As per the provisions of Section 194-IA of the Income Tax Act, 1961, inserted by the Finance Act, 2013 with effect from June 1, 2013 tax is to be deducted while making payment for purchase of immovable property other than rural agricultural land in India.

An analysis of the above provision:

Parties to the transaction:

a) TRANSFEREE (PURCHASER)

b) TRANSFEROR (SELLER)

The said parties may be an individual/HUF/AOP/BOI/Partnership firm / LLP / Company / Artificial juridical person or any other Person.

In case, the property is purchased by way of Loan from any Bank or Financial Institution, a standing instruction may be given the Lender for Deduction and Remittance of Tax on behalf of the Purchaser (Transferee).

Applicability of Section 194-IA

a) For transfer of any Immovable Property (Residential / Commercial) other than Rural Agricultural Land.

b) Exemption Limit for applicability is Rs. 50 Lakhs per Property.

Deduction of Tax:

Tax is to be deducted at source at the at the time of payment to seller or at the time of booking in books of purchaser, whichever is earlier at the rate of

a) 1% on purchase value of immovable property.

b) 20% instead of 1% if PAN of the Transferor (Seller) is not available.

Deposit of Tax:

a) Tax deducted is to be deposited within 7 days from the end of the month in which tax is deducted. (i.e., 7^{th} of the succeeding month)
b) TDS should be deposited only through online payment.
c) TDS payment under section 194-IA shall be accompanied by a challan-cum-statement in Form No.26QB.

Issuance of TDS Certificate:

a) TAN of the purchaser is not required, PAN of the parties are enough.
b) TDS certificate in Form No. 16B is to be generated online from the web portal.
c) TDS Certificate is to be issued to the Seller within 15 days from the due date for deposit of Tax (i.e., 22^{nd} of the succeeding month)

DETAILS AS APPERARS IN TIN WEBSITE

As per Finance Bill of 2013, TDS is applicable on sale of immoveable property wherein the sale consideration of the property exceeds or is equal to Rs 50,00,000 (Rupees Fifty Lakhs). Sec 194-IA of the Income Tax Act, 1961 states that for all transactions with effect from June 1, 2013, Tax @ 1% should be deducted by the purchaser of the property at the time of making payment of sale consideration. Tax so deducted should be deposited to the Government Account through any of the authorised bank branches.

Facility for furnishing information regarding the transaction of sale of immoveable property and payment of TDS thereof is available on this website.

Detailed procedure, user friendly e-tutorial, list of Bank branches authorised to accept TDS and Frequently Asked Questions (FAQs) are available on this website for reference.

Points to be remembered by the Purchaser of the Property:

1. Deduct tax @ 1% from the sale consideration.
2. Collect the Permanent Account Number (PAN) of the Seller and verify the same with the Original PAN card.
3. PAN of seller as well as Purchaser should be mandatorily furnished in the online Form for furnishing information regarding the sale transaction.
4. Do not commit any error in quoting the PAN or other details in the online Form as there is no online mechanism for rectification of errors. For the purpose of rectification you are required to contact Income Tax Department.

Points to be remembered by the Seller of the Property:

1. Provide your PAN to the Purchaser for furnishing information regarding TDS to the Income Tax Department.
2. Verify deposit of taxes deducted by the Purchaser in your Form 26AS Annual Tax Statement.

What is TDS on property?

The Finance Bill 2013 has proposed that purchaser of an immovable property (other than rural agricultural land) worth Rs 50 lakh or more is required to pay withholding tax at the rate of 1% from the consideration payable to a resident transferor

Who is responsible to deduct the TDS on sale of Property?

According to rules in respect of tax deducted at source, buyer of the property would have to deduct the TDS and deposit the same in Government treasury.

I am Buyer, do I required to procure TAN to report the TDS on sale of Property?

Buyer or Purchaser of the property is not required to procure Tax Deduction Account Number (TAN). The Buyer is required quote his or her PAN and sellers PAN.

What if I don't have the PAN of the seller is it Mandatory?

PAN of the seller is mandatory. The same may be acquired from the Seller before effecting the transaction.

How can I use this facility to pay TDS on sale of Property?

The Buyer of the property (deductor of tax) has to furnish information regarding the transaction online on the TIN website. After successfully providing details of transaction deductor can:

- Either make the payment online (through e-tax payment option) immediately;
- Or make the payment subsequently through e-tax payment option (net-banking account) or by visiting any of the authorized Bank branches. However, such bank branches will make e-payment without digitization of any challan. The bank will get the challan details from the online form filled on www.tin-nsdl.com

If I encounter any error on NSDL site while entering the online form details what should I do?

If any problem is encountered at the NSDL website while entering details in the online form then contact the TIN Call Center at 020 - 27218080 or write to us at tininfo@nsdl.co.in (Please indicate the subject of the mail as Online Payment of Direct Tax).

PAYMENT THROUGH e-TAX PAYMENT OPTION IMMEDIATELY

What is the procedure for furnishing TDS through the e-tax payment option immediately after providing the transaction details?

E-Payment facilitates payment of taxes online by taxpayers. To avail this facility the taxpayer is required to have a net-banking account with any of the Authorized Banks. Please 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 option "Furnish TDS on property".
c) Select Form for Payment of TDS on purchase of Property.

Step 2

After selecting the form you will be directed to the screen for entering certain information. Example:-

a) Permanent Account Number (PAN) of Property Purchaser and Seller.

b) Address of the Purchaser, Seller as well as the Property being purchased

c) Financial Year during which the Purchase has been made

d) Major Head Code - To indicate the type of tax applicable viz; Tax on companies/Tax on other than companies

e) Value of Property

f) Date of agreement/booking

g) Amount Paid/credited (Transaction amount)

h) Rate of TDS

i) TDS Amount

j) Dates of payment/credit, deduction

k) Select the option for "Payment of taxes immediately"

It is important to ensure that PAN of Buyer and Seller are correctly mentioned in the form. There is no online mechanism for subsequent rectification. Deductor will have to approach the Assessing Officer or CPC-TDS for rectification of errors.

Step 3

After entering all the above detail, click on PROCEED button. The system will check the validity of PAN. In case PAN is not available in the database of the Income Tax Department then you cannot proceed with the payment of tax.

If PAN is available then TIN system will display the contents you have entered along with the "Name" appearing in the ITD database with respect the PAN 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. Nine digit alpha numeric ACK no. will be generated and you will be directed to the net-banking site provided by you.

Please be informed that the name and status of PAN is as per the ITD PAN Master. You are required to verify the name before making payment. In case any discrepancy is observed, please confirm the PAN entered by you. Any change required in the name displayed as per the PAN Master can be updated by filling up the relevant change request forms for PAN. If the name is correct, then click on "Confirm"

Step 5

After confirmation an option will be provided for submitting to Bank. On clicking on Submit to Bank deductor will have to login to the net-banking site with the user ID/ password provided by the bank for net-banking purpose and enter payment details at the bank site.

On successful payment a challan counterfoil will be displayed containing CIN, payment details and bank name through which e-payment has been made. This counterfoil is proof of payment being made.

How do I know whether my bank provides this facility?

To avail this facility the taxpayer is required to have a net-banking account with any of the Authorized Banks. List of Authorized Banks is available at the TIN website in the link

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.

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.

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 should contact your bank request them for duplicate challan counterfoil.

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.

PAYMENT OF TDS SUBSEQUENTLY

What is the procedure for paying the TDS amount into the Bank subsequently, i.e. not immediately after furnishing the purchase transaction details online?

Using this facility deductor (Buyer) can furnish the details online and make the payment of taxes subsequently either through net-banking account or by visiting any of the authorized bank branches. Following are the steps to avail this facility:

Step 1

a) Log on to NSDL-TIN website (www.tin-nsdl.com).

b) Click on the option "Furnish TDS on property".

c) Select Form for Payment of TDS on purchase of Property.

Step 2
After selecting the form you will be directed to the screen for entering certain information.

Example:-

a) Permanent Account Number (PAN) of Property Purchaser and Seller.

b) Address of the Purchaser, Seller as well as the Property being purchased

c) Financial Year during which the Purchase has been made

d) Major Head Code - To indicate the type of tax applicable viz; Tax on companies/Tax on other than companies

e) Value of Property

f) Date of agreement/booking

g) Amount Paid/credited (Transaction amount)

h) Rate of TDS

i) TDS Amount

j) Dates of payment/credit, deduction

k) Select the option for "Payment of taxes subsequently"

It is important to ensure that PAN of Buyer and Seller are correctly mentioned in the form. There is no online mechanism for subsequent rectification. Deductor will have to approach the Assessing Officer or CPC-TDS for rectification of errors.

Step 3

After entering all the above detail, click on **PROCEED** button. The system will check the validity of PAN. In case PAN is not available in the database of the Income Tax Department then you cannot proceed with the payment of tax.

If PAN is available then TIN system will display the contents you have entered along with the "Name" appearing in the ITD database with respect the PAN 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. Nine digit alpha numeric ACK no. will be generated and you will be provided with an option to print an Acknowledgment slip.

Please be informed that the name and status of PAN is as per the ITD PAN Master. You are required to verify the name before making payment. In case any discrepancy is observed, please confirm the PAN entered by you. Any change required in the name displayed as per the PAN Master can be updated by filling up the relevant change request forms for PAN. If the name is correct, then click on "**Confirm**".

Step 5

With the printout of the Acknowledgment slip, you may visit any of the authorized Bank branches to make the payment of TDS subsequently. The Bank will make the payment through its netbanking facility and provide you the Challan counterfoil as acknowledgment for payment of taxes. Based on the information in the Acknowledgment slip, the bank will make the payment only through net-banking facility by visiting tin-nsdl.com and entering the acknowledgement number duly generated by TIN for the statement already filled by the buyer in respect of that transaction.

In case you desire to make the payment through e-tax payment (netbanking account) subsequently, you may access the link 'View/Payment of TDS on property" on the TIN website. On entering the details as per the acknowledgment slip, you will be provided an option to submit to the bank wherein you have to select the Bank through which you desire to make the payment. You will be taken to the netbanking login screen wherein you can make the payment online.

What do I do if I have misplaced the Acknowledgment slip for payment through the Bank branches?

You may access the access the link 'View/Payment of TDS on property" on the TIN website. On entering the details as per the acknowledgment slip, you will be provided options to either Print the Acknowledgment Slip.

In case you desire to make an online payment, on the same screen option for Submit to the bank is provided wherein you have to select the Bank for payment. You will be taken to the netbanking login screen wherein you can make the payment online.

Following Banks are authorized to accept TDS payment under section 194IA

1) Allahabad Bank
2) Andhra Bank
3) Axis Bank
4) Bank of Baroda
5) Bank of India
6) Bank of Maharashtra
7) Canara Bank
8) Central Bank of India
9) Corporation Bank
10) Dena Bank
11) HDFC Bank
12) ICICI Bank
13) IDBI Bank
14) Indian Bank
15) Indian Overseas Bank
16) Jammu & Kashmir Bank
17) Oriental Bank of Commerce
18) Punjab and Sind Bank
19) Punjab National Bank
20) State Bank of Bikaner & Jaipur
21) State Bank of Hyderabad
22) State Bank of India
23) State Bank of Mysore
24) State Bank of Patiala
25) State Bank of Travancore
26) Syndicate Bank
27) UCO Bank
28) Union Bank of India
29) United Bank of India
30) Vijaya Bank

Thank You :-)

For any Queries feel free to Contact me at
sudharsanca@live.com

CA. K. G. SUDHARSAN

TDS
on sale of
Immovable Property

CA. SUDHARSAN K G

TDS on property

- *As per Finance Bill of 2013, TDS is applicable on sale of immoveable property wherein the sale consideration of the property exceeds or is equal to Rs 50,00,000 (Rupees Fifty Lakhs).*

- *Sec 194 IA of the Income Tax Act, 1961 states that for all transactions with effect from June 1, 2013, Tax @ 1% should be deducted by the purchaser of the property at the time of making payment of sale consideration.*

Payment of Tax

Tax so deducted should be deposited to the Government Account through any of the authorized bank branches using the e-Tax payment option available at NSDL

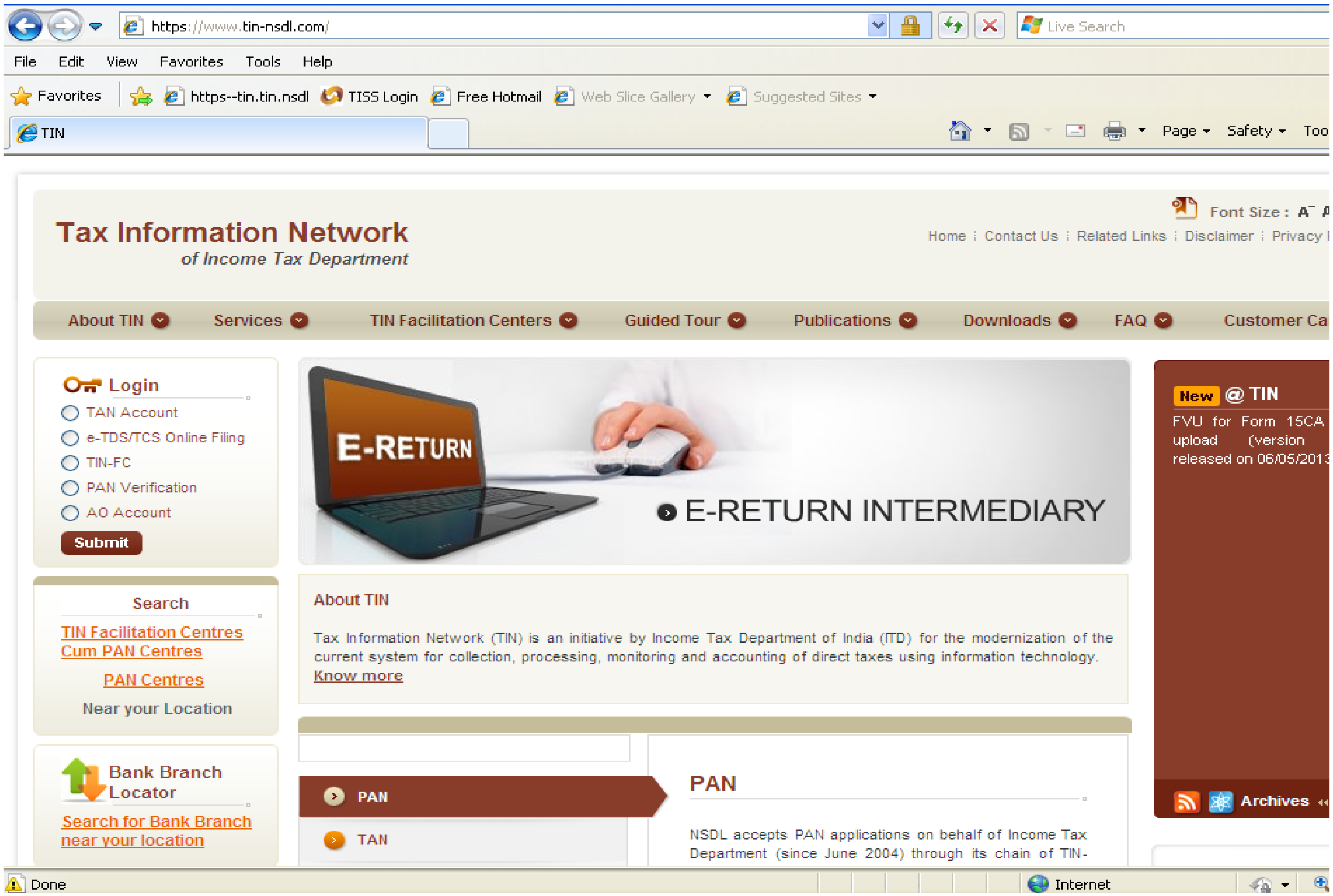
E-Payment facilitates payment of taxes online by taxpayers.

Pre-requisite

- To have a net-banking account with any of the Authorized Banks
- For list of authorized banks, please refer
  https://onlineservices.tin.nsdl.com/etaxnew/Authorizedbanks.html

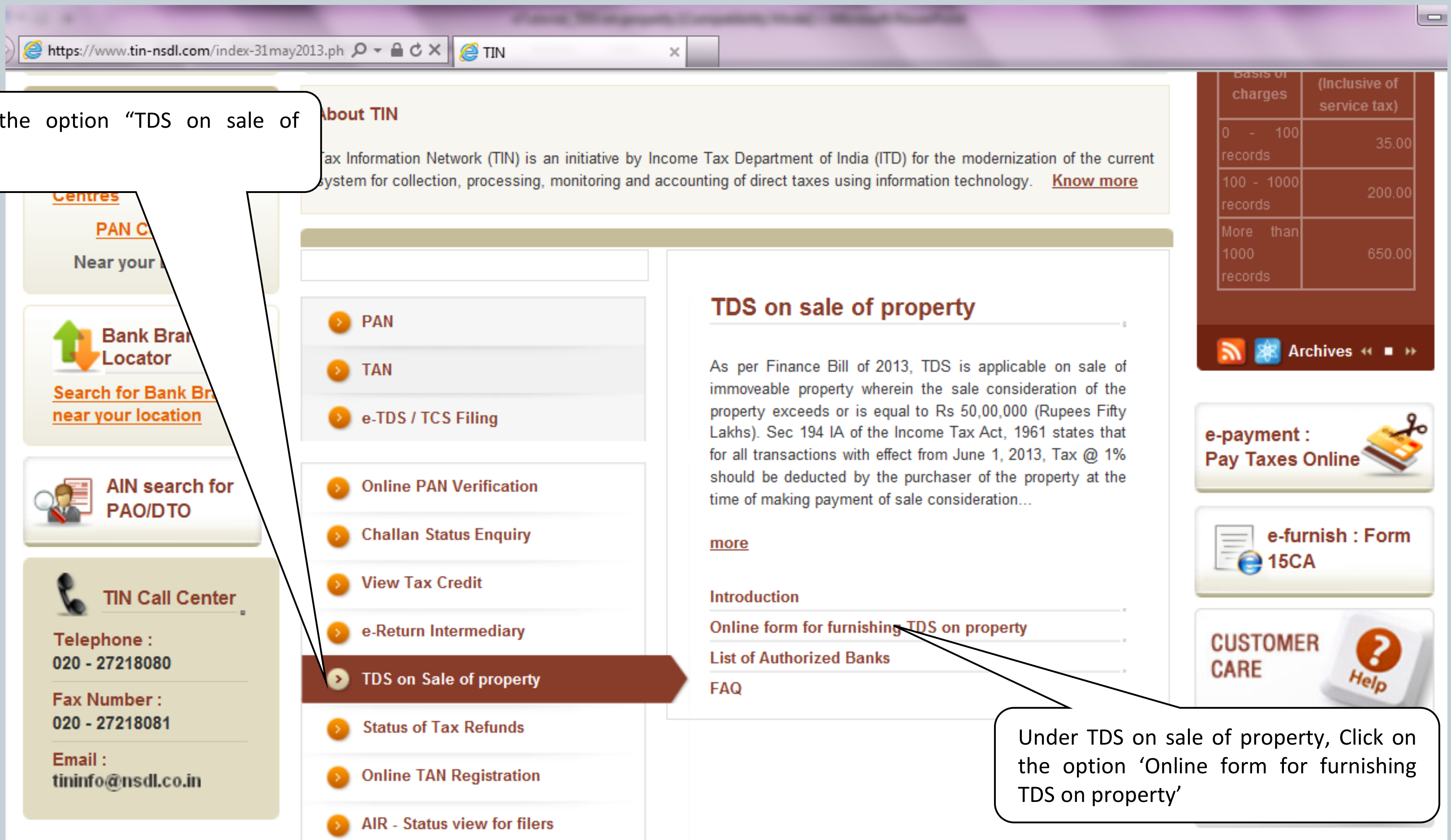
Steps to pay tax online

Log on to NSDL-TIN website (www.tin-nsdl.com)



Under TDS on sale of property, click on the option "Online form for furnishing TDS on property"

Click on the option "TDS on sale of property'



Under TDS on sale of property, Click on the option 'Online form for furnishing TDS on property'

Select Form
for
Payment of TDS on purchase of Property

Tax Information Network

of Income Tax Department

Click on the option "TDS on sale of property'

e-Payment

About Us FAQs Downloads Contact Us Bank Conta ails Procedure Authorized Banks

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

Select applicable challan

TDS on Property

TDS on Sale of Property	(payment of TDS on Sale of property)

TDS/TCS

CHALLAN NO./ITNS 281	(Tax Deducted at Source / Tax Collected at Source (TDS/TCS) from corporates or non-corporates)

Non-TDS/TCS

CHALLAN NO./ITNS 280	(payment of Income tax & Corporation Tax)
CHALLAN NO./ITNS 282	(payment of Security Transaction Tax, Hotel Receipts Tax, Estate Duty, Interest Tax, Wealth Tax, Expenditure Tax /Other direct taxes & Gift tax)
CHALLAN NO./ITNS 283	(payment of Banking Cash Transaction Tax and Fringe Benefits Tax)

e-Payment

Income Tax Department

Select Tax applicable for which payment is to be done

Select Financial Year from the drop down for which payment is to be done

Tax Applicable*

(0020)INCOME-TAX ON COMPANIES (CORPORATION TAX)

(0021)INCOME-TAX (OTHER THAN COMPANIES)

Financial Year* [Financial Year] Assessment Year* [Assessment Year]

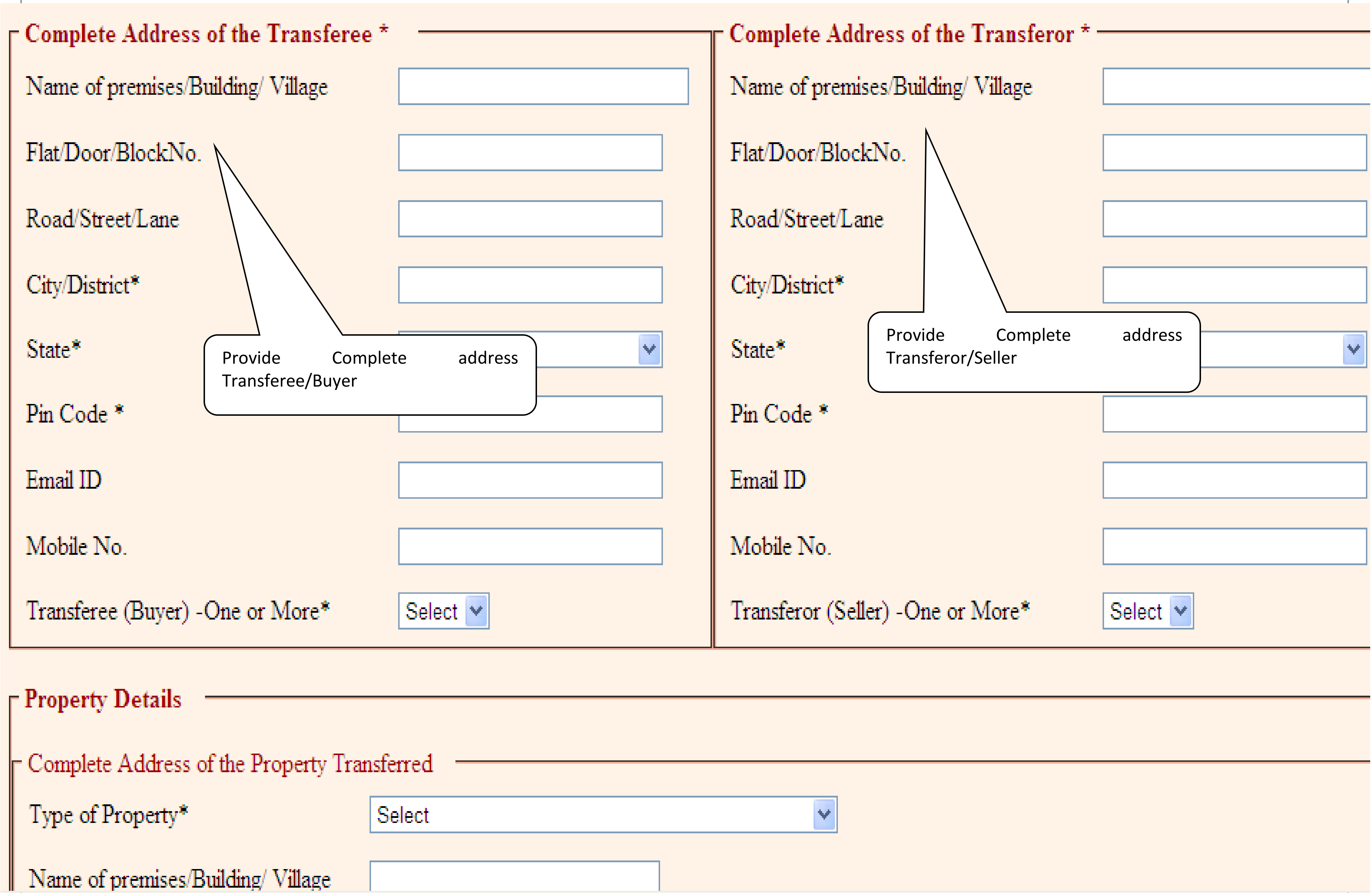
Type of Payment*

(800)TDS ON SALE OF PROPERTY

Mention PAN of Transferee/Buyer

Mention PAN of Transferor/Seller

Permanent Account No. (PAN) of Transferee(Payer/Buyer)*		Permanent Account No. (PAN) of Transferor (Payee/Seller)*	
Category of PAN of Transferee		Category of PAN of Transferor	
Full Name of the Transferee*	Name and status (as per Income Tax Department database) will be displayed on confirmation screen	Full Name of the Transferor*	Name and status (as per Income T Department database) will be displayed on confirmation screen
Confirm Permanent Account No of Transferee*		Confirm Permanent Account No of Transferor*	



Complete Address of the Transferee *

Name of premises/Building/ Village

Flat/Door/BlockNo.

Road/Street/Lane

City/District*

State*

Pin Code *

Email ID

Mobile No.

Transferee (Buyer) -One or More* Select

Provide Complete address Transferee/Buyer

Complete Address of the Transferor *

Name of premises/Building/ Village

Flat/Door/BlockNo.

Road/Street/Lane

City/District*

State*

Pin Code *

Email ID

Mobile No.

Transferor (Seller) -One or More* Select

Provide Complete address Transferor/Seller

Property Details

Complete Address of the Property Transferred

Type of Property* Select

Name of premises/Building/ Village

Property Details

Complete Address of the Property Transferred

Type of Property* — Select

Name of premises/Building/ Village

Flat/Door/BlockNo.

Road/Street/Lane

City/District*

State* — State

Pin Code *

Date of Agreement/Booking * — 1 | Jun | 2013

Total Value of Consideration (Property Value)*

Payment Type * — Select

Provide Complete address of Property transferred

Mention the date of Agreement/Booking of property

Mention the Total value of consideration (Property Value)

Mention if the above payment is done in Lump sum or in Installments

Amount Paid/Credited

Please select Amount Paid/Credited from the list * (Mention Amount payable to the Transferor/Seller)

Amount Paid/Credited

Please select Amount Paid/Credited from the list * (Mention Amount payable to the Transferor/Seller)

Crores	0	
Lakh	0	
Thousands	0	
Hundreds	0	
Tens	0	
Ones	0	

Please select the amount paid/credited (Enter the amount paid to the Transferor/Seller)

Please enter the amount paid/credited (Enter the amount paid to the Transferor/Seller)

Tax Deposit Details

Total Amount Paid/Credited*

Please enter TDS rate (in %)*

TDS Amount to be paid*

Interest

Fee

Total payment

Value in words

Please enter the TDS rate (Tax rate at which the TDS was deducted by the purchaser at the time of purchase of the property)

Please enter the TDS amount to be paid (amount deducted by the purchaser at the time of purchase of the property)

Example

Amount Paid/Credited

Please select Amount Paid/Credited from the list * (Mention Amount payable to the Transferor/Seller)

Crores	14	14
Lakh	20	20
Thousands	20	20
Hundreds	2	2
Tens	0	0
Ones	0	0

Tax Deposit Details

Total Amount Paid/Credited*	142020200
Please enter TDS rate (in %)*	1
TDS Amount to be paid*	1420202
Interest	0
Fee	0
Total payment	1420202
Value in words	Fourteen Lakhs Twenty Thousand Two Hundred Two Rupees

Amount entered here should match the Amount selected from the drop down list above

TDS amount should be as per the TDS rate provided above. User will not be able to proceed in case of mismatch in the TDS amount

Mode of Payment ◉ Online (through net banking facility)

Please select the mode of payment of Tax

Bank Name* [Bank Name ▾]

Please select the Bank through which payment is to be made

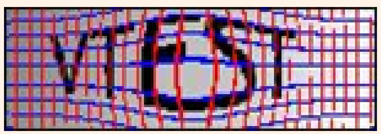
Date of Payment/Credit*
(Date of Payment to the Transferor/Seller) [1 ▾] [Jun ▾] [2013 ▾]

Please select the date of payment/credit to the Transferor/Seller

Date of Tax Deduction* [1 ▾] [Jun ▾] [2013 ▾]

Please select the date of tax deduction

Type the characters you see in the picture below.These characters are case sensitive.



Please enter the characters seen in the above picture.

[ ] *

After entering all the above required detail please click on PROCEED button to continue.

Note:

Enter valid 10-digit Permanent Account Number (PAN) first.

Fields marked with * are mandatory.

Do not enter double quotes ("") in any of the fields.

To Clear all the details mentioned in the above form, please click on Clear Form

To go to the homepage, please click on Home

[Proceed] [Clear Form] [Home]

On proceed, confirmation page is displayed to verify the details entered

TIN e-Tax Payment

Confirm Data Page

Tax Applicable*	0021	Assessment Year	2014-15
Minor Head Code	800	Financial Year	2013-14
Permanent Account No. (PAN) of Transferee(Payer/Buyer)	AABHA6898R	Permanent Account No. (PAN) of Transferor (Payee/Seller)	AABHB1464N
Full Name of the Transferee		Full Name of the Transferor	
Category of Transferee on the basis of PAN	Hindu Undivided Family	Category of Transferor on the basis of PAN	Hindu Undivided Family
Status of PAN as per ITD PAN Master	Active PAN	Status of PAN as per ITD PAN Master	Active PAN

Complete Address of the Property Transferee		Complete Address of the Property Transferor	
Name of premises/Building/ Village		Name of premises/Building/ Village	
Flat/Door/BlockNo.		Flat/Door/BlockNo.	
Road/Street/Lane		Road/Street/Lane	

Complete Address of the Property Transferred

Type of Property	Land
Name of premises/Building/ Village	
Flat/Door/BlockNo.	
Road/Street/Lane	
City/District	q
State	PONDICHERRY
Pin Code	111111

Total Value of Consideration (Property Value)	142020200
Rate (in %)	1
Total Amount paid/credited	142020200
TDS Amount to be paid	1420202
Interest	0
Fee	0
Total payment	1420202
Value in words	Fourteen Lakhs Twenty Thousand Two Hu

If all the above detail including the name displayed (as per ITD) is correct then, click on "SUBMIT" button

In case you have made a mistake in data entry, click on "EDIT" to correct the same.

Mode of Payment	online
Bank Name	SBI Test

The name and status of PAN is as per the I AN Master. You are required to verif e name before making payment. In case any discrepancy is observed, p confirm the PAN entered by you. An ge required in the name displayed per the PAN Master can be updated by filling up the relevant change request for for PAN.

In case the status of the AN is 'Deleted' you are quested to contact your jurisdictional Assessing Officer for further course of action

If the name is correct, then click on "Confirm"

Confirm Edit

On confirmation, nine digit alpha numeric Acknowledgment number would be generated

TIN e-Tax Payment

Confirm Data Page

Your E-tax Confirmation Number is **BA0001002**

9 digit Acknowledgment Number

Tax Applicable	0021	Assessment Year	2014-15
Minor Head Code	800	Financial Year	2013-14
Permanent Account No. (PAN) of Transferee (Payer/Buyer)	AABHA6898R	Permanent Account No. (PAN) of Tra (Payee/Seller)	AABHB1464N
Full Name of the Transferee		Full Name of the Transferor	
Category of Transferee on the basis of PAN	Hindu Undivided Family	Category of Transferor on the basis of PAN	Hindu Undivided Family
Status of PAN as per ITD PAN Master	Active PAN	Status of PAN as per ITD PAN Master	Active PAN

Complete Address of the Property Transferee	Complete Address of the Property Transferor
Name of premises/Building/ Village	Name of premises/Building/ Village
Flat/Door/BlockNo.	Flat/Door/BlockNo.
Road/Street/Lane	Road/Street/Lane

Date of Payment/Credit	01/05/2013	Transferor (Seller) - One more	Yes
Date of tax deduction	01/05/2013	Payment Type	Lumpsum

Complete Address of the Property Transferred

Type of Property	Land
Name of premises/Building/ Village	
Flat/Door/BlockNo.	
Road/Street/Lane	
City/District	q
State	PONDICHERRY
Pin Code	111111

Total Value of Consideration (Property Value)	142020200
Rate (in %)	1
Total Amount Paid/Credited	142020200
TDS Amount to be paid	1420202
Interest	0
Fee	0
Total payment	1420202
Value in words	Fourteen Lakhs Twenty Thousand T Hundred Two Rupees

To do the required TDS payment, please click on 'Submit to the Bank' button

Mode of Payment	online
Bank Name	SBI Test

If the above is correct, then click on "Submit to the bank"

Note: Provision to Enter Amount Value is also given in the Bank's site.

Challan Tender Date will be the date of deposit/ date on which taxpayer has deposited challan in Bank

Submit To the Bank

Steps to pay tax online

- On clicking on Submit to the Bank, deductor will have to login to the net-banking site with the user ID/ password provided by the bank for net-banking purpose.
- On successful login, enter payment details at the bank site.
- On successful payment a challan counterfoil will be displayed containing CIN, payment details and bank name through which e-payment has been made. This counterfoil is proof of payment being made.

Points to remember

- Deduct tax @ 1% from the sale consideration.
- PAN of Seller as well as Purchaser should be mandatorily furnished in the online Form for furnishing information regarding the sale transaction.
- Do not commit any error in quoting the PAN or other details in the online Form as there is no online mechanism for rectification of errors. For the purpose of rectification you are required to contact Income Tax Department.
- While completing the Online form, please note the following points:-
  - Fields marked with * are mandatory
  - Do not enter double quotes (“ ") in any of the fields.

Thank You

In case of any further queries/concerns please contact me at sudharsanca@live.com

TIN Call Center at 020-27218080 or email at tininfo@nsdl.co.in