Income Tax Procedures (NSDL)

FAQs

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GRS

NSDL

e-TDS

General

What is annual e-TDS/TCS Return? Annual e-TDS/TCS return is the TDS return under section 206 of the Income Tax Act (prepared in Form Nos. 24, 26 or 27) or TCS return under section 206C of the Income Tax Act (prepared in Form No. 27E), which is prepared in electronic media as per prescribed data structure. Such returns furnished in a CD/floppy should be accompanied by a signed verification in Form No. 27A in case of Annual TDS returns or Form No. 27B in case of Annual TCS return.

What is quarterly e-TDS/TCS statement? TDS/TCS returns filed in electronic form as per section 200(3)/206C, as amended by Finance Act, 2005, are quarterly TDS/TCS statements. As per the Income Tax Act, these quarterly statements are required to be furnished from FY 2005-06 onwards. The forms used for quarterly e-TDS statements are Form Nos. 24Q, 26Q and 27Q and for quarterly e-TCS statement is Form No. 27EQ. These statements filed in CD/floppy should be accompanied by a signed verification in Form No. 27A in case of both e-TDS/TCS statements.

Who is required to file e-TDS/TCS return? As per Income Tax Act, 1961, all corporate and government deductors/collectors are compulsorily required to file their TDS/TCS returns on electronic media (i.e. e-TDS/TCS returns). However, deductors/collectors other than corporate/government can file either in physical or in electronic form.

e-TDS/TCS returns have been made mandatory for Government deductors. How do I know whether I am a Government deductor or not? All Drawing and Disbursing Officers of Central and State Governments come under the category of Government deductors.

Under what provision should e-TDS/TCS returns be filed? An e-TDS return should be filed under Section 206 of the Income Tax Act in accordance with the scheme dated August 26, 2003 for electronic filing of TDS return notified by the Central Board of Direct Taxes (CBDT) for this purpose. CBDT Circular No. 8 dated September 19, 2003 may also be referred.

An e-TCS return should be filed under Section 206C of the Income Tax Act in accordance with the scheme dated March 30, 2005 for electronic filing of TCS return notified by the CBDT for this purpose.

As per section 200(3)/206C, as amended by Finance Act 2005, deductors/collectors are required to file quarterly TDS/TCS statements from FY 2005-06 onwards.

Who is the e-Filing Administrator? CBDT has appointed the Director General of Income Tax (Systems) as e-Filing Administrator for the purpose of electronic filing of TDS/TCS returns.

Who is an e-TDS/TCS Intermediary? CBDT has appointed National Securities Depository Limited, (NSDL), Mumbai, as e-TDS/TCS Intermediary. NSDL has established TIN Facilitation Centres (TIN-FCs) across the country to facilitate deductors/collectors file their e-TDS/TCS returns.

Preparation of e-TDS/TCS return

How should the e-TDS/TCS return be prepared? e-TDS/TCS return has to be prepared in the data format issued by e-Filing Administrator. This is available on the Income Tax Department website (www.incometaxindia.gov.in) and NSDL-TIN website (www.tin-nsdl.com). There is a validation software (File Validation Utility) available along with the data structure which should be used to validate the data structure of the e-TDS/TCS return prepared. The e-TDS/TCS return should have following features:

1. Each e-TDS/TCS return file should be in a separate CD/floppy.
2. Each e-TDS/TCS return file should be accompanied by a duly filled and signed (by an authorised signatory) Form No. 27A in physical form.
3. Each e-TDS/TCS return file should be in one CD/floppy. It should not span across multiple floppies.
4. In case the size of an e-TDS/TCS return file exceeds the capacity of one floppy, it should be filed on a CD.
5. If an e-TDS return file is required to be compressed, it should be compressed using Winzip 8.1 or ZipItFast 3.0 compression utility (or higher version thereof) to ensure quick and smooth acceptance of the file.
6. Label should be affixed on each CD/floppy mentioning name of the deductor, his TAN, Form no. (i.e. 24, 26 or 27) and period to which the return pertains.
7. There should not be any overwriting/striking on Form No. 27A. If there is any, then the same should be ratified by an authorised signatory.
8. No bank challan or copy of TDS/TCS certificate should be filed alongwith e-TDS/TCS return file.
9. In case of Form Nos. 26 & 27, deductor need not file physical copies of certificates of no deduction or lower deduction of TDS received from deductees.

10. In case of Form 24, deductor should file physical copies of certificates of no deduction or deduction of TDS at lower rate, if any, received from deductees. However, there is no such requirement in case of Form 24Q.
11. e-TDS/TCS return file should contain TAN of the deductor/collector without which, the return will not be accepted.
12. CD/floppy should be virus-free.

In case any of these requirements are not met, the e-TDS/TCS return will not be accepted at TIN-FCs.

Is there any software available for preparation of e-TDS/TCS return? NSDL has made available a freely downloadable return preparation utility for preparation of e-TDS/TCS returns. Additionally, you can develop your own software for this purpose or you may acquire software from various third party vendors. A list of vendors, who have informed NSDL that they have developed software for preparing e-TDS/TCS returns, is available on the NSDL-TIN website.

Are the forms used for e-TDS/TCS return same as for physical returns? Forms for filing TDS/TCS returns were notified by CBDT. These forms are same for electronic and physical returns. However, e-TDS/TCS return is to be prepared as a clean text ASCII file in accordance with the specified data structure (file format) prescribed by ITD.

What are the forms to be used for filing annual/quarterly TDS/TCS returns? Following are the forms for TDS/TCS returns and their periodicity:

Form No.	Particulars	Periodicity
Form No. 24	Annual return of 'Salaries' under Section 206 of Income Tax Act, 1961	Annual
Form No. 26	Annual return of deduction of tax under section 206 of Income Tax Act, 1961 in respect of all payments other than 'Salaries'	Annual
Form No. 27	Statement of deduction of tax from interest, dividend or any other sum payable to certain persons	Quarterly
Form No. 27E	Annual return of collection of tax under section 206C of Income Tax Act, 1961	Annual
Form No. 24Q	Quarterly statement for tax deducted at source from 'Salaries'	Quarterly
Form No. 26Q	Quarterly statement of tax deducted at source in respect of all payments other than 'Salaries'	Quarterly
Form No. 27Q	Quarterly statement of deduction of tax from interest, dividend or any other sum payable to non-residents	Quarterly
Form No. 27EQ	Quarterly statement of collection of tax at source	Quarterly

What is Form No. 27A? Form No. 27A is a control chart of quarterly e-TDS/TCS statements to be filed in paper form by deductors/collectors alongwith quarterly statements. It is a summary of e-TDS/TCS returns which contains control totals of 'amount paid' and 'income tax deducted at source'. The control totals of 'amount paid' and 'income tax deducted at source' mentioned on Form No. 27A should match with the corresponding control totals in e-TDS/TCS return. A separate Form No. 27A is to be filed for each e-TDS/TCSreturn.
In case of Annual Returns the relevant control charts are Form 27A for e-TDS and Form 27B for e-TCS.

What are the precautions to be taken while submitting Form No. 27A/B? While submitting Form No. 27A/B, one should ensure that:
a) There is no overwriting/striking on Form No. 27A/B. If there is any, then the same should be ratified (signed) by the authorised signatory.
b) Name and TAN of deductor and control totals of 'amount paid' and 'income tax deducted at source' mentioned on Form No. 27A/B should match with the respective totals in the e-TDS/TCS return.
c) All the fields of Form No. 27A/B are duly filled.

What is the data structure (file format) for preparing e-TDS/TCS return? e-TDS/TCS return should be prepared in accordance with the data structure (File Format) prescribed by the e-filing administrator. Separate data structure has been prescribed for each type of form whether it is annual return (up to FY 2004-05) or Quarterly return (FY 2005-06 onwards).

What is Challan Serial Number given by the Bank? Bank Challan Number is a receipt number given by the bank branch where TDS is deposited. A separate receipt number is given for each challan deposited. You are required to mention this challan number in the e-TDS/TCS return and not the preprinted numbers on the bank challan form i.e. ITNS 269 or ITNS 271.

What is 'Bank Branch Code'? Where do I get it from? Reserve Bank of India has allotted a unique seven-digit code to each bank branch. You are required to mention the code of the bank branch where TDS is deposited in the e-TDS/TCS return. You can get this code from the bank branch where TDS amount is deposited.

Is it mandatory to mention Tax Deduction Account Number (TAN) in e-TDS/TCS return? Yes, it is mandatory to mention the 10 digit reformatted (new) TAN in your e-TDS/TCS return.

Can I file Form No. 26Q separately for contractors, professionals, interest etc.? No. A single Form No. 26Q with separate annexures corresponding to each challan payment for each type of payment has to be filed for all payments made to residents.

I do not know the Bank Branch Code of the branch in which I deposited tax. Can I leave this field blank? Bank Branch code or BSR code is a 7-digit code allotted to banks by RBI. This is different from the branch code, which is used for bank drafts etc. This number is given in the OLTAS challan or can be obtained from the bank branch or from the search facility at NSDL-TIN website. It is mandatory to quote BSR code both in challan details and deductee details. Hence, this field cannot be left blank. Government deductors transfer tax by book entry, in which case the BSR code can be left blank.

What should I mention in the field 'paid by book entry or otherwise' in deduction details? If payment to the parties (on which TDS has been deducted) has been made actually i.e. by cash, cheque, demand draft or any other acceptable mode, then 'otherwise' has to be mentioned in the specified field. But if payment has not been actually made and merely a provision has been made on the last date of the accounting year, then the option 'Paid by Book Entry' has to be selected.

By whom should the control chart Form 27A be signed? Form 27A is the summary of the TDS/TCS statement. It has to be signed by the same person who is authorized to sign the TDS/TCS statement in paper format.

What if e-TDS/TCS return does not contain PANs of all deductees? In case PANs of some of the deductees are not mentioned in the e-TDS/TCS return, the Provisional Receipt will mention the count of missing PANs in the e-TDS/TCS return. The details of missing PANs (to the extent it can be collected from the deductees) may be filed within seven days of the date of Provisional Receipt to TIN-FC. e-TDS/TCS return will be accepted even with missing PANs. However, if PAN of deductees is not given in the TDS return, tax deducted from payment made to him cannot be posted to the statement of TDS to be issued to him u/s 203AA.

Is the Challan Identification Number compulsory? Yes. Challan Identification Number is necessary for all non-Government deductors.

Is PAN mandatory for deductors and employees/deductees? PAN of the deductors has to be given by non-Government deductors. It is essential to quote PAN of all deductees failing which credit of tax deducted will not be given.

I am a deductor having more than one office/branch, do I file separate e-TDS/TCS returns for each office/branch or can I file a consolidated return for all offices/branches? Can I quote the same TAN for filing e-TDS/TCS returns for each branch? If you have more than one office/branch you can file a consolidated e-TDS/TCS return for all offices/branches. In this case you should quote the same TAN. You can also file e-TDS/TCS returns office/branch-wise individually. In such cases you need to have separate TAN for every branch. In case you do not have separate TAN for each branch then you should apply for TAN for each of the branches filing separate e-TDS/TCS return.

Should I file copies of certificate for no deduction or concessional deduction of tax along with the e-TDS/TCS return? In case of salary e-TDS/TCS return (Form No. 24), you have to file certificate for no deduction or concessional deduction of TDS alongwith the e-TDS/TCS return. In case of non-salary (Form No. 26/27) you need not file certificates for no deduction or concessional deduction of TDS alongwith the e-TDS/TCS return. This is not required in case of any quarterly statements.

Procedure for filing e-TDS/TCS returns with insufficient deductee PAN (August 11, 2008)

How do I file my quarterly e-TDS/TCS return, if I don’t have PANs of all deductees? You can file your e-TDS/TCS return for the deductees who have valid PANs and subsequently file correction return for remaining deductees whose PANs were not available with you while furnishing regular return.

How do I include deductees whose details were not provided earlier due to unavailability of PAN? You are required to file a correction return in a prescribed file format available at www.tin-nsdl.com

What amount should be mentioned in the challan details in case a regular return is filed only for those deductees whose PAN is present and subsequently a correction is filed with the remaining deductees? The amount deposited vide that particular challan should be mentioned in the original as well as correction return. Refer below example:

- Suppose a challan payment of 1,00,000/- has been made for non-salary TDS against 100 deductees each with TDS of 1,000/-. Under the existing procedure the deductor will have to quote at least 85 PAN failing which his return will be rejected.
- If there are only 50 deductees whose PAN is available and the deductor attempts to file a return with details of 100 deductees with PAN of only 50 deductees, the return will automatically be rejected at present.
- However, if he files a return with challan amount of 1,00,000/- and with details of 50 deductees with PAN, with deductee total of 50,000/-, the return will be accepted. It means the deductor can furnish the details relating to such deductees whose PANs are available.
- The deductor can later file **correction returns** with other details of remaining deductees with the same challan details, i.e., the challan amount should be the amount deposited (in this case 1,00,000/-).
- The return will be accepted so long as the TDS total of incremental deductees is less than or equal to the balance of 50,000/-.

Verification of e-TDS/TCS return

After I prepare my e-TDS/TCS return, is there any way I can check/verify whether it conforms to the prescribed data structure (file format)? Yes, after you have prepared your e-TDS/TCS return you can check/verify the same by using the File Validation Utility (FVU). This utility is freely downloadable from the NSDL-TIN website.

What is File Validation Utility (FVU)? FVU is a program developed by NSDL, which is used to ascertain whether the e-TDS/TCS return file contains any format level error(s). When you pass e-TDS/TCS return through FVU, it generates an 'error/response file'. If there are no errors in the e-TDS/TCS return file, error/response file will display the control totals. If there are errors, the error/response file will display the error location and error code along with the error code description. In case you find any error, you can rectify the error and pass the e-TDS/TCS return file again through the FVU till you get an error-free file.

What is the 'Upload File' in the new File Validation Utility? Earlier the e-TDS/TCS return file after validating using File Validation Utility (FVU) had to be filed with TIN-FC. Now 'Upload File' that is generated by the FVU when the return is validated using the FVU has to be filed with TIN-FC. This 'upload file' is a file with the same filename as the 'input file' but with extension .fvu. Example 'input file' name is 27EQGov.txt, the upload file generated will be 27EQGov.fvu.

What are the platforms for execution of FVU? For Annual Returns, FVU can be executed on any of the Windows platforms mentioned below: Win 95/Win 98/Win 2K Professional/Win 2K Server/Win NT 4.0 Server/Win XP Professional.
For Quarterly Returns, Java has to be installed to run FVU. Details are given in FVU section of NSDL-TIN website.

What are the Control Totals appearing in the Error/Response File generated by validating the text file through File Validation Utility (FVU) of NSDL? The Control Totals in Error/Response File are generated only when a valid file is generated. Otherwise, the Error/Response File shows the nature of error. The control totals are as under:

- **Number of deductee/party records:** In case of Form 24/24Q, it is equal to the number of employees for which TDS return is being prepared. In case of Form 26/27/26Q/27Q, it is equal to the total number of records of tax deduction. 10 payments to 1 party would mean 10 deductee records.
- **Amount Paid:** This is the Total Amount of all payments made on which tax was deducted. In case of Form 24/24Q, it is equal to the Total Taxable Income of all the employees. In case of Form 26/27/26Q/27Q, this is equal to the total of all the amounts on which tax has been deducted at source.
- **Tax Deducted:** This is the Total Amount of tax actually deducted at source for all payments.
- **Tax Deposited:** This is the total of all the deposit challans. This is normally the same as Tax Deducted but at times may be different due to interest or other amount.

Are the control totals appearing in Form 27A same as that of Error/Response File? Yes, the control totals in Form 27A and in Error/Response File are same.

What if any of the control totals mentioned in Form No. 27A do not match with that in e-TDS/TCS return? In such a case the e-TDS/TCS return will not be accepted by the TIN-FC. You should ensure that the control totals generated by

FVU and that mentioned on Form No. 27A match. In case of any difficulties/queries, you should contact the TIN-FC or TIN Call Centre at NSDL.

Furnishing of TDS/TCS return/statement

Where can I file my TDS/TCS return? You can file your TDS/TCS return at any of the TIN-FCs managed by NSDL. TIN-FCs are set-up at specified locations across the country. Details are given in the NSDL-TIN website. These can also be furnished directly at NSDL-TIN web-site.

Will annual returns/quarterly statements furnished by entities who are eligible to file the same in physical form be accepted by the Income Tax Department? No. Physical TDS/TCS returns/statements will be received at TIN-FCs

What are the basic details that should be included in the of e-TDS/TCS return? Following information must be included in the e-TDS/TCS return for successful acceptance. If any of these essential details is missing, the returns will not be accepted at the TIN-FCs:

1. Correct Tax-deduction/collection Account Number (TAN) of the deductor/collector should be clearly mentioned in Form No. 27A as also in the e-TDS/TCS return, as required by sub-section (2) of section 203A of the Income-tax Act.
2. The particulars relating to deposit of tax deducted at source in the bank should be correctly and properly filled.
3. The data structure of the e-TDS/TCS return should be as per the structure prescribed by the e-Filing Administrator.
4. The Control Chart in Form No. 27A (enclosed in paper form with the e-TDS/TCS return on CD/floppy) should be duly filled and signed.

What are the charges for filing e-TDS/TCS return with TIN-FCs?

You have to pay charges as mentioned below:

No. of deductee records in e-TDS/TCS return	Upload charges (inclusive of service tax)
Returns having up to 100 records	Rs. 30
Returns having 101 to 1000 records	Rs. 182
Returns having more than 1000 records	Rs. 606

What are the due dates for filing quarterly TDS Returns? The due dates for filing quarterly TDS returns, both electronic and paper are as under:

Quarter	Due Date for Form Nos. 24Q & 26Q	Due Date for Form No. 27Q	Due Date for Form No. 27EQ
April to June	15 July	15 July	15 July
July to September	15 October	15 October	15 October
October to December	15 January	15 January	15 January
January to March	15 May	15 May	30 April

Is the procedure for filing of e-TCS different from that of filing e-TDS return? The procedure for filing of e-TCS return is the same as that of e-TDS return except the forms to be used are different. The relevant forms for filing the e-TCS return are:
a) Annual return: Form No. 27E, 27B (Control Chart)
b) Quarterly statement: Form No 27EQ, 27A (Control Chart).
The e-TCS returns are also to be filed with NSDL at the various TIN-FCs.

Should I file TDS certificates and bank challans along with the e-TDS/TCS return? No, you need not file TDS certificates and bank challans for tax deposited along with the e-TDS/TCS return.

Can more than one e-TDS/TCS return be filed in a single computer media (CD/floppy)? No, each e-TDS/TCS return should be in a separate CD/floppy along with separate Form No. 27A for each return.

Can a single e-TDS/TCS return be filed in two or more floppies? No, if the size of the return is more than what can be stored in one floppy then it should be stored in a CD.

Can e-TDS/TCS return be filed in compressed form? Yes, if e-TDS/TCS return file is filed in compressed form, it should be compressed using Winzip 8.1 or ZipItFast 3.0 (or higher version compression utility only), so as to ensure quick and smooth acceptance of the file.

Do I have to affix a label on the e-TDS/TCS return CD/floppy? What do I mention on the label affixed on the e-TDS/TCS return CD/floppy? Yes, you should affix a label on the e-TDS/TCS CD/floppy for identification purpose. You should mention your PAN, TAN, name, Form No., Financial Year and period to which return pertains on the label affixed on the e-TDS/TCS return CD/floppy.

What if e-TDS/TCS return does not contain PANs of all deductees? In case PANs of some of the deductees are not mentioned in your e-TDS/TCS return, the Provisional Receipt will contain the count of missing PANs in the e-TDS/TCS return. You may file the details of missing PANs within seven days of the date of Provisional Receipt to TIN-FC as a corrected e-TDS/TCS return.

If a deductor faces any difficulty in filing of e-TDS return where can it approach for help? The details regarding the help required for filing of e-TDS are available on the Income-Tax Department website and the NSDL-TIN website. The TIN-FCs are also available for all related help in the e-filing of TDS returns.

Clarifications regarding Form 24Q

Whether the particulars of the whole year or of the relevant quarter are to be filled in Annexures I, II and III of Form No. 24Q? (i) In Annexure I, only the actual figures for the relevant quarter are to be reported. (ii) In Annexures II & III, estimated/actual particulars for the whole financial year are to be given. However, Annexures II & III are optional in the return for the 1st, 2nd and 3rd quarters but in the quarterly statement for the last quarter, it is mandatory to file Annexures II & III giving actual particulars for the whole financial year.

In Form No. 24Q, should the particulars of even those employees be given whose income is below the threshold limit or in whose case, the income after giving deductions for savings etc. is below the threshold limit? (i) Particulars of only those employees are to be reported from the 1st quarter onwards in Form No. 24Q in whose case the estimated income for the whole year is above the threshold limit.
(ii) In case the estimated income for the whole year of an employee after allowing deduction for various savings like PPF, GPF, NSC etc. comes below the taxable limit, his particulars need not be included in Form No. 24Q.
(iii) In case, due to some reason, estimated annual income of an employee exceeds the exemption limit during the course of the year, tax should be deducted in that quarter and his particulars reported in Form No. 24Q from that quarter onwards.

How are the particulars of those employees who are with the employer for a part of the year to be shown in Form No. 24Q?(i) Where an employee has worked with a deductor for part of the financial year only, the deductor should deduct tax at source from his salary and report the same in the quarterly Form No. 24Q of the respective quarter(s) up to the date of employment with him. Further, while submitting Form No. 24Q for the last quarter, the deductor should include particulars of that employee in Annexures II & III irrespective of the fact that the employee was not under his employment on the last day of the year. .
(ii) Similarly, where an employee joins employment with the deductor during the course of the financial year, his TDS particulars should be reported by the current deductor in Form No. 24Q of the relevant quarter. Further, while submitting Form No. 24Q for the last quarter, the deductor should include particulars of TDS of such employee for the actual period of employment under him in Annexures II & III.

The manner of computing total income has been changed in the budget for the current year by allowing deduction under section 80C. However, the present Form No. 24Q shows a column for rebate under section 88, 88B, 88C and 88D. How should Form No. 24Q be filled up in absence of a column for section 80C? While filling up Form No. 24Q, the columns pertaining to sections 88, 88B, 88C and 88D may be left blank. As regards deduction under section 80C, the same can be shown in the column 342 pertaining to 'Amount deductible under any other provision of Chapter VI-A'.

Form No. 24Q shows a column which requires explanation for lower deduction of tax. How can a DDO assess it? Please clarify. Certificate for lower deduction or no deduction of tax from salary is given by the Assessing Officer on the basis of an application made by the deductee. In cases where the Assessing Officer has issued such a certificate to an employee, deductor has to only mention whether no tax has been deducted or tax has been deducted at lower rate on the basis of such a certificate.

PAN ledger

From which financial year will the Annual Statement under Sec. 203AA (Form No. 26AS) be issued? The annual statement (Form No. 26AS) will be issued for all tax deducted and tax collected at source from FY 2005-06 onwards after the expiry of the financial year.

How will the PAN-wise ledger account be created by NSDL in respect of payment of TDS made by deductors in banks? The PAN-wise ledger account will be created after matching the information in the TDS/TCS statements filed by the deductor/collector and the details of tax deposited in banks coming through On Line Tax Account System (OLTAS).

What essential information should be given in the quarterly statements to enable accurate generation of PAN-wise ledger account? The accuracy of PAN-wise ledger account will depend on:

- Correct quoting of TAN by the deductor.
- Correct quoting of PAN of deductor
- Correct and complete quoting of PAN of deductee.
- Correct quoting of CIN (Challan Identification Number) wherever payment is made by challan.

Will a deductee be able to view his ledger account on NSDL-TIN website? Yes. The scheme for such views is expected to be notified by ITD soon.

Online Filing of e-TDS/TCS statements

Can the e-TDS/TCS return be filed online? Yes e-TDS/TCS return can be filed online under digital signature.

Tax Payer Views

What are the different views available for Tax Payers? On the NSDL-TIN website, three types of views are available for a tax payer:
a) Access without authentication.
b) Access with Digital Signature Certificate (DSC).
c) Access through TIN-FC.

What is access without authentication? On providing the TAN and provisional receipt number, the deductor can view the following details:

1. Whether quarterly statements have been uploaded to TIN central system by TIN-FC.
2. Whether quarterly statements have been accepted by TIN central system.
3. Whether challans in statements have been matched with challans uploaded by banks.
4. Number of deductees whose PAN accounts have been booked.
5. Line no. of deductees in statements whose PAN accounts could not be booked.
6. Confirm whether a specific PAN account has been booked.

What is access with authentication? To access this view, the tax payer should have a Digital Signature Certificate (DSC) which has to be registered with NSDL in advance. (Details of the same are available at Online Uploads section of the NSDL-TIN website.) The tax payer has to authenticate its identity using the DSC. All the views mentioned above will be available with financial details.

What is access through TIN-FC? Deductors can access details of their statements through the TIN-FC who has uploaded their statements.

Will the Paper TDS data be available online on TIN? Yes, the Paper TDS data will also be available in TIN database after the digitalization of the Paper TDS return by the e-intermediary.

Provisional receipt/non-acceptance memo

Will the TIN-FC give any acknowledgment/receipt after acceptance of e-TDS/TCS return? If the e-TDS/TCS return file is complete in all aspects, TIN-FC will issue a provisional receipt to you. The provisional receipt issued by TIN-FC is deemed to be the proof of e-TDS/TCS return filed by you.

What if my e-TDS/TCS return is not accepted by TIN-FC, how will I know the reason for rejection? In case of non-acceptance of your e-TDS/TCS return file, TIN-FC will issue a Non-Acceptance Memo which will state reason for rejection

CORRECTION/REVISED RETURN

General

What is a correction TDS/TCS statement? Deductor/collector is required to furnish one regular TDS/TCS statement for a particular TAN, Form, Financial year and quarter. In case there are any additions/updations to be made to the details of the regular statement accepted at the TIN central system, the same should be done by furnishing a correction statement.

Why should I furnish a correction statement? The payment information provided in the regular TDS/TCS statement, is verified with the corresponding details provided by the bank where tax was deposited. On successful verification credit of tax deducted/collected by you is reflected in the annual tax statement (Form 26AS) of the deductees/transacting parties where PAN of deductee / transacting party is present.

In case of deficiencies in the accepted regular TDS/TCS statement such as incorrect challan details or PAN not provided or provided incorrectly, the tax credit will not reflect in the Form 26AS of the deductees in your statement. To facilitate correct credit in Form 26AS of the deductees you are required to remove deficiencies, if any, in the accepted regular TDS/TCS statement by filing a correction statement.

What are the different types of corrections that I can make? The following are the various types of corrections that you can make to an accepted regular TDS/TCS statement:

1. Update deductor details such as Name, Address of Deductor. This type of correction is known as C1
2. Update challan details such as challan serial no., BSR code, challan tender date, challan amounts etc. This type of correction is known as C2.
3. Update/delete /add deductee details. This type of correction is known as C3.
4. Add / delete salary detail records. This type of correction is known as C4.
5. Update PAN of the deductee or employee in deductee/salary details. This type of correction is known as C5.
6. Add a new challan and underlying deductees. This type of correction is known as C9.
7. Cancel accepted statement. This type of correction is known as Y. Regular TDS /TCS statement can be cancelled only if the TAN of the deductor is to be corrected. After the regular statement with incorrect TAN is cancelled a regular TDS / TCS statement with the correct TAN should be filed.

Can I update / add deductee and challan details in the same correction statement? Do I need to file separate correction statements for updating a PAN as well as adding a challan and its underlying deductees? Yes. There is no need to file separate statements for different types of corrections. In case you need to update or add different deductees / challans in the same statement, it can be done in a single correction file.

Depending on the type of correction a single correction file may contain multiple correction statements. A correction file containing more than one correction statement is called “multiple batch correction statement”.

What is the procedure for submission of multiple batch correction statement? On successful validation of the correction file through the File Validation Utility (FVU) the following will be created:

1. .fvu file
2. Statement statistics report (one each for each type of correction)

Copy the .fvu file on a CD and submit the same to the TIN-FC along with print out of the statement statistics reports and Form 27A.

Can I file the correction e-TDS/TCS statement with any TIN-FC? You can file the corrected e-TDS/TCS return at any TIN-FC.

Do I have to pay upload fee for filing correction e-TDS/TCS return? Yes. Upload fee is payable for each and every e-TDS/TCS return accepted by the TIN-FC, irrespective of whether it is a correction e-TDS/TCS statement or an original e-TDS/TCS statement. Upload fees applicable for correction statement is as per table below:

No. of deductee records in e-TDS/TCS return	Upload charges (inclusive of service tax)

Returns having up to 100 records	Rs.30
Returns having 101 to 1000 records	Rs.182
Returns having more than 1000 records	Rs.606

Do I have to pay upload fees for cancellation statement (Y)? Yes. Upload fees are applicable for cancellation (Y) statements. Charges would be as per regular statement being cancelled.

Will the TIN-FC give any acknowledgment/receipt after acceptance of corrected e-TDS/TCS return? Yes, TIN-FC will issue a Provisional Receipt in case corrected e-TDS/TCS return file is valid and accepted by the TIN-FC. The Provisional Receipt issued by TIN-FC is deemed to be the proof of corrected e-TDS/TCS return filed by you.

Can I update the Assessment Year of a regular TDS/TCS statement by filing a correction statement? No, the fields TAN, Form no., quarter, FY and A.Y quoted in a regular statement cannot be updated by furnishing a correction statement

Prerequisites for furnishing correction TDS/TCS statement

What are the prerequisites for furnishing a correction TDS/TCS statement?

The following are the prerequisites for furnishing a correction TDS/TCS statement:

- check the status of the regular statement on the TIN website by entering the TAN and PRN athttps://onlineservices.tin.nsdl.com/TIN/JSP/tds/linktoUnAuthorizedInput.jsp
- Correction statement should be prepared only if the corresponding regular statement has been accepted at the TIN central system.
- .fvu file of the corresponding accepted regular statement should be available for preparing a correction statement
- Provisional receipt of the corresponding accepted regular statement should be available.

How can I check the status of the TDS/TCS statement submitted by me?

You can check the status of the statement submitted by you athttps://onlineservices.tin.nsdl.com/TIN/JSP/tds/linktoUnAuthorizedInput.jsp

You need to mention the TAN and PRN in the field provided. Details of the statement along with status whether accepted (displayed as Received by TIN) or rejected (along with reason for rejection) will be displayed to you.

In case statement is accepted, you can further check the status of challans and deductee PANs in the statement.

Status of Challans in a TDS/TCS statement

What are the different statuses of a challan in the TDS/TCS statement? The following are the various statuses of challans in a TDS/TCS statement:

1. **Booked:** Challan / transfer voucher detail in the statement matches with corresponding details received from banks / PAO.
2. **Match Pending:** Corresponding challan details not received from the bank.
3. **Match Failed (Challan):** TAN and/or amount relating to a challan in the statement do not match with the corresponding details received from banks.
4. **Match Failed (Transfer Voucher):** Amount relating to a transfer voucher does not match with corresponding details received from PAO.
5. **Provisionally Booked:** In case of Government deductors where TDS/TCS statement is received by TIN and mode of payment of TDS/TCS is through book entry (transfer voucher) and e-TBAF details from PAO is not received by TIN.

What is the significance if the status of challan is ‘Booked’? If the challan is in Booked status, credit of tax deducted will be reflected in the annual tax statement (Form 26AS) of all the underlying deductees with a valid PAN.

Correction in challan details is not allowed once a challan is booked. Correction can be made on underlying deductee records of a booked challan.

What should I do if the status of challan is Match pending? A challan is in Match pending status as the CIN is not present in the payment information provided by the Bank. As a result the credit of tax deducted will not be reflected in the Form 26AS of corresponding deductees with valid PAN. The possible cause could be due to error in quoting CIN details (Challan serial no., BSR code and challan tender date) either in the TDS statement or in the details provided by the Bank. Error in TDS statement can be rectified by filing a correction statement, where as error.

What should I do if the status of challan is in status 'Match failed'? A challan is in Match failed status as the TAN/challan amount in the statement does not match the details provided by the Bank. As a result the credit of tax deducted will not be reflected in Form 26AS of corresponding deductees with valid PAN.

The possible cause could be error in quoting challan amount. The same can be rectified by filing a correction statement.

Preparation of first correction on a regular TDS/TCS statement

How do I prepare the first correction on a regular TDS/TCS statement? Correction statement should be prepared as per data structure prescribed by Income Tax Department which is different from the data structure of a regular TDS/TCS statement. Data structure of correction statement is available on the NSDL TIN website at http://www.tin-nsdl.com/Downloadsquarreturns_correct.asp

Is any utility/software available for preparing correction TDS/TCS statement? There are many software providers who have developed softwares for preparation of TDS/TCS statements. List of software providers along with their website details are available on the TIN website at http://www.tin-nsdl.com/eTDSswProviders.asp

Alternatively, freely downloadable return preparation utility (RPU) developed by NSDL is available on the TIN website at http://www.tin-nsdl.com/Downloadsquarreturns_correct.asp

What are the steps involved in preparing a statement using NSDL RPU? NSDL RPU can be used to prepare correction statements being filed the first time on an accepted regular statement. The steps to be followed for making a correction statement using NSDL RPU are as under:

1. You should have the .FVU file of the accepted regular statement on which corrections need to be made.
2. After downloading the NSDL RPU, you have to execute the same (double click the exe).
3. You have to select the option "Correction" for preparation of correction statement and import the .FVU file of the regular TDS/TCS statement into the RPU.
4. You will have to provide the provisional receipt number of the regular statement to be corrected.

Details of the regular statement will be displayed to you in the utility. You can make the required corrections by selecting the option Add/Update/Delete in the utility

After making the corrections, you need to click on "Create file" and the correction statement will be created.

Corrections in challan details

Can I update a challan? Yes. You can update a challan.

How can I update a challan? You can update any of the details provided in the challan viz; CIN details, amounts etc.

Points to be kept in mind while updating challan:

1. identify the challan to be updated by
    a. its sequence no as per regular statement
    b. CIN, deposit amount as per regular statement
2. Update the challan detail as required.
3. Along with the updated values, the correction statement should contain value of the CIN and deposit amount as per regular statement as well.

Example: In order to correct challan serial number from 013 to 014 in the sixth challan of the regular statement filed by you, the steps as under need to be followed

1. Identify the challan by the sequence number as well as the CIN and deposit amount as per regular statement.
2. Update the value in the field challan serial number to 014.
3. Ensure that the value in the field Last Bank challan no is 013, i.e. as per regular statement.

Can I add a challan? Yes. You can add a challan.

How can I add a challan? You can add a new challan as well as the underlying deductee records. The procedure for adding a challan is as under:
1. Maintain the sequence of the new challan record in continuation to the sequence number of the last challan as per regular statement and add details of challan in this record.
2. Add the underlying deductee records and associate the same with the sequence number of the newly added challan.

Example: If a regular statement filed by you has six challans and you wish to add one more challan and underlying five deductees, the steps as under need to be followed:
1. Sequence of new challan being added should be 7.
2. Add underlying five deductees in the deductee annexure and associate them with new challan having sequence no. 7.

Can I delete a challan? No. You cannot delete a challan.

Can I rectify the details of a challan if the status of the same on the NSDL website is displayed as 'Booked'? Once the challan is updated with status 'Booked' modifications or rectifications to the details of the said challan are not allowed. As a result any correction TDS/TCS statement with modifications/rectifications on a booked challan will get rejected at the TIN central system.

Corrections in Deductee details

Can I update a deductee record? Yes. You can update a deductee record.

How can I update a deductee record? You can update deductee details viz; PAN of deductee, name, amount etc. Steps to update a deductee record are as under:

1. Identify the challan corresponding the deductee record to be updated by
   a. its sequence no as per regular statement
   b. CIN, deposit amount as per regular statement
2. Identify the underlying deductee record to be updated by
   a. its sequence number as per regular statement under the challan identified as above.
   b. PAN of deductee, total tax deducted and total tax deposited as per regular statement.
3. Update the deductee details as required.
4. Along with the updated values, the correction statement should contain CIN, deposit amount in challan details, PAN of deductee, total tax deducted and total tax deposited in deductee details as per regular statement as well.

Example: In order to correct deductee PAN from PANINVALID to AAAPI0147G in the sixth deductee record of the fourth challan of the regular statement filed by you, the steps as under need to be followed:

1. Identify challan no. 4 and corresponding deductee record having sequence no. 6 as per regular statement
2. Update the value in the field deductee PAN to AAAPI0147G.
3. Ensure that the value in the field Last deductee PAN is PANINVALID, i.e. as per regular statement.

Can I add a deductee? Yes. You can add a deductee record.

How do I add a deductee record? You can add a new deductee records under an existing challan. The procedure for adding deductee records is as under:

1. identify the challan corresponding the deductee record to be updated by
   a. its sequence no as per regular statement
   b. CIN, deposit amount as per regular statement
2. Add the new deductee record
3. Maintain sequence of the new deductee record in continuation to the sequence number of the last deductee record under the said challan as per regular statement add details of deductee in this record.

4. Along with newly added deductee record, correction statement should contain value of CIN and deposit amount as per regular statement as well.

Example: If a regular statement filed by you has six challans and you wish to add five more deductees to challan 4 which has 4 deductees as per regular statement, the steps as under need to be followed:

1. Identify challan having sequence no. 4
2. Sequence of new deductee being added to 5 in the challan details section
3. Add underlying five deductees in the deductee annexure and associate them with challan having sequence no. 4.

Can I delete a deductee record? Yes. You can delete a deductee record.

How can I delete a deductee record? Steps to delete a deductee record are as under:

1. identify the challan corresponding the deductee record to be updated by
    a. its sequence no as per regular statement
    b. CIN, deposit amount as per regular statement
2. Identify the deductee record to be updated by
    a. its sequence number as per regular statement under the challan identified as above.
    b. PAN of deductee, total tax deducted and total tax deposited as per regular statement.
3. Flag the deductee details to be deleted
4. Along with the flag for deletion, the correction statement should contain CIN, deposit amount in challan details, PAN of deductee, total tax deducted and total tax deposited in deductee details as per regular statement as well.

Corrections in salary details

Can I update a salary detail? Yes. You can update a salary detail record.

How can I update a salary record? You can update salary details viz; Name and PAN of employee, salary amount, deductions etc. Steps for updating salary record are as under:

1. Identify the salary detail record by
    a. its sequence number as per regular statement
    b. Value in the field 'Gross total Income' as per regular statement.
2. Update the salary details as required
3. Along with updated values, Gross Total Income as per regular statement should also be provided in the correction statement.

Can I add a salary record? Yes. You can add a salary record.

How can I add a salary record? You can add a new salary records as per following procedure.
1. Maintain the sequence of the new challan record in continuation to the sequence number of the last challan as per regular statement and add details of challan in this record.

Example Regular statement filed by you has three salary records and you wish to add one more salary record
1. Sequence of new record being added should be 4 in the Annexure II.
2. Add new salary record.

Can I delete a salary record? Yes. You can delete a salary record.

How can I delete a salary record? Steps for deleting a salary record are as under:

1. Identify the salary record to be deleted by
    a. its sequence number as per regular statement
    b. Gross total income as per regular statement
2. Flag the salary detail record to be deleted.
3. Along with flag for deletion, correction statement should also contain value of the field Gross total Income as per regular statement.

What is the significance of a identifying a record while updating/deleting the same? While preparing a correction statement, the record to be updated/deleted is required to be identified by its sequence number as well as values of certain fields as per regular statement. List of fields used for identifying a record are as under:
1. Challan detail – CIN details and deposit amount
2. Deductee detail – PAN of the deductee, total tax deducted and total tax deposited
3. Salary details – Gross total income.

The correction statement should contain values of the fields referred to above as per regular statement along with the corrections made. Once the correction statement is received at TIN central system, the values of the identification fields are verified with the corresponding values as per TIN central system.

If the values match, the correction statement will get accepted. If the values do not match, the correction statement will get rejected at the TIN central system.

Example: If the value in the field Last Bank challan no. (i.e. challan no. as per regular statement) in the correction statement does not match the corresponding details as per the regular statement in the TIN central system, the correction statement will get rejected for the reason **“Last Bank challan serial number of the correction statement is not matching with corresponding statement details available at TIN Central system”.**

Preparation of correction statement more than once on the same regular statement (correction on correction)

How many times can I furnish a correction TDS/TCS statement? A correction TDS/TCS statement can be furnished multiple times to incorporate changes in the regular TDS/TCS statement whereas a regular TDS/TCS statement will be accepted at the TIN central system only once.

What are the important points to be kept in mind while preparing correction statement more than once on the same regular statement? You have to kept in mind, the following points while preparing correction statement more than once on the same regular statement:

1. The TDS/TCS statement on which correction is to be prepared should be updated with details as per all previous corrections.
2. Modifications/addition/deletion in correction statements accepted at the TIN central system only should be considered.

The first correction filed by me contains three types of correction (three PRNs) and one of the types of correction has got rejected at the TIN central system. What should I do? The steps as under should be followed:

1. You have to update modifications as per the accepted corrections in the TDS statement.
2. Identify the record for which correction was rejected earlier by its sequence no. and fields for identification
3. Correct the said record.
4. Correction statement should contain updated values as well as value of identification field as per regular statement.

Which provisional receipt number should I quote while preparing correction statement more than once on the same regular statement? There are two fields for Provisional receipt number (PRN) in a correction statement as under:
a. Original Provisional receipt number – PRN of the regular statement should be mentioned in this field.
b. Previous Provisional receipt number – PRN of the last accepted correction statement should be mentioned in this field. In case the value in this field is incorrectly mentioned, the statement will get rejected at TIN central system for the reason: **“Either Previous Provisional Receipt No. provided is incorrect or combination of Original Provisional Receipt No. and Previous Provisional Receipt No. is not in sequence”**

Example
Single batch correction statement – Only one type of correction in the file a. You have filed a regular statement having PRN 010010200083255 and subsequently filed a single batch correction statement having PRN 010010300074112. While preparing correction statement, you have to mention PRN 010010200083255 in the field original PRN and the PRN 010010300074112 in the field Previous PRN.

Multiple batch correction statement – different types of correction in a single file
b. You have filed a regular statement having PRN 010010200083255 and subsequently filed a multi batch correction statement having three batches and corresponding PRNs as 010010300074112, 010010300074123 and

010010300074134. While preparing the correction statement, you have you have to mention PRN 010010200083255 in the field original PRN and check the status of all the three PRNs of correction statement

- If all the three PRNs are accepted at the TIN central system, you may mention any of the three PRNs in the field previous PRN
- If any of the three PRNs is rejected, then you should mention the PRN which has been accepted at the TIN central system in the field Previous PRN
- If all the three PRNs are rejected, then you must mention the PRN of the regular statement, i.e. 010010200083255 in the field Previous PRN.

How many times can I update PAN of a deductee/transacting party? Structurally valid PAN of a deductee in the regular statement can be updated to another structurally valid PAN only once.

When does a statement get 'Partially Accepted'? A correction statement containing updates in PAN of deductee/employee may get Partially Accepted. This is possible when the PAN in the any of the records being updated by you in the correction statement is invalid, i.e. PAN not present in PAN Master Database. In such a scenario, the said record gets rejected resulting in partial acceptance of the statement.

What should I do if the status of correction statement filed by me is 'Partially accepted'? In case correction statement is in status 'Partially accepted', you have follow steps as under:
1. You have to update modifications as per the accepted records in the TDS statement.
2. Identify the deductee/salary record which has got rejected due to invalid PAN.
3. Rectify the incorrect PAN
4. Correction statement should contain value of identification keys as per regular statement along with the updated values.

What could be the cause of rejection of TDS/TCS statement for the reason "Total Deposit amount of deductees is more than Challan amount actually deposited in bank"? The total tax deposited amount as per challan should be greater than or equal to the total tax deposited amount as per deductee details, else a regular TDS/TCS statement will not get validated through FVU.

If you file a correction statement for adding deductee records under a particular challan, the total tax deposited as per challan in regular statement should be greater than or equal to the total tax deposited in deductee details as per regular as well as correction statement.

Note: Amount in the fields Interest and others in the challan is not considered in the total tax deposited as per challan.

Rejection of TDS/TCS statements – Common errors and course of action

a. What is course of action in case a regular statement is rejected? A. Please refer to Course of action – regular rejection for the common causes for rejection of a regular statement and corresponding course of action for a deductor.

b. What is course of action in case a correction statement is rejected? A. Please refer to Course of action – correction rejection for the common causes for rejection of a correction statement and corresponding course of action for a deductor.

PAN

General

What is PAN? Permanent Account Number (PAN) is a ten-digit alphanumeric identifier, issued by Income Tax Department. Each assessee (e.g. individual, firm, company etc.) is issued a unique PAN.

Who can apply for PAN? All existing assessees or taxpayers or persons who are required to file a return of income, even on behalf of others, must have a PAN. Any person, who intends to enter into economic or financial transactions where quoting PAN is mandatory, must also have a PAN.

Who can apply on behalf of minor, lunatic, idiot, mentally retarded, deceased and wards of court? Section 160 of IT Act, 1961 provides that a minor, lunatic, idiot, mentally retarded, deceased, wards of court and such other persons may be represented through a Representative Assessee.
In such cases,

- in the application for PAN, details of the a minor, lunatic, idiot, mentally retarded, deceased, wards of court, etc. should be provided.
- Details of representative assessee have to be provided in item 14 of the application for PAN.

Is it compulsory to quote PAN on 'return of income'? Yes, it is compulsory to quote PAN on return of income.

Do I need to apply for a new PAN when I move from one city to another? Permanent Account Number (PAN), as the name suggests, is a permanent number and does not change.

Changing the address though, may change the Assessing Officer. Such changes must, therefore, be intimated to ITD so that the PAN database of ITD can be updated. One can intimate change in address by filling up the form for *Request for New PAN Card or/and Changes or Correction in PAN data*. This form can be submitted at any TIN-FC or online at NSDL-TIN website.

Can I obtain or use more than one PAN? Obtaining/possessing more than one PAN is against the law and may attract a penalty upto 10,000. Therefore it is advisable not to obtain/possess more than one PAN. If you have more than one PAN, you should surrender the unused PAN by logging into ITD website at www.incometaxindia.gov.in.

Procedure for obtaining PAN

How do I apply for PAN? You can apply for PAN by filling up *Form 49A: Application for Allotment of Permanent Account Number* (PAN application form). You can also apply for PAN online through NSDL-TIN website.

Can I make an application for PAN on plain paper? No. Application for PAN can be made only in Form 49A notified by Central Board of Direct Taxes on 29.05.2003.

Where can I obtain application form for PAN (Form 49A)? You can obtain the application form for PAN (Form 49A) in the format prescribed by Income Tax Department from TIN-Facilitation Centres (TIN-FCs), any other stationery vendors providing such forms or from NSDL-TIN website.

Are there any charges for obtaining Form 49A? The form is **freely** downloadable from NSDL-TIN website. You can also obtain the form from TIN-FCs.

Where should I submit my PAN application? You can submit your duly filled and signed PAN application form alongwith the supporting documents to any of the TIN-FCs or PAN Centres managed by NSDL.

What are the charges to be paid while submitting Form 49A? You have to pay 85 (plus service tax, as applicable) to TIN-FCs as processing fees while submitting Form 49A. If address for communication is a foreign address, the fee payable is 944 (including service tax).

What will I receive on submission of the PAN application form to a TIN-FC? You will receive an acknowledgment with a unique 15-digit acknowledgment number on submission of the PAN application form.

How can I enquire about the status of my application? (i) You can inquire the status of your application by accessing NSDL-TIN website at the "Status track" option and quoting your unique 15-digit acknowledgement number after three days of your application.
(ii) You can also obtain status of your application through SMS (Short messaging service) using mobile phones. For this, you have to type the word "NSDLPAN" followed by your 15-digit acknowledgement number and send it to 57575. For example: SMS NSDLPAN 012345678901234 to 57575.

How do I fill the application form 49A? You should fill the application form legibly in English capital letters with black ink. You should read all the instructions before filling up Form 49A.

Is a photograph compulsory for making an application for PAN? 'Individual' applicants should affix a recent colour photograph (size 3.5 cm x 2.5 cm) in the space provided on the form. The photograph should not be stapled or clipped to the form. The applicant should **not** sign across the photograph. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.

What documents should I submit along with the application form? You have to submit the following documents with the application form:
A] Proof of identity (POI)
B] Proof of address (POA)
The documents for POI and POA depend on the citizenship and the status of the applicant.

Which documents will serve as proof of identity in case of individual applicants and HUF applicants? 1. Individual and HUF Applicants who are citizens of India and located within India at the time of application for PAN: Copy of any one of the following will serve as a proof of identity:

- School leaving certificate
- Matriculation certificate
- Degree of recognized educational institution
- Depository account statement
- Valid Credit card
- Bank account statement
- Water bill
- Ration card
- Property tax assessment order
- Passport
- Voter's identity card
- Driving license
- Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.

Note:

- Document being submitted should be in the full name of the applicant as mentioned in the PAN application.
- In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of identity.
- In case PAN application is made on behalf of a HUF, any of above documents in respect of karta of the HUF will serve as proof of identity.

2. Citizen of India located outside India at the time of application for PAN:
Copy of passport will serve as a proof of identity

3. Foreign Citizen located in India at the time of application for PAN
Copy of passport and Copy of Person of Indian Origin (PIO) card issued by Government of India will serve as a proof of identity

4. Foreign Citizen located outside India at the time of application for PAN
Copy of any one of the following will serve as a proof of identity:

- Passport
- Other National ID attested by Indian Embassy/Consulate/High Commission/Apostille
- Person of Indian Origin (PIO) card issued by Government of India

What documents should be submitted as proof of address for individual applicants and HUF applicants?

1. Individual and HUF Applicants who are citizens of India and located within India at the time of application for PAN: Copy of any one of the following will serve as a proof of address:

1. Electricity bill*

2. Telephone bill*
3. Depository account statement*
4. Credit card statement*
5. Bank account statement*
6. Rent receipt*
7. Employer certificate*
8. Ration card
9. Passport
10. Voter's identity card
11. Property tax assessment order
12. Driving license
13. Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.

Note:

- *For serial numbers 1 to 7, proof of address should not be more than six months old from the date of application.
- Document being submitted should be in the full name of the applicant as mentioned in the PAN application.
- In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of address.
- In case PAN application is made on behalf of a HUF, any of above documents in respect of Karta of the HUF will serve as proof of address.
- It is mandatory for individuals and HUF to mention their residential address on the PAN application and to submit valid proof of the same.
- If office address is selected as communication address by Individual and HUF applicants, then POA for office address is also required.

2. Citizen of India located outside India at the time of application for PAN
Copy of any one of the following will serve as a proof of address:

- Passport
- Bank account statement in country of residence
- NRE bank account statement**

3. Foreign Citizen located in India at the time of application for PAN
Copy of any one of the following will serve as a proof of address:

- Passport
- Bank account statement in India
- Residential permit issued by the State Police Authorities
- Registration certificate issued by the Foreigner's Registration Officer
- Person of Indian Origin (PIO) card issued by Government of India
- NRE bank account statement**

In case 'Office Address (of India)' is mentioned in application made by foreign citizens , then it is mandatory to provide **all five documents** mentioned below as proof for office address.

Copy of Visa application to Indian authorities + Copy of Visa granted + Copy of appointment letter/contract from Indian Company + Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer + copy of PAN card for the PAN mentioned in the employer's certificate.

4. Foreign Citizen located outside India at the time of application for PAN
Copy of any one of the following will serve as a proof of address:

- Passport
- Other National ID attested by Indian Embassy/Consulate/High Commission/Apostille
- Bank account statement in country of residence, duly attested by Indian Embassy/High Commission / Consulate / Apostille in the country where applicant is located

- Person of Indian Origin (PIO) card issued by Government of India
- NRE bank account statement**

Note:

** showing at least two customer induced transactions in last six months period and duly attested by Indian Embassy / Consular office / High commission or Apostille or by the manager of the bank in which the account is held. The applicant may be a joint holder.

Which documents will serve as proof of identity and address for applicants other than individual and HUF? List of documents which are acceptable as proof of identity and address for applicants other than individual and HUF is as below:

1. Having office of their own in India:

Type of Applicant	Documents for proof of identity and address
Company	Copy of certificate of registration issued by Registrar of Companies.
Firms	Copy of certificate of registration issued by Registrar of firms or Copy of Partnership Deed.
AOP (Trusts)	Copy of trust deed or Copy of certificate of registration number issued by Charity Commissioner.
AOP/BOI/Local Authority/Artificial Juridical Person	Copy of agreement or Copy of certificate of registration number issued by Charity Commissioner /Registrar of Co-operative Society / any other Competent Authority or any other Document originating from any Central / State Government Department establishing identity and address of such person.

2. Having no office of their own in India:

Type of Applicant	Documents for proof of identity and address
Company/Firms/AOP (Trusts)/AOP/ BOI/Local Authority/Artificial Juridical Person	Copy of registration certificate of the respective country duly attested by Indian Embassy in the country where applicant is located or Copy of certificate of registration with the competent authority in India or Copy of approval issued by the competent authority in India or Copy of the accompanying documents alongwith the approval issued by competent authority in India or Copy of the application (duly acknowledged) made by the applicant before the competent authority in India.

What is the procedure for applicants who cannot sign? In such cases, Left Hand Thumb Impression (preferably in black ink) of the applicant should be taken on Form 49A/change request form at the place meant for signature. This should be attested by a Magistrate or a Notary Public or a Gazetted Officer, under official seal and stamp.

Is father’s name compulsory for female applicants (including married/divorced/widow)? Female applicants, irrespective of their marital status, should write only father’s name in the PAN application form. There is no provision to mention husband's name in the application.

Is it compulsory for me to mention telephone number/email id on application Form 49A? Either the telephone number or the email should be mandatorily mentioned in the application.

- When the telephone number is mentioned, it is necessary to mention the STD code. In case of mobile number, country code should be mentioned as STD code. When the telephone is provided by WLL service providers, the STD code should be mentioned.
- If email id is mentioned, PAN will be communicated on email id when it is allotted by the Income Tax Department.

Request for new PAN card or/and changes or correction in PAN data

When should I submit the application in the form "Request for New PAN Card or/and Changes or Correction in PAN data"? You can submit the application in the form "Request for New PAN Card or/and Changes or Correction in PAN data" in the following cases:

A] When you already have PAN but want a new PAN card,
B] When you want to make some changes or corrections in your existing PAN details.

Are there any charges for the form "Request for New PAN Card or/and Changes or Correction in PAN data"?

The form is freely downloadable from NSDL-TIN website. It is also available with the TIN-FCs.

Are there any fees to be paid while submitting the form for "Request for New PAN Card or/and Changes or Correction in PAN data"? You have to pay 85 (plus service tax, as applicable) to TIN-FCs as processing fees while submitting the form for *Request for New PAN Card or/and Changes or Correction in PAN data*. If address for communication is a foreign address, the fee payable is 944 (including service tax).

How do I obtain a new PAN card without any changes in details? When you have a PAN but have not received your PAN card/in case you have lost your PAN card, then you have to fill all the columns in the form for Request for New PAN Card or/and Changes or Correction in PAN data **but do not have to tick** any of the boxes on the left margin. In case of an individual, you have to affix a colour photograph of the size 2.5 cm X 3.5 cm.

What should I do if there are any changes or correction in PAN data? The applicant is required to fill all the columns of the form and tick the box(es) on the left margin of the appropriate item where change/correction is to be done.

What are the documents required to be furnished while submitting the form? Following documents are required to be submitted alongwith the form:

1. Proof of PAN (the one currently in use - mentioned at the top of the application);
2. Proof of PAN(s) surrendered;
3. Proof of identity;
4. Proof of address;
5. Proof in support of changes sought*, if any;

What documents can be submitted as proof of PAN? Any one of the following documents can be submitted as proof of PAN:

a) Copy of PAN card
b) Copy of PAN allotment letter
No other documents are acceptable as proof of PAN.
If any proof of PAN is not available, the application will be accepted on a 'good effort' basis.

What documents can be submitted as proof of PAN surrendered? Copy of PAN card for the PAN to be surrendered (to be verified with original).

What documents can be submitted as proof of identity for individuals and HUF? 1. Individual and HUF Applicants who are citizens of India and located within India at the time of application for PAN:

Copy of any one of the following will serve as a proof of identity:

- School leaving certificate
- Matriculation certificate
- Degree of recognized educational institution
- Depository account statement
- Valid Credit card
- Bank account statement
- Water bill
- Ration card
- Property tax assessment order

- Passport
- Voter's identity card
- Driving license
- Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.

Note:

- Document being submitted should be in the full name of the applicant as mentioned in the PAN application.
- In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of identity.
- In case PAN application is made on behalf of a HUF, any of above documents in respect of karta of the HUF will serve as proof of identity.

2. Citizen of India located outside India at the time of application for PAN:
Copy of passport will serve as a proof of identity

3. Foreign Citizen located in India at the time of application for PAN
Copy of passport and Copy of Person of Indian Origin (PIO) card issued by Government of India will serve as a proof of identity

4. Foreign Citizen located outside India at the time of application for PAN
Copy of any one of the following will serve as a proof of identity:

- Passport
- Other National ID attested by Indian Embassy/Consulate/High Commission/Apostille
- Person of Indian Origin (PIO) card issued by Government of India

What documents should be submitted as proof of address for individual applicants and HUF applicants? 1. Individual and HUF Applicants who are citizens of India and located within India at the time of application for PAN: Copy of any one of the following will serve as a proof of address:

- Electricity bill*
- Telephone bill*
- Depository account statement*
- Credit card statement*
- Bank account statement*
- Rent receipt*
- Employer certificate*
- Ration card
- Passport
- Voter's identity card
- Property tax assessment order
- Driving license
- Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councilor or a Gazetted Officer.

Note:

- *For serial numbers 1 to 7, proof of address should not be more than six months old from the date of application.
- Document being submitted should be in the full name of the applicant as mentioned in the PAN change request application.
- In case the PAN applicant is a minor, any of above documents of any of the parents or guardian of such minor shall serve as proof of address.

- In case PAN change request application is made on behalf of a HUF, any of above documents in respect of Karta of the HUF will serve as proof of address.
- It is mandatory for individuals and HUF to mention their address for **communication** on the PAN change request application and to submit valid proof of the same.

2. Citizen of India located outside India at the time of application for PAN
Copy of any one of the following will serve as a proof of address:

- Passport
- Bank account statement in country of residence
- NRE bank account statement**

3. Foreign Citizen located in India at the time of application for PAN
Copy of any one of the following will serve as a proof of address:

- Passport
- Bank account statement in India
- Residential permit issued by the State Police Authorities
- Registration certificate issued by the Foreigner's Registration Officer
- Person of Indian Origin (PIO) card issued by Government of India
- NRE bank account statement**
- Visa application to Indian authorities & Visa granted & appointment letter/contract from Indian Company & Certificate (in original) of address in India of applicant issued by authorized signatory of employer on employer's letter head mentioning the PAN of the employer & copy of PAN card for the PAN mentioned in the employer's certificate***

4. Foreign Citizen located outside India at the time of application for PAN
Copy of any one of the following will serve as a proof of address:

- Passport
- Other National ID attested by Indian Embassy/Consulate/High Commission/Apostille
- Bank account statement in country of residence, duly attested by Indian Embassy/High Commission / Consulate / Apostille in the country where applicant is located
- Person of Indian Origin (PIO) card issued by Government of India
- NRE bank account statement**

Note:
** showing at least two customer induced transactions in last six months period and duly attested by Indian Embassy / Consular office / High commission or Apostille or by the manager of the bank in which the account is held. The applicant may be a joint holder.
*** In case 'Office Address' is mentioned in application made by foreign citizens based in India, then it is mandatory to provide all five documents mentioned above as proof for office address.

Which documents will serve as proof of identity and address for applicants other than individual and HUF? List of documents which are acceptable as proof of identity and address for applicants other than individual and HUF is as below:

1. Having office of their own in India:

Category	**Document to be submitted**
Company	Copy of certificate of registration issued by Registrar of Companies.
Firms	Copy of certificate of registration issued by Registrar of firms or Copy of Partnership Deed.
AOP (Trusts)	Copy of trust deed or Copy of certificate of registration number issued by Charity Commissioner.
AOP/BOI/Local Authority/Artificial Juridical Person	Copy of agreement or Copy of certificate of registration number issued by Charity Commissioner

	/Registrar of Co-operative Society / any other Competent Authority or any other Document originating from any Central / State Government Department establishing identity and address of such person.

2. Having no office of their own in India:

Type of Applicant	**Documents for proof of identity and address**
Company/Firms/AOP (Trusts)/AOP/ BOI/Local Authority/Artificial Juridical Person	Copy of registration certificate of the respective country duly attested by Indian Embassy in the country where applicant is located or Copy of certificate of registration with the competent authority in India or Copy of approval issued by the competent authority in India or Copy of the accompanying documents alongwith the approval issued by competent authority in India or Copy of the application (duly acknowledged) made by the applicant before the competent authority in India.

What documents can be submitted as proof in support of changes sought? Supporting documents required for changes in PAN data can be as per the table given below:

Sr. No.	**Case / applicant type**	**Document acceptable**
1	Change in name: change of name on account of marriage	Any one of a) Marriage certificate b) marriage invitation card c) publication of name change in official gazette d) copy of passport showing husband's name
2	Change in name: Individual applicants - change of name on account of reasons other than marriage.	Publication of name change in official gazette
3	Change in father's name	Publication of name change in official gazette
4	Change in name: Companies	Registrar of Companies' certificate for name change
5	Change in name: Partnership firms	Revised Partnership Deed
6	Change in name: AOP / Trust / BOI / AJP	Revised registration certificate / deed or agreement as applicable
7	Change in date of birth: individuals	Relevant proof of identity having correct date of birth.
8	Change in date of incorporation/agreement/partnership or trust deed/formation of BOI/AOP	Relevant proof of identity having correct date of incorporation/agreement/partnership or trust deed/formation of BOI/AOP

When is it necessary to affix a photograph on the form for "Request for New PAN Card or/and Changes or Correction in PAN data"? Individuals should always affix a recent colour photograph (size 3.5 cm x 2.5 cm) in the space provided on the form. The photograph should not be stapled or clipped to the form. The clarity of image on PAN card will depend on the quality and clarity of photograph affixed on the form.

What is the procedure to be followed when the applicant wants to update only the address? When the applicant wants to update the address for communication

- He should fill all the columns of the form and should tick the box on the left margin of address for communication. (In case of any online application, this box is automatically ticked).

- He should also indicate whether this is his Residence or Office address.
- It is mandatory for all applicants other than individuals or HUF to mention office address as address for communication.

- If the applicant wants to update any other address, he has to fill the details of the same in an additional sheet which is to be attached with the form. In such cases the applicant is also required to tick in the box provided on the left of item no. 8 on the application form.
- It is mandatory for the applicant to provide proof of communication address.
- If change in any other address is sought, the applicant has to provide proof of the same.

Cancellation of PAN

- **I have been allotted more than one PAN, what is the procedure for cancellation of other PAN(s)?** You have to mention the PAN which you are using currently on top of the application form. All other PAN/s inadvertently allotted to you should be mentioned at item no. 10 and the corresponding PAN card(s) should be submitted for cancellation along with the form.

PAN Online

- **What is the procedure for applying for PAN online?** You can apply for PAN online at the NSDL-TIN website by selecting the option "Apply for PAN online". You can then follow the detailed guidelines and instructions given on the website.
- **What are the charges for applying for PAN online?** The charges for applying for PAN online at NSDL-TIN website are the same as that for applying for PAN through TIN-FCs; i.e. 85 + service tax. If address for communication is a foreign address, the fee payable is 944 (including service tax).
- **Are there any additional charges for applying for PAN online?** No. There are no additional charges for applying for PAN online.

TAN

General

What is TAN? TAN or Tax Deduction and Collection Account Number is a 10 digit alpha numeric number required to be obtained by all persons who are responsible for deducting or collecting tax. It is compulsory to quote TAN in all TDS/TCS returns (including e-TDS/TCS return), TDS/TCS payment challans and TDS/TCS certificates.

Why is it necessary to have TAN? The provisions of Section 203A of the Income-tax Act, 1961 require all persons who deduct or collect tax at source to apply for the allotment of TAN. The section also makes it mandatory to quote TAN in all TDS/TCS/Annual Information Returns, payment challans and certificates to be issued. If TAN is not quoted, TDS/TCS returns will not be accepted by TIN-Faciliation Centres (TIN-FCs) and challans for TDS/TCS payments will not be accepted by banks. Failure to apply for TAN or not quoting the same in the specified documents attracts a penalty of 10,000.

Who must apply for TAN? All those persons who are required to deduct/collect tax at source on behalf of Income Tax Department are required to apply for and obtain TAN.

Application for TAN

What is the procedure to obtain a TAN? An application for allotment of TAN is to be filed in Form 49B and submitted to any TIN-FC. Addresses of TIN-FCs are available at NSDL-TIN website. Alternatively, you can apply for TAN online at the NSDL-TIN website.

From where can I obtain Form 49B? Form 49B is freely downloadable from NSDL-TIN website. It is also available at TIN-FCs. Legible photocopies of Form 49B or forms legibly printed exactly as per the format prescribed by ITD are also allowed to be used.

Who will allot TAN? TAN is allotted by the Income-tax Department on the basis of the application submitted online at NSDL-TIN website or to TIN-FCs managed by NSDL. NSDL will intimate the TAN to the applicant at the address provided in the application.

Can an application for TAN be made on a plain paper? No. TAN Application can be made only on Form 49B. The application form can be downloaded from ITD website or NSDL-TIN website or may be obtained from any other source. The application is also available at TIN-FCs.

Can Form 49B be filled on a typewriter? Yes. But typing should be in capital letters with good impression.

What documents should be submitted alongwith the TAN application? No documents are required to be submitted along with the application for allotment of TAN. However, where the application is being made online, the signed acknowledgment which is generated after filling up the form should be forwarded to NSDL. Detailed guidelines for submission of application are available on NSDL-TIN website.

Is a separate TAN required to be obtained for the purpose of Tax Collection at Source (TCS)? No. TAN which was allotted for Tax Deduction at Source (TDS) can be used for the purpose of TCS. However, if no TAN has been allotted, a duly filled in Form 49B, alongwith the application fees should be submitted at any TIN-FC.

What if incomplete form 49B is submitted? If you are submitting the form at a TIN-FC, the TIN-FC will assist you in correctly filling up Form 49B. Incomplete or deficient applications will not be accepted.

Are there any charges to be paid while submitting application for TAN? A fee of 55 + service tax (as applicable) should be paid as processing fee at the TIN-FC at the time of submitting Form 49B. If you are applying for TAN online, then the payment can be made vide cheque, demand draft or credit card as per the guidelines given in the NSDL-TIN website.

How will the new TAN number be intimated to the applicant? An allotment letter is dispatched by NSDL at the address provided in Form 49B.

How can I enquire about the status of my application? You can inquire the status of your application by accessing NSDL-TIN website at the "Status track" option and quoting your unique 14-digit acknowledgement number after three days of your application. You can also SMS NSDLTAN followed by a space and the acknowledgement number to 57575 to obtain the application status.

Miscellaneous

If a deductor/collector has a TAN as per the old format or if he has earlier applied, but has not been allotted TAN, what should he do? TIN-FC will help the deductors/collectors in ascertaining their correct TAN from the database available with them. TAN can also be verified from ITD's website, wherein there is a facility to find new TAN against old TAN / name and address of the deductor/collector. In case no TAN has been allotted, the deductor will have to file an application in Form 49B along with application fee (Rs 55 + service tax as applicable) either at any TIN-FC or online at NSDL-TIN website.

Where can I find the address of the nearest TIN-FC? Addresses of all TIN-FCs is available on NSDL-TIN website.

Is it necessary to apply for different TAN if a deductor has to deduct tax from different types of payments like salary, interest, dividend etc.? No. TAN once allotted can be used for all type of deductions/collections.

Should Government deductors apply for TAN? Yes. All Government deductors are also required to quote the TAN on their TDS / TCS / Annual Information Returns.

In case of multiple DDOs, should all of them apply for TAN? Yes. In such case, the name of the Division; name and location of branch or the designation of the person responsible for deducting/collecting tax, whichever is applicable, should be clearly given in the application for allotment of TAN.

Can branches of companies/banks have separate TANs? Yes. The name and location of branch or the designation of the person responsible for deducting/collecting tax, whichever is applicable, should be clearly given in the application for allotment of TAN.

Can a TDS/TCS/Annual Information return be filed without TAN in case TAN has not been allotted? Quoting of TAN is mandatory in all TDS/TCS/Annual Information returns, whether filed in paper or electronic format. The return, whether in paper or electronic format, will not be received in case correct TAN is not quoted.

Can I quote PAN in place of TAN? No. PAN should never be quoted in the field where TAN is required to be quoted. The purposes for which PAN and TAN are allotted are different. TAN is a unique identification number which is allotted to persons who are deducting or collecting tax at source on behalf of the Income Tax Department. PAN is a unique number allotted to assessees like individuals, companies etc.

Duplicate TAN

What is duplicate TAN? Duplicate TAN is a TAN which has been inadvertently obtained by a person who is responsible for deducting/collecting tax and who already has a TAN allotted to him. It is illegal to possess or use more than one TAN. Different branches/divisions of an entity may, however, have separate TANs.

In case duplicate TAN has been allotted, which TAN should be used? In case duplicate TANs have been allotted, the TAN which has been used regularly should be continued to be used. The other TAN/s should be surrendered for cancellation using 'Form for Changes or Correction in TAN' which can be downloaded from NSDL-TIN website or may be procured from TIN-FCs or other vendors.

What should I do if I have been allotted a duplicate TAN by oversight? In case duplicate TAN has been allotted, an application may be made for cancellation of the TAN which has not been used in the 'Form for Changes or Correction in TAN' which can be downloaded from NSDL-TIN website or may be procured from TIN-FCs or other vendors.

TAN ONLINE / TATKAL TAN

What is the procedure to apply for TAN online? You can apply for TAN online at the NSDL-TIN website. You can then fill and submit the form online. Once you click on button 'submit', an acknowledgment containing a unique 14 digit acknowledgment number is generated on the screen. You should print this acknowledgment, sign it and despatch it to NSDL at the address mentioned on NSDL-TIN website along with the processing fee which is 55 + service tax (as applicable). Payment can be made by DD/cheque, payable at par in Mumbai, favouring NSDL-TIN or by credit card.

Request For Changes In Tan Data For Tan Allotted

How can the change in address or details on the basis of which TAN was allotted be communicated to Income Tax Department? Any change or corrections in the data associated with the TAN, should be communicated to ITD by filing up 'Form for Changes or Correction in TAN data for TAN allotted' alongwith the necessary fees at any of the TINFCs, or at NSDL-TIN website.

What are the charges I have to pay while submitting the 'Form for Changes or Correction in TAN data for TAN allotted'? You have to pay 55 (plus service tax, as applicable) to NSDL/TIN-FC as processing fees while submitting your application at the TIN-FC or making online application.

If I change my address, should I inform ITD or should I apply for a new TAN? Change of address within a jurisdiction does not change the TAN. However, it may involve a change in the Assessing Officer. Such changes must, therefore, be intimated to ITD so that the TAN database of ITD can be updated. In case of change of address from one jurisdiction to other (e.g. address changes from Bangalore to Mumbai) a new TAN needs to be applied for and previous TAN needs to be surrendered on allotment of fresh TAN.

How can one find out Assessing Officer (AO) Details? Assessing Officer Details are available at NSDL-TIN website.

What can serve as proof of TAN in case one has lost the TAN allotment letter? Printout of the webpage showing details of TAN, from the Income Tax Department's website can serve as proof of TAN.

Annual Information Return (air)

General

What is Annual Information Return (AIR)? As per the amendment to Section 285BA of the Income Tax Act, 1961, specified entities (Filers) are required to furnish an Annual Information Return (AIR) in respect of specified financial transactions registered/recorded by them during the financial year (beginning on or after April 1, 2004) to the income tax authority or such other prescribed authority.

Who is required to furnish AIR? As per the amended Rule 114E of the Income Tax Rules, 1962, the Annual Information Return should be furnished by every person mentioned in column (2) of the Table below in respect of all transactions of the nature and value specified in the corresponding entry in column (3) of the said Table, which are registered or recorded by him during a financial year beginning on or after April 1, 2004:

Sl.No.(1)	Class of person(2)	Nature and value of transaction(3)
1	A banking company to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act).	Cash deposits aggregating to ten lakh rupees or more in a year in any savings account of a person maintained in that bank.

2	A banking company to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act) or any other company or institution issuing credit card.	Payments made by any person against bills raised in respect of a credit card issued to that person, aggregating to two lakh rupees or more in the year.
3	A trustee of a Mutual Fund or such other person managing the affairs of the Mutual Fund as may be duly authorised by the trustee in this behalf.	Receipt from any person of an amount of two lakh rupees or more for acquiring units of that Fund.
4	A company or institution issuing bonds or debentures.	Receipt from any person of an amount of five lakh rupees or more for acquiring bonds or debentures issued by the company or institution.
5	A company issuing shares through a public or rights issue.	Receipt from any person of an amount of one lakh rupees or more for acquiring shares issued by the company.
6	Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908.	Purchase or sale by any person of immovable property valued at thirty lakh rupees or more.
7	A person being an officer of the Reserve Bank of India, constituted under section 3 of the Reserve Bank of India Act, 1934, who is duly authorized by the Reserve Bank of India in this behalf.	Receipt from any person of an amount or amounts aggregating to five lakh rupees or more in a year for bonds issued by the Reserve Bank of India.

Who is an Annual Information Return - Administrator? CBDT has appointed the Director General of Income Tax (Systems) as 'Annual Information Return – Administrator' for the purpose of administration of Annual Information Return Scheme.

Should an entity who is required to file AIR, file a single AIR for the whole organization or can it file separate AIR for each of its branch/ regional office? An entity who is required to file AIR is required to file one single AIR for the whole organization.

Who is authorized to receive AIR? CBDT has authorized National Securities Depository Limited (NSDL) to receive AIR. NSDL receives the AIRs through its country-wide network of front offices called TIN Facilitation Centres (TIN-FCs) and on-line through web-based facility. The data received by TIN-FCs and data received on-line is collated by NSDL and disseminated to the Income Tax Department.

Preparation of AIR

How can I prepare AIR in the electronic/computerized form? You can prepare AIR using in-house facilities or any other third party software or NSDL AIR Preparation Utility, which is freely downloadable from NSDL-TIN website

What are the forms used for preparing AIR? AIR should be furnished vide Form 61A in the digitized form on computer readable media (i.e. CD/floppy), supported by a duly signed verification and control chart in Form 61A (Part A) in paper format.

What is the manner in which AIR is to be furnished? AIR should be furnished in electronic form by all categories of entities required to furnish AIR. Furnishing of AIR in physical form is not permitted.

What is Folio Number to be quoted in AIR? The Folio Number to be quoted is the TAN of the organization. In case the filer is a non- government entity, the folio number will be the TAN of the principal office of the entity.

Is it mandatory to quote TAN in AIR? All filers are required to obtain TAN and quote the same in the column of 'Folio No.' in both Part A and Part B of Form no. 61A.

How to apply for TAN? The application in Form 49B (available at web-site of Income Tax Department or NSDL-TIN web-site can be filed at any of TIN Facilitation Centres (TIN-FC) managed by NSDL. List of TIN-FCs are available in NSDL-TIN web-site.

Can TAN application be submitted online? TAN application can also be furnished online at NSDL-TIN website.

Can we quote PAN in place of TAN? No. PAN should never be quoted in the field where TAN is required to be quoted.

Is PAN of the transacting Parties to be quoted in AIR? The filer shall also quote the Permanent Account Number (PAN) of all persons in respect of whom the prescribed transactions has been registered or recorded by him, except:

- in respect of cases to which third proviso to Rule 114B or sub rule (1) of Rule 114C applies, in which case he shall mention in the AIR as to whether Form No. 60 referred to in third proviso to Rule 114B or Form No. 61 referred to in clause (a) of sub rule (1) of Rule 114C, as the case may be, has been received; and
- in cases of Government departments/consular offices in which case he will indicate so in the prescribed manner in the AIR.

How will transactions of joint parties be provided in AIR? In the case of transactions involving joint parties, the filer shall

- If the share of each of the joint parties is specified and known, give separate line item for each party involved in the joint transaction and mention the separate transaction amount relating to that party; or
- If the shares of the parties to the joint transaction are undefined, give particulars (except amount) of all the joint parties as separate line items and mention the transaction amount against the first named party alone.

How to mention transactions of joint parties in AIR? Each transacting party record will be identified by a unique Transaction-Detail Record Serial Number (Sr. No.). If two or more transacting parties are involved in a Joint Transaction then the Transaction-Detail Record Serial (sr. No.) Number will be common to them.

There is another field 'Joint Transaction Party Count', used to identify the total number of Joint transacting parties involved in a transaction. If the number of joint transacting parties involved in a transaction is 5 (i.e. 1+4 joint holders), filer should specify "5" against the first holder in the field 'Joint Transaction Party Count'. For the rest of the joint holders "0" should be stated in this field. For transactions with a single transacting party, this field will have a default value of 1. For the first Transacting party involved in a Joint Transaction filer should provide all the transaction details. For the rest of the Joint Transacting parties, filer should provide the information that is unique to the Transacting party like Name, PAN, and Address fields (in all the remaining fields in the Transaction Detail no value should be specified). An example explaining the fields is given below:

Example: There are 3 transactions in a file. The first transaction has 3 (1+2) joint parties, the second has no joint parties and the third transaction has 2 (1+1) joint parties.
The relevant part of the input file would look as given below. It may be noted that in case of a joint party, only the name, address and PAN are required to be given. Other details like amount, date, transaction code, mode of transaction, name and address of the filers' office/branch need not be provided.

Name of transacting party	**Transaction Detail Record Number**	**Joint Transaction party count**	**Date of transaction**
Samar Banwat	1	3	01022004
Sharmila Banwat	1	0	
Sarla Banwat	1	0	
Yatin Nerurkar	2	1	02022004
Tanuj Kothiyal	3	2	02012004
Umesh Pai	3	0	

If the share of each of the joint parties is known, give a separate line item for each party involved in the joint transaction and mention the separate transaction amount relating to that party i.e. treat them as separate single party transactions. In this case, the Transaction Detail Record Number would be different for each party and the corresponding Joint Transaction Party count would be 1.

In case of Cash deposits in saving Account (transaction Code 001), Credit Card Payment (transaction code 002) and Investment in RBI bonds (transaction code 008), whether every entry for the transacting party is required to be given by the filer? No, in case of transaction codes 001, 002 and 008 only the total of all cash deposits or all payments or receipts, as the case may be, during the relevant year will be mentioned. The date in the date column in these cases will be the last date of the relevant financial year for which transactions are reported, e.g. 31.3.2005 for transactions in FY 2004-05.

What is the data structure (file format) for preparing AIR? AIR has to be furnished in computerized form as per the data structure (file formats) specified by the Annual Information Return – Administrator.

What are the precautions to be taken while furnishing Form 61A (Part A) in the physical form? While submitting Form 61A (Part A), one should ensure that:

- All the fields of Form 61A (Part A) are duly filled.
- Name and PAN of filer and control totals of 'total number of transactions reported in AIR (Part B)' and 'total value of all transactions reported in AIR (Part B)' mentioned on Form 61A (Part A) should match with the respective totals in the AIR in electronic form.
- There is no overwriting/striking on Form 61A (Part A). If there is any, then the same should be ratified (signed) by the authorised signatory.

Verification of AIR

After I prepare my AIR, is there any way I can check/verify whether it conforms to the prescribed data structure (file format)? Yes, after you have prepared your AIR you can check/verify the same by using the AIR-File Validation Utility (AIR-FVU). This utility is freely downloadable from NSDL website and is also available with TIN Facilitation Centres (TIN-FCs).

What is File Validation Utility (FVU)? FVU is a program developed by NSDL which is used to verify the format level correctness of the return file. When you pass AIR through FVU, it generates an 'error file' if there is any error related to format in the input file. The error file will display the error code and error description. You can rectify these errors and pass the file again through the FVU till you get an error free AIR file. If there is no error in the file, a message “File Validation Successful” will be displayed. For detailed help on use of FVU, refer to the “AIR setup readme.txt” and the instructions available upon clicking the ‘readme’ icon in the opening screen of the AIR FVU.

What are the platforms for execution of FVU? In order to install and run AIR-FVU, Java has to be installed on the computer. Details are given in AIR File Validation Utility section of website.

After validating the return using AIR-FVU, which file should I furnish? The AIR-FVU will generate an upload file with the same filename as the ‘input file’ but with extension '.fvu'. (Example ‘input file’ name is FORM61A.txt, the upload file generated will be FORM61A.fvu). This upload file shall be furnished.

Furnishing of AIR

Where can I furnish my AIR? You can furnish your AIR at any of the TIN-FCs managed by NSDL. TIN-FCs are set-up at various locations across the country. Details of the TIN-FCs are given on the NSDL-TIN website. Alternatively, you can directly upload the AIR through NSDL-TIN website as per the procedure prescribed at the website. These returns furnished online shall be digitally signed using a digital signature certificate (Class II or III) issued by a Certifying Authority under the Information Technology Act, 2000 which has been enabled by NSDL. There is no need to furnish Form No 61A (Part A) in physical form to NSDL with respect to the AIR furnished online.

What is the manner of submission of AIR to TIN FC? The AIR should be submitted in a CD/floppy along with Form No. 61A (Part A), duly filled and signed, in paper form to any TIN-Facilitation Centers of NSDL.

What if any of the control totals mentioned in Form 61A Part A do not match with that in the AIR? In such a case the AIR will not be accepted by the TIN-FC. You should ensure that the control totals mentioned in the AIR and that mentioned on Form 61A (Part A) match. In case of any difficulties/queries, you may contact TIN Call Center at 022-24994650 or email attininfo@nsdl.co.in

What are the charges for furnishing AIR with TIN-FCs? You have to pay charges as mentioned below:

Number of transacting parties	**Upload Fee ()**
Up to 100	27.50
101 to 1000	165.00
More than 1000	550.00

** Excluding taxes as applicable*

Can more than one AIR be furnished in a single computer media (CD/ floppy)? No, each AIR should be in a separate CD/floppy along with separate Form 61A (Part A) for each return.

Can a single AIR be furnished in two or more floppies? No, if the size of the return is more than what can be furnished in one floppy then it should be furnished in a CD.

Can AIR be furnished in compressed form? Yes, if the return file is furnished in compressed form, it should be compressed using Winzip 8.1 or ZipItFast 3.0 or higher version compression utility only, so as to ensure quick and smooth acceptance of the file.

Do I have to affix a label on the AIR CD/floppy? Yes, you should affix a label on the AIR CD/floppy for identification purpose. You shall mention name of filer, PAN (except Government Filers), TAN, Form No. (viz. 61A) and period (viz. Financial Year) to which the return pertains on the label affixed on the CD/floppy containing the AIR.

What are the special precautions to be taken while furnishing AIR? You should ensure the following while furnishing AIR:

- Each AIR file is saved in a separate CD/floppy.
- Each AIR file is accompanied by a duly filled and signed (by an authorized signatory) Form 61A (Part A) in physical form.
- Each AIR file is in one CD/floppy. It should not span across multiple floppies.
- In case the size of an AIR file exceeds the capacity of one floppy, it is furnished on a CD.
- In case the AIR file is in compressed form, it is compressed using Winzip 8.1 or ZipItFast 3.0 or higher version compression utility only to ensure quick and smooth acceptance of the file.
- A label is affixed on each CD/floppy mentioning name of the Filer, his PAN (except Government Filers), TAN, Form No. and period to which the return pertains.
- There is no overwriting/striking on Form 61A (Part A). If there is any, then the same is ratified by an authorised signatory.
- CD/floppy is virus free.

Provisional receipt / non-acceptance memo

Will the TIN-FC give any acknowledgement/receipt for AIR? In case the AIR file is complete in all aspects TIN-FC will issue a provisional receipt to you. The provisional receipt issued by TIN-FC is deemed to be the proof of AIR furnished by you.

What if my AIR is not accepted by TIN-FC, how will I know the reason for rejection? In case of non acceptance of your AIR file, TIN-FC will issue a Non-Acceptance Memo which will state reason for rejection.

Under what circumstances the AIR will not be accepted? The AIR will not be accepted in the following cases:

- Improper label affixed on the computer media. Label must have Filer's name, TAN, PAN (except Government Filers), Form No. and Financial Year.
- Computer media not submitted or found to be corrupt or contains virus or is non-readable.
- More than one computer media is used for furnishing one AIR.
- Physical Form 61A (Part A) not submitted along with AIR file.
- Form 61A (Part A) not duly filled in or signed/verified.
- Overwriting/striking on Form 61A (Part A) not ratified by person who has signed Form 61A (Part A).
- AIR file compressed using compression utilities other than Winzip 8.1 or ZipItFast 3.0 or higher version.
- The return file present on the computer media is not the upload file generated by the AIR FVU
- Mismatch of PAN or TAN mentioned on Form 61A (Part A) with AIR file.
- Mismatch of name of filer mentioned on Form 61A (Part A) with AIR file but no document submitted in support of name appearing on Form 61A (Part A).
- Mismatch of control totals mentioned on Form 61A (Part A) with the totals displayed by SAM.
- Financial Year is not valid.

Can I file my AIR if I do not have the PAN of the transacting parties and these transacting parties have not given the Form No. 60/61? Mapping between Transacting party- PAN- 60/61

Sr. No.	Type of Transacting Party	PAN	Form 60/61	Remarks
1	Government	Optional	NULL	File - accepted
2	Non-Government	Valid	NULL	File - accepted
3	Non-Government	NULL	Y	File - accepted
4	Non-Government	NULL	N	File - Rejected

As per above matrix, if transacting party is Non-Government, your case will belong to serial no. 4 and accordingly the file will not be accepted. However, AIR can be filed without quoting PAN of Government transacting parties as per Sr. no. 1.

Supplementary Information

What is Supplementary Information? A Filer can furnish only one AIR for a given financial year. However, in case the Filer wants to rectify genuine/bonafide mistakes or if it wants to furnish additional transactions to be included in AIR, it may do so through 'Supplementary Information'.

How should Supplementary Information be filed? ITD has announced the data structure (file format) for furnishing Supplementary Information. The supplementary information may be filed as per this data structure.

When should the Supplementary Information be filed? There may be three situations when Filer may file Supplementary Information: a) in response to a notice issued by CIT (CIB) within the time allowed by CIT (CIB) b) Suo moto - to furnish additional details not submitted in original AIR c) in response to deficiency indicated by TIN-FC in provisional receipt

What are the special precautions to be taken while furnishing Supplementary Information? At the time of furnishing Supplementary Information, the filer should ensure that: a) Supplementary Information is as per the data structure specified by ITD. b) Supplementary Information is incremental, i.e. contains information only on transactions reported earlier which are to be revised or if it wants to furnish additional information which is not provided in the previous return. c) Supplementary Information is filed at the same TIN-FC where the original AIR was filed. (In case the original AIR was filed online, Supplementary Information should also be filed online.) d) Supplementary Information is filed in the same form and manner as the AIR with upload type as "R" for Supplementary Information. e) Instructions should be read carefully before filling Supplementary information. These instructions are available on our NSDL website.

What are the charges to be borne by the Filer for furnishing Supplementary Information? The Filer has to pay upload charges as given below for AIR as well as Supplementary Information:

Number of transacting parties	Upload Fee ()*
Up to 100	27.50
101 to 1000	165.00
More than 1000	550.00

* The Filer should also pay service tax as applicable.

What should be Upload Type for supplementary Information? Value should be "R" signifying Supplementary Information.

What should be F.Y. for Upload Type for supplementary Information? When uploading the Supplementary Information, the FY will be of the original return for which it is being filed. After importing the original file, the RPU will get auto populated with the required FY option. E.g. supplementary needs to be filed for FY 2005-06, import the original file and 2005-06 would be auto generated in the Financial Year column.

How can I rectify the transactions which are given in the previous return or provide the additional transactions which are not given in the previous return? I. In case of correction in details of any transaction originally furnished in the previous return, two 'Transaction Detail' records should be furnished in the Supplementary Information. The 1st record should carry 'Revision Mode' as 'D' and the field 'Transaction Detail Serial No to be Revised' should mention "Transaction Detail Record Number" of the corresponding transaction to be revised as per the previous return filed for the same financial year and 2nd record should carry revision mode as 'A' and the field 'Transaction Serial No to be Revised' should mention "Transaction Detail Record Number" of the corresponding 'D' mode. II. If a transaction originally furnished in the previous return is required to be deleted, then only one transaction detail record needs to be provided in the supplementary Information which would carry 'Revision Mode' as 'D' and the field ‘Transaction Serial No to be Revised’ should mention "Transaction Detail Record Number" of the corresponding transaction to be deleted as per the previous return filed for the same financial year. III. If the transaction has to be added, then only one transaction detail record needs to be provided in the supplementary Information which would carry 'Revision Mode' as 'A' and the field ‘Transaction Serial No to be Revised’ no value should be specified. For e.g. :

Name of transacting party	Transaction Detail Record Number	Joint Transaction party count	Date of transaction	Revision Mode	Transaction Detail Record Number (Sr. No.) to be Revised
Yatin Nerurkar	11	1	02022004	D	2
Yatin Nerurkar	12	1	02022004	A	11
Tanuj Kothiyal	13	1	02012004	D	3
Amol Jadhav	14	1	02032004	A	

How can I rectify the transactions which are given in the previous return or provide the additional transactions which are not given in the previous return for joint transactions? I. In case of correction in details of any transaction originally furnished in the previous return, two 'Transaction Detail' records should be furnished in the Supplementary information. 1st record should carry 'Revision Mode' as 'D' for all transactions in the joint parties provided in the previous return and the field ‘Transaction Serial No to be Revised’ should mention "Transaction Detail Record Number" of the corresponding transaction to be revised as per the previous return filed for the same financial year for all transactions in the joint parties and 2nd record should carry revision mode as 'A' for modifying the transactions in one or more transactions in the joint parties along with the transactions in the joint parties which are not modified and the field ‘Transaction Serial No to be Revised’ should mention "Transaction Detail Record Number" of the corresponding 'D' mode. II. If a transaction originally furnished in the previous return is required to be deleted; two transaction detail records should be furnished in the Supplementary information. 1st record should carry 'Revision Mode' as 'D' for all transactions in the joint parties provided in the previous return and the field ‘Transaction Serial No to be Revised’ should mention "Transaction Detail Record Number" of the corresponding transaction to be deleted as per the previous return filed for the same financial year for all transactions in the joint parties and 2nd record should carry revision mode as 'A' for all transactions in the joint parties which are not to be deleted and the field ‘Transaction Serial No to be Revised’ should mention "Transaction Detail Record Number" of the corresponding 'D' mode. III. If the transaction has to be added; two transaction detail records should be furnished in the Supplementary information. 1st record should carry 'Revision Mode' as 'D' for all transactions in the joint parties provided in the previous return and the field ‘Transaction Serial No to be Revised’ should mention "Transaction Detail Record Number" of the corresponding transaction to be deleted as per the previous return filed for the same financial year for all transactions in the joint parties and 2nd record should carry revision mode as 'A' for transactions which are to be added along with the transactions in the joint parties provided in the previous return and the field ‘Transaction Serial No to be Revised’ should mention "Transaction Detail Record Number" of the corresponding 'D' mode.

Name of transacting party	Transaction Detail Record Number	Joint Transaction party count	Date of transaction	Revision Mode	Transaction Detail Record Number (Sr. No.) to be Revised
Samar Banwat	11	3	01022004	D	1
Sharmila Banwat	11	0		D	1
Sarla Banwat	11	0		D	1
Samar Banwat	12	3	01022004	A	11
Sharmila Banwat	12	0		A	11
Sarla Banwat	12	0		A	11
Tanuj Kothiyal	13	2	02012004	D	2
Umesh Pai	13	0		D	2
Umesh Pai	13	1		A	13
Dinesh Khedkar	14	1	02032004	D	3

Dinesh Khedkar	15	2	02032004	A	14
Amol Jadhav	15	0		A	

What Transaction Detail Record Number (Sr. No.) should be given for the first transaction in the Supplementary information? For the 1st transaction in supplementary information, value of this field should be equal to the value of 'Transaction serial number' of last transaction in the previous return + 1.

What is Transaction Detail Record Number (Sr. No.) to be Revised in the Supplementary File Format? If Revision mode is 'D' then the value in this field should be equal to the "Transaction Detail Record Number" of the corresponding transaction to be revised as per the previous return filed for the same financial year. If Revision mode is 'A' and corresponding transaction with revision mode 'D' is present then the value in this field should be equal to the "Transaction Detail Record Number" of the corresponding 'D' mode Transaction detail otherwise no value should be specified. The value should be same across all the transaction details in a particular joint transaction.

What is Response Type Flag, CIT(CIB) Letter Date and CIT(CIB) Reference Number in the Supplementary File Format? The Filer should mention in the Response Type Flag " S" in case the Supplementary information is being filed by Self (Suo moto)", "C" in case the Supplementary information is being filed in response to "CIT(CIB) Letter", "T" in case the Supplementary information is being filed in response to "Deficiency indicated by TINFC in Provisional Receipt". Further if the Response Type Flag is "C" then CIT(CIB) Letter date and Reference Number should be specified.

OLTAS

General

What are the new challans for the payment of Direct Taxes? The following new single copy challans have been introduced with effect from July 2005:

Sr. No.	Challan No.	Description	Type Of Payment
1.	ITNS 280	for payment of Income Tax and Corporation Tax	• Advance Tax • Surtax • Self Assessment Tax • Tax On Distributed Profits Of Domestic Companies • Tax On Regular Assessment • Tax On Distributed Income To Unit Holders
2.	ITNS 281	for depositing Tax Deducted at Source/Tax Collected at Source (TDS/TCS) from corporates or non-corporates	• TDS/TCS Payable By The Taxpayer • TDS/TCS Regular Assessment (Raised By IT Department)
3.	ITNS 282	for payment of Securities Transaction Tax, Hotel Receipts Tax, Estate Duty, Wealth Tax, Gift Tax, Expenditure Tax and Other direct taxes	• Advance Tax • Tax On Regular Assessment • Self Assessment Tax
4.	ITNS 283	for payment of Banking Cash Transaction Tax and Fringe Benefits Tax	• Advance Tax • Tax On Regular Assessment • Self Assessment Tax

Each challan has a taxpayer counterfoil at the bottom which will be returned to you by the bank after duly stamping it with a Challan Identification Number (CIN).

Where can one obtain these Challans? Soft copies of these challans are available at NSDL-TIN website and Income Tax Department website. Challans are also available at the local Income tax offices and with private vendors.

How does the new system benefit me, a common tax payer? The new system is of great benefit to the common tax payer. Now a single simplified challan has to be filled up replacing the complicated four-copy challan. This challan can be filled up much faster. Secondly, it will be possible to obtain an acknowledgement for taxes paid at your own bank branch immediately. Further, once you have the acknowledgement counterfoil with the rubber stamp containing the Challan Identification Number (CIN) and you have filled in your PAN correctly, you are assured that the payment will be properly accounted for in your name. Lastly, you will no longer need to attach copies/ acknowledgement of challan with your return. Simply mention the CIN details in the income-tax return. This will also assist you in e-filing your return.

Can I pay taxes using the old challan? No

What is the new procedure for payment of direct taxes at banks? If you are paying taxes in cash at any designated bank branch or by cheque at the bank branch where you have a bank account, the bank will accept your cash/cheque and will immediately stamp the counterfoil of the challan with a rubber stamp containing the CIN.
If however, you are paying taxes by cheque/draft at a bank branch other than where you have a bank account, the collecting bank branch will accept your cheque/draft and issue you a paper token in acknowledgement. When you present this token after encashment of the cheque, the bank will hand over the acknowledgement counterfoil duly stamped with the CIN.

What is Challan Identification Number (CIN) and what is its relevance? Challan Identification Number (CIN) has three parts

- Seven digit BSR code of the bank branch where tax is deposited
- Date of Deposit (DD/MM/YY) of tax
- Serial Number of Challan

CIN is stamped on the acknowledgement receipt to uniquely identify the tax payment. CIN has to be quoted in the return of income as a proof of payment. CIN is also to be quoted in any further enquiry. Therefore, you must ensure that CIN (comprising the above three parts) is stamped on the Challan by the bank. If not, immediately contact the bank manager and insist on CIN.
The Reserve Bank of India has already passed an order dated April 1, 2004 making it compulsory for all tax collecting branches of banks to use a rubber stamp acknowledgement that carries CIN. A separate CIN is given for each challan deposited. If the Bank Manager is unable to resolve the issue, you should address your grievance to the Bank's Regional Manager and the Regional Office of Reserve Bank of India for redressal.

How will the acknowledgement stamp bearing the CIN look like? The Acknowledgement stamp of the bank will contain the following information:

- Bank Branch Name
- BSR (7 digit)
- Deposit Date (DDMMYY)
- Serial No.

Do I have to attach the acknowledgement counterfoil with my return? No, it will be considered sufficient proof if you quote your Challan Identification Number (CIN) (as mentioned in your counterfoil) in your return. The Income-tax return forms have been suitably modified.

What should I do if I have misplaced my acknowledgement counterfoil? Kindly approach the bank where you have deposited the tax and request them to issue you a certificate which contains your payment particulars including CIN.

What would happen if I loose the paper token issued by the bank? Each bank follows its own procedure so you may contact the branch manager of the bank.

Type of challan to be used

I am an individual and have to pay self assessment tax (income tax) before filing my return of income. Which challan should I use? You should use Challan ITNS No. 280 and tick the box 0021 Income-tax. As you are paying self assessment tax, you should further tick the Self Assessment Tax (300) under Type of Payment.

We are a corporate and have to pay Advance Tax for Assessment Year 2005-06. Which challan should we use? You should use Challan ITNS 280 and tick the tax 0020 Corporation Tax. As you are paying Advance tax for the Assessment year 2005-06, write this in the space provided in the challan and then tick the box Advance Tax (100) under Type of Payment.

We are a partnership firm and have to deposit tax deducted from a corporate. Which challan should we use? You should use Challan ITNS No. 281 and tick tax '(0020) companies' as the status of the deductee is a company.

We are a company XYZ Ltd. and have deducted tax source for both companies and non-companies on 'Interest other than interest on securities'. Which challan should we use to deposit the tax? You will have to use two separate challans. You should use Challan No. 281 and tick box (0020) in respect of tax deducted at source from companies. You should use a separate Challan No. 281 and tick box (0021) in respect of tax deducted at source from non-companies.
As in both cases, tax deposited relates to TDS on 'Interest other than interest on securities', you should fill up code No. 94A in the 'Nature of Payment' field in the challan. The codes for 'Nature of Payment' are mentioned behind the challan.

Deposit of tax

We have to deposit taxes on account of TDS on salaries of our employees as well as TDS on interest paid to fixed deposit holders who are individuals and other corporates. Can we combine the three payments in one challan? No, you will have to use three separate challans.
The TDS on salaries of employees will have to be deposited with Challan No. ITNS 281 by ticking the box '0021 non-companies' as the TDS pertains to individuals (non-companies). The code 92B will have to be filled up under 'Nature of Payment'. (Codes for 'Nature of Payment' are mentioned behind the challan.)
In respect of interest paid to fixed deposit holders, you will have to first of all segregate the interest payable/paid to companies (Corporates) and non-companies.

- For the portion of TDS pertaining to companies, fill up Challan No ITNS 281 and tick box '0020 companies' as the TDS pertains to companies.
- For the portion of TDS relating to non-companies, fill up a separate Challan No. ITNS No. 281 and tick box '0021 non-companies' as TDS pertains to non-companies.
- Fill up the 'Nature of Payment' as per codes given behind Challan No. ITNS 281. In this case also the code will be 94A.

Please ensure that the bank branch gives you separate acknowledgements with separate Challan Identification Number (CIN) for the three challans deposited by you.

If I have to deposit fees for filing appeal, what should I do? In case you have to deposit appellate fees, copying charges or other miscellaneous payments, tick box 0020, thereafter tick box '400 Regular Tax' under 'Type of Payment' and fill up the amount to be paid in 'Others' column under 'Details of Payment'. In case of non-corporates such as individuals, partnership firms, societies etc. the same procedure is to be followed except that the box 0021 should be ticked at the top of the challan instead of 0020.

After depositing my tax at the bank, I have noticed that I have mentioned the Assessment Year/Minor Head incorrectly in my challan. Whom do I approach to have this corrected? You should approach your Assessing Officer with an application containing the details of your PAN and the CIN and request him to carry out the necessary corrections.

After depositing the tax at the bank, I have noticed that I have mentioned wrong PAN, or I have received my PAN after making the challan payment. How do I get this incorporated in my challan information? You should approach your Assessing Officer with an application containing the details of correct PAN and CIN and request him to make the necessary correction.

Is it possible for us to deposit many challans with a single cheque? No, you should deposit separate cheques for each challan.

Which are the banks where direct taxes can be paid? As on date, 32 banks and the Reserve Bank of India (RBI) at 8 centres are collecting taxes through their authorised branches. To check the nearest authorised bank branch, you may contact the bank manager of your bank who will be able to guide you. This information can also be obtained from NSDL-TIN website and the Income Tax Department website.

Can I make income tax payment using the internet? You can make income tax payment through the internet. This facility is called e-Tax payment. Details of the same are available at NSDL-TIN website and the Income Tax Department website.

e-TAX Payment

What is e-payment of taxes? This is a facility provided to the taxpayers to make income tax payments through internet, using net-banking facility.

How can I use this facility to pay income tax? You can use the facility if -
a) You have a bank account with net-banking facility, and
b) Your bank is amongst the banks that provide the e- payment facility.

Whether it is mandatory to pay tax online? It is mandatory for the following types of assesses to pay tax online with effect from April 1,2008.
a) All the corporate assesses.
b) All assesses (other than company) to whom provisions of section 44AB of the Income Tax Act, 1961 are applicable.

Whether it is mandatory to make the TDS/TCS payment (Challan 281) online? Yes, it is mandatory for below Assessee to make the TDS/TCS payment online
a) All the corporate assesses.
b) All assesses (other than company) to whom provisions of section 44AB of the Income Tax Act, 1961 are applicable.

How do I know whether my bank provide this facility? The list of banks providing this facility is available on NSDL-TIN website. Alternatively you may get the information from your bank.

What should I do if my bank does not have an online payment facility or is not an authorized bank for etax ? In case your bank doesnot have an online payment facility or is not an authorized bank then you can make electronic payment of tax from the account of any other person who has an account with the authorized bank having online facility. However, the challan for making such payment must clearly indicate your Permanent Account Number (PAN).

What is the procedure for entering the required data on the screen for paying tax online? Follow the steps as under to pay tax online:-

Step 1
a) Log on to NSDL-TIN website (www.tin-nsdl.com).
b) Click on the icon e-payment: pay taxes online.
c) Click on 'Please Click Here'.
d) Select the required challan.

Step 2
After selecting the required challan, you will be directed to the screen for entering the following data:-
a) PAN for non-TDS payments and TAN for TDS payments
b) Name and address of the taxpayer
c) Assessment Year
d) Major Head Code
e) Minor Head Code
f) Type of payment
g) Select the bank name from the drop down provided

In case of challan no. 280, 282 and 283 the Permanent Account Number (PAN) needs to be entered. In case of challan no. 281 Tax Deduction/Collection Account Number (TAN) needs to be entered. Please ensure that you enter PAN/TAN correctly, as this is extremely important for further processing. The system will check the validity of PAN/TAN. In case PAN/TAN is not available in the database of the Income Tax Department then you cannot proceed with the payment of tax.

Step 3
After entering all the above detail, click on PROCEED button. TIN system will display the contents you have entered along with the "Name" appearing in the ITD database with respect the PAN/TAN entered by you.

Step 4
You can now verify the details entered by you. In case you have made a mistake in data entry, click on **"EDIT"** to correct the same. If all the detail and name as per ITD is correct, click on **"SUBMIT"** button. You will be directed to the net-banking site provided by your bank.

What is the procedure after being directed to the net banking site of the bank? TIN system will direct you to net-banking facility of your bank. You will have to log on to the net banking site of your bank using your login ID and password/PIN provided by the bank. The particulars entered by you at TIN website will be displayed again. You will now be required to enter the amount of tax you intend to pay and also select your bank account number from where you intend to pay the tax. After verifying the correctness, you can proceed with confirming the payment.

What will happen after I confirm the payment of tax at my bank's site? Your bank will process the transaction online by debiting the bank account indicated by you and generate a printable acknowledgment indicating the **Challan Identification Number (CIN)**. You can verify the status of the challan in the "Challan Status Inquiry" at NSDL-TIN website using CIN after a week, after making payment.

How can I know that I have completed tax payment using this facility? Apart from CIN given to you, you can check your online bank statement to verify the tax payment.

Do I have to attach the acknowledgment counterfoil with my return? No, it will be considered sufficient proof if you quote your Challan Identification Number (CIN) as mentioned in your counterfoil in your return.

What is the timing for making payment through internet? You will have to check the net-banking webpage of your bank's website for this information.

If I encounter any problem while making payment through internet whom should I contact? If any problem encountered at the NSDL website while entering non-financial data then contact the TIN Call Center at 020-2721 8080. or write to us at e-tax@nsdl.co.in

If any problem encountered while entering the financial details at the net-banking webpage of your bank, then you should contact your bank for assistance.

Where should I make enquiries about my tax payments through internet? You should contact your bank for queries about your payment transaction through internet.

Whom should I contact if the counterfoil containing the CIN is not displayed on completion of the transaction and if I want duplicate counterfoil? Your Bank provides facility for re-generation of electronic challan counterfoil kindly check the Bank website, if not then you shouldcontact your bank request them for duplicate challan counterfoil.

If I have misplaced my counterfoil whom do I contact? Your Bank provides facility for re-generation of electronic challan counterfoil kindly check the Bank website; if not then you shouldcontact your bank and request them for duplicate challan counterfoil.

After making e-payment of direct tax if status of challan is not available under Challan Status Enquiry on NSDL site, what should I do? You can verify the status of the challan in the "Challan Status Inquiry" at NSDL-TIN website after 5 to 7 days of making e-payment. In case of non availability of the challan status kindly contact your bank..

If I encountered any error on NSDL site while making e-tax payment what should I do? If encountered any error on e-tax website kindly contact TIN call centre at 020-2721 8080 or write to us at e-tax@nsdl.co.in

If after entering challan details in NSDL site if Bank Name is not being displayed what should I do? The problem may be encountered because of the following

Reason 1: If Assessee enters incorrect TAN / PAN in challan data entry screen.
Reason 2: If Assessee using Internet Explorer browser then temporary internet files should be deleted by following
A. Open Internet Explorer window
B. Go to "Tools" Menu
C. Select "Internet Options"
D. Delete cookies and Delete temporary Internet files on your machine
E. Close the current Internet Explorer windows
F. Again go to tin-nsdl site & make e-payment

If still above raised problem not resolved then kindly contact the TIN Call Center at 020-2721 8080 or write to us at e-tax@nsdl.co.in

Account get debited more than once for the same e-tax transaction what should I do? If during the transaction or after completing the transaction bank site encountered any error or get disconnected before generating Taxpayer counterfoil then instead of doing the same transaction again kindly check your Account, if account is being debited thencontact your bank for regeneration of taxpayer counterfoil . Please note in the above case donot make the same transaction again which result in account debited more than once for same e-tax transaction.

How secure is the transmission of data to the website for e- payment? All transmission through NSDL-TIN website is encrypted and is with Secure Socket Layer (SSL) authentication. With respect to the banks, it depends on the security measures provided by the bank for net-banking.

How does this system of payment of taxes through internet benefit me as a taxpayer? This system is beneficial to you as you are not required to personally visit the bank to make the payments. Payment can be made electronically at your convenience from any place where an internet facility is available e.g. your office, residence, etc. Further, you get the Challan Identification Number (CIN) online, which is required by you when you file your return.

REFUND

FAQ for refund banker

From which date the refund banker has been implemented? The refund banker has been implemented from January 24, 2007.

In which cities the refund banker has been implemented? The refund banker facility is operational for non-corporate taxpayers assessed all over India.

Who will send the refund to me? The State Bank of India (SBI) is the refund banker to the Income Tax Department (ITD). The Cash Management Product department of SBI (CMP SBI) processes the refunds under the refund banker scheme. Details of refunds are forwarded to CMP SBI by the ITD. CMP SBI processes the refunds and sends the refund intimation to the taxpayer.

How will the refund be sent to me? Refunds are generated in two modes i.e., ECS and paper . If the taxpayer has selected mode of refund as ECS (direct credit in the bank account of the taxpayer) at the time of submission of income return the taxpayer's bank A/c (at least 10 digits) and MICR code of bank branch and communication address are mandatory .

For taxpayers who have not opted for ECS refund will be disbursed by cheque or demand draft.

For generation of refund through paper cheque bank account no, correct address is mandatory.

How can I know the status of my refund? The taxpayer can track the status of its refund from the Departmental Website www.incometaxindia.gov.in/ NSDL-TIN website www.tin-nsdl.com by clicking on **"Status of Tax Refunds"**.

Refund status can be tracked by entering the PAN and Assessment Year for which refund is to be tracked.

Status of the refund can also be tracked by contacting the help desk of SBI's at toll free number: 18004259760 or email at: -itro@sbi.co.in.

If I have shifted my residence whom should I contact for updating my correspondence address for receipt of refund? The tax payer should contact its Assessing Officer and inform about the change in the correspondence address.

If my bank account has been closed how will I get refund credit into the account? In case of change or updation in the bank account number the taxpayer should provide the correct account number along with the MICR code where credit is to be effected to the Assessing Officer.

Whom do I contact if the refund dispatched has not been received? The tax payer can contact its local post office with the speed post ref no displayed at the NSDL-TIN website

I have received the physical ECS refund advice and status of refund is "paid" on website of refund status track but my account has not been credited. Whom do I contact? In case credit is not effected in the taxpayer account through ECS but the refund advice has been received by the taxpayer and the status shown is "paid"- in that case, the tax payer should contact his bank or SBI. You should contact SBI at the following address.

Cash Management Product (CMP)
State Bank of India
SBIFAST
31, Mahal Industrial Estate
Off Mahakali Caves Road
Andheri (East)
Mumbai - 400 093.
Phone Number: 18004259760 or email at itro@sbi.co.in

I have neither received the physical ECS refund advice and status of refund is "unpaid" on website track. Whom do I contact? The tax payer should provide the correct account number and MICR code to concerned Assessing officer, where credit is to be effected. The Assessing Officer will inform SBI to send a fresh refund cheque to the taxpayer.

If the date of encashing the refund cheque expires, whom should I contact? The tax payer should contact their Assessing Officer as well as CMP SBI at the below address:
Cash Management Product (CMP)
State Bank of India
SBIFAST
31, Mahal Industrial Estate
Off Mahakali Caves Road
Andheri (East)
Mumbai - 400 093.
Phone Number: 18004259760 or email at itro@sbi.co.in

How do I rectify any mistakes in the name, assessment year, PAN, account number printed on the refund cheque delivered to me? In case of any mistakes on the refund cheque delivered to you, the following should be done:

i) Send the original refund cheque to CMP, State Bank of India at SBIFAST 31, Mahal Industrial Estate, Off Mahakali Caves Road, Andheri East, Mumbai - 400 093, Phone Number: 18004259760, along with a letter informing the mistakes on the refund cheque.

ii) Send a copy of the letter along with a copy of the refund cheque to your Assessing Officer.

iii) Retain a copy of the letter and refund cheque with you.

If somebody else's refund cheque / advice is delivered to me what should I do? You should contact SBI at the following address and return the refund cheque / advice.
Cash Management Product
State Bank of India
SBIFAST
31, Mahal Industrial Estate,
Off Mahakali Caves Road,
Andheri (East)
Mumbai – 400 093
Phone Number: 18004259760 or email at itro@sbi.co.in

Is there any method available to know whether the refund record has been generated for the taxpayer? The taxpayer can track the status of its refund from the NSDL-TIN website www.tin-nsdl.com by clicking on **"Status of Tax Refunds"**.

Refund status can be tracked by entering the PAN and Assessment Year for which refund is to be tracked.

Status of the refund can also be tracked by contacting the help desk of SBI at 080-26599760.

Whom do I contact for queries related to payment of refund which has been processed by ITD? For any payment related query the taxpayer should contact SBI at 18004259760 or email at itro@sbi.co.in.

Whom should I contact for refund related queries? For any refund related query the tax payer should contact Aaykar Sampark Kendra at 0124 2438000 or email atrefunds@incometaxindia.gov.in.

For refund related query/ or any modification in refund record relating to Return processed at CPC Bangalore, the CPC may be contacted by the taxpayer on 1-8004252229 or 080-43456700.

Understanding Form 26AS

What is Form 26AS? Form 26AS is a consolidated tax statement issued under Rule 31 AB of Income Tax Rules to PAN holders. This statement, with respect to a financial year, will include details of:
a) tax deducted at source (TDS);
b) tax collected at source (TCS); and
c) advance tax/self assessment tax/regular assessment tax etc., deposited in the bank by the taxpayers (PAN holders). Form 26AS will be prepared only with respect to Financial Year 05-06 onwards.
d) Paid refund received during the financial year.

How is the information in my Form 26AS organized? The Form 26AS (Annual Tax Statement) is divided into three parts, namely; Part A, B and C as under:
Part A displays details of tax which has been deducted at source (TDS) by each person (deductor) who made a specified kind of payment to you. Details of the deductor (name & TAN) along with details of tax deducted like section under which deduction was made (e.g. section 192 for salary), date on which payment was effected, amount paid/credited, tax deducted from payments and deposited in the bank are included in this part.
Part B displays details of tax collected at source (TCS) by the seller of specified goods at time these goods have been sold to you. Details similar to those displayed in Part A in respect of the seller and the tax collected will also be available.
Part C displays details of income tax directly paid by you (like advance tax, self assessment tax) and details of the challan through which you have deposited this tax in the bank.

How are the details of TDS/TCS with respect to non-governmental deductors posted in Form 26AS? Every non-governmental entity that has deducted or collected tax at source is required to deposit the tax to the government account through a bank. Banks will upload this payment-related information to the TIN central system. These deductors are also required to file a quarterly statement to TIN giving the details of their TDS/TCS. The TIN central system will match the tax payment-related information in the statement with the tax receipt information from the banks. If both of these match, TIN will create a comprehensive ledger for each PAN holder giving details of the tax deducted/collected on its basis by every deductor who has filed the statement.

How are the details of TDS/TCS with respect to government deductors posted in Form 26AS? As in the case of non-governmental deductors, government deductors are required to deduct/collect tax at source and deposit to government account. In this case, however, the tax is transferred to the government account through a book-entry and not deposited through banks.
These deductors are also expected to file the TDS/TCS statement in electronic form to TIN.
As the system for the government account officers to upload the details of TDS/TCS deposit through book entry transfer is under implementation, the TDS/TCS details with respect to government deductors are not posted in Form 26AS at present.

How are the details of income tax directly deposited in the banks by the taxpayers posted in Part C of Form 26AS? Whenever you as a tax payer deposit your advance tax/self assessment tax directly to bank, the bank will upload this information to the TIN central system three days after the cheque has been cleared. This information will be posted in Part C of your Form 26AS.

How is my Form 26AS updated when I pay my Self Assessment/Advance Tax? Banks upload challan details to TIN on a T+3 basis after the realization of the tax payment cheques. On the day after the bank uploads the details of self assessment/advance tax to TIN, it will post these details into your Form 26AS.

How is my Form 26AS updated after my deductor deducts my tax? As and when TDS/TCS statements furnished by the deductors are uploaded to TIN central system, challan information from the statements and the challan information from bank uploads are matched and Form 26AS is updated. This is a daily activity. As per the Income Tax Act, the deductors/collectors are required to file their TDS/TCS statements every quarter. This means that within about 15 days of the deductors filing quarterly e-TDS/TCS statement, the TDS/TCS entries will be posted in the tax statement which is available in the TIN website.

How is Form 26AS useful for me? The credits available in the tax statement confirm that:
a) the tax deducted/collected by the deductor/collector has been deposited to the account of the government;
b) the deductor/collector has accurately filed the TDS/TCS statement giving details of the tax deducted/collected on your behalf;

c) bank has properly furnished the details of the tax deposited by you.
In future, you will be able to use this consolidated tax statement (Form 26AS) as a proof of tax deducted/collected on your behalf and the tax directly paid by you along with your income tax return, after the need for submission of TDS/TCS certificates and tax payment challans along with income tax returns has been dispensed with by the Income Tax Department (ITD).
However, as of now for claiming the credit for tax deducted/collected at source you may be required to enclose TDS/TCS certificates (Form 16/16A) issued to you by the deductor.

In addition to the above, you can also view the details of paid refund received during the financial year.

What happens if my PAN is not correctly provided in the TDS/TCS statement filed by my deductor? In such cases the details of TDS/TCS cannot be posted into your Form 26AS. Therefore it is important to provide your PAN to all the entities who deduct/collect tax on your behalf.

What happens if I have not given my PAN in the tax payment challan used for depositing my advance/self assessment tax? In such cases, the tax payment details will not be posted in Form 26AS. Therefore, it is important for you to correctly state your PAN in your tax payment challans.

What is the source of the information like my name and address given in the Form 26AS? The name and address in the annual tax statement against your PAN is taken from the Income Tax Department (ITD) PAN database. In case this address in the PAN database available with ITD is not your current address, the annual tax statement which is proposed to be printed and posted to you every year will not reach you.
If you need to update your name and address in the PAN database, you can rectify the same by making an application using the 'Request for new PAN card or/and changes or correction in PAN data'. This request can be made either online or through the existing network of TIN-FCs. Details are available at the TIN website.

How can any deductor verify the status of the TDS/TCS statements furnished by him? The deductor can use the TAN view facility available at TIN website to verify both upload and booking status of the TDS/TCS statement uploaded by it.

Rectification of Errors and Omissions

What are the conditions under which advance tax/self assessment tax paid in the bank may not reflected in Part C of Form 26AS. This could be because:
a) your PAN was not properly quoted in the tax payment challans or
b) the bank has made error in entering the PAN while digitizing the challan data or
c) the bank has failed to upload the digitized information to TIN.
You can use the challan status enquiry facility provided at TIN website to verify whether a challan bearing the Challan Identification Number (CIN) given in the counterfoil available with you has been uploaded to TIN. If the PAN as seen in this uploaded data is not your PAN, you may take up with your Assessing Officer for rectification of PAN.
In case the bank has not uploaded the details with respect to your deposit of tax, you may take up with your bank so that this information is uploaded.

What if amount of advance/self assessment tax paid in the bank is incorrectly reflected in Part C of Form 26AS? This could be because the bank has made error in data entry. You should take up the matter with your bank for rectification of amount.

What if the Challan Identification Number (CIN) of the advance/self assessment tax paid in the bank (as given in Part C of Form 26AS) does not match with the CIN in the challan counterfoil available with me? You may quote this CIN that is quoted in Form 26AS in your tax return.

What are the possible reasons for incorrect amount of credits being displayed in Part A/B of my tax statement? The possible reasons for incorrect credits in Form 26AS can be on account of wrong data provided by the deductor in the quarterly TDS/TCS statement. You may request the deductor to rectify the TDS/TCS statement using prescribed correction statement.

What are the possible reasons for no credits in Parts A/B of my Form 26AS? The possible reasons for no credit being displayed in your Form 26AS can be:

a. Deductor/collector has not filed his TDS/TCS statement;
b. You have not provided PAN to the deductor/collector;
c. You have provided incorrect PAN to the deductor/collector;
d. The deductor/collector has made an error in quoting your PAN in the TDS/TCS return;
e. The deductor/collector has not quoted your PAN;

f. The details of challan against which your TDS/TCS was deposited was wrongly quoted in the statement by the deductor or wrongly quoted in the challan details uploaded by the bank.

To rectify these errors you may request the deductor:

1. to file a TDS/TCS statement, if it has not been filed;
2. to rectify the PAN using a PAN correction statement in the TDS/TCS statement that has been already uploaded if it has made an error in the PAN quoted;
3. to furnish a correction statement if the deductor had filed a TDS/TCS statement and had inadvertently missed providing your details or you had not given your PAN to him before he filed the TDS/TCS return;
4. to furnish a correction statement if the deductor had filed a TDS/TCS statement which had mistake in the challan details;
5. to take up with the bank to rectify any mistake in the amount in the challan details uploaded by the bank.

What should I do in case there are entries in my Form 26AS that do not pertain to me? In case this is on account of TDS/TCS credit, you may intimate the deductor/collector. In case this is on account of advance tax/self assessment tax, you may intimate your assessing officer.

Can negative ('-') entries appear in Form 26AS? If there is any error is in the TDS/TCS statements or in the challan details uploaded by the bank and the same has been rectified, the original credit entry will be reversed by way of a debit entry in Form 26AS and a new credit entry (if applicable) will be posted.

Can changes be made to the name and address of the PAN holder displayed in Form 26AS? If PAN holder details are incorrect, the same can be updated by making an application using the 'Request for new PAN card or/and changes or correction in PAN data'. This request can be made either online or through the existing network of TIN-FCs. Details are available at the TIN website.

Whom can the PAN holder contact in case of any clarifications which have not been resolved by the deductor of the bank? PAN holder can contact TIN Call Centre, National Securities Depository Limited, 3rd Floor, Sapphire Chambers, Near Baner Telephone Exchange, Baner, Pune – 411 045. Tel: 020 – 2721 8080. Fax: 020 – 2721 8081. Email: tininfo@nsdl.co.in

Form 24Q Q4

What is the due date for filing of Form 24Q for the fourth quarter of FY 2005-06 in electronic form? The due date for filing of Form 24Q for the fourth quarter of FY 2005-06 in electronic form has been extended from June 15, 2006 to July 31, 2006. This extension is valid only for FY 2005-06.

However, the due date for filing Form 24Q for the fourth quarter of FY 2005-06 in paper form is June 15, 2006.

How is the Form 24Q for the fourth quarter of FY 2005-06 different from the Form 24 Q to be furnished for the first three quarters? While furnishing Form 24Q for the first three quarters, Annexure II (salary details) need not be furnished. Only deductor details, Challan details and deductee details (Annexure I) have to be furnished for the first three quarters. However, for the fourth quarter, Annexure II, which gives salary details of the deductees, has to be furnished giving the details for the whole financial year.

Is any proof required to be submitted in case of senior citizen? No proof is required to be submitted alongwith Form 24Q for the deductees whose deductee type is selected as senior citizen.

If an employee is a woman as well as senior citizen, what should I mention in column no. 330? In such cases, the indicator should be mentioned as ‘S’ – (senior citizen).

Do I need to provide separate figures under each section (like 80C, 80CCC etc.)? There is no need to provide separate figures for each section under 80C, 80CCC, 80CCD and other provisions of Chapter VIA. Only the aggregate amounts are required to be mentioned in column nos. 337 and 338 respectively.

If an employee is employed only for the part of the year with an organization, in which quarter do I show his salary details? For the first three quarters, no salary details (Annexure II) are required to be provided. However, in the fourth quarter, actual salary details for the part of the year during which the employee was under employment with the organization are to be provided.

In the last quarter, if the Total Amount Deductible under Chapter VIA exceeds Gross Total Income, will I have to show Total Taxable Income as negative figure? Total Amount Deductible under Chapter VIA is to be restricted to the Gross Total Income. Therefore, if the Total Amount Deductible under Chapter VIA exceeds Gross Total Income, the Total Taxable Income should be mentioned as zero. In other words, the taxable salary figure cannot be negative.

Should the total of "Taxable amount on which tax deducted" shown in Deductee details in all four quarters match with the "Total Taxable income" figure shown in the Annexure II (salary details)? The figures shown under "Taxable amount on which tax deducted" in Deductee details in all four quarters need not match with the "Total Taxable income" figure shown in the Annexure II (salary details).

Whether the employee reference no. provided in Annexure I in all the four quarters for an employee should be linked to salary details in Annexure II for that employee? The PAN of a particular employee provided in Annexure I in all four quarters should match with the PAN of that employee provided in Annexure II in the fourth quarter. Moreover, a unique employee reference no. for an employee should be used in Annexure I for all the four quarters and Annexure II in the fourth quarter.

If there is no deduction in a particular quarter, should I file the NIL statement? The filing of a NIL statement is not mandatory.

In case of NIL statement in the fourth quarter, do I need to show salary details of deductees mentioned in first three quarters? If there is no deduction in the fourth quarter but statements for all or any of the first three quarters were filed, statement for the fourth quarter giving only salary details (Annexure II) should be filed.

Whether salary details of an employee whose taxable salary was below the threshold limit for all the quarters are required to be shown in Annexure II? Salary details of an employee whose salary was below threshold limit through-out the year need not be provided in Annexure II However, for a part of the year, if his salary was above the threshold limit, the salary details are to be provided in Annexure II.

Is there a requirement to file annual TDS return in Form 24 for the FY 2005-06? From FY 2005-06 onwards, Form 24Q is to be filed on a quarterly basis. There is no requirement to file annual TDS return in Form 24.

RPU

Is the Return Preparation Utility (RPU) for Form 24Q for fourth quarter of FY 2005-06 different from that for first three quarters? There is no separate RPU for Form 24Q for fourth quarter. Latest RPU is to be used for validating statements for all type of Form No. and quarters (RPU is freely downloadable from our web-site www.tin-nsdl.com).

FVU

Is the File Validation Utility (FVU) for Form 24Q for fourth quarter of FY 2005-06 different from that for first three quarters? There is no separate FVU for Form 24Q for fourth quarter. Latest FVU is to be used for validating statements for all type of Form No. and quarters (FVU is freely downloadable from our web-site www.tin-nsdl.com).

e-TBAF

General

What is e-TBAF? In the Government Accounting System, each DDO (Drawing & Disbursement Officer) is associated with a specific Accounts Officer (AO), who processes the bills prepared by the DDO. TDS/TCS Book Adjustment Form (e-TBAF) is a single quarterly statement where the AO will consolidate the payment details from each of the DDO, for each month, for each type of deduction/collection (TDS-Salary/ TDS-Non Salary/ TDS- Non Salary Non Residents/ TCS) separately.

What is the periodicity of filing e-TBAF? Every AO is required to file e-TBAF for every quarter for every type of deduction/ collection i.e. TDS-Salary / TDS Non-Salary / TDS-Non Salary Non-Residents / TCS.

Who is required to file e-TBAF? Every Accounts Officer (AO) who processes the bills prepared by the DDO has to furnish the quarterly e-TBAF.

What is AIN? Accounts Officer Identification Number (AIN) is a seven digit unique identification number issued by the Directorate of Income Tax (Systems), Delhi, to each Accounts Officer (AO). It is mandatory for an AO to have an AIN for submitting the e-TBAF.

How to obtain AIN? In order to obtain AIN, an AO is required to send his details together with the details of the DDOs associated with him to the 'Directorate of Income Tax (Systems), at ARA Centre, Ground Floor, E-2, Jhandewalan Extension, New Delhi-110055. This information is required to be sent as per Annexure III to the e-TBAF manual.

How intimation of AIN allotment will be given to the Accounts Officer? Income Tax Department will send a letter to the Accounts Officer, giving details of AIN allotted to him.

Is it mandatory to file e-TBAF in electronic format? Yes, it is mandatory for every Accounts Officer to file e-TBAF in electronic format only.

In case of change in the details of DDOs associated to the AO, to whom and how will the same be communicated? Any change in the details of DDOs associated to the AO shall be communicated by the AO to DIT (Systems) in the format as per Annexure IV of the e-TBAF manual.

Preparation of e-TBAF

How can an AO prepare the e-TBAF? The e-TBAF prepared by the AO should be as per the data structure (File Format) prescribed by the DIT (Systems), Delhi. The AOs can prepare e-TBAF either by using in-house facilities, third party software or by using e-TBAF Preparation Utility developed by NSDL, which is freely downloadable from the NSDL web-site. www.tin-nsdl.com.

What does an e-TBAF contain? Each quarterly e-TBAF will contain one line entry corresponding to the total deduction/ collection of each DDO with respect to each month.

Is it mandatory to mention Accounts Officer Identification Number (AIN) in the e-TBAF? Yes, it is mandatory to mention the seven digit Accounts Officer Identification Number (AIN) in the e-TBAF.

Is it mandatory to mention TAN of DDOs in the e-TBAF? Yes, it is mandatory to mention the ten digit reformatted (new) TAN of every DDO in the e-TBAF.

Verification of e-TBAF statement

After preparation of e-TBAF, how to check whether it confirms to the prescribed data structure (file format)? After preparation of e-TBAF, the Accounts officer can verify the same by using the e-TBAF File Validation Utility which is freely downloadable from NSDL-TIN website. www.tin-nsdl.com

How does the e-TBAF File Validation Utility works? e-TBAF File Validation Utility is a program developed by NSDL, which is used to ascertain whether the e-TBAF file contains any format level error(s). When e-TBAF file is passed through FVU, it generates an 'error/response file'. If there are no errors in the e-TBAF file, error/response file will display the control totals. If there are errors, the error/response file will display the error location and error code along with the error code description. In case any error is found, the same can be rectified and thereafter the e-TBAF file shall be passed again through the FVU till an error-free file. It should be noted that the FVU validates only the format level accuracy of the e-TBAF.

Is the File Validation Utility of e-TBAF different from e-TDS/TCS File Validation Utility? File Validation Utility of e-TBAF is different from the File Validation Utility of e-TDS/TCS statements.

Can the file validation utility (FVU) be installed on any machine? The e-TBAF FVU is a Java based utility. Thus, installation of JRE (Java Run-time Environment) is a perquisite for installing and running the e-TBAF File Validation Utility.

If a valid file is passed through the FVU, what will it generate? If a valid file is passed through the FVU, it generates the following three files:-
i). The upload file.
ii). The e-TBAF statement Statistics Report and
iii). The TDS/TCS Book Adjustment Form

What are the contents of the above mentioned files? i). Upload file: The 'upload file' is a valid statement containing a value generated by the FVU, which indicates that the statement has been successfully validated through the FVU.

ii). e-TBAF Statement Statistic Report: The 'e-TBAF Statement Statistics Report' is a summary of the e-TBAF successfully validated by the FVU. Details like name of Accounts Office, Financial Year, Quarter, total TDS/TCS transferred (), Total count of DDO records, count of distinct DDOs etc. are provided in this report. **iii). TDS/TCS Book Adjustment Form:** 'TDS/TCS Book Adjustment Form' is a reader friendly format of TDS/TCS Book Adjustment form. This is like the physical form of TBAF in html format. It contains all the details of Accounts Officer as well as Drawing and Disbursement Officer

When the e-TBAF has been validated by passing it through the FVU and subsequently some changes are to be made, then how will such changes be made? In case the e-TBAF is to be modified after validating it through the FVU, modify the original e-TBAF (.txt file that was selected as 'Input File' for validation). After modification validate the .txt file again through the FVU.

What are the charges for furnishing e-TBAF? The charges are as mentioned below:

Number of total Records in e-TBAF	**Upload Fee ()**	**Upload Fee inclusive of Service Tax ()**
Upto 100 records	25	28
101 to 1000 records	150	168
More than 1000 records	500	562

Furnishing of e-TBAF

Where to furnish e-TBAF? The e-TBAF prepared by the Accounts Officers (AOs) can be furnished through the existing network of TIN-FCs.

Is it necessary to submit Statement Statistic Report with e-TBAF? Every e-TBAF should be accompanied with the Statement Statistic Report signed by the Accounts Officer.

By whom should the Statement Statistic Report be signed? The Accounts Officer (AO) will sign the statement statistic report. In case the AO (PAO) is also a DDO, whose details are being given in the statement, statistic report is to be counter signed by the person who is his immediate superior.

Acceptance / Non Acceptance of e-TBAF

In case the AIN of the AO is not present in the master maintained, will the e-TBAF submitted by him be accepted by the TIN-FC? In case the AIN of the AO is not present in the master, TIN-FC will ask for proof of AIN. The valid proof for the same is the letter of allotment of AIN issued by DIT (Systems), Delhi. If the AO can produce the same and statement is valid in other respects, only then the e-TBAF submitted by him will be accepted.

What can be the possible reasons for non-acceptance of quarterly e-TBAF? A quarterly e-TBAF submitted by an AO can be rejected on any of the following grounds:

i. Each quarterly e-TBAF is not furnished in a separate CD/floppy along with duly signed statistic report;
ii. Separate statistic report is not furnished for each quarterly e-TBAF;
iii. striking and overwriting, if any, on statistic report is not duly ratified by the person who has signed statistic report;
iv. More than one quarterly e-TBAF is furnished in one CD/floppy;
v. More than one CD/floppy is used for furnishing one quarterly e-TBAF;
vi. Accounts Officer has not mentioned his name, AIN, period to which e-TBAF pertains (quarter and F.Y.) on the CD/floppy for identification purpose;
vii. Quarterly e-TBAF is compressed using a compression utility other than winzip 8.1 or ZipItFast 3.0 (or higher version) compression utility;
viii. Quarterly e-TBAF is not in conformity with the file formats prescribed by ITD;
ix. AIN stated in quarterly e-TBAF is not present in SAM and Accounts Officer does not submit any proof of AIN stated in the statement;
x. Accounts Officer does not have AIN allotted by ITD;
xi. Name/address of Accounts Officer displayed on SAM does not match with name/address stated on statistic report;
xii. Mismatch of control totals generated by SAM with statistic report;
xiii. The quarterly e-TBAF has not been successfully passed through FVU;
xiv. Quarterly e-TBAF do not pertain to the period for which Accounts Officers are allowed to submit their e-TBAF;

xv. CD/floppy is not virus free etc.

Once the AO has submitted a valid e-TBAF, what proof does he have that he has submitted the same? When an AO submits a valid e-TBAF, the TIN-FC will issue him a provisional receipt which will be proof of submission of valid e-TBAF by the AO. However, the provisional receipt is only proof of acceptance of the e-TBAF and it does not certify that the information in the e-TBAF is authentic.

Is there any fee charged for non- acceptance of an invalid e-TBAF? No. Fee is not charged for non-acceptance of an invalid e-TBAF.

Where an e-TBAF submitted by the AO is not accepted, how will he come to know the reason(s) for non-acceptance of the same? If the e-TBAF submitted by the AO is not accepted by the TIN-FC, then TIN-FC will issue a non-acceptance memo, which will specify the reason(s) for non-acceptance of the e-TBAF.