

**Circular No: NSDL/TIN/2014/024**

May 28, 2014

**Subject: Revised procedure for acceptance of e-TDS/TCS correction statements and upload of scanned documents to TIN Central System**

Attention of all TIN Facilitation Centers (TIN-FCs) is invited to the procedure of acceptance of e-TDS/TCS correction statements and upload of scanned images as provided in chapter 6 and 7 of the TIN-FC Operating Manual (TOM).

As per approval from Income Tax Department, the procedure for acceptance of e-TDS/TCS correction statement stands revised. The same is intimated vide this circular. The revised procedure applicable with effect from June 1, 2014 is as per table below:

<b>Sr. No.</b>	<b>Documents to be accepted along with e-TDS/TCS correction statements – Existing procedure</b>	<b>Documents to be accepted along with e-TDS/TCS correction statements – Revised procedure (From June 1, 2014)</b>
1	Physical Form 27A	Physical Form 27A
2	Statement Statistics Report (SSR)	
3	Copy of Provisional Receipt of Original Statement	

In view of the above, TIN-FCs are required to accept e-TDS/TCS correction statements from Deductors/Collectors with **.FVU file** and duly signed **Form 27A** (generated from the latest File Validation Utility). The copy of Original Provisional Receipt and Statement Statistic Report need not be accepted from Deductor/Collector.

The verification of control total screen has to be carried out on the basis of information present on Form 27A.

Further, the revised procedure for upload of scanned images of e-TDS/TCS correction Statements, is as per the following table wherein e-TDS/TCS statements are accepted on or after June 1, 2014.

Documents accepted at the time of acceptance of e-TDS / TCS Statement	Documents to be returned to Deductor / Collector	Scanning of documents
1. CD/Pen Drive  2. Form 27A	1. CD/ Pen Drive	<p>1. Form 27A 2. Provisional receipt copy generated from SAM</p> <p>In case of multi-batch correction statements, following documents to be scanned;</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Batch 1</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> Form 27A</li> <li><input type="checkbox"/> Provisional receipt copy generated from SAM</li> </ul> </li> <li><input type="checkbox"/> <b>Batch 2</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> Provisional receipt copy generated from SAM</li> </ul> </li> <li><input type="checkbox"/> <b>Batch 3</b> <ul style="list-style-type: none"> <li><input type="checkbox"/> Provisional receipt copy generated from SAM</li> </ul> </li> </ul>

**Note:** For e-TDS/TCS statements accepted upto May 31, 2014, the scanned images of Form 27A and Provisional Receipt needs to be scanned and uploaded as referred vide circular number **NSDL/TIN/2011/009** dated **May 6, 2011**.

The version of TOM after the above said updates is 5.10. The version control sheet is attached as Annexure A

In case of any clarifications, contact TIN Support Desk on 022-24994201.

For and on behalf of  
**NSDL e-Governance Infrastructure Limited**

**Bhushan Maideo**  
**Senior Vice President**