




J B NAGAR CPE STUDY CIRCLE

Issues and Recent changes in Filing TDS Returns

Login

Login
Register as New User
Forgot Password
Forgot User ID

Quick Links

DIN Verification 
e-Tutorials
Circulars and Notifications
Rates and Tables
Forms
Conso File Formats
TDS on Sale of Property
Right to Information
Section codes for 26A/27BA
Services

y is now available under Notices/Communications from Assessing Officer at Deductor Login on TRACES Website. ■ Banks/Fina



17th edition of "Best e-Governance Implementation" award being received by Addl. CIT CPC(TDS) from Express Technology Sabha Hyderabad on February 14, 2015

About the portal

[View more](#)

TRACES is a web-based application of the Income Tax Department that provides an interface to all stakeholders associated with TDS administration. It enables viewing of challan status, downloading of Conso File, Justification Report and Form 16 / 16A as well as viewing of annual tax credit statements (Form 26AS).

Highlights of the Portal

- 26QB Correction
- Request for Resolution : a. Deductor , b. Tax Payer
- Online Correction
- Form 16 / 16A / 16B / 27D.
- Refund Functionality
- Download Conso File / Justification Report / Form 26AS

Updates

Corrections Outstanding Demand 26QB Filing

Customer Care

Toll-Free 1800 103 0344
 0120 4814600
 0120 4816105
 contactus@tdscpc.gov.in

Have a Grievance for deductor or taxpayer ? [View more](#)

New FAQs View more

- Deductor
- Tax Payer
- General

Tag Cloud

Tax Payer PAN
Tax **Conso File**
Statement



Why Defaults Happen



Incorrect Deduction Reporting

Incorrect Payments Reporting

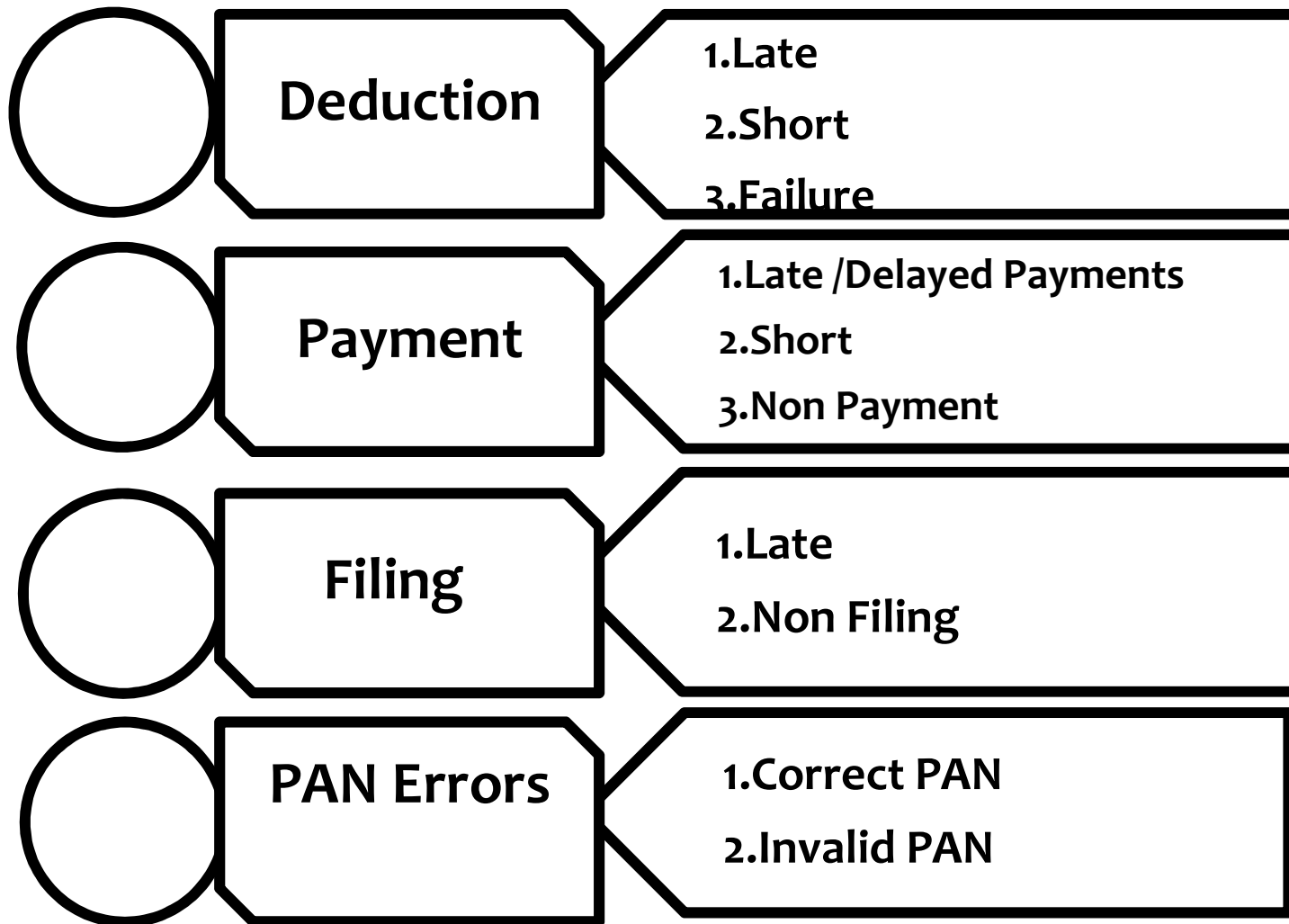


Furnishing incorrect information.

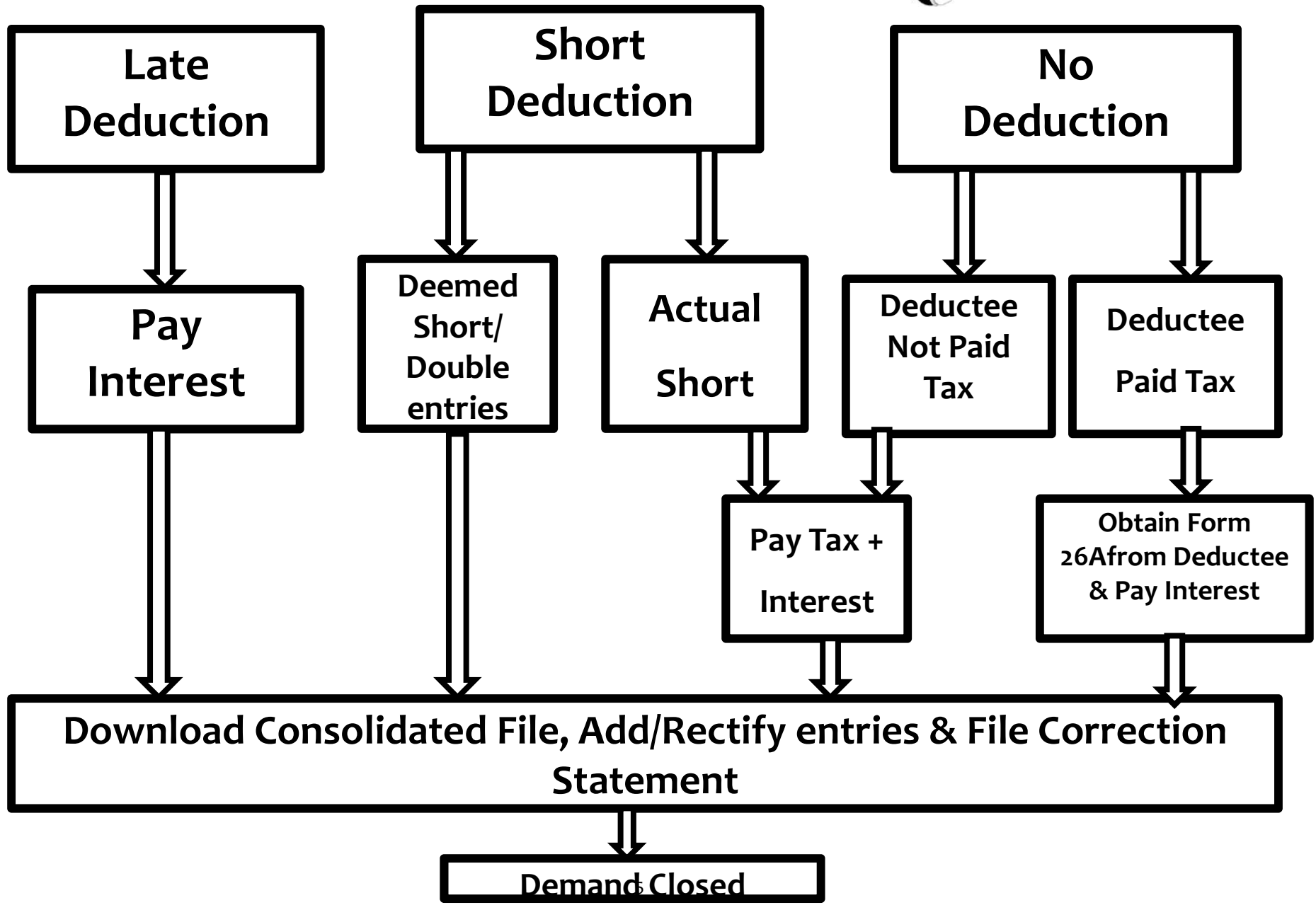
Late download of TDS certificate from TRACES websites



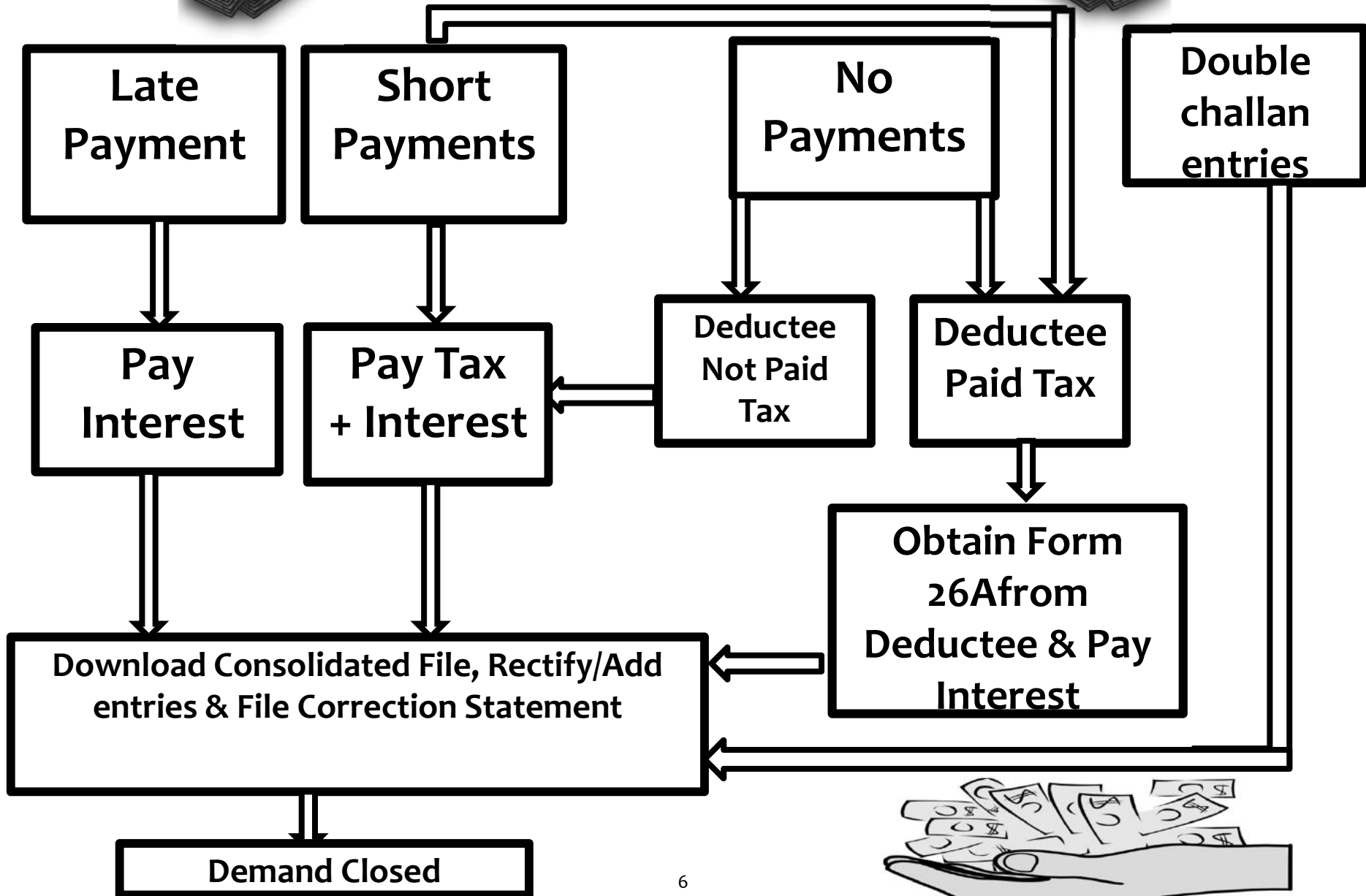
XTypes of Defaults**X**



Deduction Defaults

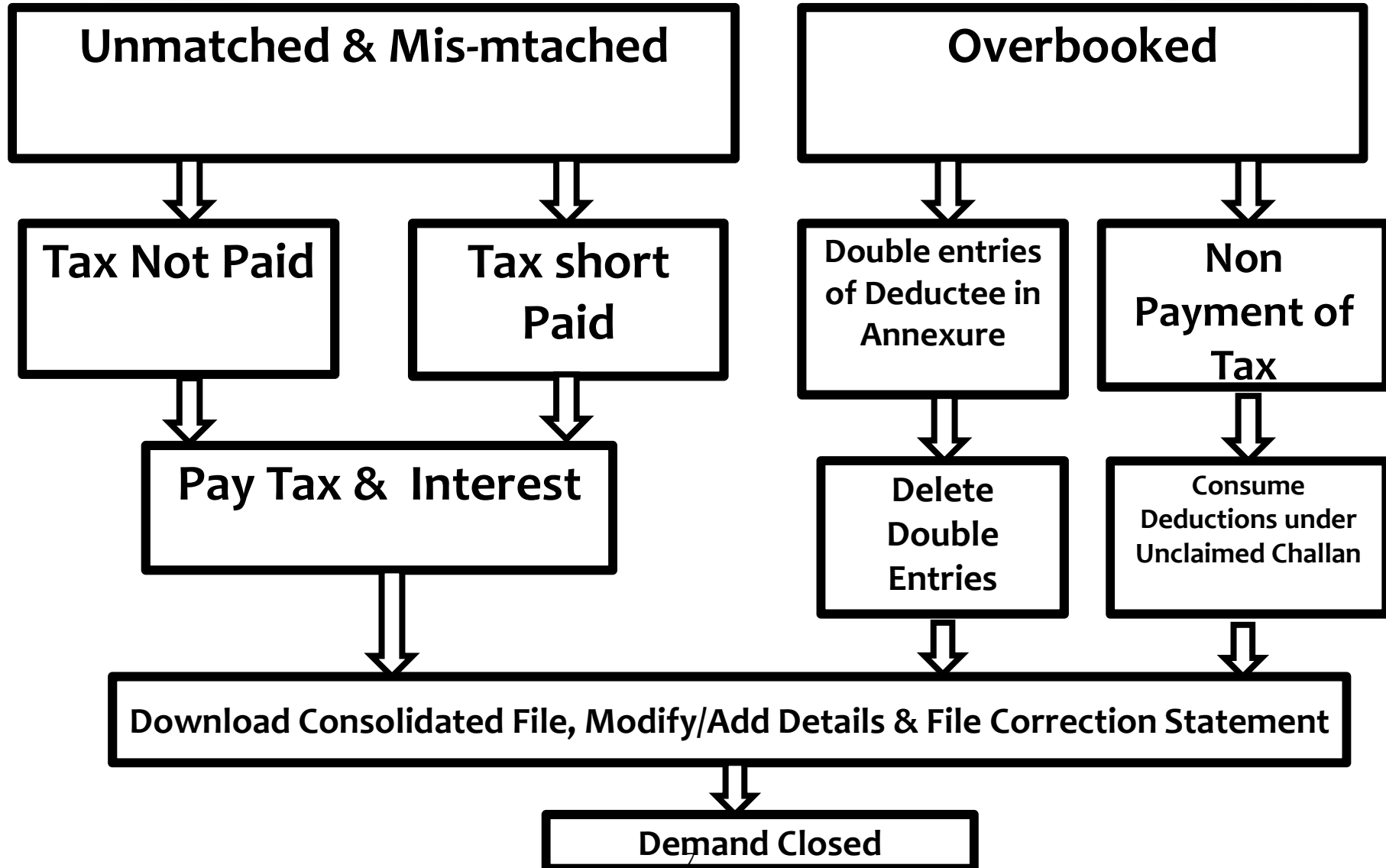


Payment Defaults



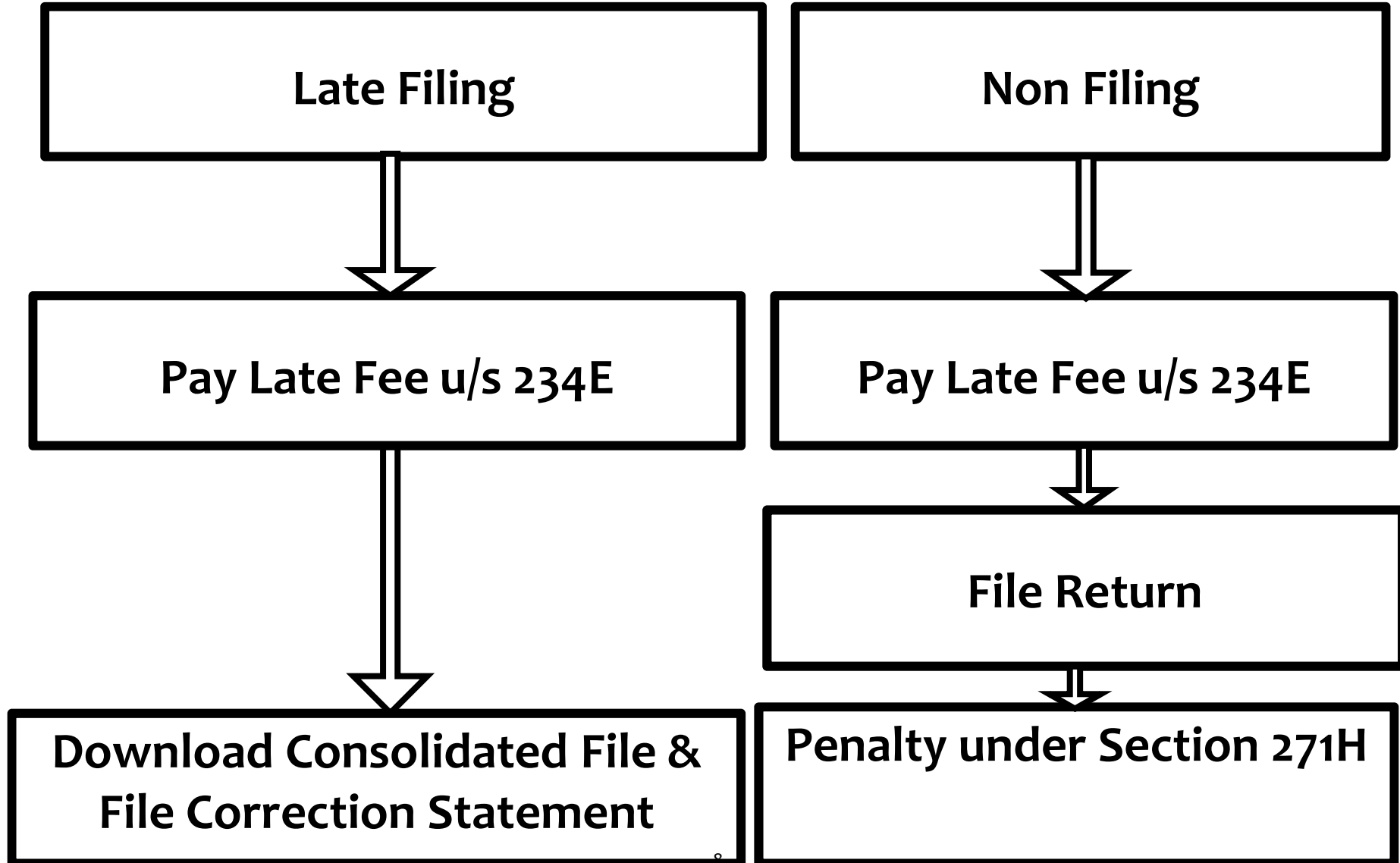


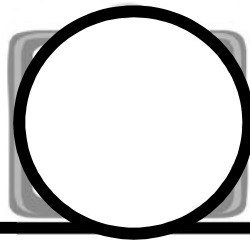
Challan Defaults



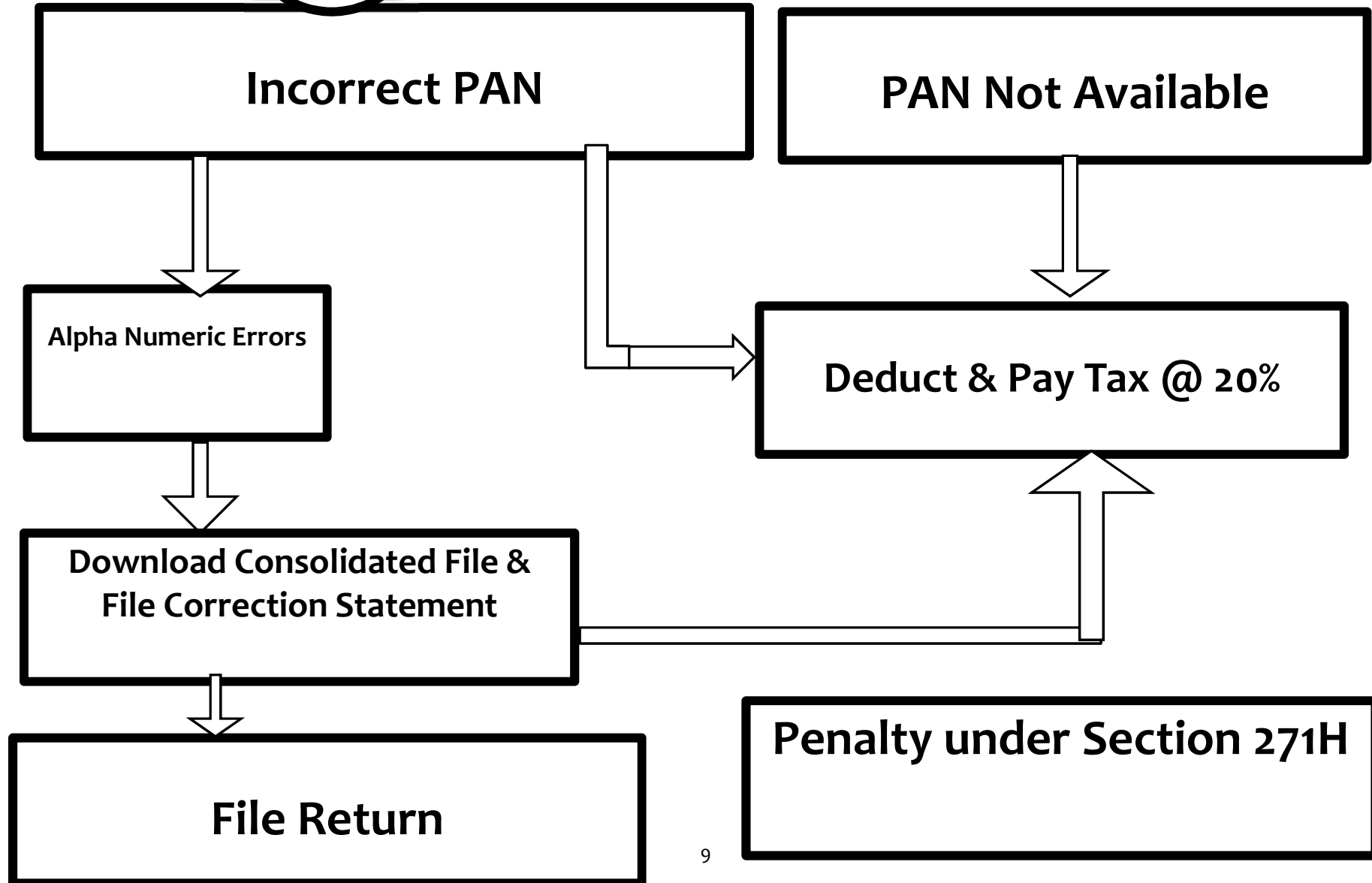


Filing Defaults





Pan Defaults



Overview

Home

Deductor

Tax Payer

PAO

Help

e-tutorial

Deductor | Tax Payer | PAO | Common

(+) Registration and Login

(±) Downloads

(+) Online Correction

(+) Miscellaneous

(+) Offline Correction

(+) Refund Functionality

(+) OLTAS Challan Correction

(+) Request for Default Resolution

(+) Download intimation from TRACES

(+) Request for 26A/27BA

(+) Total Outstanding Demand

(+) Online TDS/TCS/Demand payment

(+) Form 24Q (Annexure-II)

Downloads

1. Download Conso File
2. Download Justification Report
3. Download Form 16
4. Download Form 16A
5. TRACES PDF Generation Utility
6. Transaction Based Report
7. Download 27D
8. TRACES Utilities
9. Download 197 Certificate

TDS
Centralized Processing Cell

TRACES
TDS Reconciliation Analysis and Correction Enabling System

Government of India
Income Tax Department

Dashboard Statements / Payments Defaults Communications **Downloads** Profile Help

Welcome GLOBAL INFRA (MUMG21457C)

Please ch

Quick Links

- Challan Status
- Request for Justification Report Download
- Request for Conso File
- Download Form 16
- Requested Downloads
- PAN Verification
- Inbox **New**
- Register at E-Filing Site **New**
- Request for OLTAS Challan Correction **New**
- Tax Payer Grievance Tickets

Welcome to TRACES!

TRACES is a user-friendly application that will help you to manage your TDS. Some of the functionalities available through TRACES are listed below.

- Dashboard view presenting summary of your account
- Statements / Payments
 - View challan status and challan consumption details
 - View TDS-TCS Credit for a PAN and verify PAN of Tax Payer
- Downloads
 - Download requested files
 - Download Form 16 / 16A
- Profile
 - Update Communication Details

Requested Downloads

Form 16	-Feb-2020, 03:31 PM
Form 16A	
Transaction Based Report	
Form 27D	
Download Challan Status Inquiry(-.csi) File	
View your BIN	
Download 197, 206C(9) certificate	

User Login Details

TAN / PAN MUMG21457C

IP: 103.88.223.11

Last logged in on: 22-Jan-2020 at 12:44 PM

Online Correction

1. Online Correction Resolution for Overbooked Challan
2. Add Challan to Statement
3. Add or Delete Salary Detail-Annexure-II **New**
4. Online Correction Challan Correction
5. Online Correction Pan Correction
6. Online Correction Personal information
7. Online Correction Pay LP LD Late Filing
8. Tag Replace Challan
9. Add Modify Deductee Detail
10. Movement of deductee row
11. Edit Deductee Row in Case of Unmatched challan

Online

- Correction of TDS/TCS statements in TRACES Website

Offline

- NSDL Return Preparation Utility (RPU) and File Validation Utility (FVU) by using Conso File
- Newly introduced TRACES Offline Correction Utility by using TRACES Offline Correction File

Form 24Q (Annexure-II)

"Annexure II

Details of salary paid or credited during the financial yearand net tax payable

Serial number.	Permanent Account Number of the employee.	Name of the employee.	Deductee type (Senior Citizen, Super Senior Citizen, Others).	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy).	Gross Salary as per provisions contained in section 17(1). ★	Value of perquisites under section 17(2) (as per Form No.12BA, wherever applicable). ★	Profits in lieu of salary under section 17(3) (as per Form No.12BA, wherever applicable). ★	Total amount of gross salary received from current employer (see Note 1 for definition of Salary).
(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)

Form 24Q (Annexure-II)

Reported total amount of salary received from other employer(s) (see Note 1 for definition of Salary).	Travel concession or assistance under section 10(5). ★	Death-cum-retirement gratuity under section 10(10). ★	Commuted value of pension under section 10(10A). ★	Cash equivalent of leave salary encashment under section 10(10AA). ★	House rent allowance under section 10(13A). ★	PAN of landlord, if exemption is claimed under section 10(13A) (see Note 3). ★	Amount of any other exemption under section 10. ★	Total amount of exemption claimed under section 10 (340+341+342+343+344+345+346). ★	Total deduction under section 16(ia).
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

Form 24Q (Annexure-II)

Total deduction under section 16(ii).	Total deduction under section 16(iii).	Income chargeable under the head "Salaries" [338+339-(347+348+349+350)].	Income (or admissible loss) from house property reported by employee offered for TDS as per section 192 (2B).	PAN of lender, if interest on housing loan is claimed under section 24(b) (see Note 4). ★	Income under the head other sources offered for TDS as per section 192 (2B). ★	Gross total income (351+352+354).	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C. ★	Deduction in respect of contribution to certain pension funds under section 80CCC. ★	Deduction in respect of contribution by taxpayer to notified pension scheme under section 80CCD(1). ★
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)

Form 24Q (Annexure-II)

Deduction in respect of amount paid or deposited under notified pension scheme under section 80CCD (1B). ★	Deduction in respect of contribution by employer to notified pension scheme under section 80CCD(2).★	Deduction in respect of health insurance premia under section 80D.★	Deduction in respect of interest on loan taken for higher education under section 80E.★	Total deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G. ★	Deduction in respect of interest on deposits in savings account under section 80TTA.★	Amount deductible under any other provision(s) of Chapter VI-A.	Total amount deductible under Chapter VI-A [356+357+358 (limited to Rs. 1,50,000) +359+360 +361+362 +363+364 +365]. ★	Total taxable income (355-366).	Income-tax on total income.
(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)

Form 24Q (Annexure-II)

Rebate under section 87A, if applicable. ★	Surcharge, wherever applicable.	Health and education cess.	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance.	Net tax liability [368+370+371-(369+372)].	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 325 of Annexure I for all the quarters in respect of each employee].	Reported amount of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in column 339).	Total amount of tax deducted at source for the whole year (374+375).	Shortfall in tax deduction (+) or excess tax deduction (-) (373-376).
(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)

Miscellaneous

1. View Statement Status
2. Digital Signature
3. Validate 197 & 195(3) Certificate
4. Request for Resolution
5. Declaration of Non Filing of Statements
6. Digital Signature Supported KYC Validation
7. PAN Verification Consolidated TAN-PAN File
8. View Challan Status
9. WebSocket EmSigner
10. Declaration to Deposit Lower TDS

Home | About Us | Contact Us | e-Tutorials | Related Links | Logout

Search In Keyword

TDS TRACES
Centralized Processing Cell TDS Reconciliation Analysis and Correction Enabling System

Government of India
Income Tax Department

Dashboard Statements / Payments Defaults Communications Downloads Profile Help

Statement Status
Challan Status
Challan Status for Statement
View TDS / TCS Credit
PAN Verification
Request for Conso File
197 Certificate Validation
Request for Refund
Track Refund Request
Declaration for Non - Filing of Statements
Declaration To Deposit Lower TDS ; Credit for a PAN and verify PAN of Tax Payer

Quick Links
Challan Status
Request for Justification Report Download
Request for Conso File
Download Form 16
Requested Downloads
PAN Verification
Inbox **New**

Under "Statement/ Payments" select "statement status"

For more details on any screen, click on Help icon

Toll-Free: 1800 103 0344
0120 4814600
contactus@tdscpc.gov.in

User Login Details
TAN / PAN
IP:
Last logged in on:

Do not use Back or Refresh button on any page as this may lead to inconsistent behaviour

Offline Correction

Online

- Correction of TDS/TCS statements in TRACES Website

Offline

- NSDL Return Preparation Utility (RPU) and File Validation Utility (FVU) by using Conso File
- Newly introduced TRACES Offline Correction Utility by using TRACES Offline Correction File

Refund Functionality

The screenshot displays the TDS TRACES portal interface. At the top, there are navigation links: Home | About Us | Contact Us | e-Tutorials | Related Links | Logout. A search bar is present with the text 'Search In' and three magnifying glass icons. The language is set to 'English'. The TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System) are prominently displayed. The Government of India Income Tax Department logo is also visible. The main navigation menu includes Dashboard, Statements / Payments (selected), Defaults, Communications, Downloads, Profile, and Help. A callout bubble points to the Help icon with the text: 'For more details on any screen, click on Help icon'. The 'Statements / Payments' dropdown menu is open, listing various options: Statement Status, Challan Status, Challan Status for Statement, View TDS / TCS Credit, PAN Verification, Request for Conso File, Validate Lower Deduction Certificate u/s 197/195(3), Request for Refund (highlighted with a callout bubble), Track Refund Request, Declaration for Non - Filing of Statements, Declaration To Deposit Lower TDS, Request for OLTAS Challan Correction, Track Oltas Challan Correction, and Correction Request. A callout bubble points to the 'Request for Refund' option with the text: 'Under 'Statement/ Payments' seled "Request for Refund"'. The left sidebar contains 'Quick Links' such as Challan Status, Request for Justification Report Download, Request for Conso File, Download Form 16, Requested Downloads, PAN Verification, and Inbox. The right sidebar includes 'Customer Care' with toll-free numbers and contact information, and 'User Login Details' showing TAN / PAN, IP, and last logged in time. The footer text reads: 'Compiled by CA Avinash Rawani'.

OLTAS Challan Correction

The screenshot displays the TDS TRACES portal interface. At the top, there is a navigation bar with links for Home, About Us, Contact Us, e-Tutorials, Related Links, and Logout. A search bar is present with the text 'Search In Keyword'. The main header features the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). On the right, the Government of India Income Tax Department logo is visible.

The main navigation menu includes: Dashboard, Statements / Payments (selected), Defaults, Communications, Downloads, Profile, and Help. The 'Statements / Payments' dropdown menu is open, listing various options. The option 'Request for OLTAS Challan Correction' is highlighted with a red oval, and a callout bubble points to it with the text 'Click on "Request for OLTAS Challan Correction"'. Other options in the dropdown include Statement Status, Challan Status, Challan Status for Statement, View TDS / TCS Credit, PAN Verification, Request for Conso File, Validate Lower Deduction Certificate u/s 197/195(3), Request for Refund, Track Refund Request, Declaration for Non - Filing of Statements, Declaration To Deposit Lower TDS, and Track Oltas Challan Correction Request.

On the left side, there is a 'Quick Links' section with items like Challan Status, Request for Justification Report Download, Request for Conso File, Download Form 16, Requested Downloads, PAN Verification, and an 'Inbox' with a 'New' badge. Below this is a 'Register at E-Filing Site' link and 'Tax Payer Grievance Tickets'.

On the right side, there is a 'Customer Care' section with 'Toll-Free: 1800 103 0344', a phone icon with '0120 4814600', and an email icon with 'contactus@tdscpc.gov.in'. Below that is a 'User Login Details' section showing 'TAN / PAN RCHA01654C', 'IP: 10.16.120.19', and 'Last logged in on: 12-Aug-2016 at 05:40 PM'.

Request for Default Resolution

Home | About Us | Contact Us | e-Tutorials | Related Links | Logout

Search In Keyword

TDS Centralized Processing Cell | **TRACES** TDS Reconciliation Analysis and Correction Enabling System

English

Dashboard | Statements / Payments | **Defaults** | Communications | Downloads | Profile | Help

Request for Defaults Resolution

1 Select a row for request for correction

1 User can also rectify defaults through Request for Defaults Resolution under Defaults Tab

Defaults Amount	Financial Year	Quarter	Form Type
464600.00	2016-17	Q1	26Q
488870.00	2016-17	Q1	27Q
82920.00	2016-17	Q1	27EQ


Page 1 of 1 | 10 | View 1 - 3 of 3

Request for Correction | Go to Dashboard

Select the row and click on "Request for correction" request will be submitted.

If User clicks on Go to Dashboard then will redirect to dashboard screen

Download Intimation from Traces




TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System



Government of India
Income Tax Department

Dashboard
Statements / Payments
Defaults
Communications
Downloads
Profile
Help

Inbox

Filter Inbox by entering search criteria

Communication Date
(dd-mm-yyyy)

From

Financial Year of Statement --Select--

To

Quarter of Statement --Select--

Category of Communication --Select--

Click on a row to select and proceed

Action Required

Reference Number	Date	Communication Details		Form Type
		Category	Description	
TDS/1617/27Q/P/100022468970	03-Nov-2016	PAN Errors	PAN Errors	27Q
-	27-Oct-2016	Intimation	Intermediate communication	27Q
TDS/1617/27EQ/D/100022226957	20-Oct-2016	Intimation with Demand u/s 200A	Issue of Intimation Letters in case of default & PAN Errors for Regular Statements	27EQ
TDS/1617/27Q/P/100020024246	28-Jul-2016	PAN Errors	PAN Errors	27Q
-	18-Jul-2016	Intimation	Intermediate communication	27Q
TDS/1516/27Q/P/100018947809	20-May-2016	PAN Errors	PAN Errors	27Q
-	12-May-2016	Intimation	Intermediate communication	27Q
TDS/1516/27Q/P/100017782237	28-Jan-2016	PAN Errors	PAN Errors	27Q
TDS/1516/27Q/D/100017782236	28-Jan-2016	Intimation with Demand u/s 200A	Issue of Intimation Letters in case of default & PAN Errors for Regular Statements	27Q
-	16-Jan-2016	Intimation	Intermediate communication	27Q

Page 1 of 7

View 1 - 10 of 66

List of intimations will appear

Request for 26A/27B

The screenshot displays the TDS TRACES portal interface. At the top left, the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System) are visible. On the top right, the Government of India Income Tax Department logo is present. The main navigation bar includes 'Dashboard', 'Statements / Payments', 'Defaults', 'Communications', 'Downloads', 'Profile', and 'Help'. The 'Statements / Payments' menu is open, showing a list of options: Statement Status, Challan Status, Challan Status for Statement, View TDS / TCS Credit, PAN Verification, Request for Conso File, Validate Lower Deduction Certificate u/s 197/195(3), Request for Refund, Track Refund Request, Declaration for Non - Filing of Statements, Declaration To Deposit Lower TDS, Request for OLTAS Challan Correction, Track Oltas Challan Correction Request, and 'Request for 26A/27BA' (highlighted with a grey bar and an arrow). Below the menu, the main content area contains a 'Quick Links' section with various options like 'Challan Status', 'Request for Justification Report Download', 'Request for Conso File', 'Download Form 16', 'Requested Downloads', 'PAN Verification', 'Inbox' (with a 'New' badge), 'Register at E-Filing Site', and 'Request for OLTAS Challan Correction' (with a 'New' badge). To the right, there is a 'Customer Care' section with toll-free numbers (1800 103 0344 and 0120 4814600) and a 'User Login Details' section showing TAN / PAN (CMBZ03004B), IP (10.16.120.50), and last login time (17-Jan-2017 at 03:04 PM). A 'Please check Notic' message is also visible.

Request for 26A/27B

Complete Flow of 26A & 27BA

Sr. No.	Procedure for filing form 26A and 27BA
1	TRACES: After Login at TRACES deductor/collector needs to submit request to get details of short deduction/collection and enter non deduction/collection transactions at TRACES and submitted it.
2	TRACES: On submitting request at TRACES a unique DIN for Short deduction transactions and unique Alpha numeric strings for Non deduction transactions is generated by TRACES. These DINs and Alpha numeric strings will be communicated electronically to E-Filing Portal for further action by Deductor.
3	OFFLINE: The deductor/collector will communicate the DINs and/or Alpha-Numeric Strings offline for each of the Short-Deduction/collection and/or Non-Deduction/collection transactions to the accountant identified for certifying Annexure A and obtain the membership no. of such accountant.
4	Locate DIN at E-filing on which Form 26A/27BA effect is to be given-E-filing: Deductor/Collector Locate and select relevant DIN in menu driven option for which request for Form 26A/27BA is to be submitted. Locate ALPHA Numeric Strings at on which Form 26A /27BA effect is to be given - E-filing: Deductor/Collector Locate and select relevant Alpha Numeric Strings in menu driven option for which request for Form 26A/27BA is to be submitted
5	Authorize Membership Number of Accountant -E-filing Portal: Deductor/collector, after ascertaining the membership number of the accountant who is to certify Annexure A of Form 26A/27BA, needs to authorize such accountant by entering his membership number in respect of each of the Short-Deduction/collection and Non-Deduction/collection transactions (in one or more sessions) and submit these authorizations.
6	Certification from Authorized Accountant -E-filing: On successful authorization by Deductor/Collector, the Accountant so authorized on E-Filing Portal may fill in the relevant details in Annexure A to Form 26A/27BA with respect to the Deductee/Collectee in question and certify by digitally signing Annexure A. The details of unique DINs and Alpha-Numeric Strings will become visible to the authorized accountant(when he logs into his own account as a registered accountant on E-Filing Portal) only when Deductor/Collector has authorized such an accountant with respect to any Short-Deduction/Collection and/or Non-Deduction/Collection transaction.
7	Submit Digitally signed Form 26A/27BA - E-filing : Once registered Accountant/Accountants certify DINs and/or Alpha-Numeric Strings, deductor/collector needs to digitally sign the form and submit its final request.
8	View Modified Status of default-TRACES: Once request has been processed, short deduction/collection will be re-calculated and Late Deduction Interest will be generated accordingly, which can be viewed by Deductor/collector and Non deduction/collection is modified accordingly through Add/ Modify demand functionality at AO Portal.
9	Make payment for Modified Late Deduction Interest-TRACES/NSDL: Deductor needs to pay Late deduction Interest amount, according to the modified computation.

Proceed

Total Outstanding Demand



TDS

Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System



Dashboard

Statements / Payments

Defaults

Communications

Downloads

Profile

Help

Total Outstanding Demand

1 Click on Processed Demand amount to view demand details and navigate to 'Default Summary'

1 Click on Manual Demand amount to close via Tag Challan and navigate to 'Tag / Replace Challan'

1 Click on 'Prior Years' hyperlink to view prior years demand details

Financial Year	Manual Demand (Justification available with AO)	Processed Demand (Justification available from CPC)
Prior Years	0.00	450420.00
2013-14	0.00	5000.00
2014-15	330.00	2105720.00
2015-16	4000.00	0.00
2016-17	11121.00	1637260.00

- User can click on "Prior year" hyper link to view previous years demand.

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

Online TDS/TCS/Demand Payment

Step 1: Click on "e- payment Pay Taxes Online" available at home page and under "Services" tab.

Click on "Services" tab

Click on "e-payment Pay Taxes Online" option available under "Services" tab.

e-Payment

[About Us](#) [FAQs](#) [Downloads](#) [Contact Us](#) [Bank Contact Details](#) [Procedure](#) [Authorized Banks](#)

e-Payment facilitates payment of direct taxes online by taxpayers. To avail of this facility the taxpayer is required to have a net-banking account with any of the Authorized Banks.

Select applicable challan

TDS on Rent of Property	
Form 26QC	(Payment of TDS on Rent of Property)
Taxation and Investment Regime for Pradhan Mantri Garib Kalyan Yojana, 2016 (PMGKY)	
CHALLAN NO./ITNS 287	(Payment under Pradhan Mantri Garib Kalyan Yojana, 2016 (PMGKY))
Income Declaration Scheme, 2016	
CHALLAN NO./ITNS 286	(Payment under Income Declaration Scheme, 2016)
Equalization Levy	
CHALLAN NO./ITNS 285	(Payment of Equalization Levy)
TDS on Sale of Property	
Form 26QB	(Payment of TDS on Sale of Property)
Demand Payment for TDS on Property	
Demand Payment	(Payment against CPC (TDS) raised demand (only for TDS on Sale of Property))
TDS/TCS	
CHALLAN NO./ITNS 281	(Tax Deducted at Source / Tax Collected at Source (TDS/TCS) from corporates or non-corporates)
Non-TDS/TCS	
CHALLAN NO./ITNS 280	(Payment of Income tax & Corporation Tax)
CHALLAN NO./ITNS 282	(Payment of Securities Transaction Tax, Hotel Receipts Tax, Estate Duty, Interest Tax, Wealth Tax, Expenditure Tax /Other direct taxes & Gift tax)
CHALLAN NO./ITNS 283	(Payment of Betting, Path, Transportation Tax and Entertainment Tax)

Select **Challan ITNS 281** from the list.

Tax Payer Services

e-tutorial

Deductor **Tax Payer** PAO Common



1. Registration and Login
2. Forgot Password
3. Procedure of Converting Form 26AS Text File to Excel File
4. Download Form 16B
5. NRI Tax Payer
6. Download Form 26AS

Tax Payer Services

7. Aggregated TDS Compliance

8. Resend Activation Codes

9. 26QB Correction

10. 26QB Second time Correction

11. 26QB Correction-Net Banking

12. Request for Resolution

Tax Payer Services

13. Digital Signature Registration

14. 26QB Justification Report

15. Download Form 16C

16. Verify TDS certificate

17. Request for Nil/Lower Deduction/Collection Certificate(Form 13) Online mode

a. Resident

b. Non Resident

c. Non Ordinarily Resident

d. Form 13 Submission with Mobile OTP

Tax Payer Services

18. 26QC Justification Report

19. 26QC Default Summary

20. Request for Nil/Lower Deduction/Collection Certificate(Form 13) Offline Mode

a. Resident(Covered under Rule 28AB of Income Tax Rules,1962) Offline Mode

b. Resident(Not Covered under Rule 28AB of Income Tax Rules,1962) Offline Mode

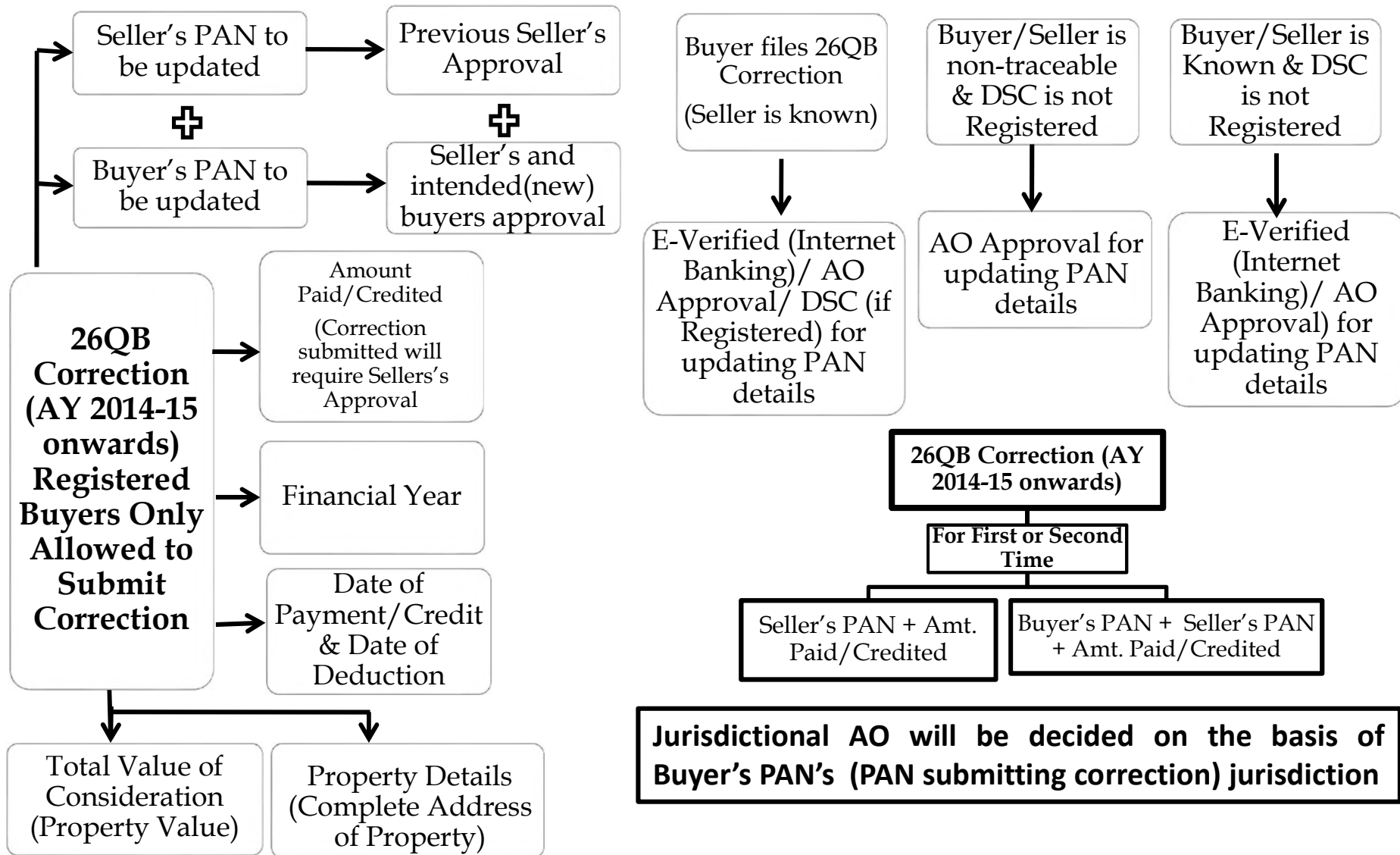
21. 26QB Refund

a. Request for Refund

b. Request for Refund (NRI Link)

22. 26QC Correction

23. 197 Certificate for Section 194M (For Deductor) **New**



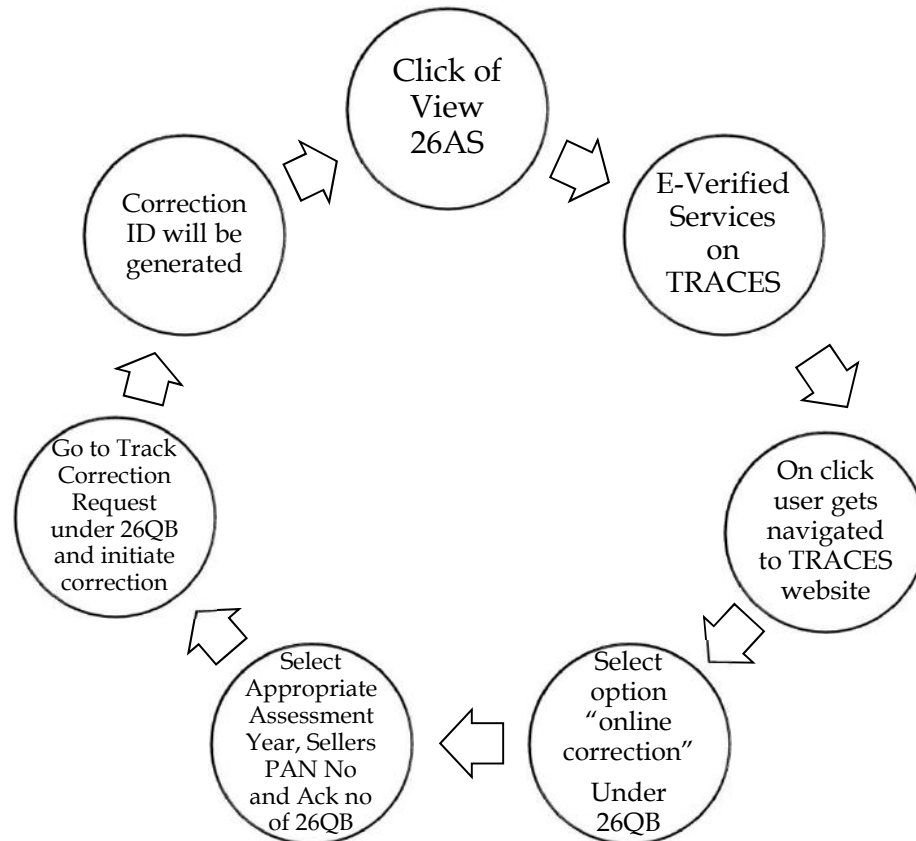
Offline Correction:

- DSC is not available submit the following
- 1) Ack of 26QB Correction with identity proof
 - 2) PAN Card
 - 3) Documents related to transfer of property
 - 4) Proof of Payment made through challan of 26QB

OR

With "**E-Verified Service**" without AO approval and without DSC but it is not available for NRI.

26QB Correction Net Banking



If DSC is not registered, furnish hard copy of acknowledgement of form 26QB correction his identity Proof, PAN Card, the documents related to Transfer of Property and the proofs of payment made, to Jurisdictional AO for Verification.

This facility helps taxpayers to get **verified** through net banking

This can be used for **submitting 26 QB Correction** request without Digital Signature and approval from Assessing Officer

- This Option is not available for NRI Taxpayers

DIN Verification

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English



TRACES

TDS Reconciliation Analysis and Correction Enabling System



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DIN Verification

i Enter values in below fields to validate DIN.

i DIN for Notices/Orders/Communications/Intimations issued (manually) by Assessing Officer can be verified.

DIN*

Verification Code*



Click to refresh image

Enter text as in above image *

Grievance

Logging Request for Resolution (contd.)

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

Income Tax Department

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Request for Resolution

Request Category* --Select-- Go

- Select--
- Statement Status
- Statement Rejection Reasons
- Form 16 / 16A
- Justification Report
- Conso File
- TAN-PAN Master
- PAN Verification
- Online Corrections
- Defaults / Demand
- Intimation Send
- Form 26AS
- Refund of Challan
- KYC
- Demand waive off
- Extension of time against Demand Notice
- Change in Communication Details
- Correction Statement filed for the intimation send
- Amount paid against the demand notice
- Late Filing Fee Waive off

Updates and Correction

Updates

Corrections

Outstanding Demand

26QB Filing

- 26QB Correction functionality has been enabled on Tax Payer login -> 26QB -> Online Correction. Buyer of property can only submit request and file correction. Please refer the checklist displayed before filing correction for details. Default Summary and Justification Report will also be available in 26QB tab for Buyer's login.
- When there is any CPC generated demand in 26QB the same should be paid through demand payment link on TIN-NSDL only. [View more](#) to know the Procedure for Payment of TDS demand on sale of Property.
NOTE- This link is available on Quick links: TDS on sale of property --> procedure for payment of TDS demand on sale of property --> [View more](#) to know the Procedure for Payment of TDS demand on sale of Property ---- this link will open up a word document.
- FAQ and e-Tutorials on 26QB correction are available on website for reference

E-Nivaran - Lodge your Grievance Online

The '**e-Nivaran**' offers a paperless mode of lodging the complaints, uploading necessary documents, getting the complaint processed and track status of redressal of the same.

Submit Grievance

Check Grievance Status

Check Grievance Status - Prior to 19 August, 2016

If user wants to check the status of Grievance filed prior to the introduction of 'e-Nivaran' module then **Click here to know more.**

Step 1

Logon to the '**e-Filing**' Portal www.incometaxindiaefiling.gov.in

Step 2

Go to the '**e-Nivaran**' menu located at the upper-middle side of the page ⇒ Click '**Grievance Status - Prior to 19th August,2016**'

Step 3

Click '**Request ID**' to view the status.

Dashboard My Account ▾ e-File ▾ e-Proceeding ▾ e-Nivaran ▾ Compliance ▾ Worklist ▾ Profile Settings ▾

- Submit Grievance
- Grievance Status
- Grievance Status-Prior to 19th August,2016
- Helpdesk Tickets

Income Tax Department Help Desk

 **e-Filing** *Anywhere Anytime*
Income Tax Department, Government of India

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Contact Us

Help Desk Contact Details

Purpose	Helpdesk	Helpdesk Number	Working Hours
General Queries related to Income Tax	Aayakar Sampark Kendra (ASK)	1800 180 1961 (or) 1961	08:00 hrs - 22:00 hrs (Monday to Saturday)
Rectification, Refund, Intimation and other Income Tax Processing Related Queries	Centralized Processing Center	1800 103 4455 (or) +91-80-46605200	08:00 hrs - 20:00 hrs (Monday to Friday)
e-Filing of Income Tax Return or Forms and other value added services provided through e-Filing Portal	e-Filing	1800 103 0025 (or) +91-80-46122000 +91-80-26500026	09:00 hrs - 20:00 hrs (Monday to Saturday)
Form 16, Tax Credit (Form 26AS) and other queries related to TDS statement, Form 15CA processing	TDS Reconciliation Analysis and Correction Enabling System (TRACES)	1800 103 0344 (or) +91-120-4814600	10:00 hrs - 18:00 Hrs (Monday to Saturday)
Queries related to PAN & TAN application for Issuance/Update through NSDL	Tax Information Network - NSDL	+91-20-27218080	07:00 Hrs - 23:00 Hrs (All Days)

Web Manager

e-Filing Unit,
Centralized Processing Centre, Income Tax Department, Bengaluru 560500.
efilingwebmanager[at]incometax[dot]gov[dot]in

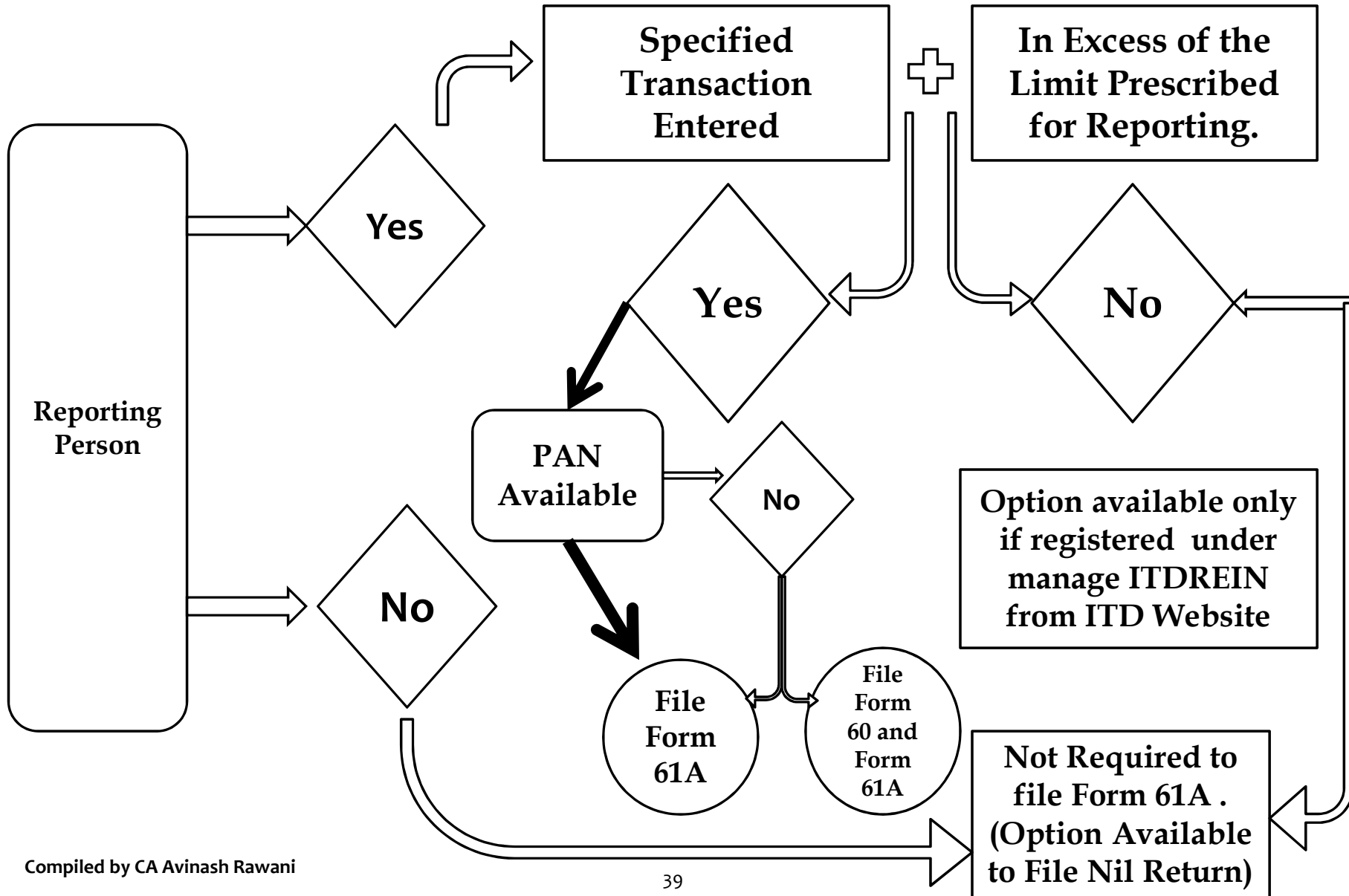
For Jurisdiction Details:

<https://www.incometaxindia.gov.in/Pages/jurisdiction.aspx>

For FAQ:

https://www.incometaxindiaefiling.gov.in/FAQ_Circular_Link/?lang=eng

Summary of Form 61A



Consequences of Non Compliance

Penalty @ Rs.100/- per day of default

Penalty, on non-compliance to notice calling for return, @ Rs. 500/- per day

Penalty of Rs.50,000 for providing inaccurate information in the statement.

Recent Amendments, Press Release dt. 4/4/2020

Forms 15G and 15H to the Banks or other institutions for F.Y. 2019-20, then these Forms would be valid up to 30.06.2020

Assesse having Lower Rate of Deduction of Tax Certificate till 31st March, 2020 extended to 30th June, 2020 (Conditions Apply)

Payments to Non-Residents (including foreign companies) having PE in India, applied for lower rate, tax to be deducted at Subsidised rate of 10% plus surcharge and cess till 30th June, 2020 or disposal of applications whichever is earlier.

Pending applications for lower/nil rate of TDS/TCS for F.Y. 2019-20, the Assessing Officers have been directed to dispose off the applications through a liberal procedure by 27.04.2020

Other Changes

Taxes payable between 20th March 2020 and 30th June 2020, the reduced interest rate at 9% instead of 12 %/18 % per annum (i.e. 0.75% per month instead of 1/1.5 percent per month) will be charged for this period.

4th Quarter TDS/TCS Returns to be filed by 30th June, 2020 (Ordinance No. 2 of 2020 dated March 31, 2020).

TDS Deducted under section 194IA on the transaction in the month of March, has to be deposited on or before **30th April of 2020**. No late fee/penalty shall be charged for delay relating to this period.

Quarterly TDS/TCS Certificate to be generated within 15 days of uploading your return i.e. July 15, 2020.

ALWAYS CHECK, BEFORE YOU

CLICK

TRUST ONLY THESE SOURCES



E-MAIL

- @incometax.gov.in
- @incometaxindiaefiling.gov.in
- @tdscpc.gov.in • @cpc.gov.in
- @insight.gov.in
- @nsdl.co.in* • @utiltsl.com*



SMS SOURCE CODE

- ITDEPT • ITDEFL
- TDSCPC • ITDCPC
- CMPCPI • INSIGT
- SBICMP
- NSDLTN* • NSDLP* • UTIPAN*



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- www.incometaxindiaefiling.gov.in
- www.tdscpc.gov.in • www.insight.gov.in
- www.nsdl.co.in* • www.utiltsl.com*

NEVER DISCLOSE YOUR PERSONAL OR FINANCIAL DETAILS

IF YOU RECEIVE AN E-MAIL OR SMS OR FIND A WEBSITE YOU THINK IS PRETENDING TO BE OF INCOME TAX DEPARTMENT,
FORWARD THE E-MAIL OR SMS OR WEBSITE URL TO webmanager@incometax.gov.in OR incident@cert-in.org.in.

*These sources belong to external agencies (UTIITSL/NSDL) & used for communication regarding certain Income Tax Department related services only

Doubts & Queries

* Any Questions

* Thank You



THANKS ONCE AGAIN

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