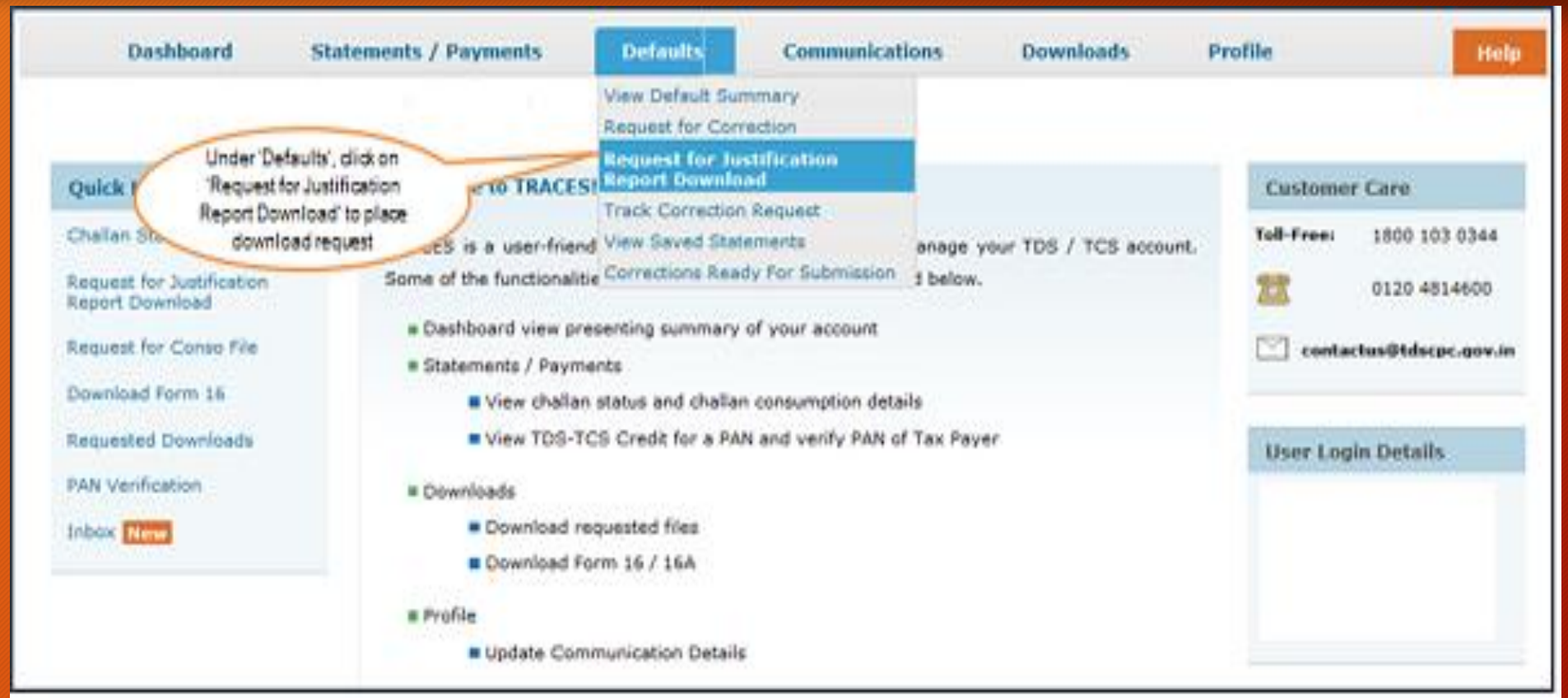
b) Available: Justification Report available for Downloading

c) Disabled: Duplicate request submitted for downloading

d) Failed: User are advised to contact CPC(TDS)

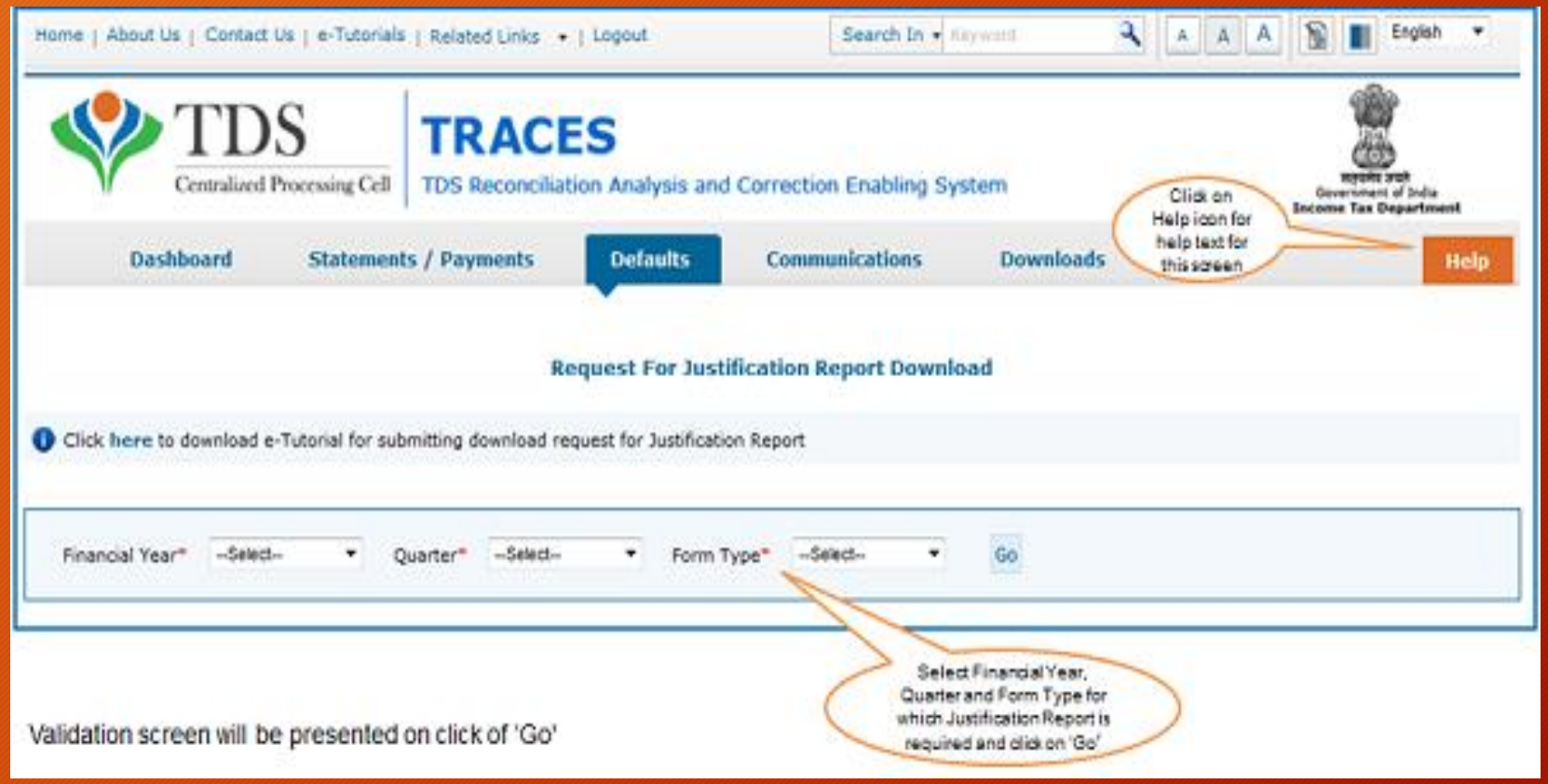
e) Not Available: Statement processed without default

Justification Report

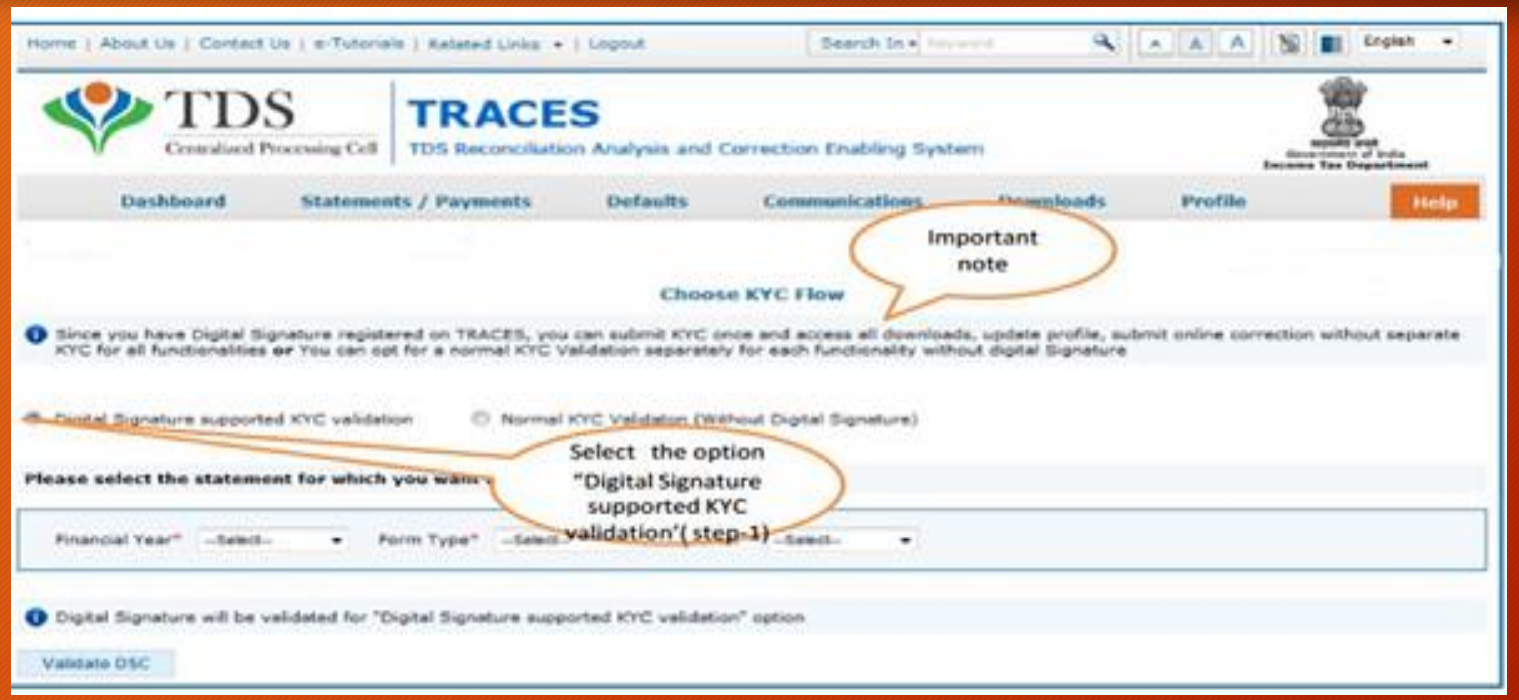


- Download request for Justification Report for a particular statement can be submitted only when the statement is filed by deductor and processed with Default

Justification Report

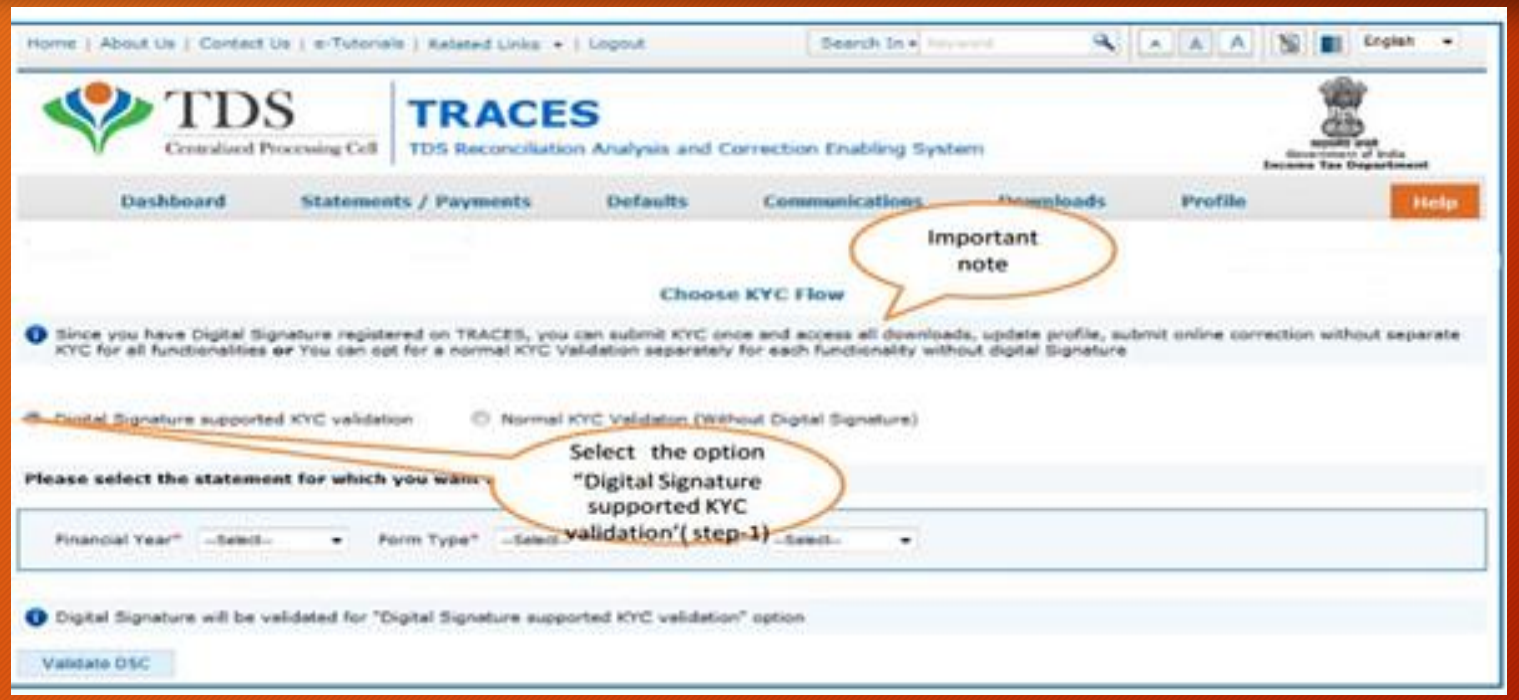


Justification Report



•Digital Signature Support KYC validation screen will appear only if Digital Signature is registered. Deductor can register/re register their Digital Signature in Profile

Justification Report



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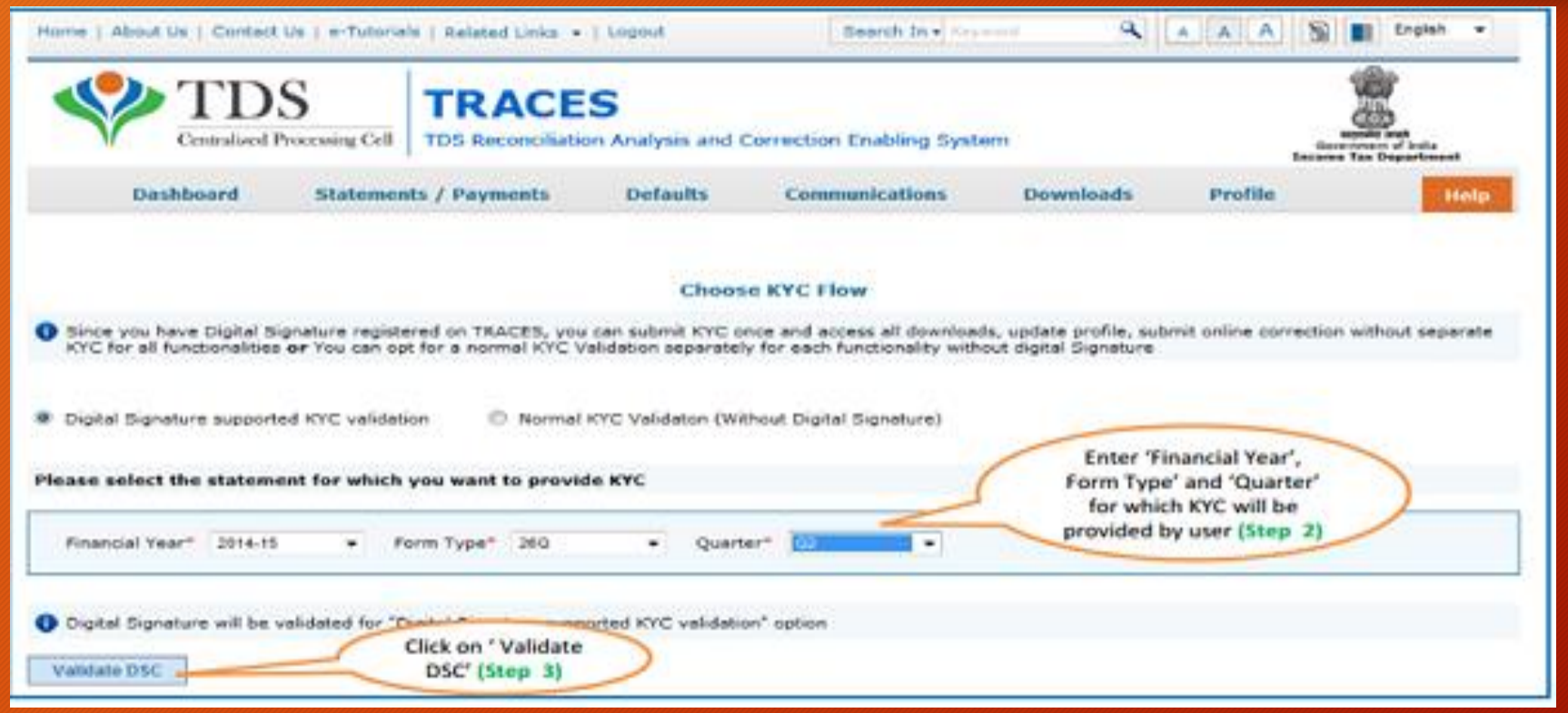
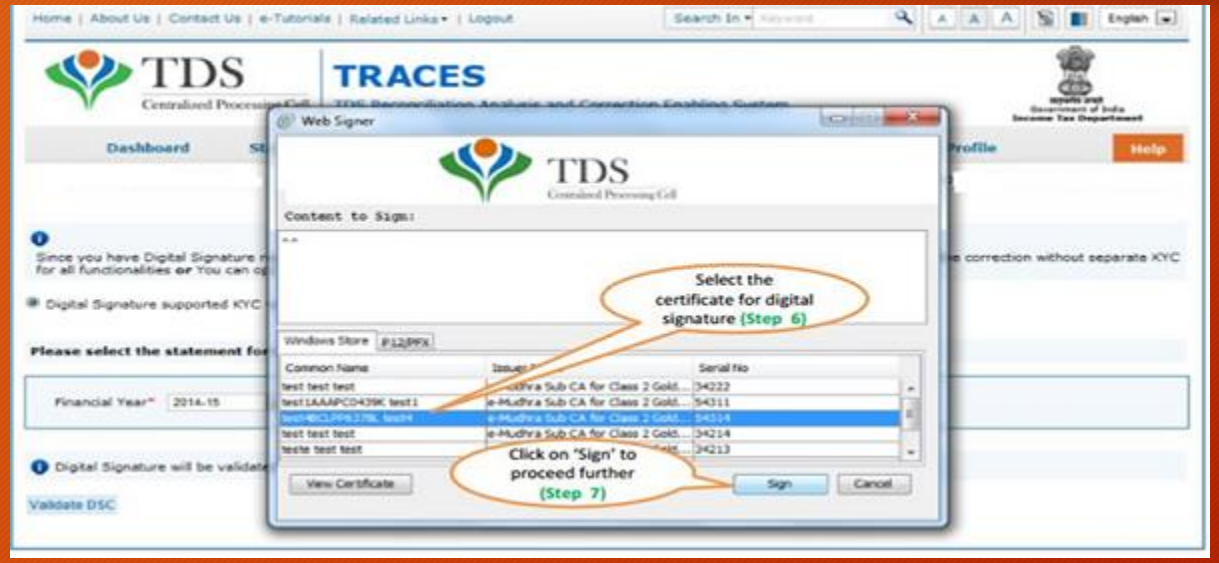


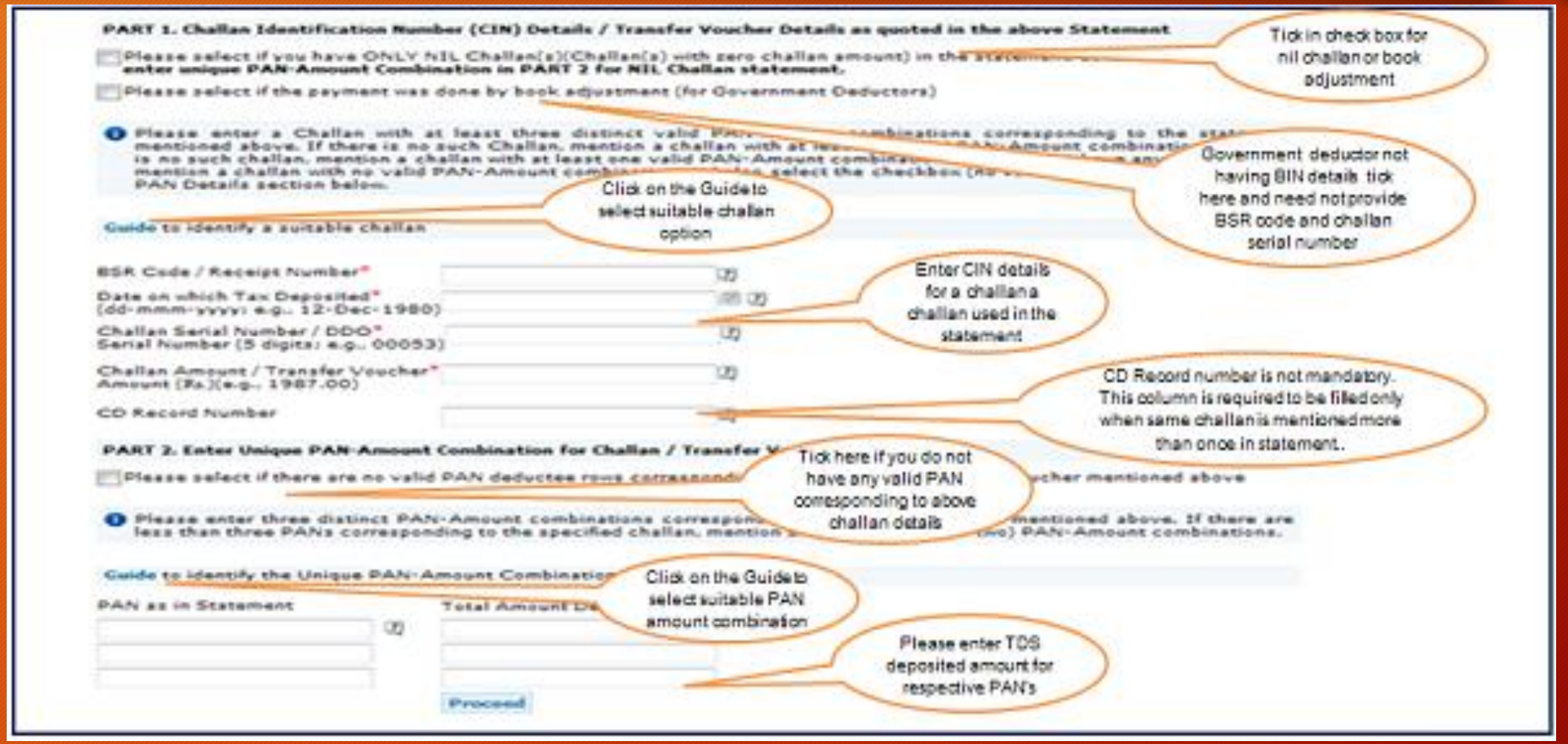
Justification Report

Justification Report

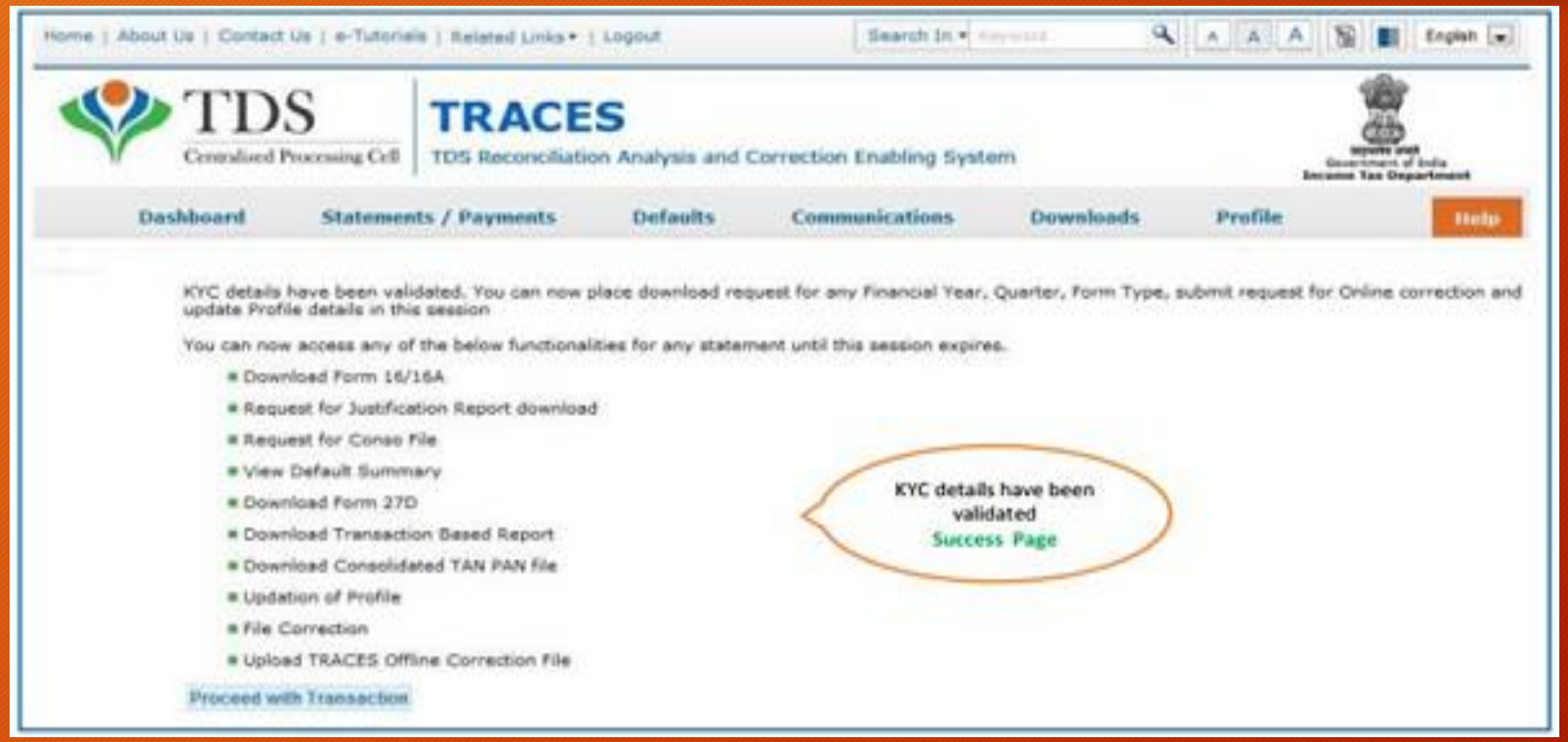


Justification Report

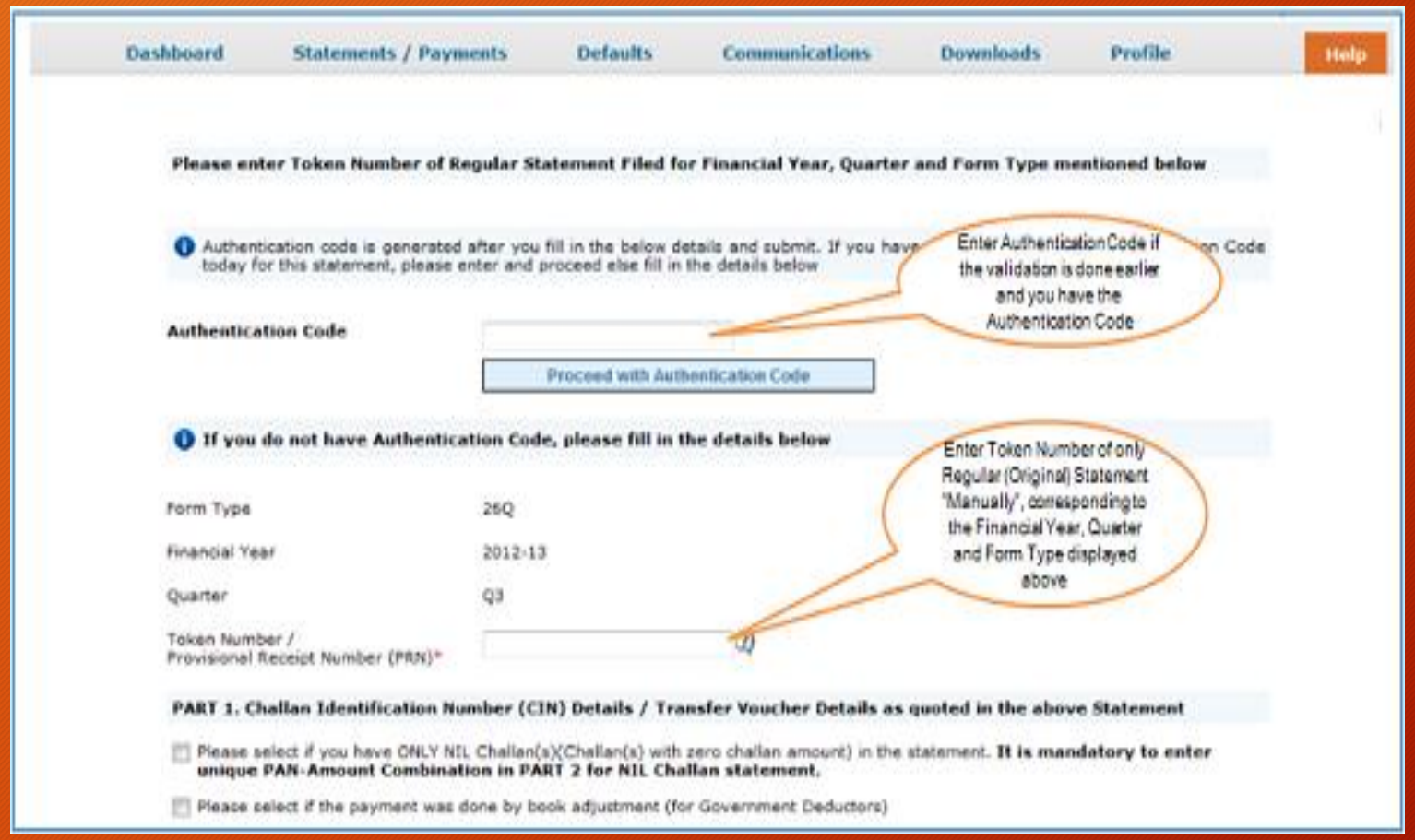
Justification Report



Justification Report



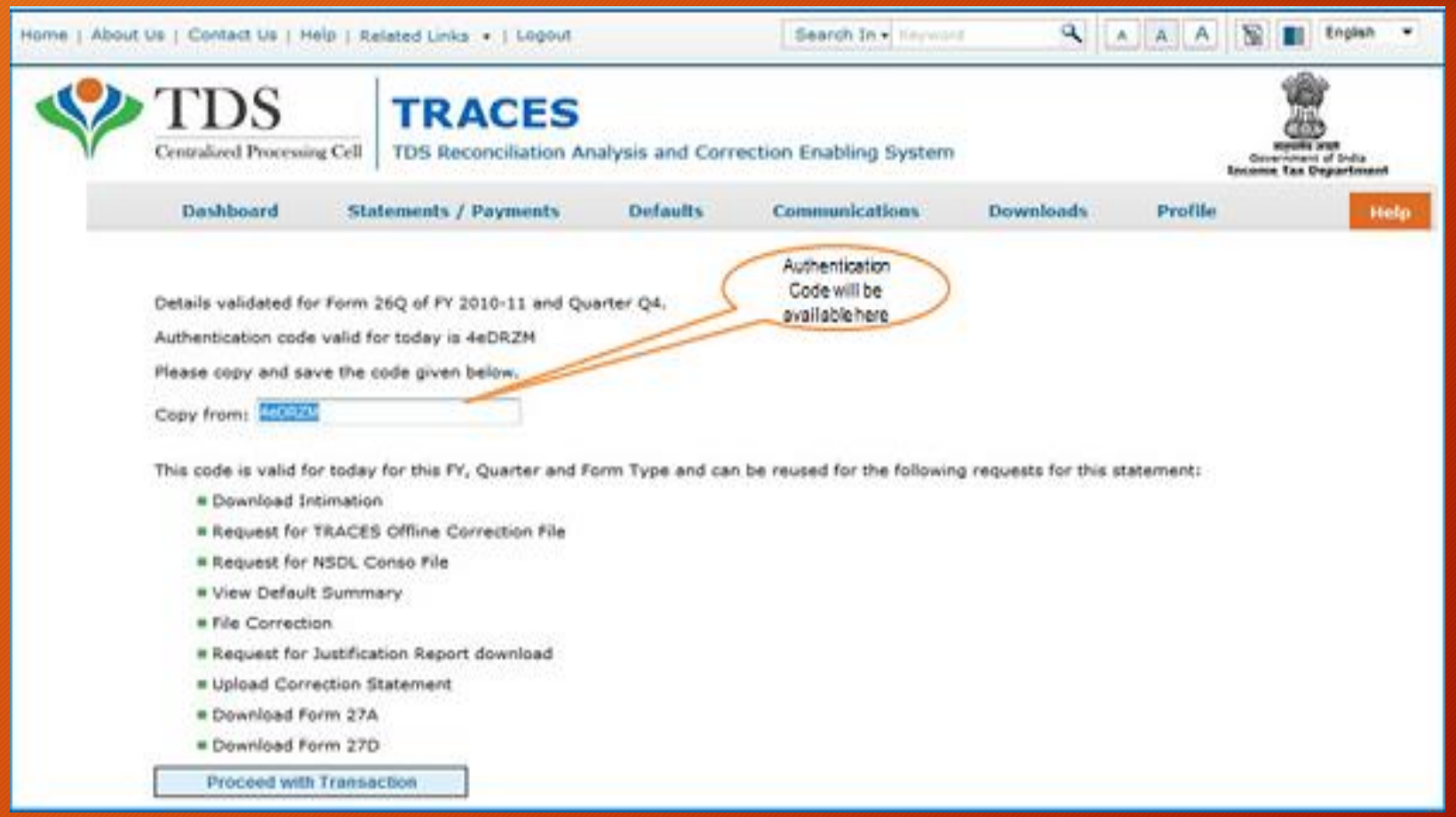
Justification Report



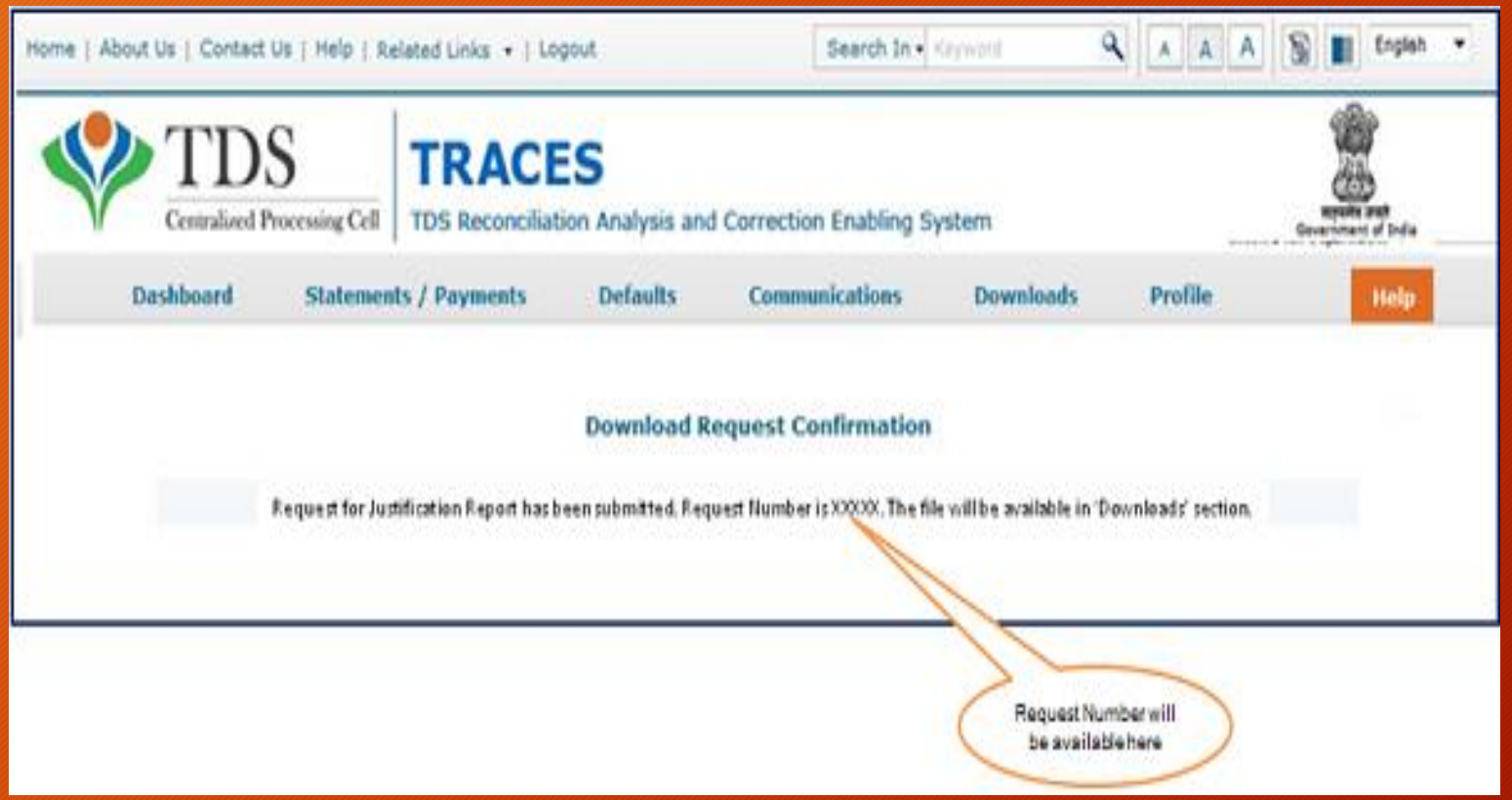
Justification Report

- Authentication code is generated when you clear validation details which remains valid for the same calendar day for same form type, financial year and quarter.
- Token Number must be of the regular statement of the FY, Quarter and Form Type displayed on the screen.
- CIN details must be entered for the challan which is deposited and mentioned in the statement corresponding to the FY, Quarter and Form Type mentioned above.
- Transfer Voucher details to be entered for government Deductors.
- Amount should be entered in two decimal places (e.g., 1234.56).
- Maximum of 3 distinct valid PANs and corresponding amount must be entered.
- If there are more than three such combinations in the challan, user can enter any three valid PAN.
- If there are less than three such combinations in the challan, user must enter all (either two or one) valid PAN details.
- PAN mentioned should be related to the challan/BIN details mentioned in Part 1.
- CD Record no. is mandatory only in case challan mentioned more than once in the statement.

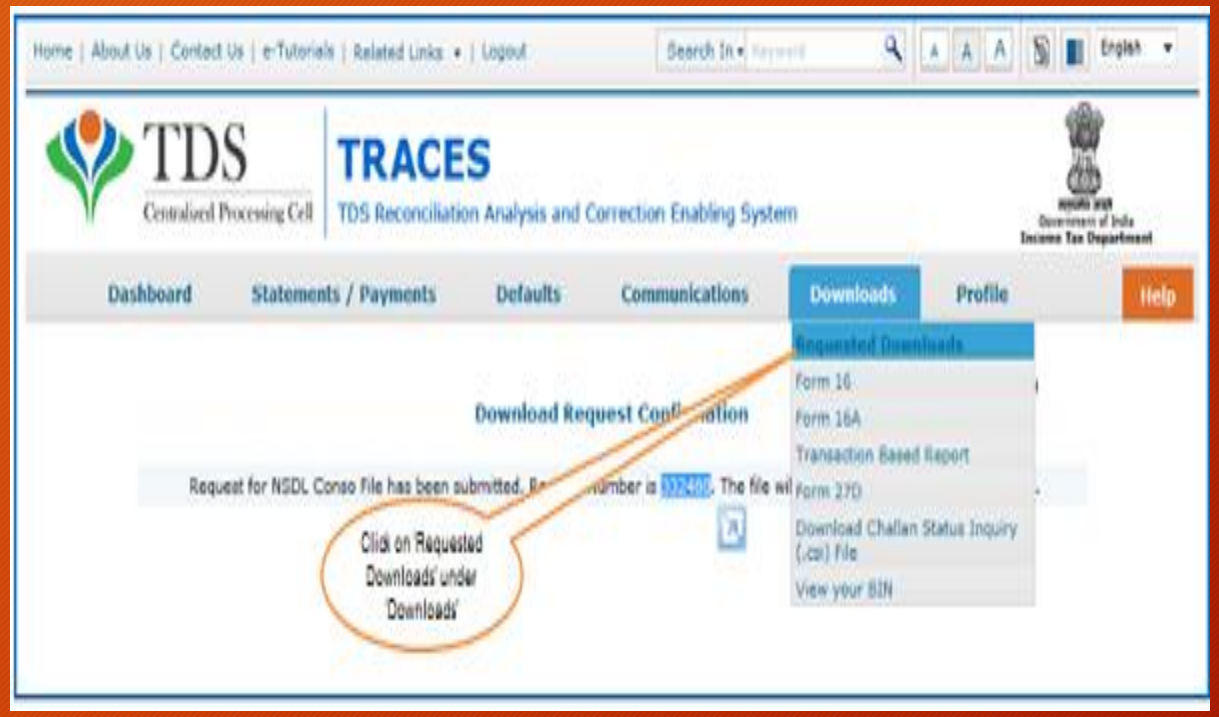
Justification Report



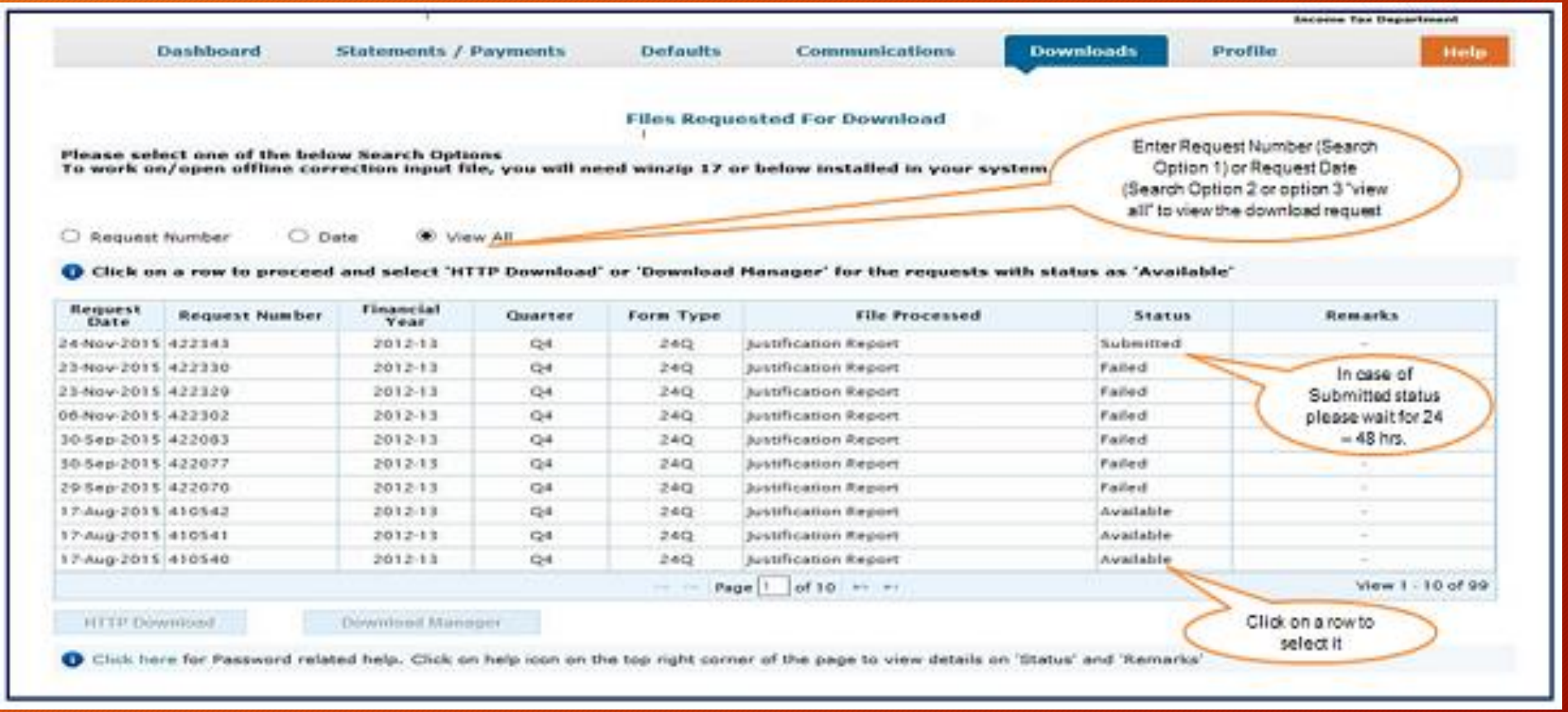
Justification Report



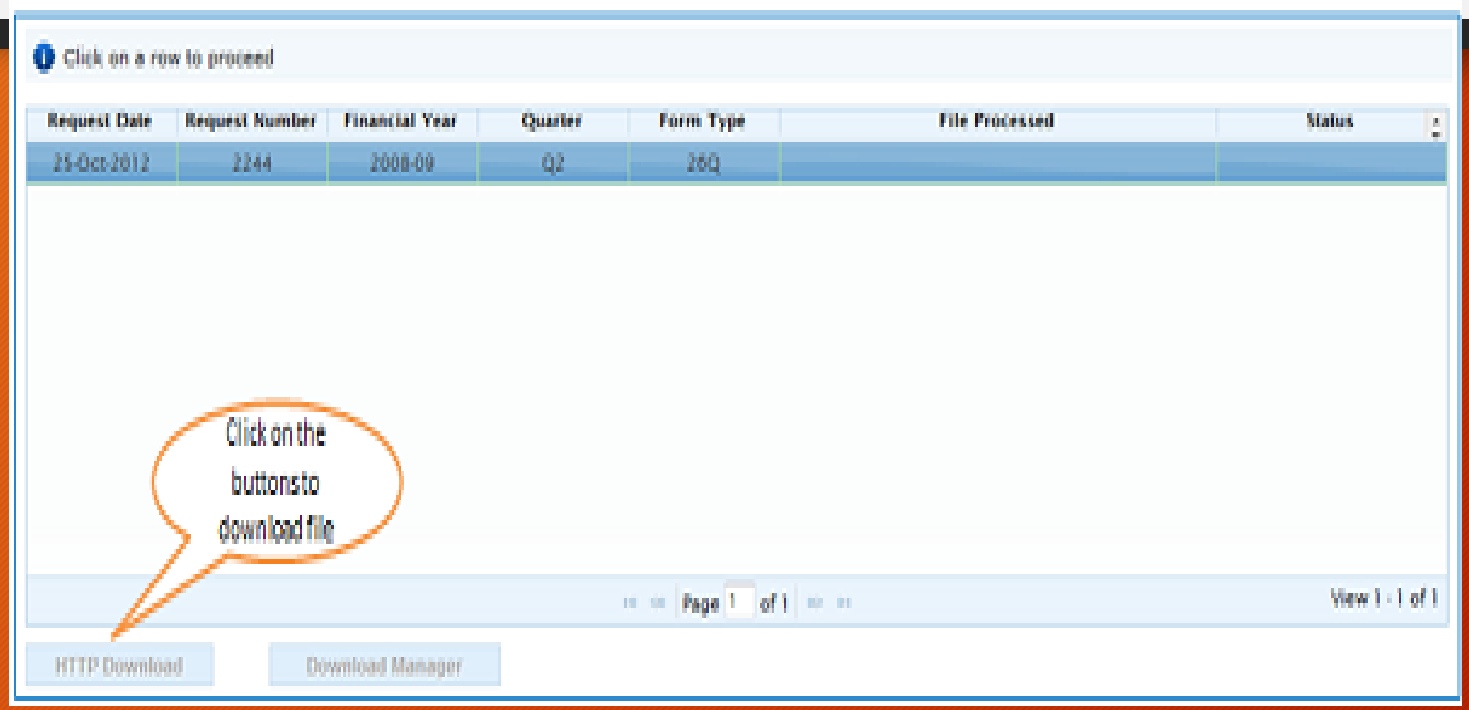
Justification Report



Justification Report

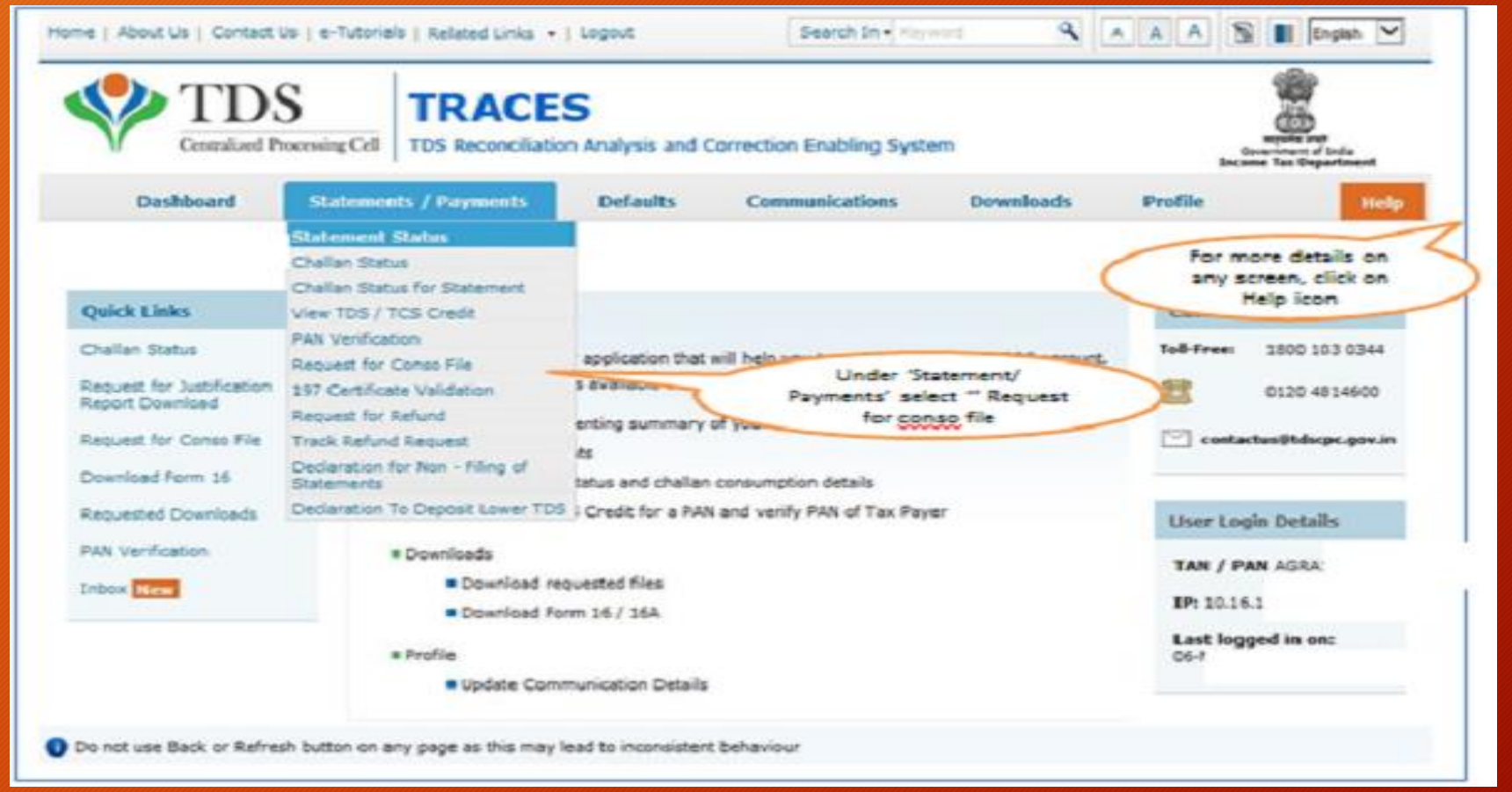


Justification Report



- HTTP Download is useful to download small files. It will directly download file for the user
- Download Manager is useful to download large files and where internet bandwidth is slow.

Conso File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Challan Status
Challan Status For Statement
View TDS / TCS Credit
PAN Verification
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Request for Refund
Track Refund Request
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Do not use Back or Refresh button on any page as this may lead to inconsistent behaviour

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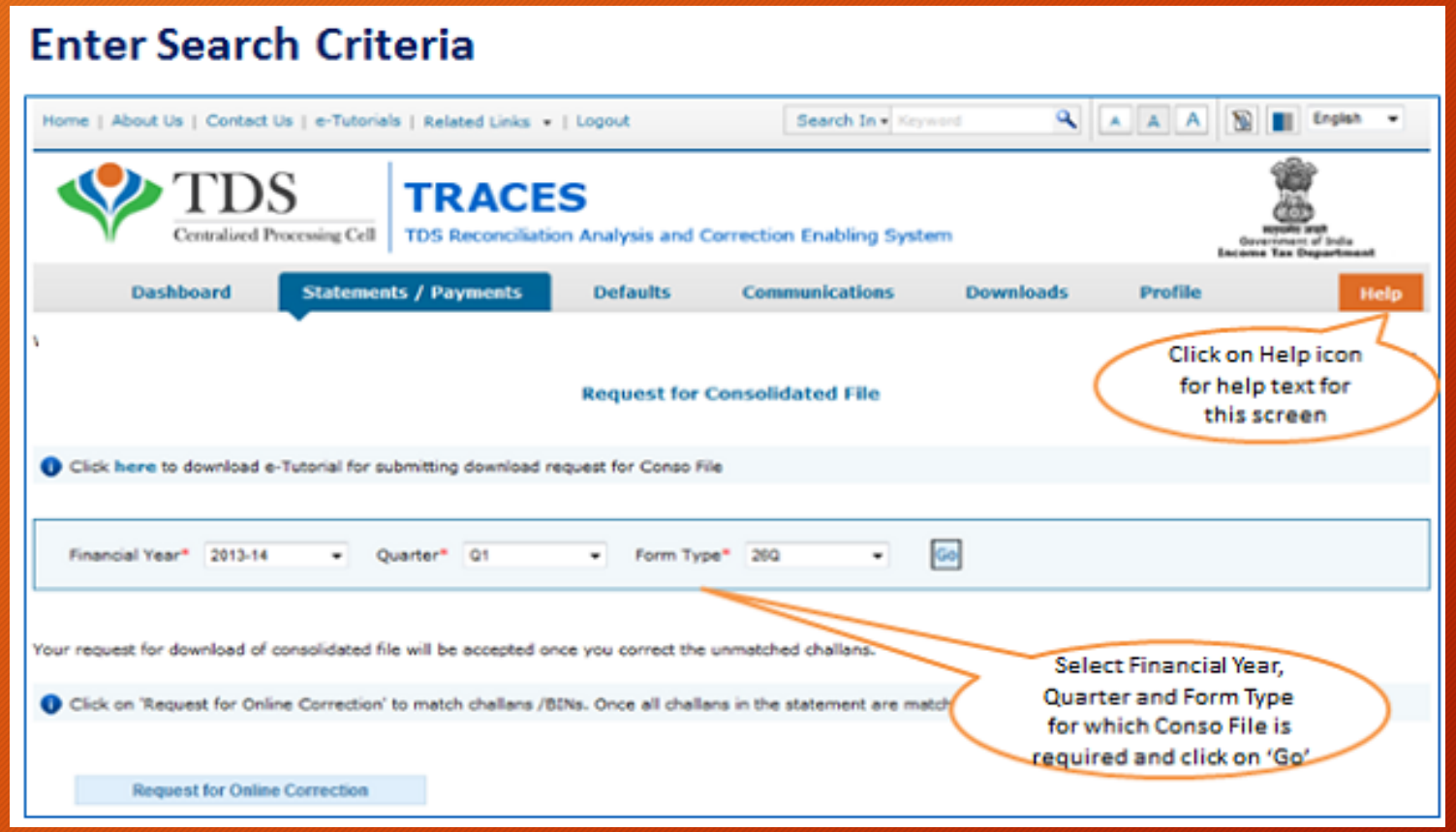


Balance process is similar to download of Justification Report

Correction Statement

Steps for online correction on TRACES is as follows:

- Login to TRACES website with user ID, password and TAN
- Under defaults, choose 'Request for correction'
- Enter relevant Financial Year, Quarter, Form Type whether, Latest Accepted Token number. Correction category should be "Online" and click on 'Submit'
- A request number will be generated
- Click on 'Go To Track Correction Request' under Defaults again and enter Request number or Request period and click on 'View Request' or you can also click on 'View All Requests'
- When request status** becomes 'Available' click on Available / In progress status to proceed with the correction
- Provide information of valid KYC
- Select the type of correction category from the drop down as 'Challan Correction'
- Make the required corrections in the selected file
- Click on 'Submit for Processing' to submit your correction
- 15 digits token number will be generated and mailed to registered e-mail ID

Correction Statement

Status of correction request can be any of the following:

Requested	When the user submits a request for correction
Initiated	Request is being processed by TDS CPC
Available	Request for correction is accepted and the statement is made available for correction. The user can start correction on the statement. Clicking on the hyperlink will take the user to validation screen. Once user clicks on request with 'Available' status, status of request/statement will change to 'In Progress'
Failed	Request cannot be made available due to a technical error. User can re-submit request for same details
In Progress	User is working on a statement. Clicking on the hyperlink will take user to validation screen
Submitted to Admin User:	Sub-user / Admin User has submitted correction statement to Admin User
Submitted to ITD	Admin User has submitted correction statement to ITD for processing
Processed	Statement has been processed by TDS CPC (either for Form 26AS or for defaults)
Rejected	Statement has been rejected by TDS CPC after processing. Rejection reasons will be displayed in 'Remarks' column

Correction Statement

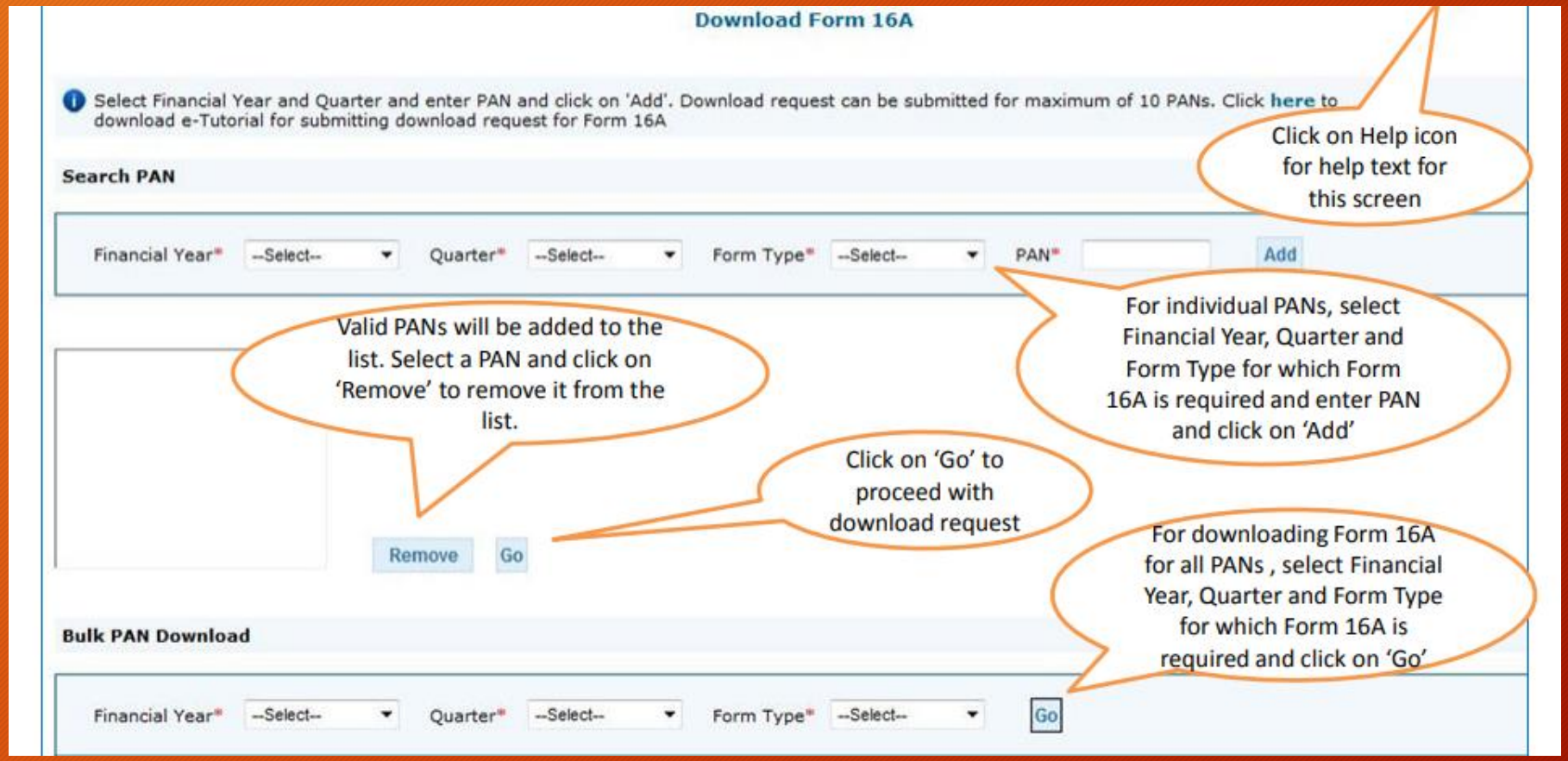
Correction Statement can also be filed through NSDL Agent
Acknowledgement copy is received from the center as a proof of submission and status gets updated within 7 working days.

TDS Certificates- Form 16/16A

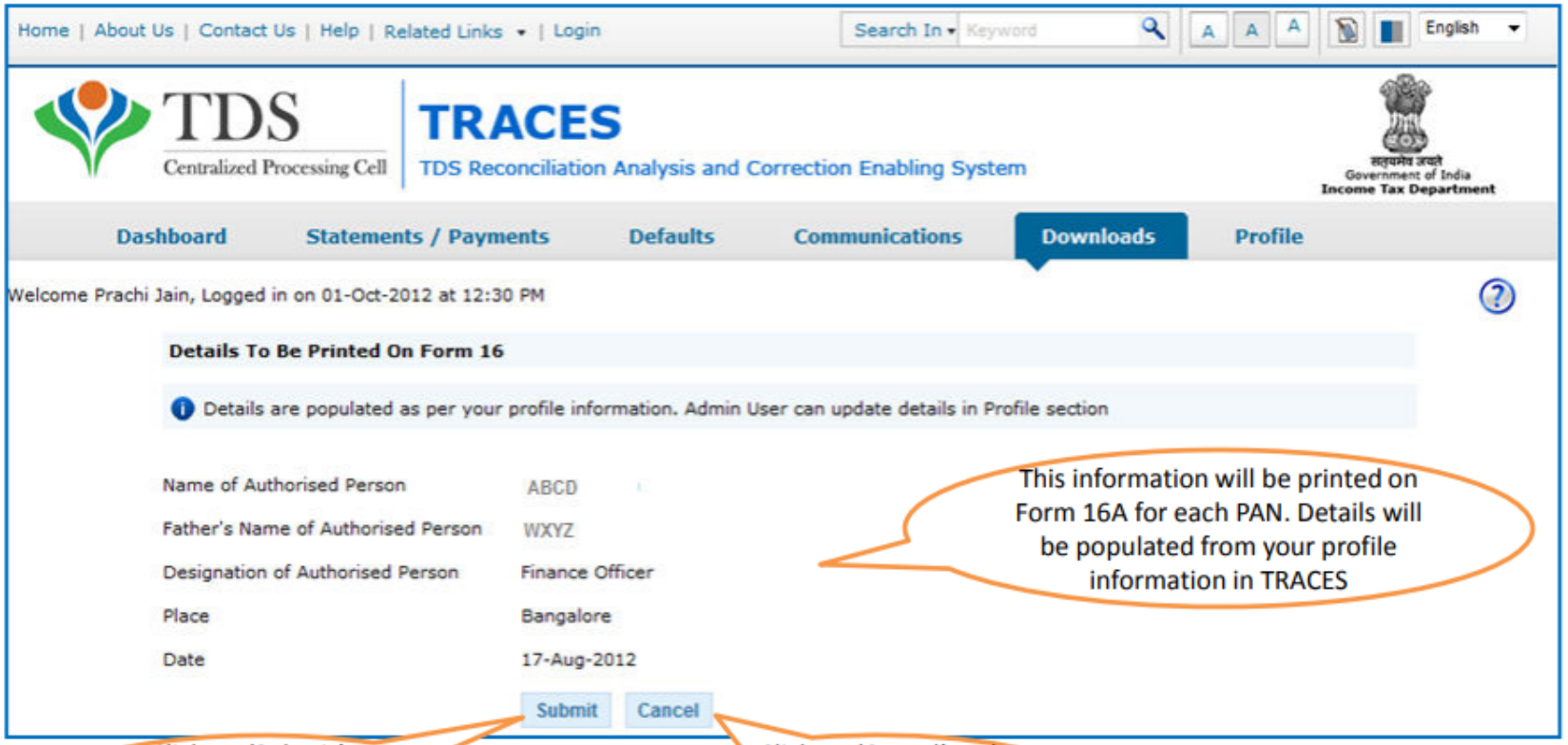
- Form 16 A is generated only for valid PAN. In case of invalid PAN or if the PAN is not reported in TDS statement, Form 16 A will not be generated. • TDS certificates downloaded from TRACES are non-editable. • Password to open Form 16 A is TAN number in Capital letters i.e. ABCD12345E.

- Download request for Form 16A for a particular FY and Quarter can be submitted only after Form 26Q or 27Q statement for selected FY and Quarter is filed by deductor and processed by TDS CPC. Statement filed should not have been cancelled or NIL Statement. • Form 16A can be downloaded from FY 2007-08 onwards • Data in Form 16A will be as per latest statement processed (Form 26Q and 27Q) for selected FY & Quarter • For a given FY, Quarter, TAN and PAN, there will be only one Form 16A for all Form Types and Section Codes

TDS Certificates- Form 16/16A



TDS Certificates- Form 16/16A

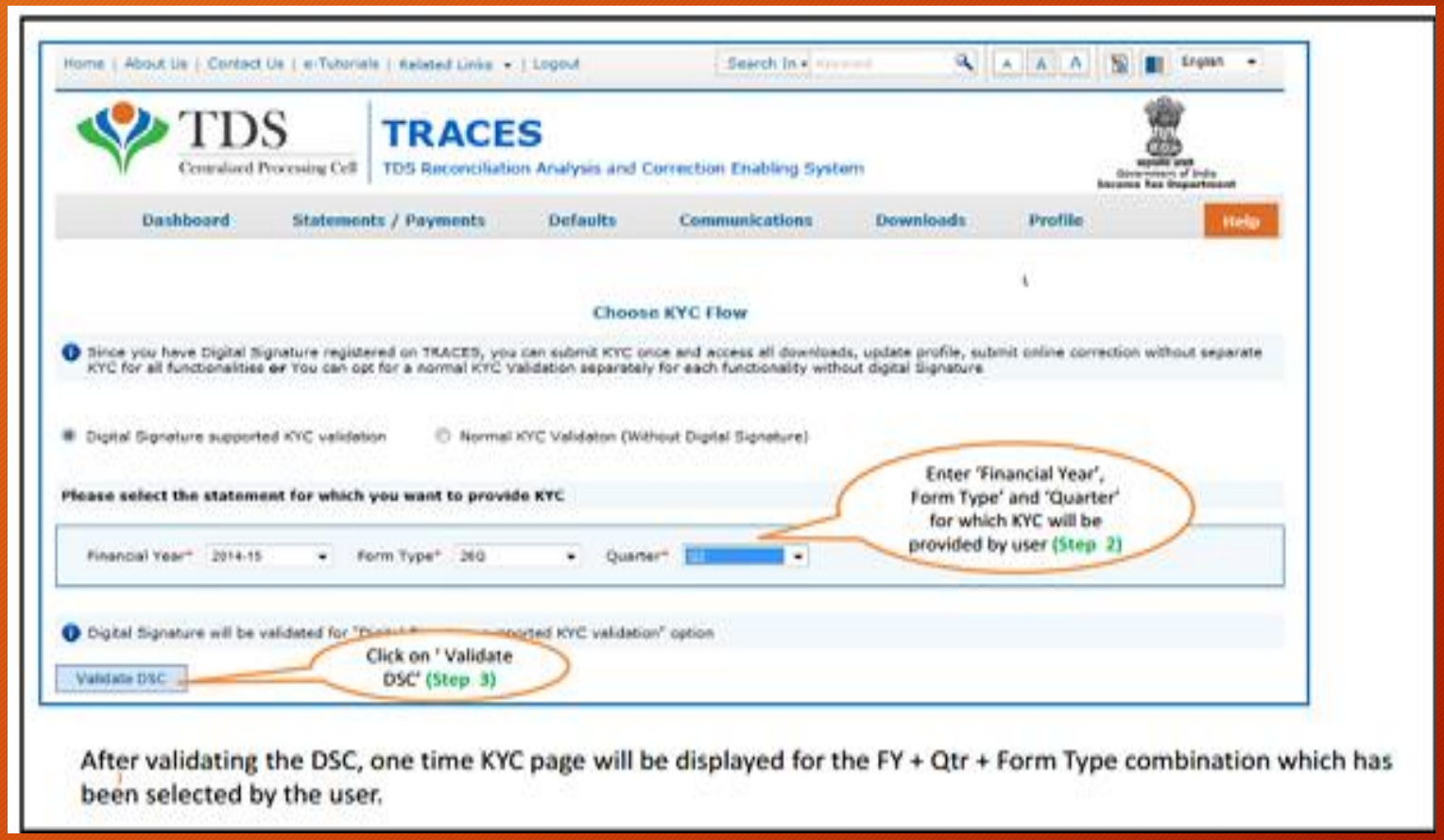


This information will be printed on Form 16A for each PAN. Details will be populated from your profile information in TRACES

Click on 'Submit' to submit download request for Form 16A

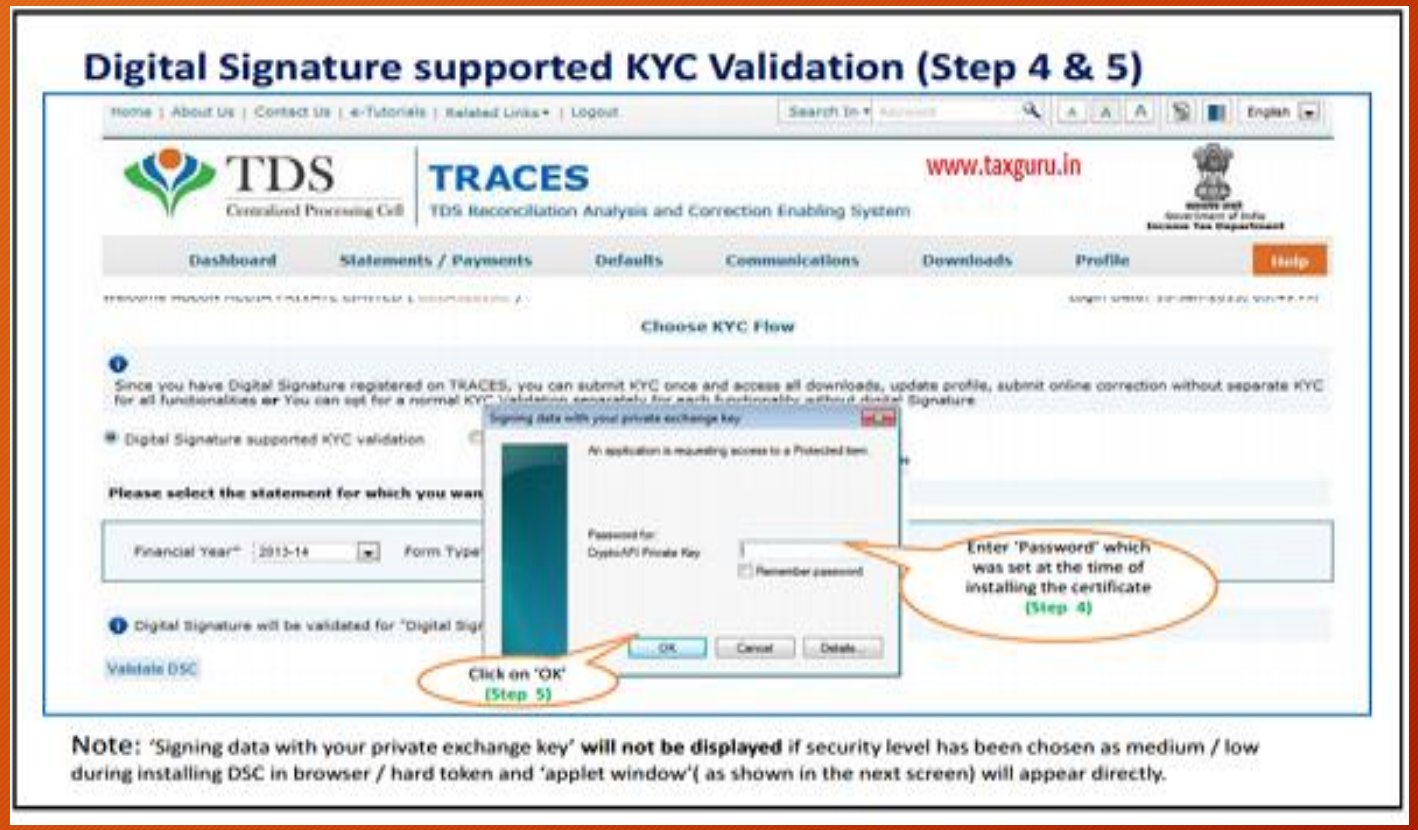
Click on 'Cancel' and go to 'Profile' section to update details

TDS Certificates- Form 16/16A



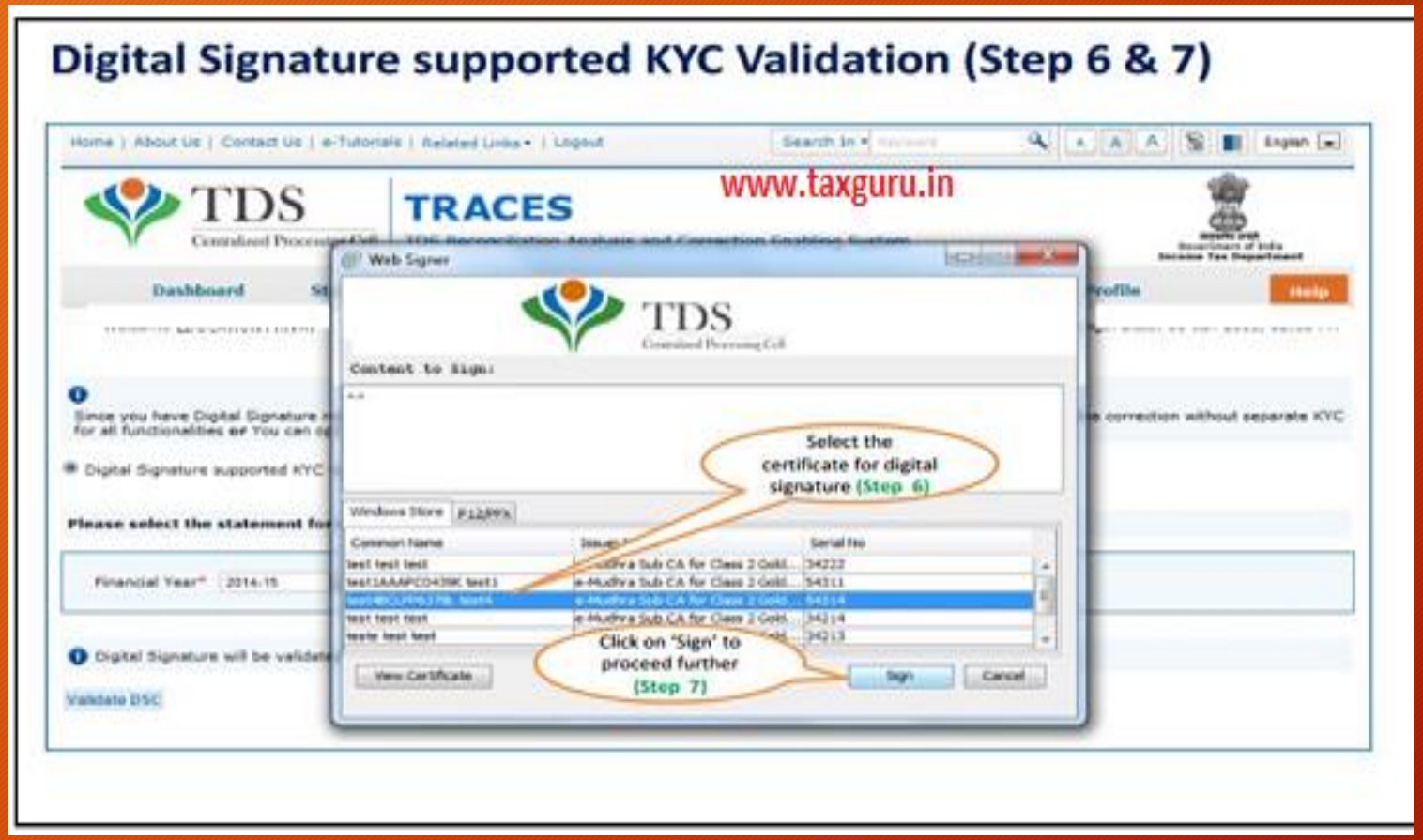
After validating the DSC, one time KYC page will be displayed for the FY + Qtr + Form Type combination which has been selected by the user.

TDS Certificates- Form 16/16A

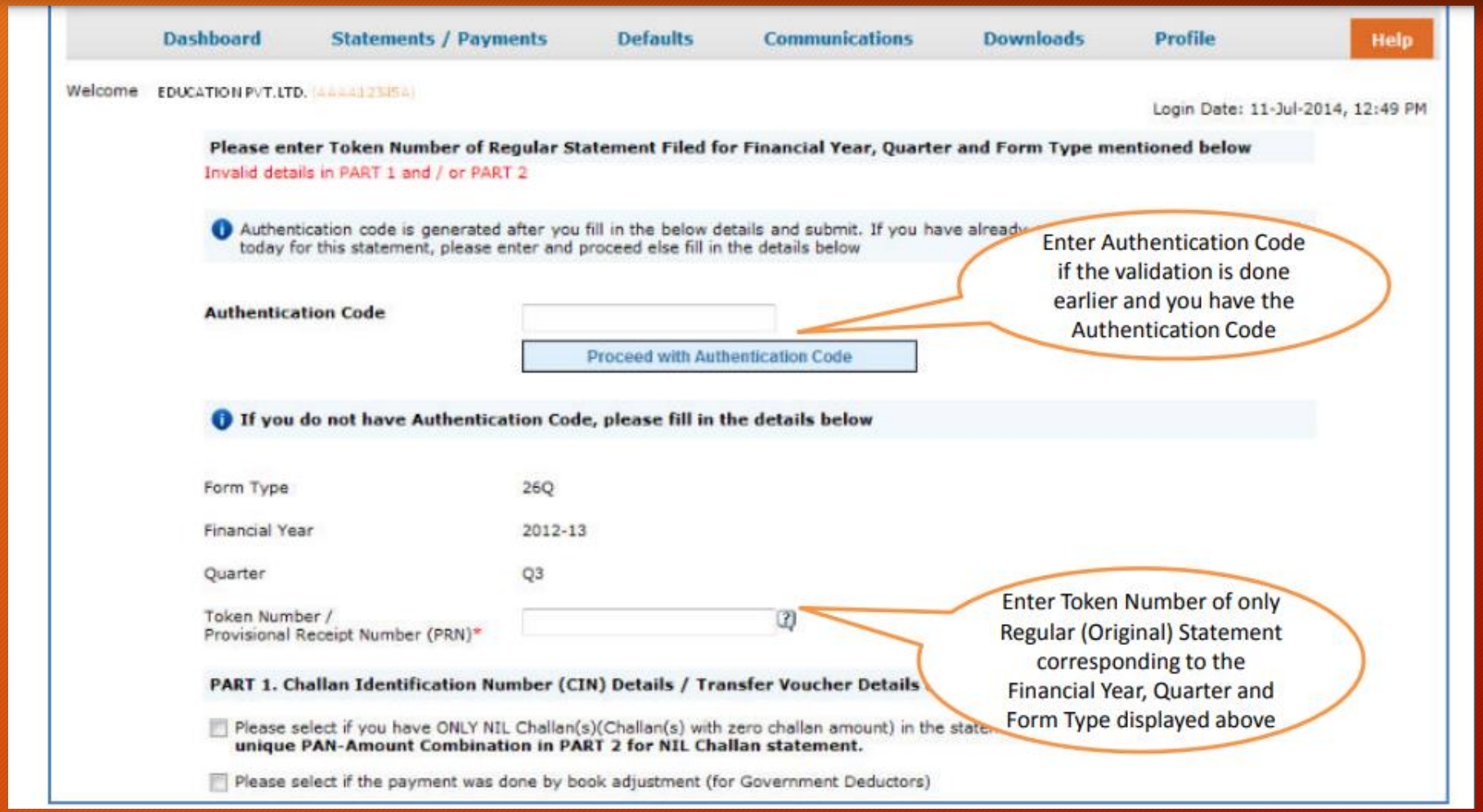


Note: 'Signing data with your private exchange key' **will not be displayed** if security level has been chosen as medium / low during installing DSC in browser / hard token and 'applet window'(as shown in the next screen) will appear directly.

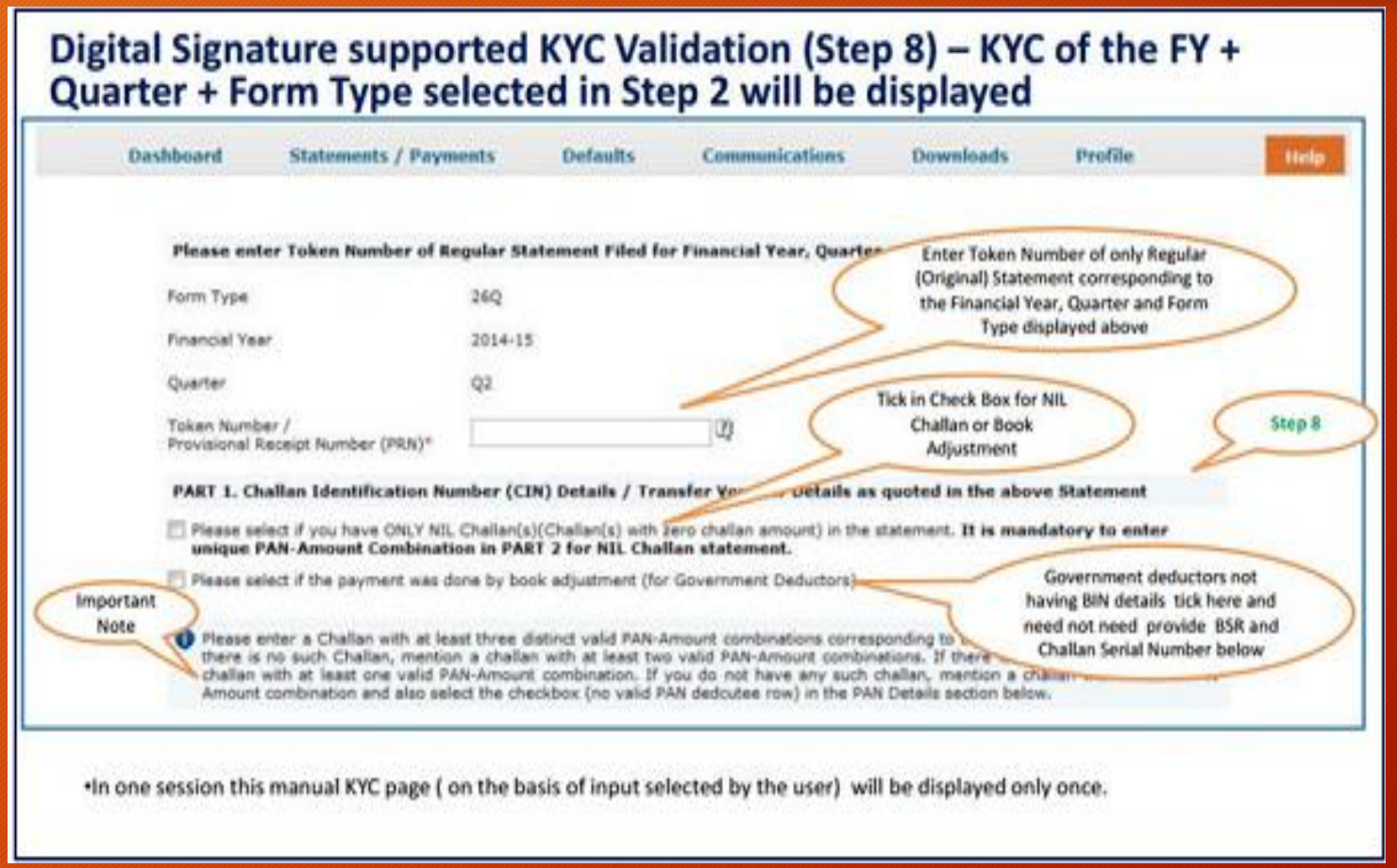
TDS Certificates- Form 16/16A



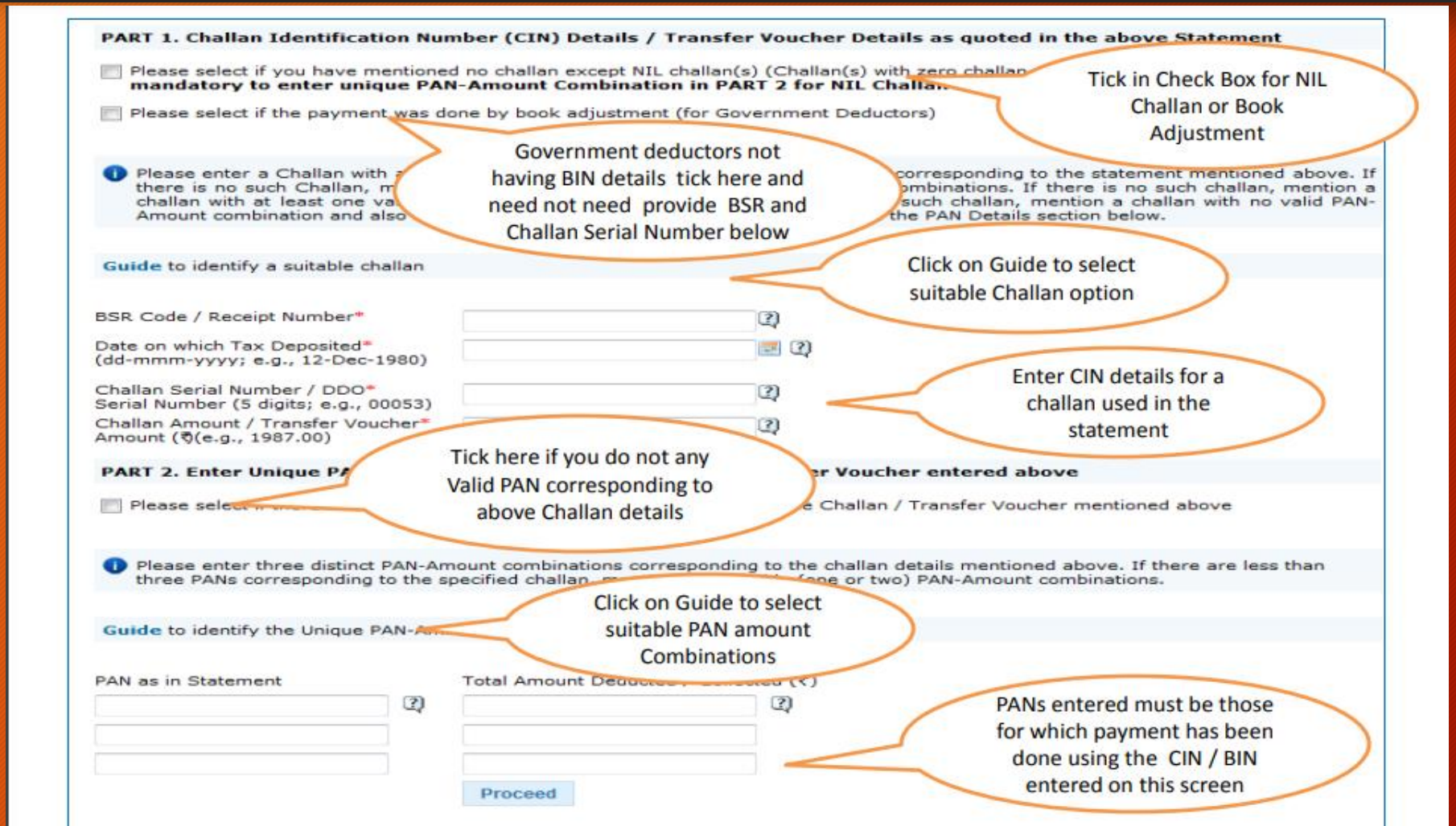
TDS Certificates- Form 16/16A



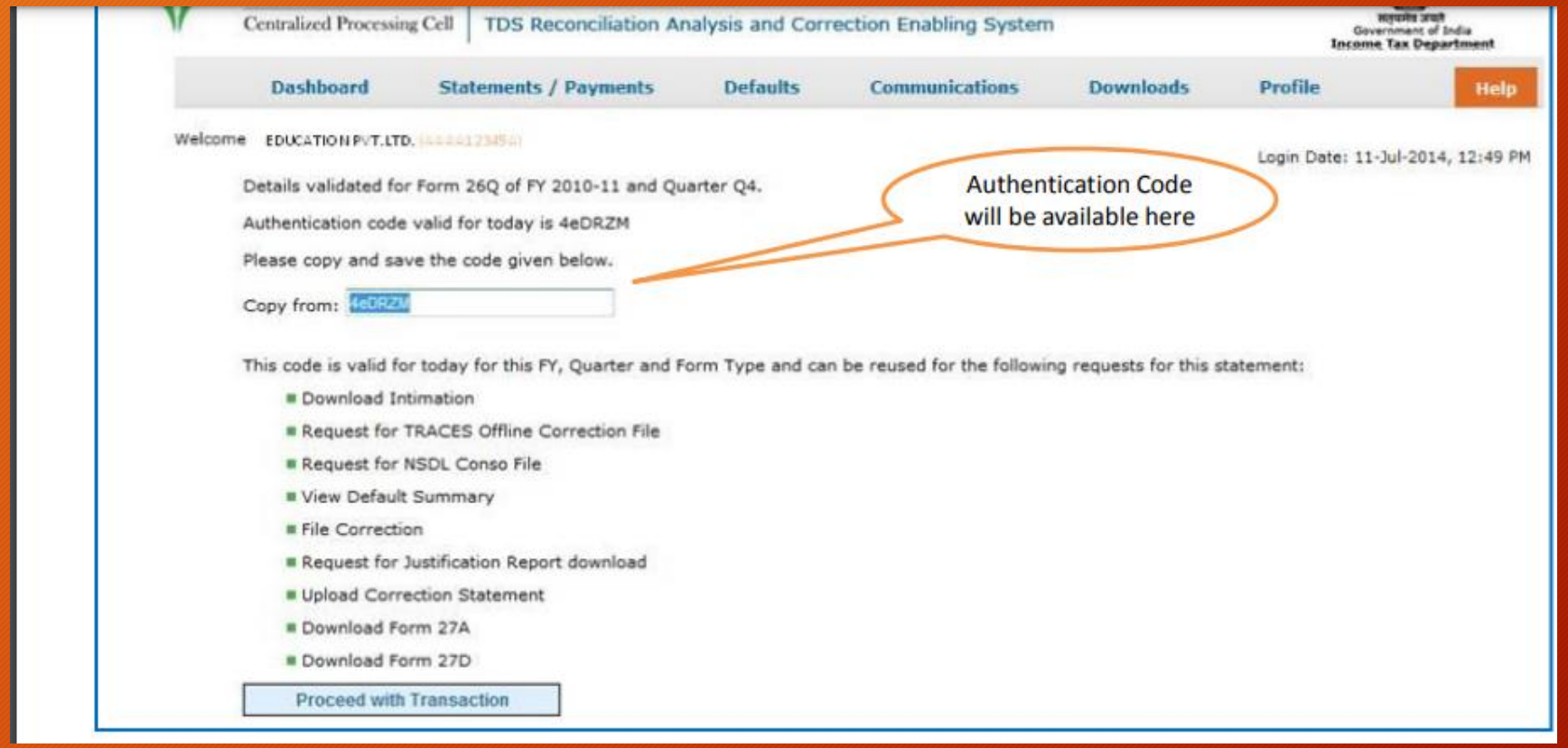
TDS Certificates- Form 16/16A



TDS Certificates- Form 16/16A

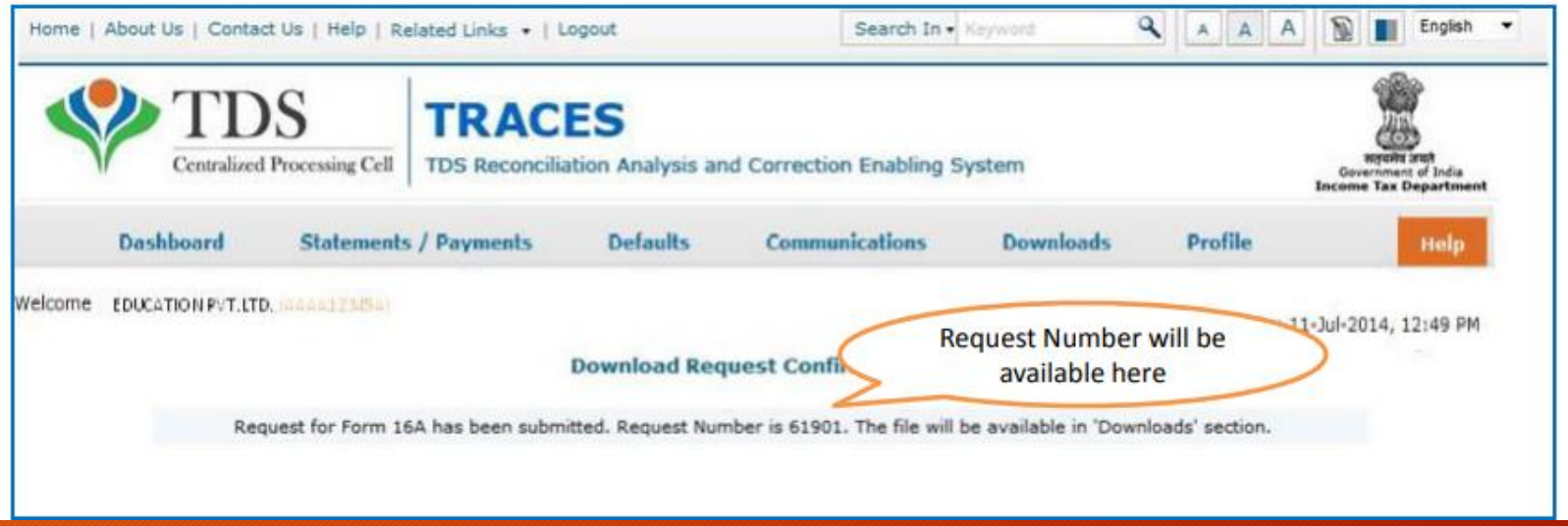


TDS Certificates- Form 16/16A

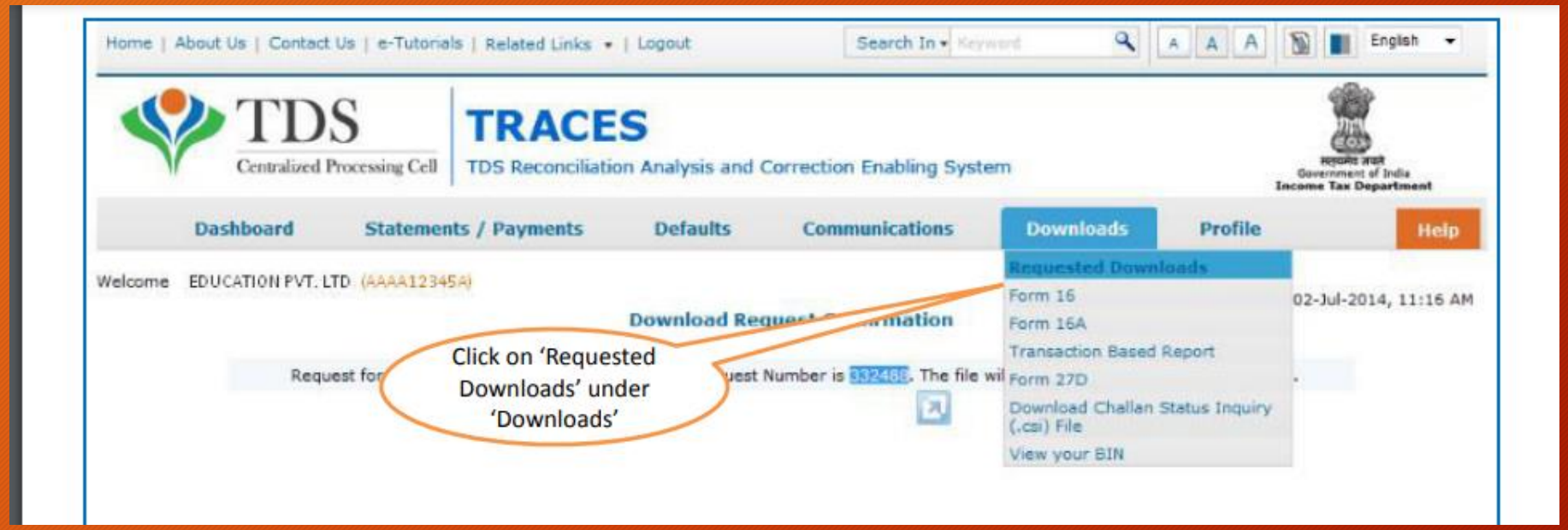


TDS Certificates- Form 16/16A

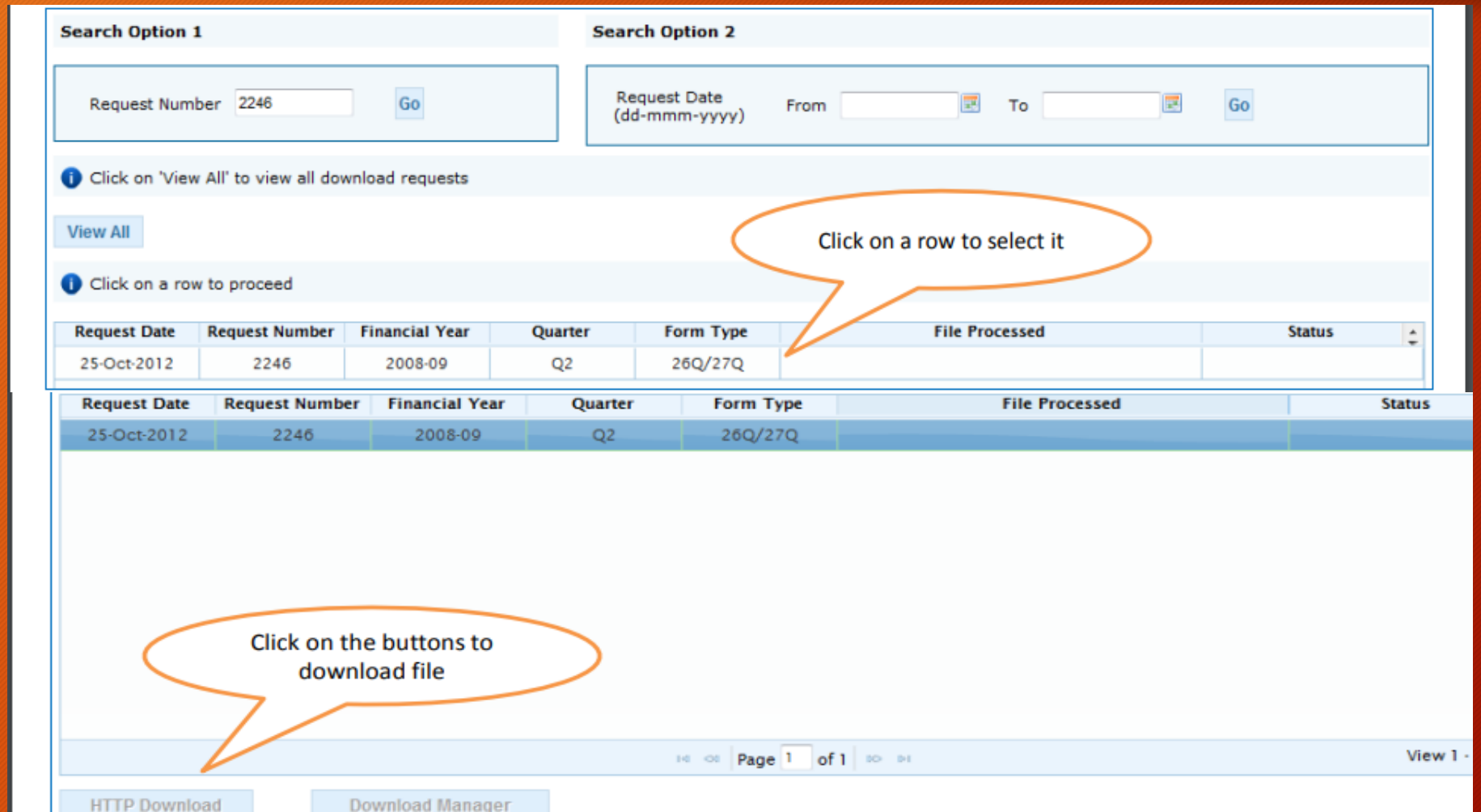
Request Number Screen



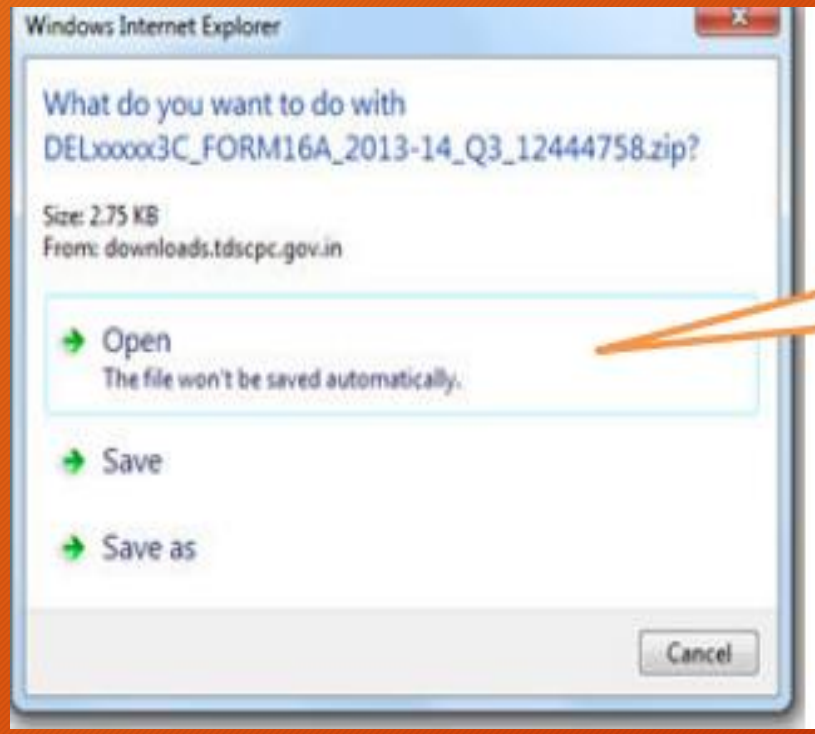
TDS Certificates- Form 16/16A



TDS Certificates- Form 16/16A



TDS Certificates- Form 16/16A

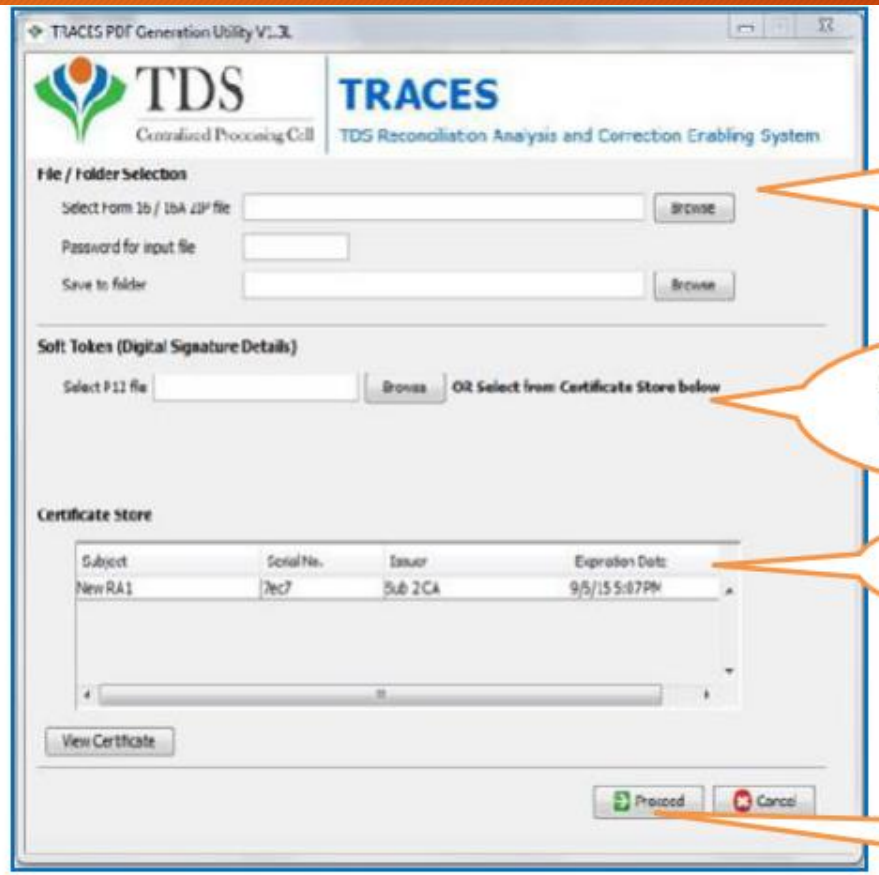


Form 16A will be generated and will be saved in the destination folder selected by you

TDS Certificates- Form 16/16A

Extract TRACES-PDF-CONVERTERV1.3L.zip file in a folder on your system. • If WinZIP is not already installed on your system ,download it from www.winzip.com and install it.
• After extraction you will have Run.bat file and TRACES-PDF-ConverterV1.3L.jar in a same folder.
• To run this Utility, JRE version 1.6 or above is needed. Get the same from www.java.com and install

TDS Certificates- Form 16/16A



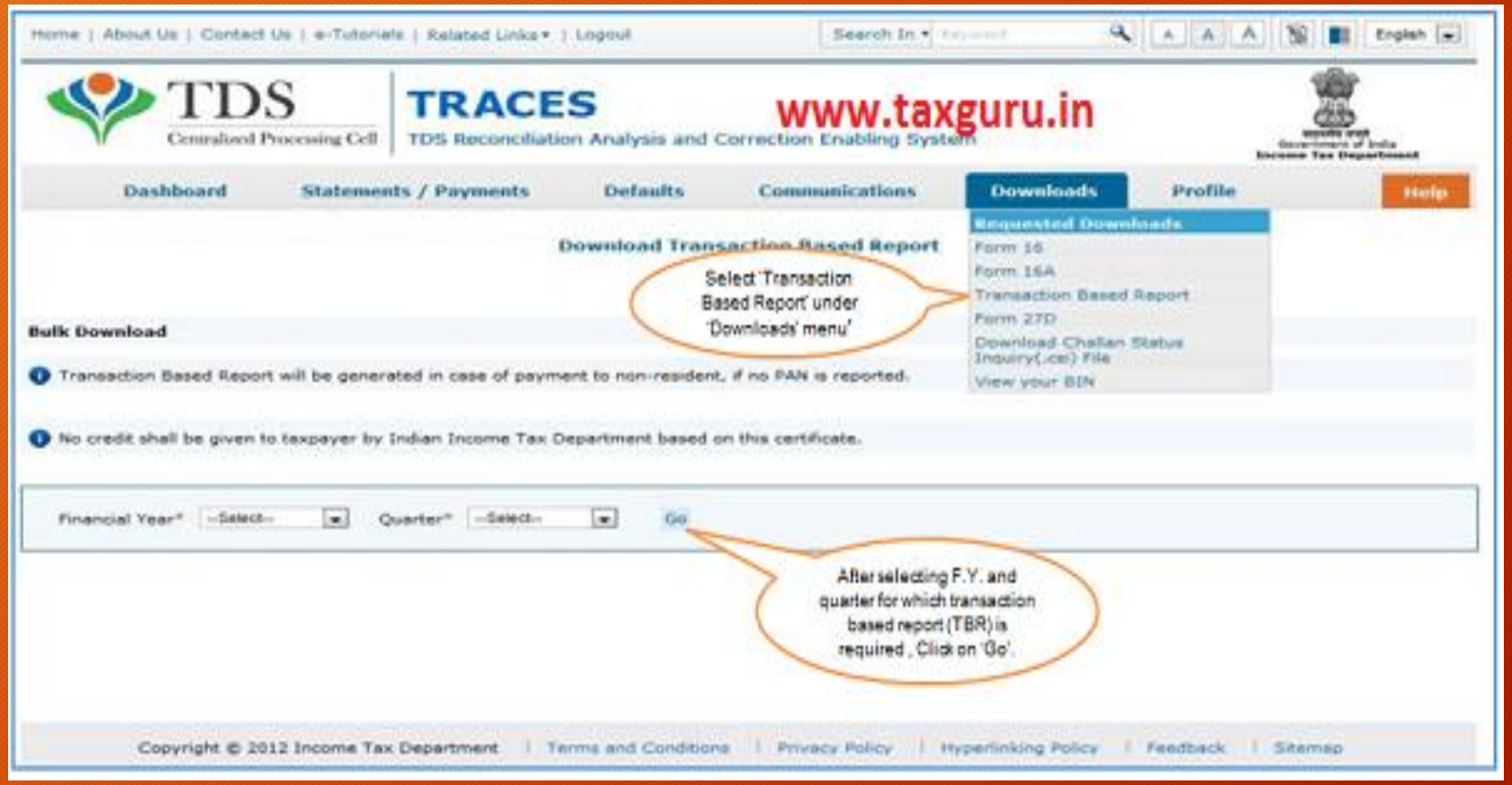
Select Form 16\16A Zip Files, enter Password as your TAN and select destination folder to save PDF files.

Select digital certificate to digitally sign the PDF files. This is **not Mandatory.**

Certificate details will be displayed here.

Click on 'Proceed' to continue with generation of PDF files.

Transaction Based Report



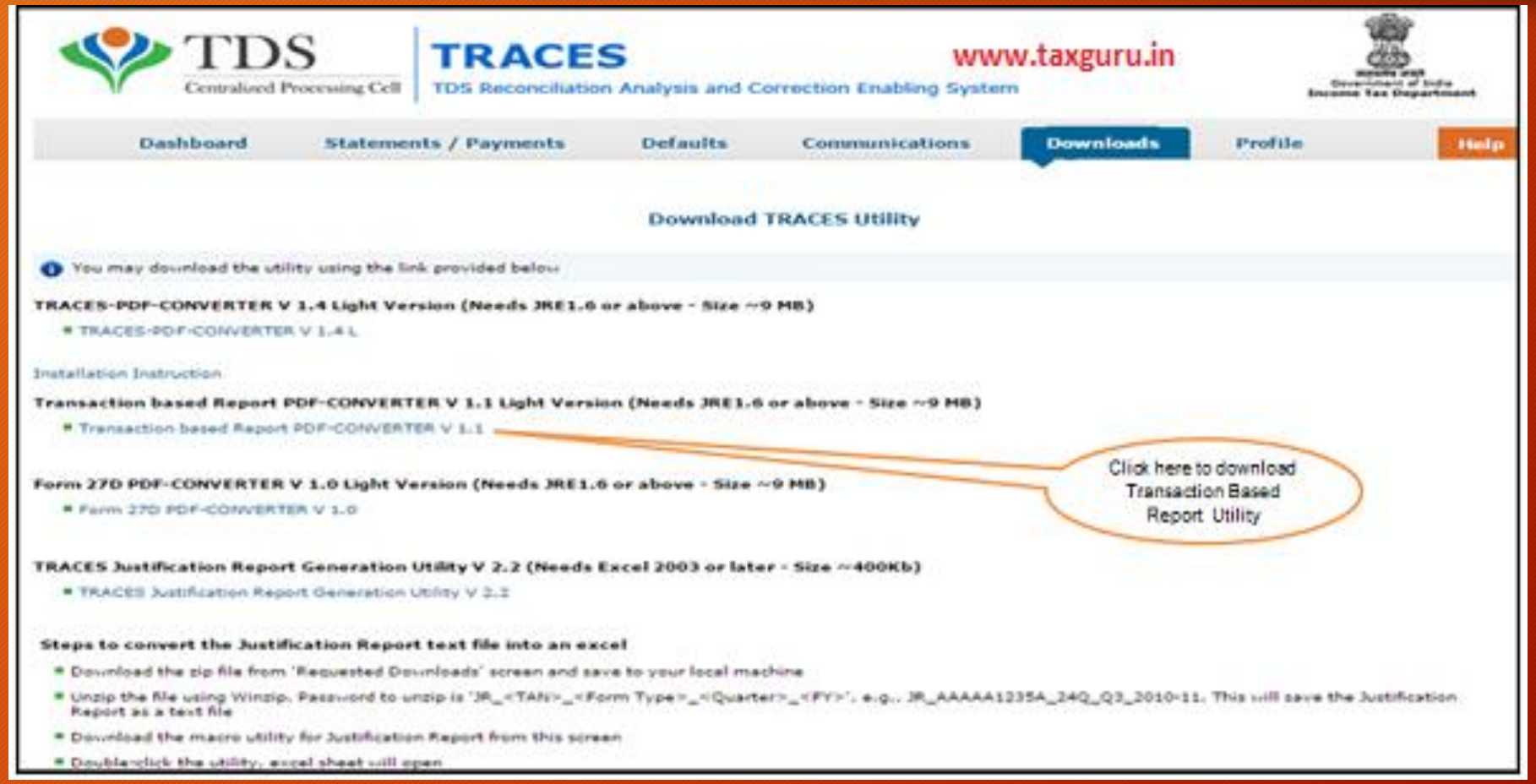
Transaction Based Report

•Transaction based report provides with a summary of transactions in respect of Non Resident of India Deductees who‟s PAN could not be reported in TDS/TCS Statement due to non availability of PAN.
•The summary of transaction includes the following key information, beside others:
- √ Nature of Remittance,
- √ Amount Paid/Credited,
- √ Country of Remittance,
- √ Amount of tax deducted,
- √ Reason for higher rate of deduction of tax(PAN not available).

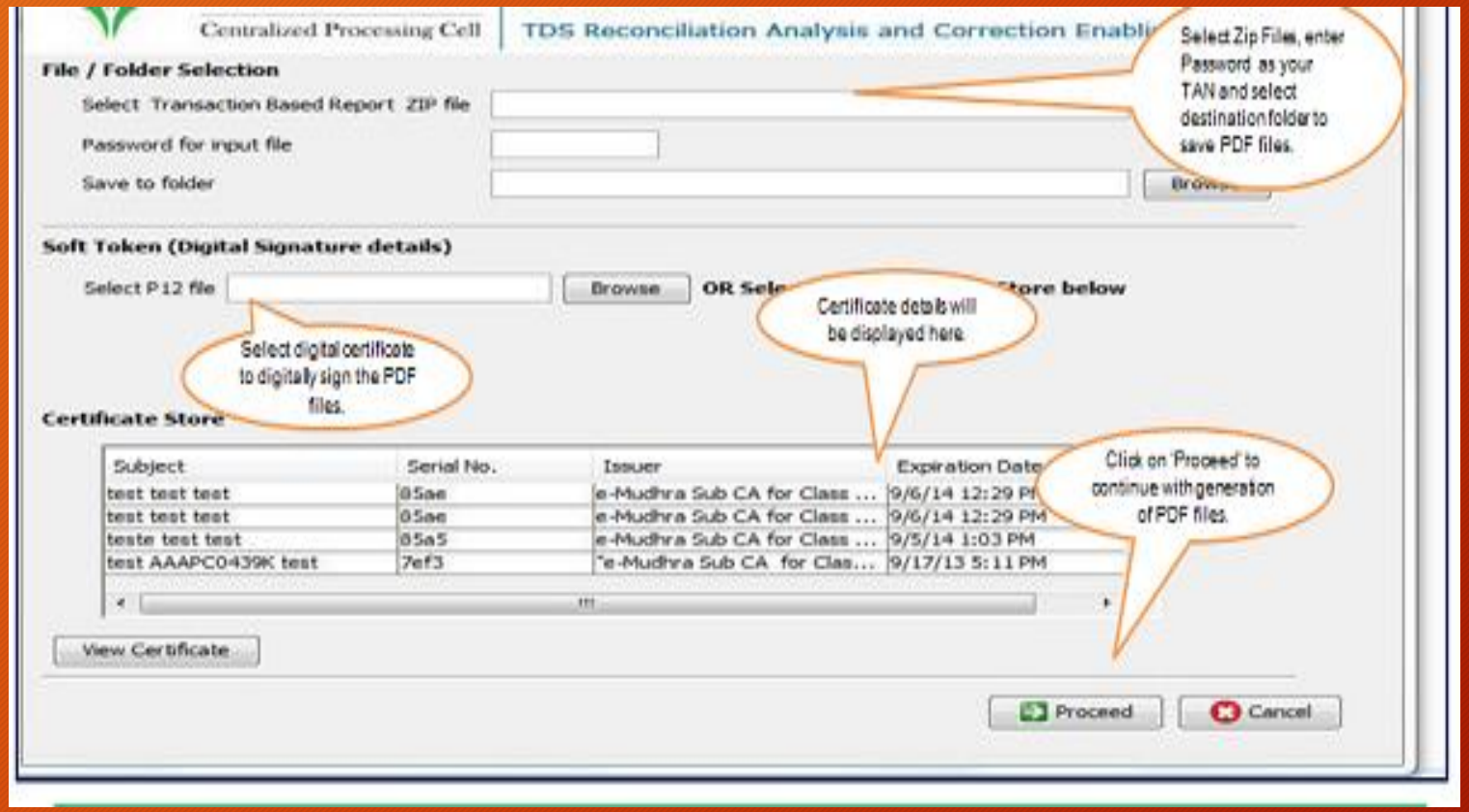
•Transaction Based Report is available from F**Y 2013-14** onwards for the statements processed by TRACES.
•Deductor can download TBR by using HTTP Download or Download manager.
•Downloaded file will be in ZIP format. **Do not Extract the File.**
•Deductor need to convert the downloaded TBR zip file into PDF by using latest version of PDF convertor utility available on TRACES.
•Authorized person of Deductor is required taxguru.in to Sign TBR manually or by Using DSC.
•DSC can be placed on TBR using PDF Generation utility while converting Zip file into PDF.
•Password to open TBR is **TAN number in Capital letters i.e. ABCD12345E.**

Transaction Based Report

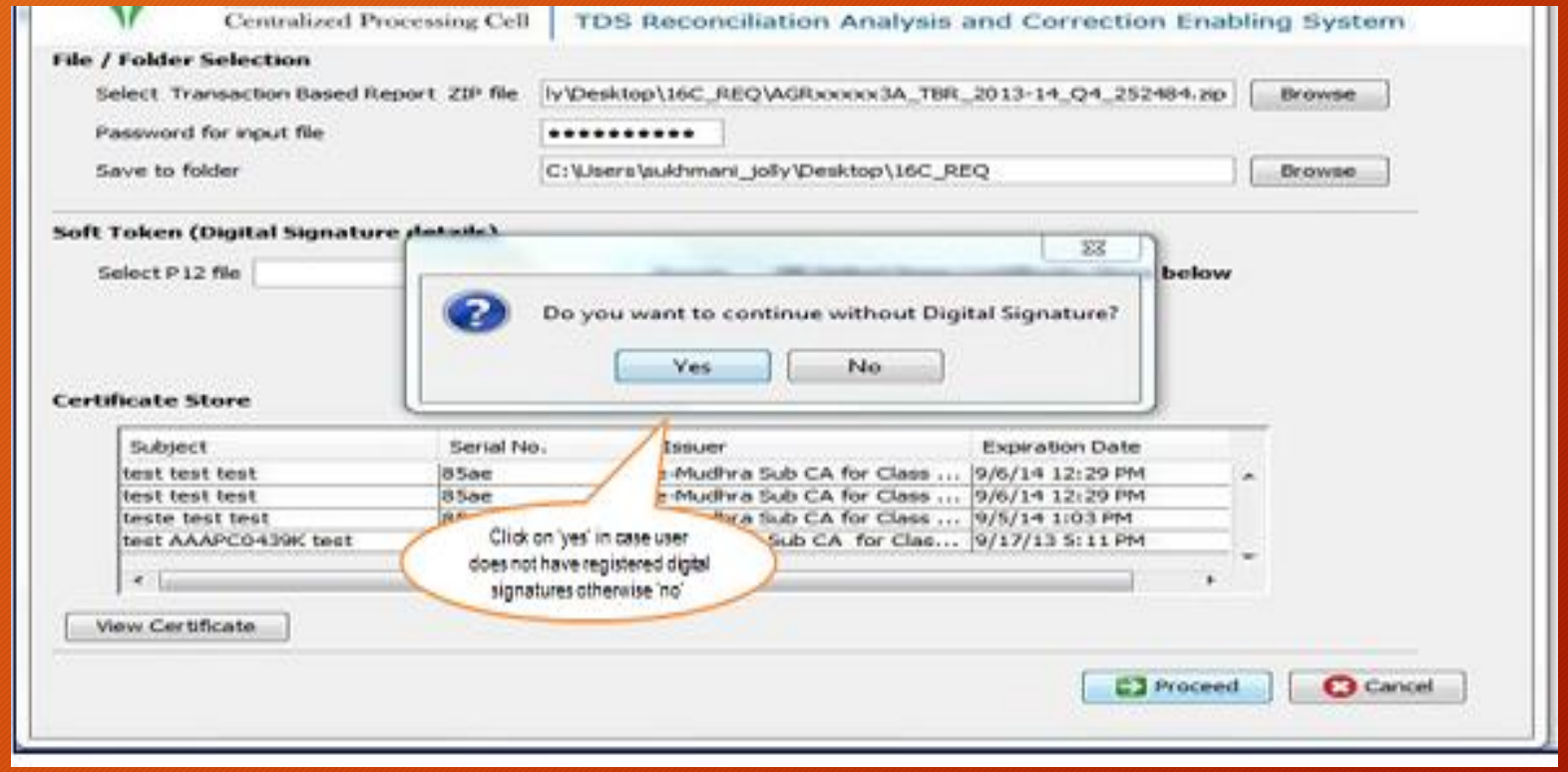
Transaction Based Report



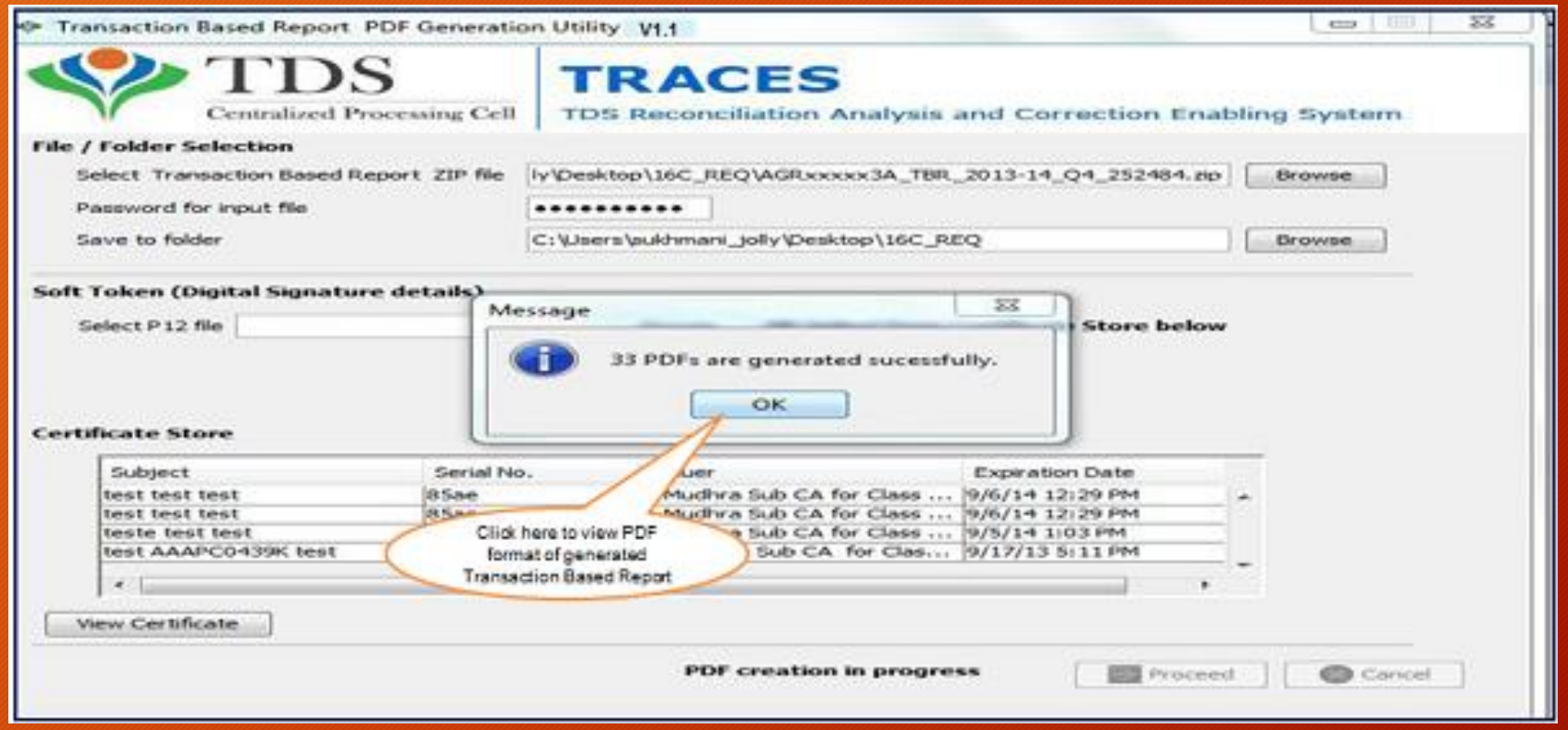
Transaction Based Report



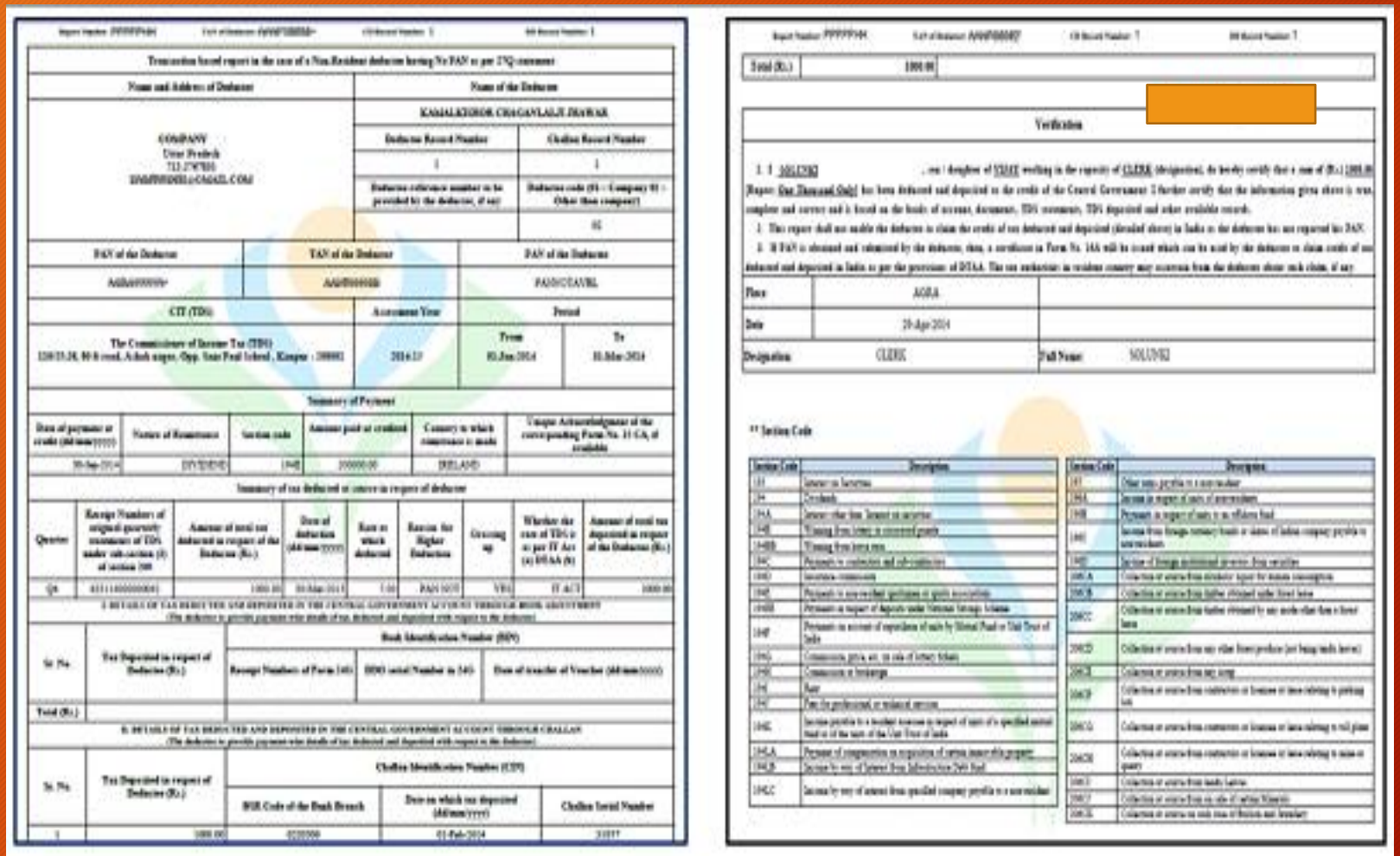
Transaction Based Report



Transaction Based Report



Transaction Based Report



Transaction based report in the case of a Non-Resident deductee having No PAN as per 27Q statement

Name and Address of Deductee	Name of the Deductee
COMPANY Uttar Pradesh 713.27*8301 SINGHSUSHIL@GMAIL.COM	KAMALAKUMAR CHAGANLALJI JHAWAR
	Deductee Record Number: 1
	Challan Record Number: 1
	Deductee reference number to be provided by the deductee, if any:
	Deductee code (01 – Company 02 – Other than company): 02

PAN of the Deductee	TAN of the Deductee	PAN of the Deductee
AAIA******P	AAIP******B	PAHCS5439L

CIT (TDS)	Assessment Year	Period	
The Commissioner of Income Tax (TDS) 120/33-34, 80-B road, Ashok nagar, Opp. State Pool School, Kanpur - 208002	2014-15	From 01-Jan-2014	To 31-Mar-2014

Summary of Payment

Date of payment or credit (dd/mm/yyyy)	Nature of Remittance	Section code	Amount paid or credited	Country to which remittance is made	Unique Acknowledgement of the corresponding Form No. 15 CA, if available
30-Sep-2013	DIVIDEND	194J	200000.00	IRELAND	

Summary of tax deducted at source in respect of deductee

Quarter	Receipt Numbers of original quarterly statement of TDS under sub-section (3) of section 200	Amount of total tax deducted in respect of the Deductee (Rs.)	Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for Higher Deduction	Grossing up	Whether the rate of TDS is as per IT Act (a) DTAA (b)	Amount of total tax deposited on account of the Deductee (Rs.)
Q4	411114000000001	1000.00	30-Mar-2014	5.00	PAN NOT	YES	IT ACT	1000.00

I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT
(The deductor is provide payment wise details of tax deducted and deposited with respect to the deductee)

Sr. No.	Tax Deposited in respect of Deductee (Rs.)	Book Identification Number (BIN)		
		Receipt Numbers of Form 24G	BSR code of the bank branch	Date of transfer of Voucher (dd/mm/yyyy)
Total (Rs.)				

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN
(The deductor is provide payment wise details of tax deducted and deposited with respect to the deductee)

Sr. No.	Tax Deposited in respect of Deductee (Rs.)	Challan Identification Number (CIN)		
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number
1	1000.00	0210500	01-Feb-2014	31077

Total (Rs.)	1000.00		

Verification

I, I. SOLUNGI, son / daughter of VIJAY working in the capacity of CLERK (designation), do hereby certify that a sum of (Rs.) 1000.00 [Rupee One Thousand Only] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

1. This report shall not enable the deductee to claim the credit of tax deducted and deposited (detailed above) in India to the deductee has not requested his PAN.
2. If PAN is obtained and intimated by the deductee, then, a certificate in Form No. 16A will be issued which can be used by the deductee to claim credit of tax deducted and deposited in India as per the provisions of DTAA. The tax authorities in resident country may ascertain from the deductee about such claim, if any.

Place	AGRA	
Date	29-Apr-2014	
Designation	CLERK	Full Name: SOLUNGI

** Section Code

Section Code	Description
111	Interest on Securities
115	Dividends
115A	Interest other than Interest on securities
115E	Winning from lottery or crossword puzzles
115BB	Winning from horse races
194C	Payments to contractors and sub-contractors
194D	Insurance commission
194E	Payments to non-resident sportsmen or sports associations
194EE	Payments in respect of deposits under National Savings Scheme
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India
194G	Commission, prize, etc. on sale of lottery tickets
194H	Commission or brokerage
194I	Rent
194J	Fees for professional or technical services
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India
194LA	Payment of compensation on acquisition of certain immovable property
194LB	Income by way of Interest from Infrastructure Debt Fund
194LC	Income by way of interest from specified company payable to a non-resident

Section Code	Description
194LD	Interest payable to a non-resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India
195	Other sums payable to a non-resident
196A	Income in respect of units of non-residents
196B	Payments in respect of units to an offshore fund
196C	Income from foreign currency bonds or shares of Indian company payable to non-residents
196D	Income of foreign institutional investors from securities
206AA	Collection at source from residents' report for income consumption
206CB	Collection at source from traders obtained under forest lease
206CC	Collection at source from traders obtained by any mode other than a forest lease
206CD	Collection at source from any other items/produce (not being tendu leaves)
206CE	Collection at source from any scrap
206CG	Collection at source from contractors or licensees or lessees relating to parking lots
206CH	Collection at source from contractors or licensees or lessees relating to toll plaza
206CH	Collection at source from contractors or licensees or lessees relating to mines or quarry
206CI	Collection at source from tendu leaves
206CJ	Collection at source from sale of motor Vehicles
206CK	Collection at source on cash sum of Electricity and Timebarred

Utilities Available

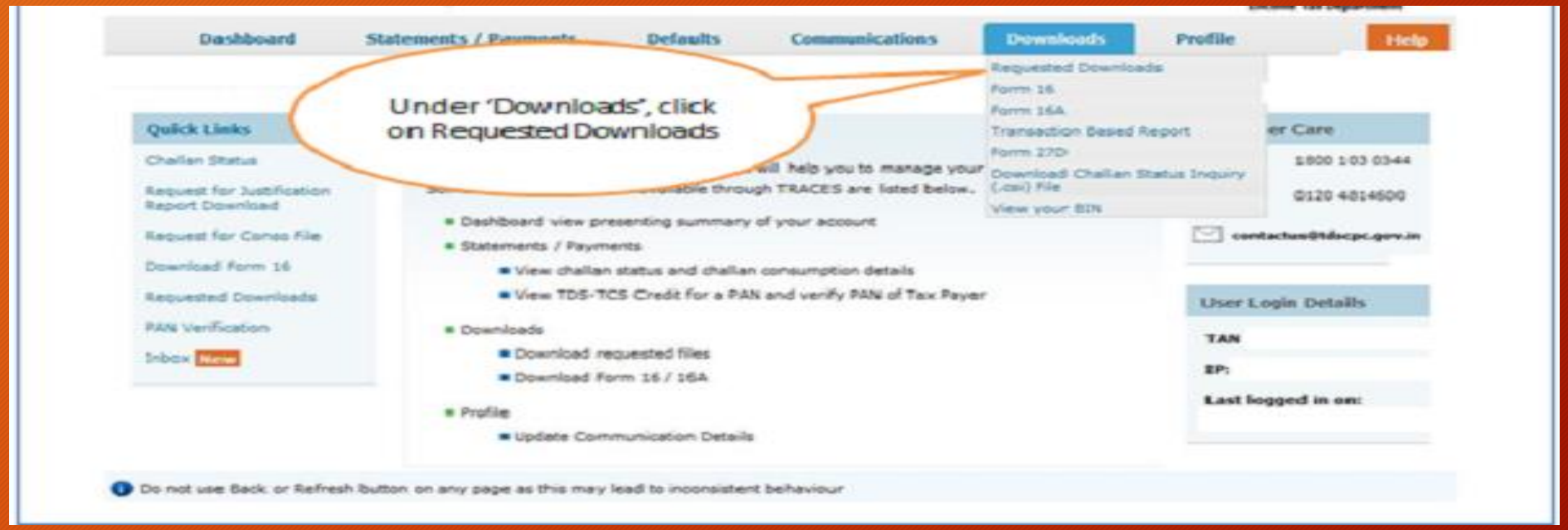
PDF Convertor utility V 1.4 L – To convert **Form 16/16A** into PDF this utility is required . System specifications to run this utility are JAVA 8 update 45, JRE 1.7 or above , Pop up blocker should be enabled .

Transaction Based Report PDF Convertor V1.1 – To convert Transaction based Report into PDF this utility is required . System specifications to run this utility are JAVA 8 update 45, JRE 1.7 or above , Pop up blocker should be enabled.

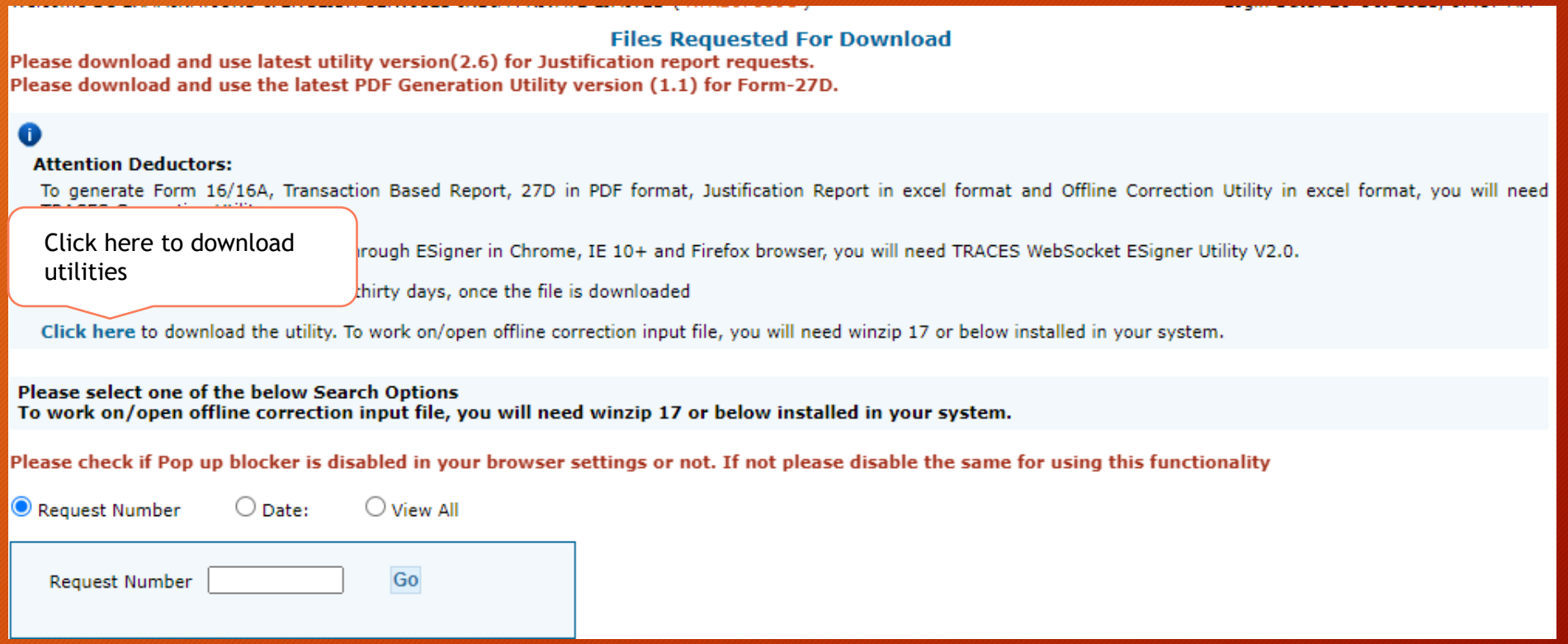
Form 27D PDF Convertor 1.0 – To convert Form 27D into PDF this utility is required . System specifications to run this utility are JAVA 8 update 45, JRE 1.7 or above , Pop up blocker should be enabled.

TRACES Justification Report Utility V 2.1 – To convert Justification from. txt format to .xls format this utility is required . System specifications to run this utility are MS Excel 2007-2010, Macro enabled

Steps to Download Utilities



Steps to Download Utilities



Steps to Download Utilities

Steps to Download Utilities

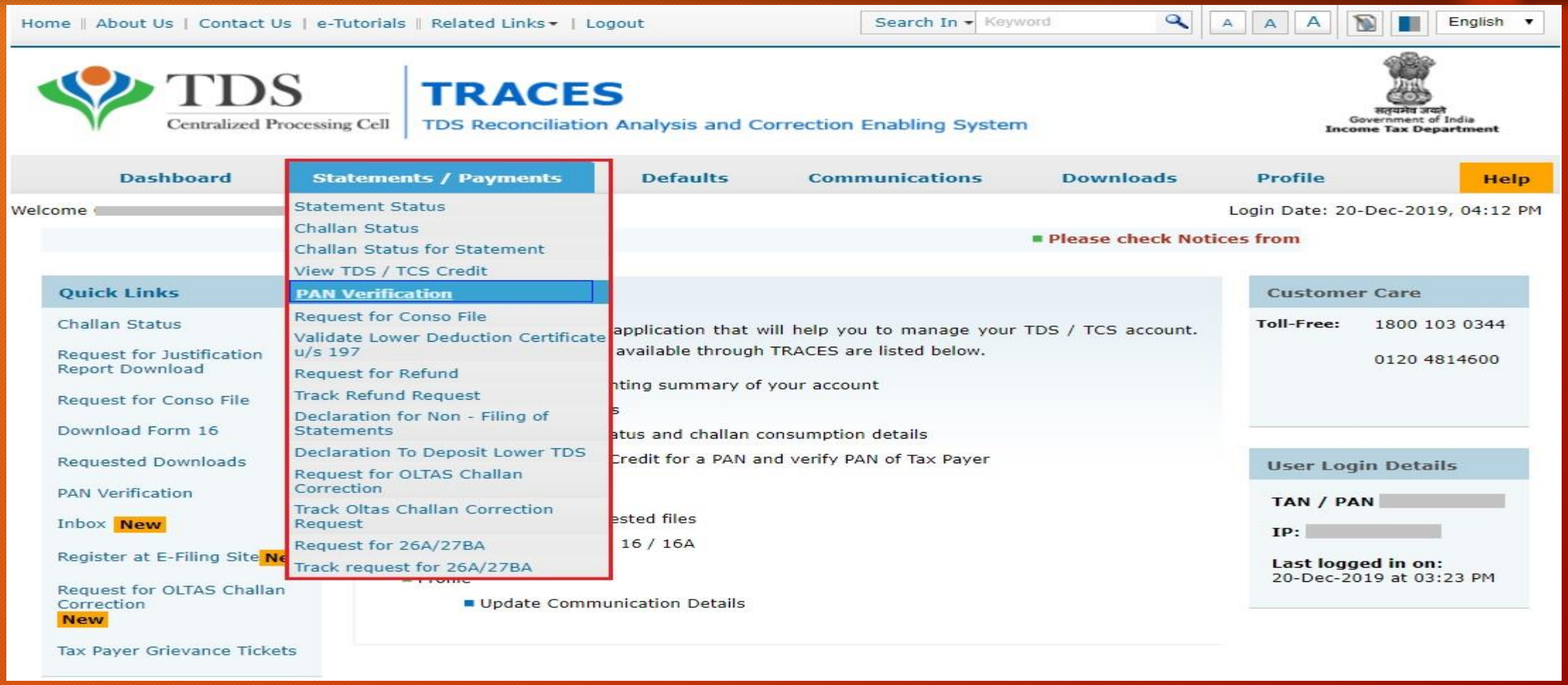
Verification of PAN on Traces

CPC (TDS) has introduced the convenience of online facility of PAN Verification on TRACES. With this feature, we will be able to validate the PANs with confidence for the purpose of recording and reporting your transactions in the TDS statements correctly.

Reporting of correct data has been made mandatory by CPC (TDS). Reporting of invalid PANs results into Short Deduction defaults in processed TDS statements.

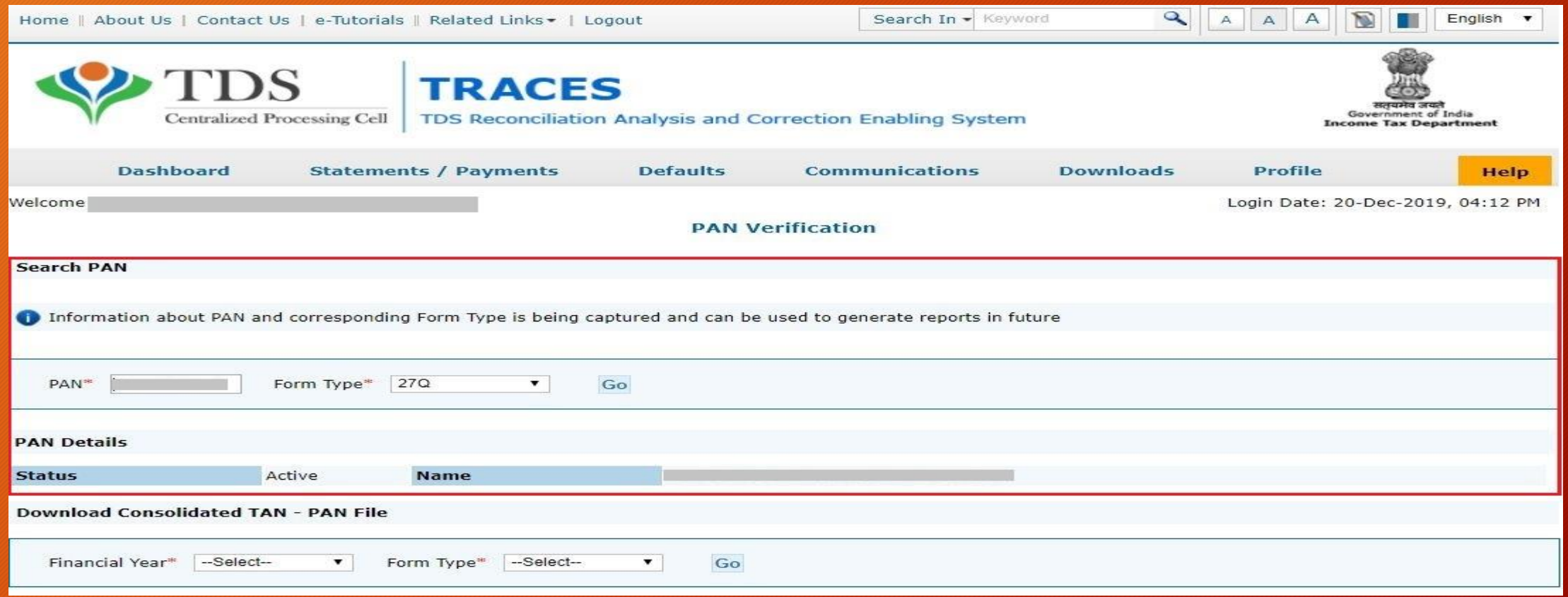
· Helps in generating correct TDS Certificates for the deductees.
· The taxpayer is able to avail correct TDS Credits in time.

Verification of PAN on Traces



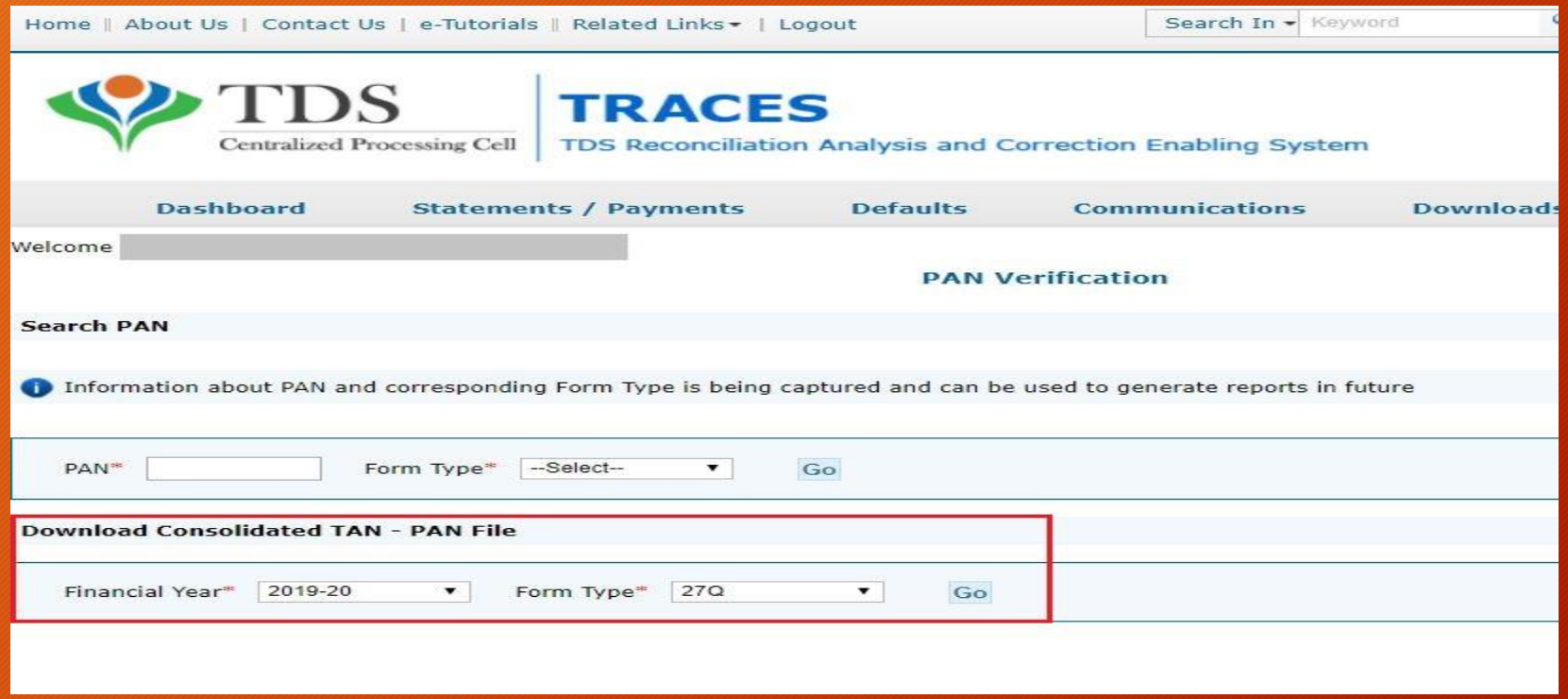
Verification of PAN on Traces

Option 1



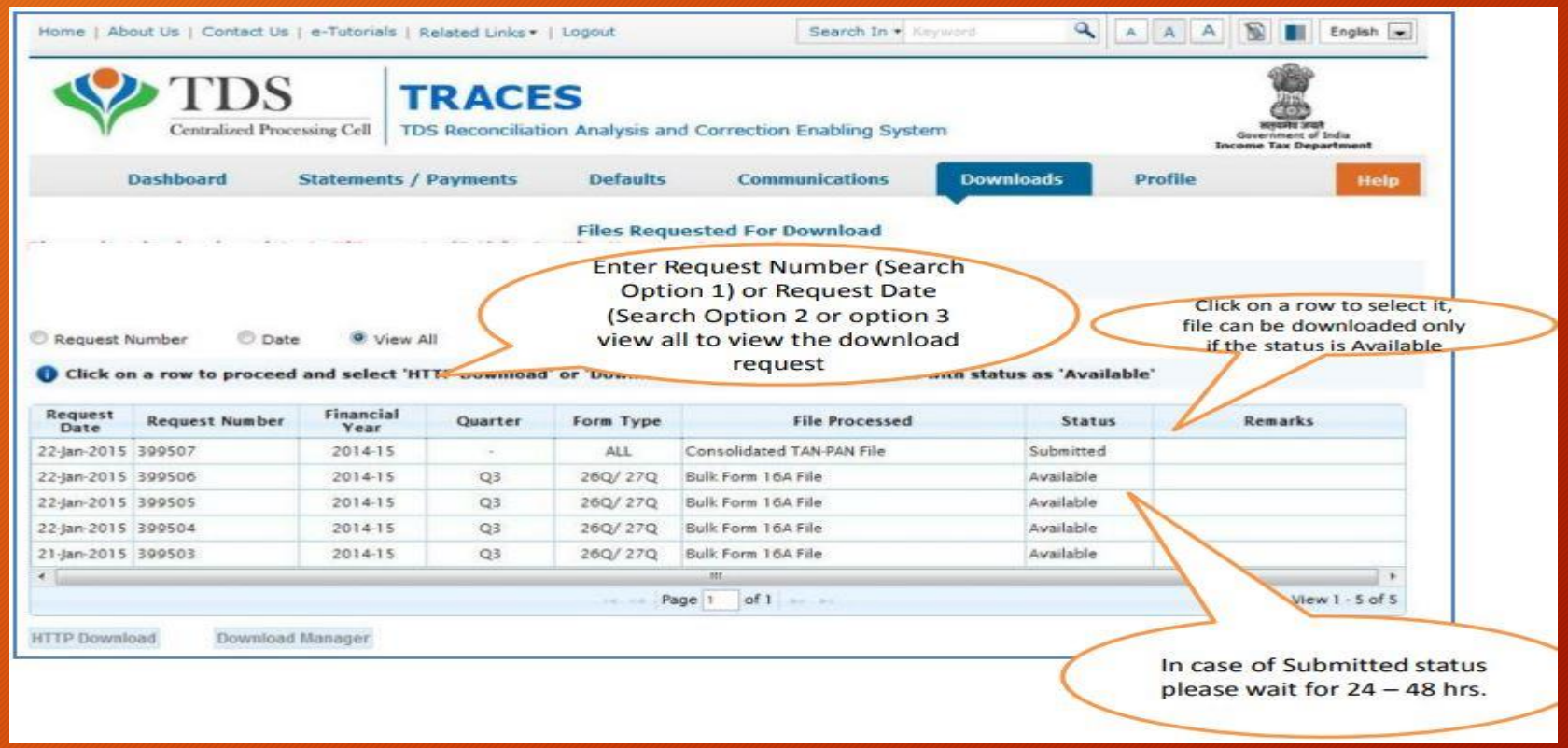
Verification of PAN on Traces

Option 2 To verify multiple PANs together, you can download a Consolidated TAN-PAN File. Enter Financial Year and select the Form Type – All, **24Q**, **26Q**, **27Q**, **27EQ**. Click on Go.



1.KYC Validation using DSC Option 1: KYC Validation using DSC
2.KYC validation without using the DSC Option 2: Complete the KYC validation without using the DSC

Verification of PAN on Traces



Verification of PAN on Traces

Sr. No.	PAN Number	PAN Name (as per Statement)	PAN Name (as per PAN Master)	Form Type
1	AAAAA0002A	TRUTK	ISHER	26Q
2	AAAAA0003A	TRUTK	ISHER	27Q
3	AAAAA0004A	KYK	ATUL	26Q
4	AAAAA0005A	KYK	ATUL	27Q
5	AAAAA0006A	HR	VEENA	26Q
6	AAAAA0007A	HR	VEENA	27Q
7	AAAAA0008A	YYKYU	PRASAD AGRAWAL	26Q
8	AAAAA0009A	YYKYU	PRASAD AGRAWAL	27Q
9	AAAAA0010A	RT	BEHRAM JEHANGIR	26Q
10	AAAAA0011A	RT	BEHRAM JEHANGIR	27Q
11	AAAAA0012A	ADD 194DA	LAHU PATIL	26Q
12	AAAAA0013A	NEW DEDUCTEE1	LAHU PATIL	27Q

Challan for Payment of TDS/TCS

Challan ITNS 281 is issued, when the taxpayer deposits TDS and TCS.

Due dates for payment of TDS

•TDS deducted on payments (excluding the purchase of property): 7th of the subsequent month.

•TDS deducted on the purchase of property: 30th of the subsequent month.

•TDS deducted in the month of March: 30th April.

In case of delay in deposit of tax, an interest is levied at the rate of 1.5% per month or part of the month from the date of deduction.

Process of Filing Challan ITNS 281

There are two processes for filing Challan ITNS 281:

•Online process

•Offline process

Challan for Payment of TDS/TCS

Online Process

Go to the tin-nsdl website and select Challan No./ ITNS 281. At the time of payment of taxes the following details have to be filled in Challan ITNS 281.

- **Select the Deductees:** Select the appropriate deductee i.e. on whose behalf the payment has been deducted. There are two options:
  - 0020: Company deductees
  - 0021: Non-company deductees
- **Assessment Year (AY):** The relevant AY for which the payment is being made. As an example, If the payment is made on 30th June 2017 (i.e. relating to FY 2017-18), the relevant AY will be 2018-19
- **Tax Deduction Account Number (TAN):** TAN is 10-digit alphanumeric number issued to the persons who are required to deduct or collect tax.
- **Type of Payment:**
  - 200: should be selected if the TDS/ TCS is a regular transaction
  - 400: should be selected if the payment is being made for a demand raised by the income tax authorities.

Challan for Payment of TDS/TCS

- **Type of Payment:**
  - 200: should be selected if the TDS/ TCS is a regular transaction
  - 400: should be selected if the payment is being made for a demand raised by the income tax authorities.
- **Nature of Payment:** The section under which TDS/TCS has been deducted has to be selected from the drop-down list.
- **Details of Payment:** Enter the income tax, surcharge and late filing fees (if applicable). also needs to be entered along with the date and bank branch.

Post-filling in all the details, click on submit to bank and you will be redirected to your bank's portal to process the payment. Once the transaction is successfully processed, a challan counterfoil shall be displayed containing the CIN No., payment details, and bank name through which e-payment has been made.

Offline Process

For the offline process, the taxpayer can make the payment by personally visiting the bank and submitting a challan. A note has to be taken that the payment can be made via cheque or cash. On submission of the challan, bank will issue a counterfoil receipt back-stamped as a proof of submission.

Challan for Payment of TDS/TCS

Process to Check the status of Challan ITNS 281

•For the taxpayers to check the status of the Challan online, you can go to the tin-nsdl portal.

There are two modes to view the status:

- CIN based view
- TAN based view

•To view the status through the CIN based mode, enter the following details from your challan:

- BSR code
- Challan date
- Challan serial number
- Amount

•To views the status through the TAN based mode, enter the following details from your challan:

- TAN
- Challan date

Challan for Payment of TDS/TCS

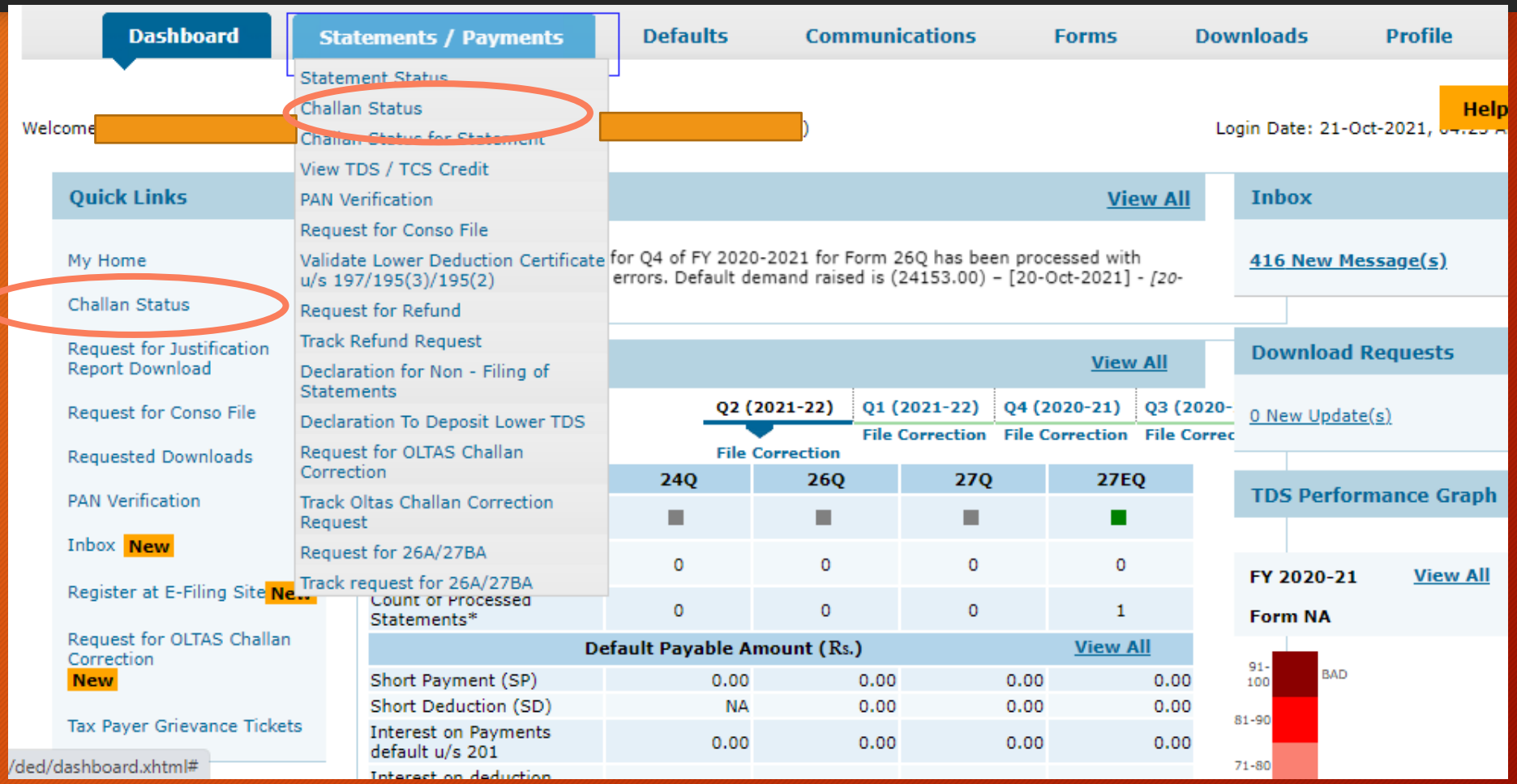
Once challan is paid to the credit of the Government , it will be utilized for setting off the liability of each month in a quarter in the Quarterly Return.

The unconsumed balance of the challan can be verified from traces portal

There are two ways to check:
a. Using the Challan Status facility on traces portal
b. Using the List of Unconsumed Challans , Link is available on Dashboard of traces

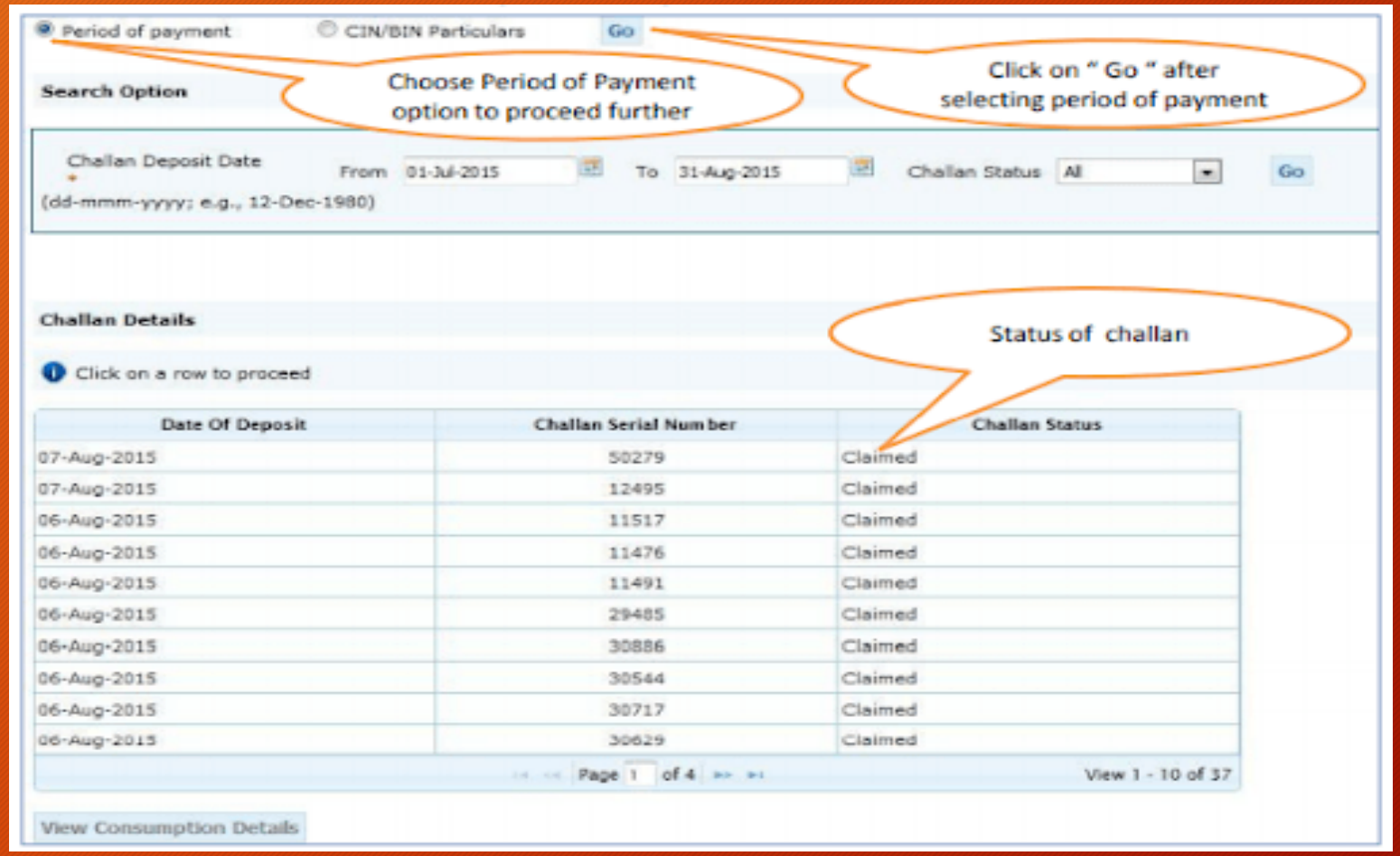
Challan for Payment of TDS/TCS

Method a.

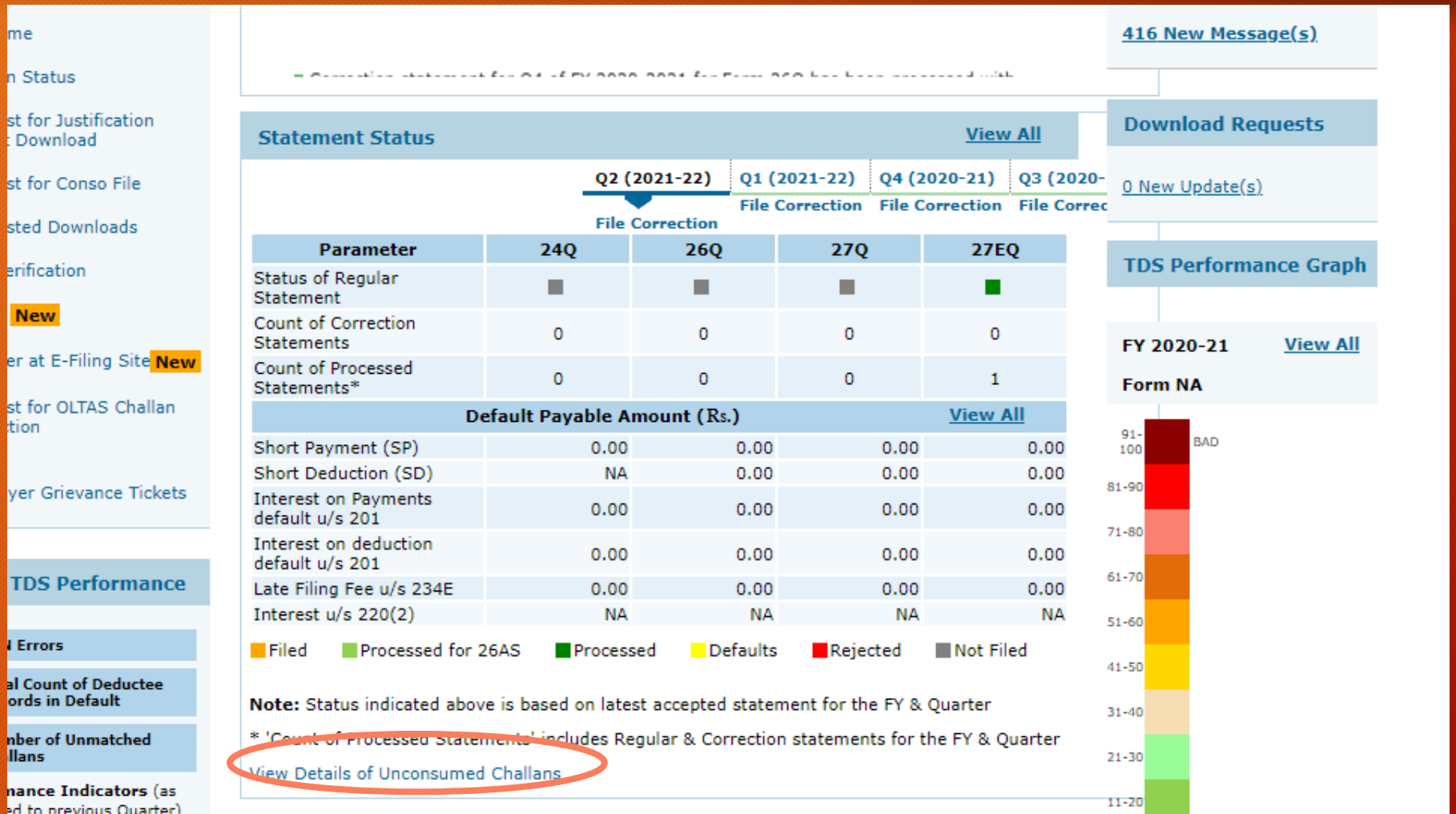


Challan for Payment of TDS/TCS

Method a.



Challan for Payment of TDS/TCS



Method b.

Here only unconsumed challans will be visible

Challan for Payment of TDS/TCS

TDS/TCS TAX CHALLAN RECIEPT

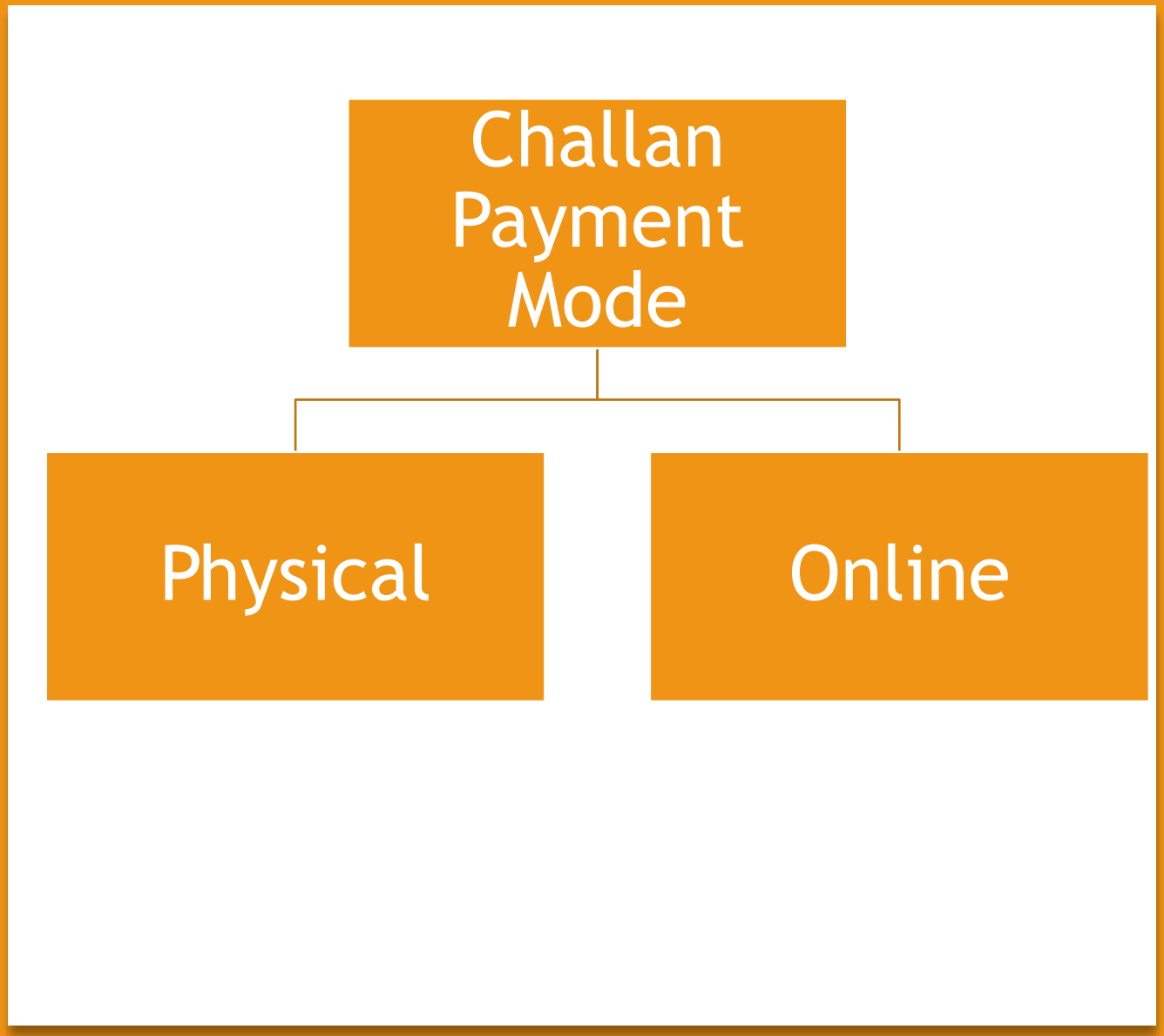
TAX Applicable	Non Company Deductees(0021)		CHALLAN NO. / ITNS 281
TAN		**Assessment Year**	2022-23
Full Name			
Address			
Type of Payment	TDS/TCS PAYABLE BY TAXPAYER(200)		
Nature of Payment	PAYMENT OF EMPLOYEES OTHER THAN GOVT EMPLOYEES (92B)		

DETAILS OF PAYMENT	
TAX	362216
Surcharge	0
Education Cess	0
Interest	0
Penalty	0
Others	0
Fee under sec. 234E	0
Total	362216

Paid in Cash / Debit to A/c / Cheque No.:	INTERNET
Drawn on	
Date Of Tender	07/09/2021
Realization Date	07/09/2021
Challan Serial No.	47838

Rupees Three Lakh Sixty-Two Thousand Two Hundred Sixteen Only.

Incorrect Details in Challan



Incorrect Details in Challan

In case of Offline Deposit of Challan , following changes can be asked from the Bank to be done ,within 7 days of deposit

Sl. No.	Type of Correction on Challan	Period for correction request (in days)
1	PAN/TAN	Within 7 days from challan deposit date
2	Assessment Year	Within 7 days from challan deposit date
3	Total Amount	Within 7 days from challan deposit date
4	Major Head	Within 3 months from challan deposit date
5	Minor Head	Within 3 months from challan deposit date
6	Nature of Payment	Within 3 months from challan deposit date

Incorrect Details in Challan

Format of application to bank for challan correction to be requested by the taxpayer

To
The Branch Manager,
..... (Address of Branch)
Taxpayer Details :
Taxpayer Name :
Taxpayer Address :
Taxpayer TAN/PAN :
Name of Authorized Signatory :
(in case of non-individual taxpayer)
Sub : Request for Correction in Challan No: 280/281/282/283 [Strike out which ever is not applicable]
Sir/Madam,
I request you to make corrections in the challan data as per following details :

Challan Details:

BSR Code	Challan Tender Date (Cash/Cheque Deposit Date)	Challan Sl. No.

Sl. No.	Fields in which correction required	Please Tick	Original Details	Modified Details
1.	TAN/PAN (10 digit)			
2.	Assessment Year (YYYY)			
3.	Major Head code (4 digit)			
4.	Minor Head code (3 digit)			
5.	Nature of Payment (3 digit)			
6.	Total Amount (13 digit)			

Note: Please tick against the relevant fields where changes are required.

Incorrect Details in Challan

Documents to be Provided along with the Request to Bank:

- The taxpayer has to submit the request form for correction (in duplicate) to the concerned bank branch
- The taxpayer has to attach copy of original challan counterfoil
- In case of non-individual taxpayers, the original authorization with seal of the non-individual taxpayer is required to be attached with the request form.
- A separate request form is to be submitted for each challan

Incorrect Details in Challan

- For rectifications in challans paid through online mode (internet challan) , taxpayer may contact their concerned Assessing Officer (AO) of the Income Tax Department (ITD).
- An application is made to the AO for changing the details of the challans, along with the details mentioned in case of Phyzical Challan to Bank
- On successful change , the correct challan will reflect on traces portal and the same will be available for set off of Liability.
- In case the challan is still not appearing then grievance may be raised on traces portal.

Excess Payment of Challans

There are two ways to deal with it:

1. For Deductor's convenience, CPC (TDS) has established processing logic in the system that can accept a Single Challan for different assessment year. In case tax has been deposited more than the required tax deducted at source for a particular Assessment Year, the excess amount of tax can be claimed in the following quarters of the relevant year. The balance amount if any, can be carried forward to the next year for claim in the TDS statement.

Example: If excess payment of Tax has been made in Quarter 1 of financial year 2020-21, the same can be used for Quarter 2,3&4 of F.Y. 2020-21 as well as for Q1 to Q4 of F.Y.2021-22. The excess amount of tax paid in Q1 of F.Y.2013-14 can also be used for payment of tax default of Q1 to Q4 of F.Y.2019-20.

2. If after following the process of adjusting challan in next financial year, still partial amount is remaining in this challan, then you can apply for the refund of excess TDS deducted or paid. Or some people who do not wanted to adjust the amount in next year can straight away apply for refund.

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Set-Off of TDS Demand

The Income Tax Department (TDS CPC) issues a demand notice whenever the TDS is short deducted or short payment is made, or late filling is done.

The demand notice is generally password protected. The password is **first four characters of TAN in capital letters, an underscore sign (_) and date of filing** of regular TDS/TCS statement in DDMMYYYY format.19-Dec-2019

Online TDS/TCS or Demand Payment with Challan ITNS 281

a) Some Important Information

•Challan No. ITNS 281 is used by the Deductors to deposit **Tax Deducted at source/Tax Collected Source** (TDS/TCS) and Demand Payment.

Type of Payment:

- 200 (TDS/TCS payable by Taxpayer)
- 400 (TDS/TCS payable regular Assessment).

Note: In case of Online Demand Payment Deductor can select Minor Head 400 (TDS/TCS Regular Assessment).

2. How to Check Total Outstanding Demand

Brief steps to check total online outstanding demand are as under:

Step 1: Login on Traces website as deductor.

Set-Off of TDS Demand

•User can click on “Financial Year” against Processed Demand (Justification available from CPC) to view demand details and navigate to “Default Summary”.

Step 5: User can view the “Default Summary” across quarters and form types in a financial year.

Step 6: User can click on particular quarter and can proceed with Online correction by clicking on the link “Request for Correction”.

Set-Off of TDS Demand

TDS Centralised Processing Cell | TRACES TDS Reconciliation Analysis and Correction Enabling System

टी डी एस सी पी सी, आयकर भवन, सेक्टर-3, वैशाली, गाज़ियाबाद, उत्तर प्रदेश– 201010
TDS CPC, Aaykar Bhawan, Sector - 3, Vaishali, Ghaziabad, U.P. - 201010
टेलीफोन: 0120 - 4814600 (टोल फ्री): 18001030344 Telephone: 0120 - 4814600 (Toll Free): 18001030344
वेबमेल : www.tdscpc.gov.in ई-मेल आईडी : contactus@tdscpc.gov.in
Website: www.tdscpc.gov.in Email ID: contactus@tdscpc.gov.in

INTIMATION U/S 154 OF THE INCOME TAX ACT, 1961 **आयकर अधिनियम 1961 की धारा 154 के अधीन पत्र**

[redacted]

नाम व पता
बीसी ईगज़ॉमिनेशन्ज़ & ईग्लीश सर्विसिस इंडिया प्राईवेट लिमिटेड
छठी मंजिल, वन होरिज़ोन सेंटर
गोल्फ कॉरस रोड, डीएलएफ फेज-V
सेक्टर 43,गुड़गांव - 122002, हरयाणा
9958266641

विवरण प्रकार Statement Type मूलसुधार Correction	टोकन क्रमांक Token Number 4100XXXXXXXX8915		पत्र-संदर्भ संख्या Communication Reference No. TDS/2021/26Q/D/100041800819	आदेश की तिथि Order Pass Date 29-Jul-2021	प्राप्ती तिथि Date of Filing 29-Jul-2021
टीडीएस / टीसीएस फार्म संख्या TDS / TCS Form Number 26 क्यू 26Q	टैन [redacted]	वित्तीय वर्ष F.Y. 2020-21	तिमाही Quarter क्यू4 Q4	प्रोसेसड मूलसुधार विवरणी (विवरणियों) की गणना Count of Correction Statement(s) Processed 2	

...नाओं) के संदर्भ में Reference to the previous intimation(s)

विवरण प्रकार Statement Type नियमित Regular	टोकन क्रमांक Token Number 0834XXXXXXXX2101	पत्र-संदर्भ संख्या Communication Reference No. TDS/2021/26Q/D/100041280934	आदेश की तिथि Order Pass Date 04-Jul-2021
मूलसुधार* Correction*	4100XXXXXXXX6944	TDS/2021/26Q/D/100041308600	07-Jul-2021

1. आपके द्वारा उपर कॉलम में दर्शाए गए ब्यौरे के संबंध में ₹ 5,10,820.00 राशि निश्चित की गई है। जिसका भुगतान आपके द्वारा किया जाना है।
   A sum of ₹ 5,10,820.00 has been determined to be payable by you in respect of the statement(s) filed as per details given above
2. जैसा कि उपरोक्त पर विचार करते हुए टी डी एस/ टी सी एस विवरणी (विवरणियां) के संबंध में आयकर अधिनियम 1961 की धारा 200ए के साथ पठित धारा 154 के अधीन राशि नियत की गई है। चूकों के ब्यौरे 'प्रामाणिकता रिपोर्ट' में दिए गए है जो कि ट्रेसिज (www.tdscpc.gov.in) पर आपके खाते में उपलब्ध हैं। देय राशि के संक्षिप्त सार का उल्लेख नीचे इस प्रकार है:
   The sum has been determined u/s 154 read with section 200A of the Income Tax Act, 1961 in respect of the TDS / TCS statement(s) as considered

Set-Off of TDS Demand

Reason for Demand

•Data entry mistakes are committed, while reporting tax payments in the respective TDS statements.

•Mistake in Challan such as interest Is not considered

•Actually, paid less due to some miscalculations of TDS on transactions

Implications due to above mistakes

•Intimation from TDS CPC for short Payment

•Non processing of Conso file request

Solutions for Short Payment of TDS:

There are two options to solve this issue:

1. Through Conso file Request on TRACES:

If there is a “Short Payment defaults” on account of unmatched challans for the relevant quarter, the deductor would be provided with online view of all available unconsumed challans, which can be tagged with deductees, to close the above default.

Following are key information to be noted in this regard:

•CPC(TDS) mandates to close the above default by **tagging unconsumed challans,** if available in CPC(TDS) system, **through online correction** (without digital signature).

Set-Off of TDS Demand

•In case there is **no available challan** for consumption, the deductor is required to **first deposit the due tax** in the bank and then the same challan will be available for tagging in CPC(TDS) system after around 3-4 days of deposit.

•The **Online Correction facility of TRACES needs to be used** for closure of the Short Payment default.

•Once the challan is suitably tagged, CPC(TDS) shall suo moto reprocess the cases thereby reducing the Short Payment default by equivalent amount.

What Actions to be taken:

•During submission of request for Conso File, **a message will be displayed, if there are Short Payment defaults** in the TDS statement and **instructions will be provided to submit Online Correction.**

•Details of defaults will be provided during Online Correction process.

•In case of insufficient challans, please use **Challan ITNS 281 to pay** the demand or use any other Challan, which has adequate balance available.

•**Submit an Online Correction** using the functionality on TRACES to tag the challans with deductee rows. Login to TRACES and navigate to **"Defaults"** tab to locate **"Request for Correction"** from the drop-down list.

Set-Off of TDS Demand

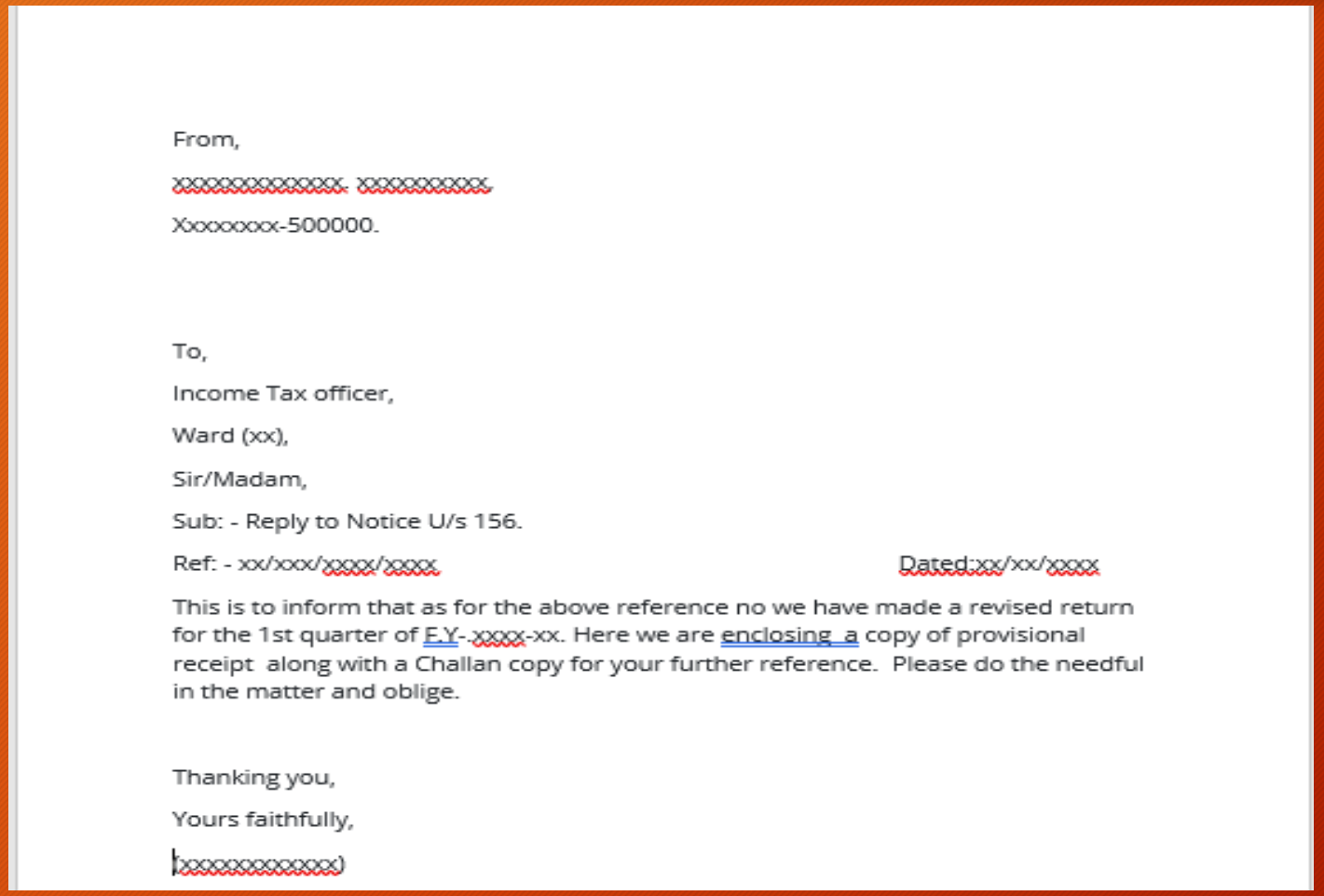
Online Challan Corrections:

•A list of all Matched and Unmatched challans can be viewed by clicking the appropriate tab.
•Unmatched challans can be corrected and tagged to Deductee rows in the statement.
•The corrections in TDS statements can be raised even without Digital Signature.
•Correct KYC information needs to be submitted for the purpose of validation.
•All previous corrections pertaining to the statement should have been processed and the processing status can be verified from the Dashboard.

2. Direct Request for Correction:

1. Use **Challan ITNS 281 to pay the demand** with your relevant Banker, if there are no challans available for consumption. Please wait for 2/3 days for the challan to be updated with **TRACES**.
2. Please **download the Justification Report** from our portal **TRACES** to view your latest outstanding demand.
3. Please use the **Online Corrections** facility on **TRACES** to submit corrections, to payoff/ close the demand.
4. To avail the facility, please Login to **TRACES** and navigate to **Defaults** tab to locate **Request for Correction** from the drop-down list. You can refer to our e-tutorials for necessary help.
5. In case of **Short Payment Defaults due to Unmatched Challans, please use Tag Unmatched Challan** facility using Online Corrections.
6. In case of **Short Payment Defaults due to Insufficient Challans, please use Move Deductee** facility using Online Corrections. With use of this feature, **a portion of the Deductee Rows can now be moved** to any other Unconsumed OLTAS challan with adequate balance.

Set-Off of TDS Demand



From,

xxxxxxxxxxxxx. xxxxxxxxxx.

Xxxxxxxx-500000.

To,

Income Tax officer,

Ward (xx),

Sir/Madam,

Sub: - Reply to Notice U/s 156.

Ref: - xx/xxx/xxxx/xxxx Dated:xx/xx/xxxx

This is to inform that as for the above reference no we have made a revised return for the 1st quarter of F.Y-.xxxx-xx. Here we are enclosing a copy of provisional receipt along with a Challan copy for your further reference. Please do the needful in the matter and oblige.

Thanking you,

Yours faithfully,

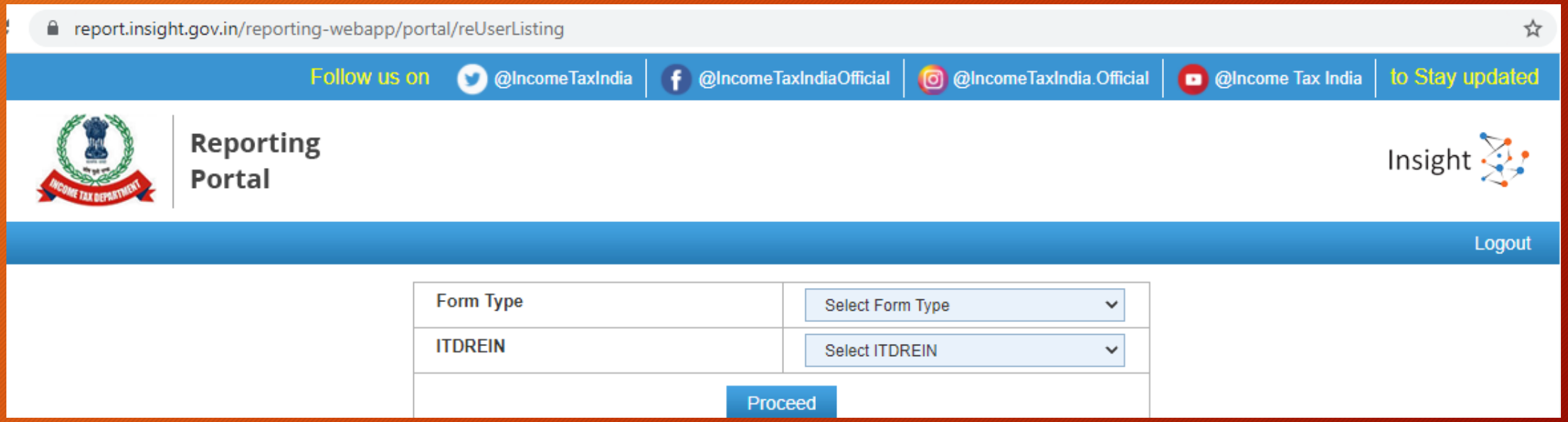
(xxxxxxxxxxxx)

Draft Letter that can be written to AO for removing the demand, or in case of incorrect demand.
Attach the documentary evidence along with the letter like

- Acknowledgement of original Return
- Proof of Revised Return
- Challan Paid for setting off the demand.

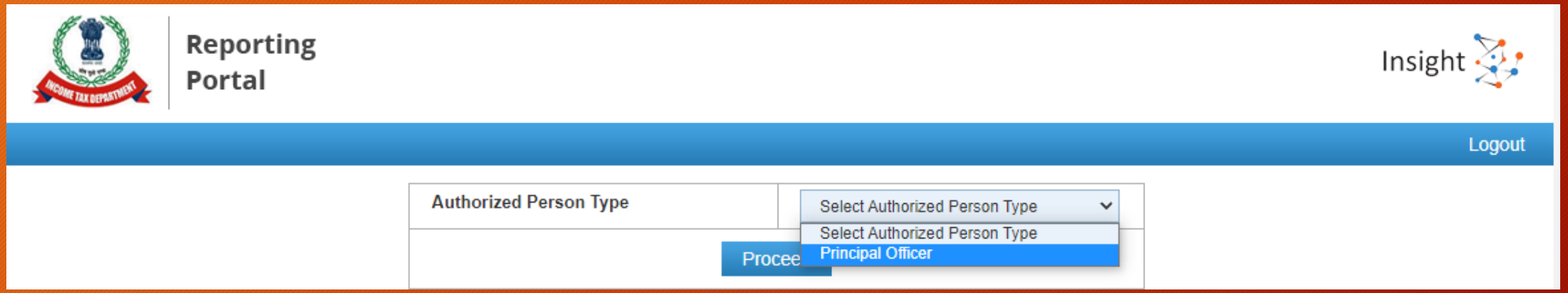
Reporting Portal

Reporting Portal is used for checking the applicability of Section 206AB and to check whether the PAN Number is linked with the Aadhar Number

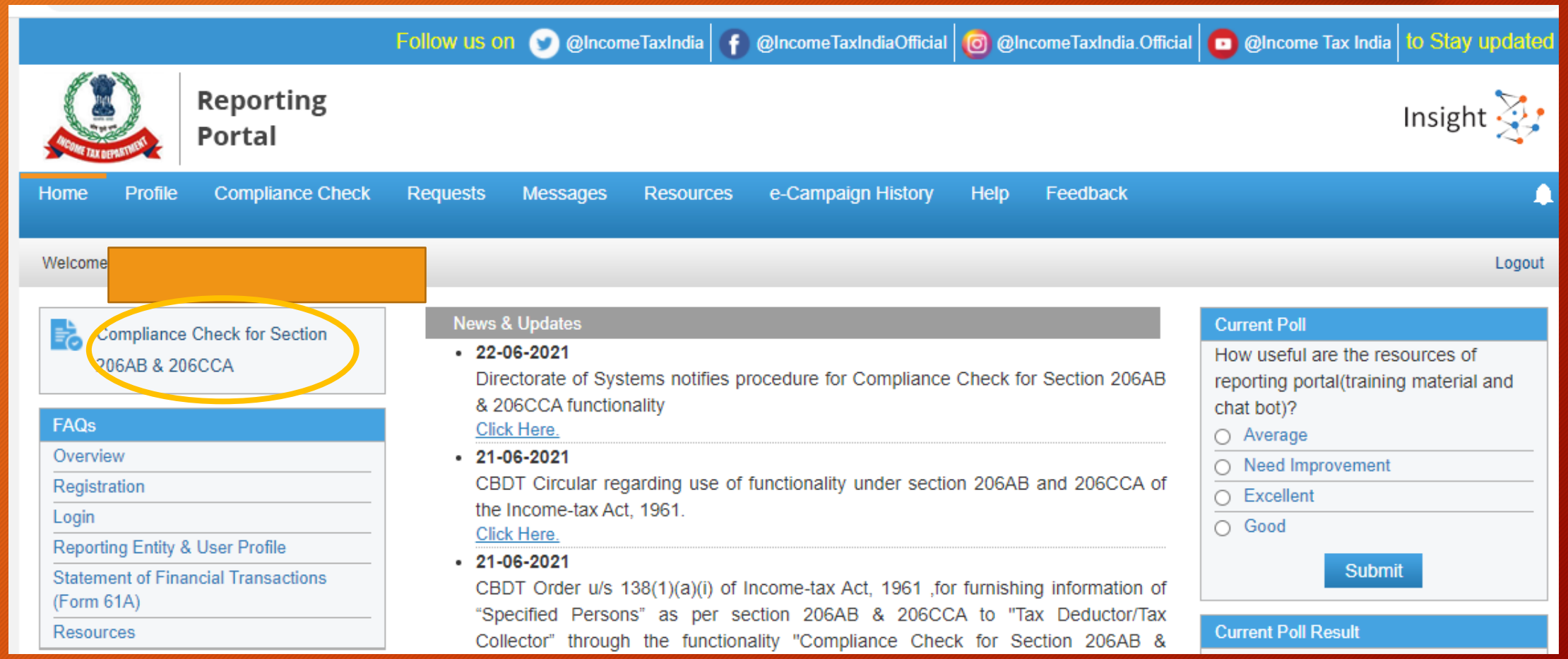


Reporting Portal

Reporting Portal is used for checking the applicability of Section 206AB and to check whether the PAN Number is linked with the Aadhar Number



Reporting Portal



Reporting Portal

Compliance Check for Section 206AB & 206CCA

Compliance Check for Section 206AB & 206CCA

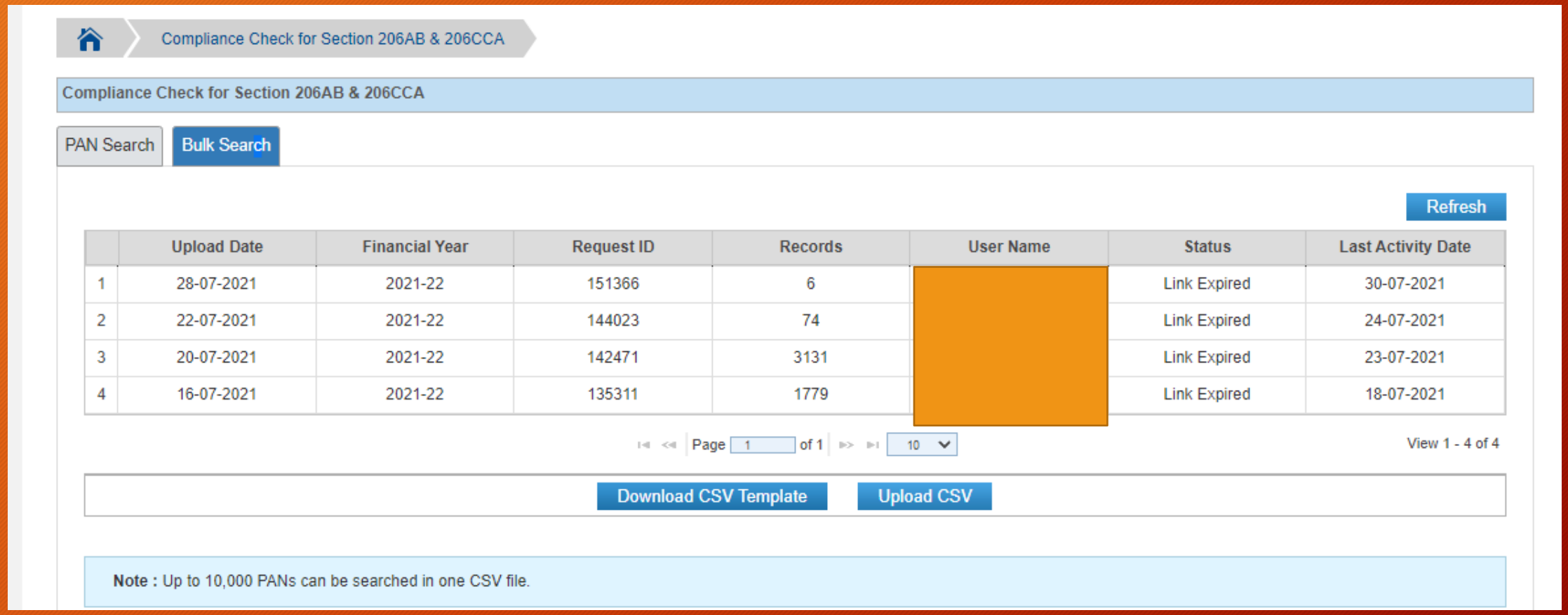
PAN Search | Bulk Search

PAN *	EVBPK9813F
Captcha Code	9 0 6 8 8
Enter Captcha Code *	ENTER
	Search

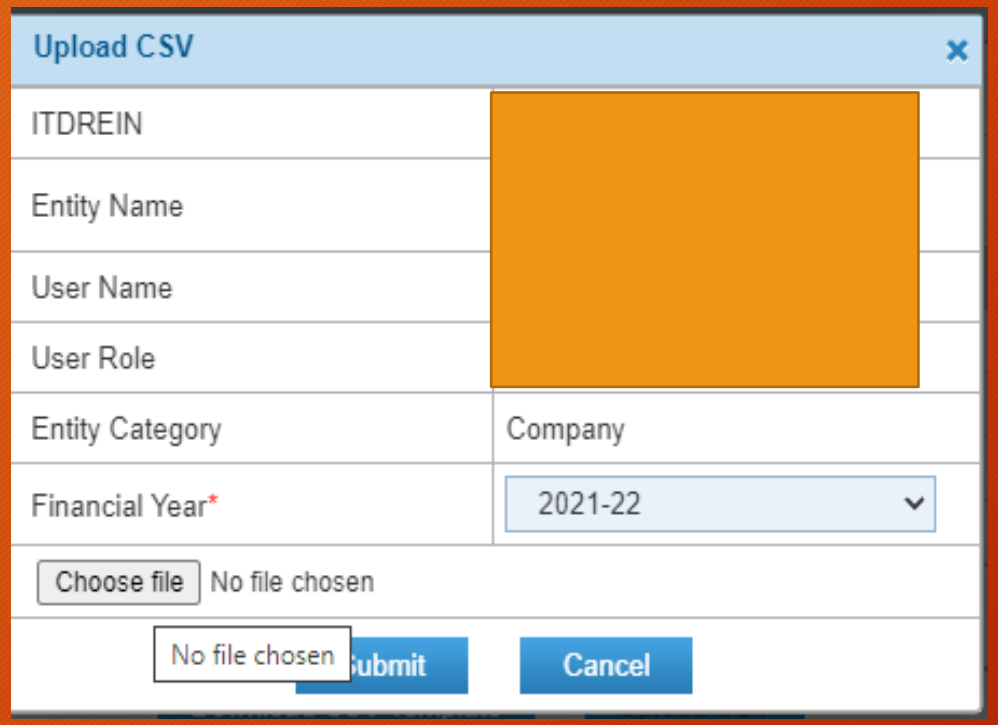
Search Result of PAN : EVBPK9813F on 20-10-2021 (Financial Year 2021-22)

Name	PAN Allotment Date	PAN-Aadhaar Link Status	Specified Person u/s 206AB & 206CCA
JXXA KXXXXXA KXXXXR	10-01-2017	Linked	No

Reporting Portal



Reporting Portal



Thank You

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