



TDS

Centralized Processing Cell



TRACES

TDS Reconciliation Analysis and Correction Enabling System



Login

Login

Register as New User

Forgot Password

Forgot User ID

Quick Links

TDS CPC Communications **New**

e-Tutorials

Circulars and Notifications

Registration of Digital Signature has been enabled on TRACES for deductors. Refer e-Tutorials for detailed instructions.

Viewing challan status is now Faster and Hassle Free

Customer Care

Toll-Free 1800 103 0344

0120 4814600

contactus@tdscpc.gov.in

About the portal

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

Highlights of the Portal

Popular FAQ [View All](#)

- Justification report?
- Late payment/Short payment/Late deduction/Short deduction
- Late-Filing

Background

Tax Deduction at Source (TDS) is one of the means of collection of direct taxes. TDS constitutes nearly 40% of the direct tax collections.

LEGACY

In the legacy system, the deductees claimed TDS credits based on manual TDS certificates, issued by the deductors. There was no correlation between tax deductions, tax payments and issuance of TDS certificates. Verification from the deductor was limited & restricted. Thus, the conventional practice of giving credit of tax deductions, based on manual TDS certificates was open ended leading to tax frauds.

PLUGGING THE GAP

The tax deductors electronically report TDS to the Income Tax Department through quarterly TDS statements. The deductor is obliged to report the following details:

- PAN & Name of the deductee;
- Nature, extent & the date of transaction;
- Amount, rate & the date of tax deducted/collected at Source;
- Details of tax payment including the amount & date thereof

Based on the information submitted by the deductor, the deductee is given credit of taxes. Therefore, a robust mechanism that ensures correct, reliable flow of data to the department's database and its collation on the basis of taxpayer identifier(s) (PAN) prevents revenue leakage.

Centralized Processing Cell for TDS (CPC(TDS)) has been conceptualized to ensure a seamless flow of data for tax credits. It leverages technology to provide efficient services. CPC(TDS) introduces transparency in the processes through online display of information. Thus, it forms the backbone of overall TDS administration of the Income Tax Department.

Concept

- Centralized Processing Cell (TDS) is a technology driven transformational initiative on 'Tax Deduction at Source' that provides a comprehensive solution through 'Tax Deduction, Reconciliation, Analysis and Correction Enabling System (TRACES)' - its core engine.
- CPC (TDS) undertakes bulk processing of TDS statements to generate 'Annual Tax Credit' statements for each taxpayer (PAN holder) in Form 26AS, TDS certificates in Form 16 / 16A & identifies TDS defaults of short payment, short deduction, interest etc.
- CPC (TDS) reconciles and co-relates information from various sources including banks (tax payment), deductors (reporting tax deduction), Assessing Officers (mapping no tax / low tax deductions) and tax professionals (reporting international transactions).

With its inclusive approach, the initiative provides bouquet of services to its stake holders including deductors, deductees, Principal Accounts Officers of the Central and State Governments & the officers of the Income Tax Department.

The users/ stakeholders interact with the CPC (TDS) system and with each other through multiple channels of communication including Call Centre, e-mail, website etc.

India is amongst very few countries where Comprehensive Solution for withholding tax (TDS) has been put in place.

Approach & Strategy

Uniformity

Uniform interpretation of laws & procedures through conversion of laws into set of mathematical formulae.

Simplification

Simplification & standardization of Backend & Frontend processes. Redesigning & reduction in number of Forms.

Accessibility

Services at the doorstep of taxpayer – any time / anywhere & realizing jurisdiction free tax administration for bulk processes.

Good Tax Governance

Each Rupee that is collected is accounted for. Robust reconciliation of tax collected vis-à-vis tax credits claimed.

Empowerment

Empowering the taxpayer with information, knowledge of laws & procedures and status of the proceedings. Multiple communication channels.

Objectives

- **Provide a comprehensive technology platform for all stakeholders**
- **Enhance TDS processing capabilities**
- **Streamline tax accounting**
- **Address TDS mismatch issues through Online Generation of TDS certificates**
- **Minimize TDS frauds**
- **Improve filing of Income Tax Returns and reporting of correct Income**
- **Release of manpower from Bulk Functions**
- **Empower assessing officers using Business Analytics for risk profiling and enforcement functions**
- **Provide insights for policy formulation on the basis of data relating to nature & extent of financial transactions & demographic profile of persons involved in such transactions**

Components

- **Data Centre :**
 - Primary Data Centre, Noida
 - Disaster Recovery Site, Pune
- **Document Management Centre, Vaishali**
- **Website – TRACES Portal - for**
 - Deductors
 - Deductees
 - Principal Accounts Officers
- **Portal for Field Assessing Officers**
- **Call Centre :**
 - Inbound
 - Outbound
- **Bulk email facilities**
 - Awareness of Tax Provisions
 - Feedback on compliance
- **Online Feedback Module**
- **Ticket Management Systems**

CPC (TDS) for End Users

- **Deductors:**

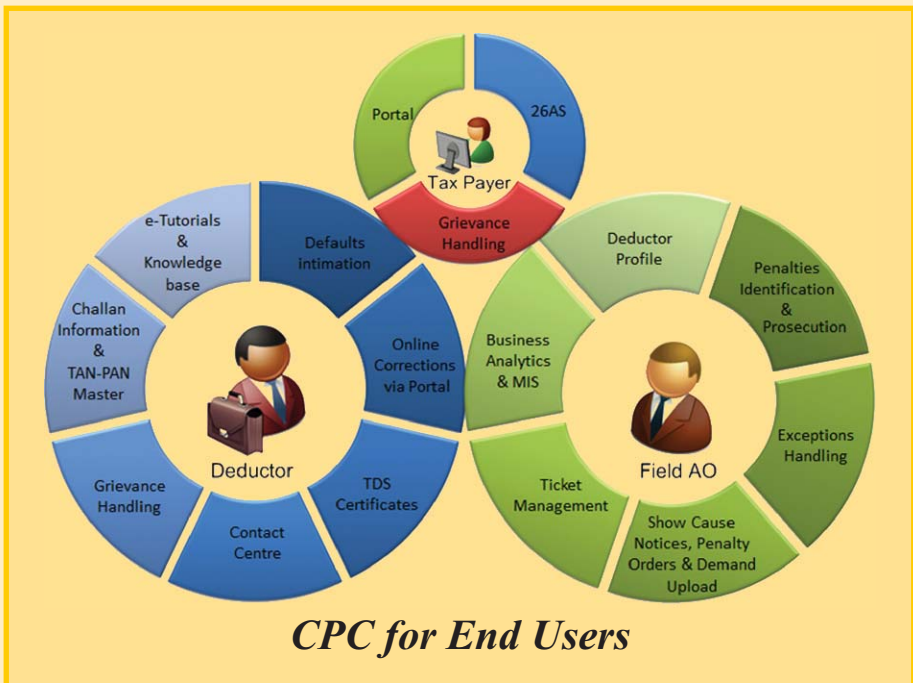
Non-intrusive integrated platform that provides online services related to TDS Statement / Challan processing, Corrections, Default information, TDS certificates and real-time support for clarifications

- **Taxpayers:**

View of Tax Credit Statements in Form 26AS with real-time support for clarifications

- **Field TDS Assessing Officers: Comprehensive Portal that enables :**

- Consolidation of Demand Registers
- Real time Analytics and MIS for enforcement
- Online Ticket Management System



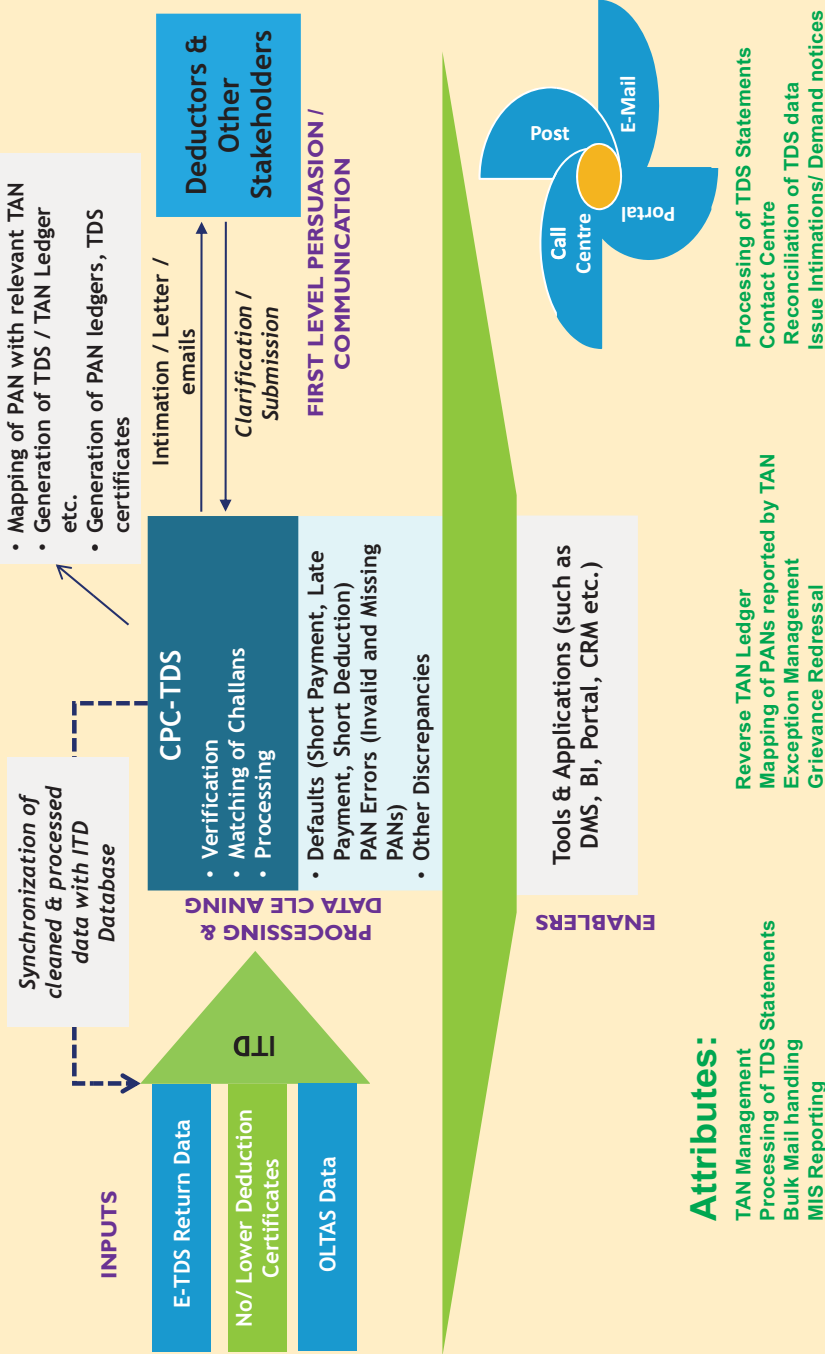


TDS

Centralized Processing Cell

CPC (TDS) Framework

CPC (TDS) PROCESSING OUTCOMES



Online Facilities for Deductors

- **TRACES:** <https://www.tdscpc.gov.in>
- **Dashboard**
 - Statement Status and Default payable
 - Deductor Compliance Profile
- **Online Corrections**
- **Defaults Summary**
- **Online PAN Verification**
- **Online Verification of Certificates u/s 197 of Income tax Act**
- **Statement and Challan Status**
- **TAN – PAN Consolidated File**
- **Downloads**
 - TDS Certificates Form 16 / 16A
 - Transaction Based Report for Non - Residents
 - Consolidated Statement File
 - Justification Reports on Defaults
- **Aggregated TDS Compliance Report**
- **e-Tutorials and FAQs**
- **Circular and Notifications**
- **CPC (TDS) Communications**
- **Bulk Email Facilities**

Online Facilities for TDS Officers

- **Consolidation & Update of TDS Demand:**
 - Upload & updation of manual demand raised by the Assessing Officer
 - Integration of Manual Demands with demands generated by the CPC (TDS)
 - Tagging of Challans against demand entries to liquidate demands
- **View and Download of:**
 - TDS/TCS Statement Processing Status
 - TAN/ AIN details
 - Consolidated Statement files
 - Intimations u/s 200A/ 154 of the Income tax Act
 - Challan details
 - Justification Reports
 - Foreign Remittance Reports in Form 15CA
- **Challan Corrections:**
 - Change of one TAN/ PAN to other TAN/ PAN
 - Change of Assessment Year
 - Change of section Code
- **Generation of customized MIS and Data Analytics Reports on various features of TDS Compliance.**

Online Facilities for Taxpayers

- **View and Download**
 - Annual Tax Credit Statements in Form 26AS
 - TDS Certificates in Form 16B
- **Feedback Module to log issues relating to TDS credits & other obligations on part of deductors & other stakeholders.**
- **Comprehensive view of TDS defaults relating to all TANs associated with a PAN through 'Aggregated TDS Compliance' Utility & 'Part G' of the 26 AS statement.**
- **Non - Resident Taxpayer Registration**


TRACES

TDS Reconciliation Analysis and Correction Enabling System

Data updated till 20-Nov-2012


 Government of India
 Income Tax Department

Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

Permanent Account Number		Financial Year	2011-12	Assessment Year	2012-13
Name of Assessee					
Address of Assessee	NOIDA, UTTAR PRADESH, 201301				

 Above data is as per PAN details. If there are any changes to it, please submit request for corrections in PAN data. Visit www.tin-nsdl.com for more details.

PART A - Details of Tax Deducted at Source

(All amount values are in INR)

Sr. No.	Name of Deductor				TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted ¹	Total TDS Deposited
1	CHIEF COMMISSIONER OF INCOME TAX				DELCO8368D	389635.00	40246.00	40246.00
Sr. No.	Section Under Which Deduction Made ²	Transaction Date	Status of Booking ³	Date of Booking	Remarks ⁴	Amount Paid / Credited	Tax Deducted ⁵	TDS Deposited
1	192	29-Feb-2012	F	14-Jun-2012	-	48499.00	8246.00	8246.00
2	192	31-Jan-2012	F	14-Jun-2012	-	48499.00	9000.00	9000.00
3	192	31-Dec-2011	F	05-Jul-2012	-	48499.00	9000.00	9000.00
4	192	31-Dec-2011	F	05-Jul-2012	B	48499.00	9000.00	9000.00
5	192	31-Dec-2011	F	06-Mar-2012	-	48499.00	9000.00	9000.00

Snapshot of Form 26AS

Inclusive approach in tax administration

Key CPC (TDS) Statistics

Processing upto 30th June, 2014

Statements* processed	Original : 101.41 lacs (99%)@ Corrections : 40.36 lacs (98%)@ Total : 141.77 lacs (98.3%)@
Default Paper** Intimations issued	75.34 lacs

* Average Processing time : < 5 days from date of filing.

@ percentage is with respect to the total statements received.

** Intimations also sent to registered emails.

Online facilities

Online Correction Requests Processed	> 12,500
Challan Correction Requests Processed	> 20,000
Deductors Registered#	> 12 lacs (88%)
Taxpayers Viewing 26AS##	> 2.75 Crores
TDS Certificates	> 10 Crores
Educational Emails	> 1.25 Crores

percentage of Total Active TANs.

Facility for registered tax payers at CPC (TDS), Income Tax India E-filing Website & Banks.

Minimizing physical interface with the department

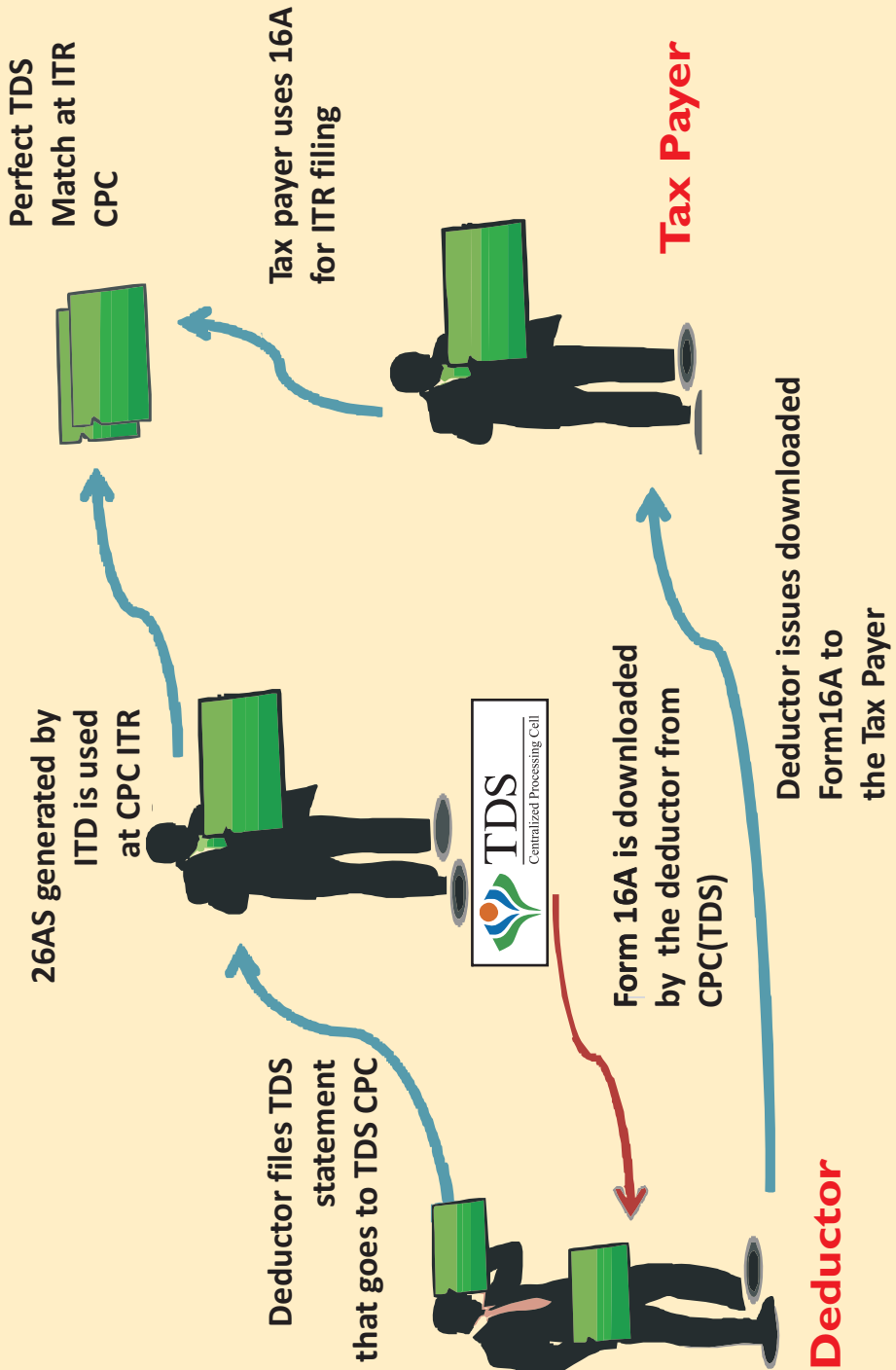
Attributes of the CPC (TDS) System

- 1 Processing of more than 1 Crore deductee records in 24 Hours
 - 2 Processing of nearly 2000 Inbound letters in a day
 - 3 Processing of nearly 30000 Outbound intimations in a day
 - 4 Attending to more than 3000 Inbound Calls per day at the Call Centre
 - 5 Database size - 700 Crore Transactional Data
 - 6 State of Art Data Centre at Noida and Pune
 - 7 250 Plus Operational Resources
- TDS statements are processed within 5 days from the date of their filing at the TIN-Facilitations Centres.
 - More than 12 lakh registered deductors besides 2.75 crore taxpayers use various online facilities.

Value Addition through CPC(TDS)

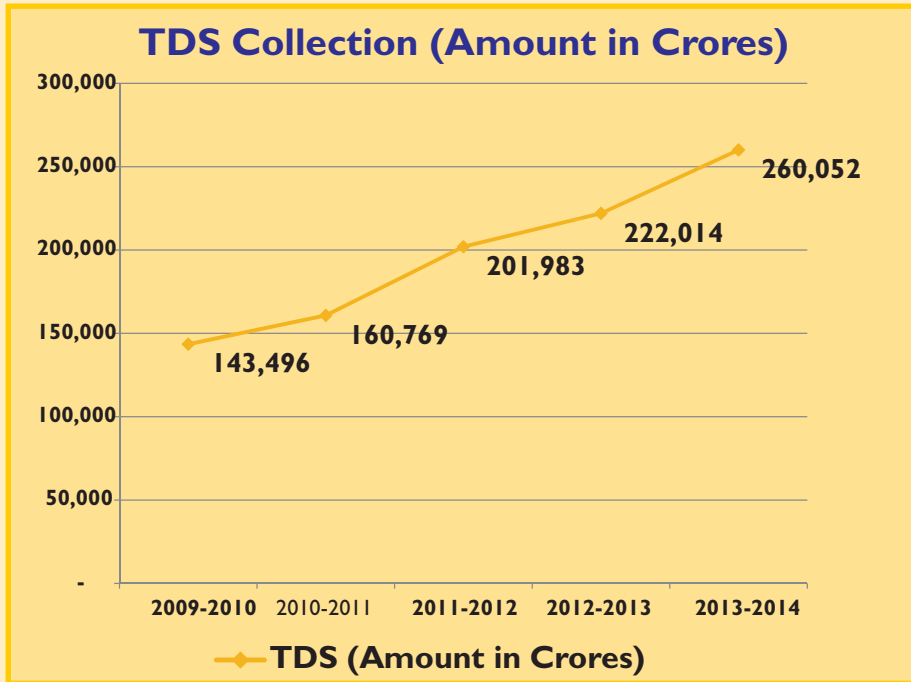
	Output	Significance
1	Tax Credits	Critical for Income tax return processing.
2	Online view of 26AS	Facilitates timely reconciliation of Tax Credits - Inclusive approach
3	TDS Certificates	Addressing TDS Mismatch
4	TDS Defaults	Tax Compliance & Revenue Augmentation
5	Analytics	Risk Profiling
6	Online Services	Minimizing Physical interface
7	Educational emails, FAQ, e-tutorials	Non-adversarial tax administration

TDS Matching- Post CPC(TDS)



Towards minimizing tax credit mismatch & tax frauds

Impact of CPC-TDS



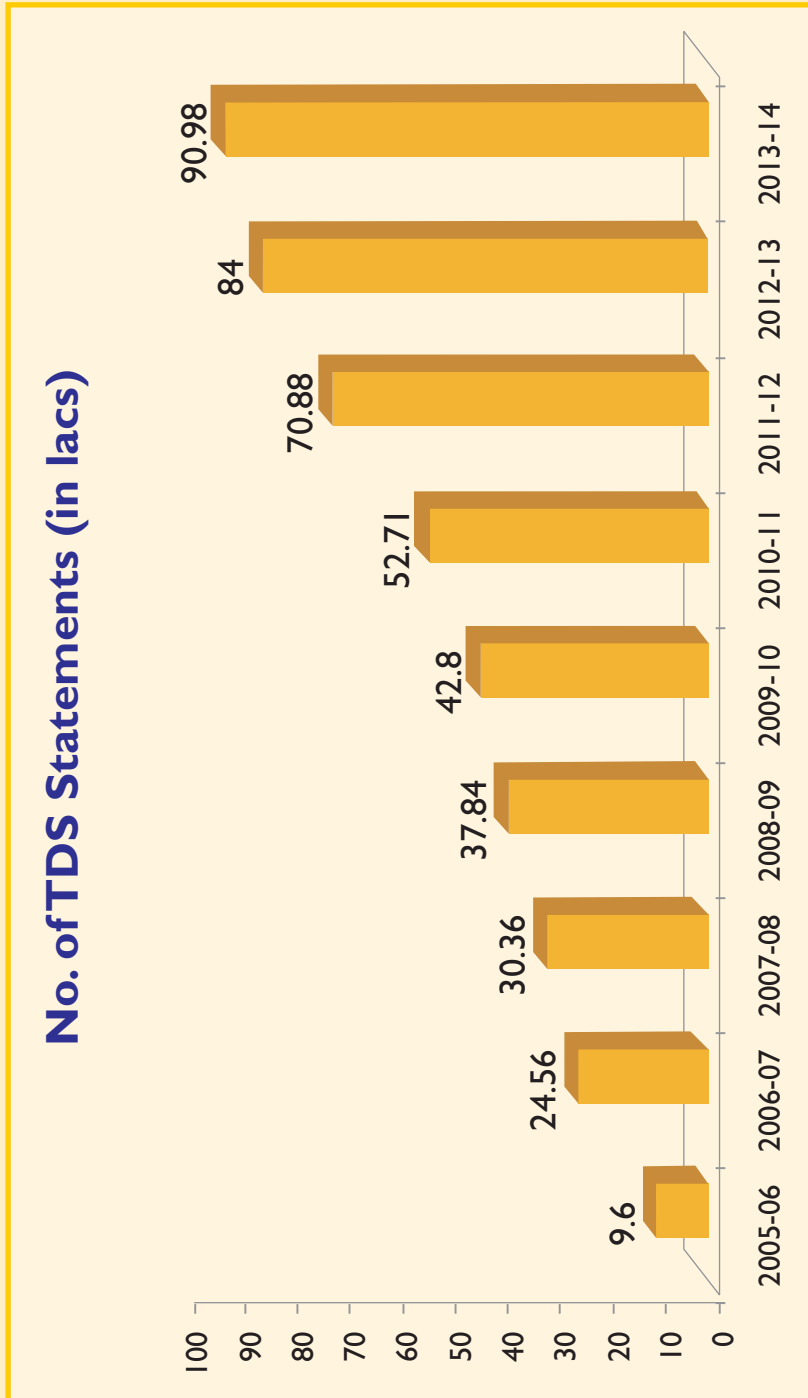
Financial Year	Percentage of statements received within due date	Percentage of Statements where TDS Payment made within due date
2010	35.80	71.70
2011	40.10	72.30
2012 #	52.80	74.60
2013	73.10	79.40

Oct 2012 : CPC(TDS) commences operations

Better Discipline in filing TDS Statements & Payment of taxes



Impact of CPC-TDS

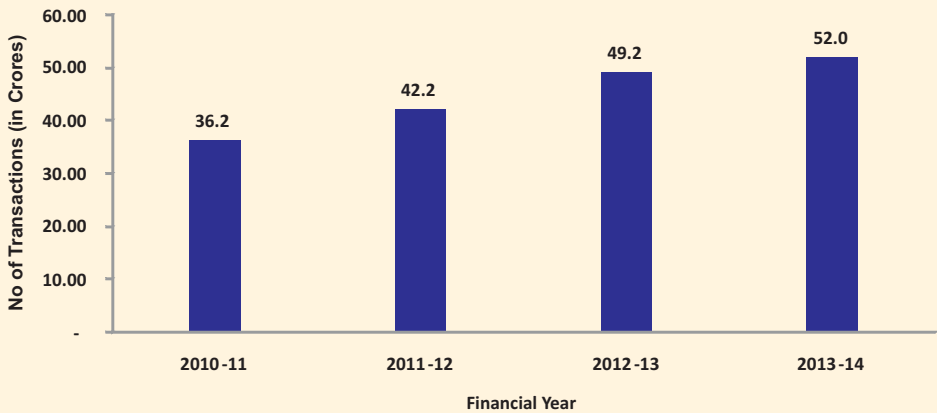


Increasing trend in filing of TDS Statements

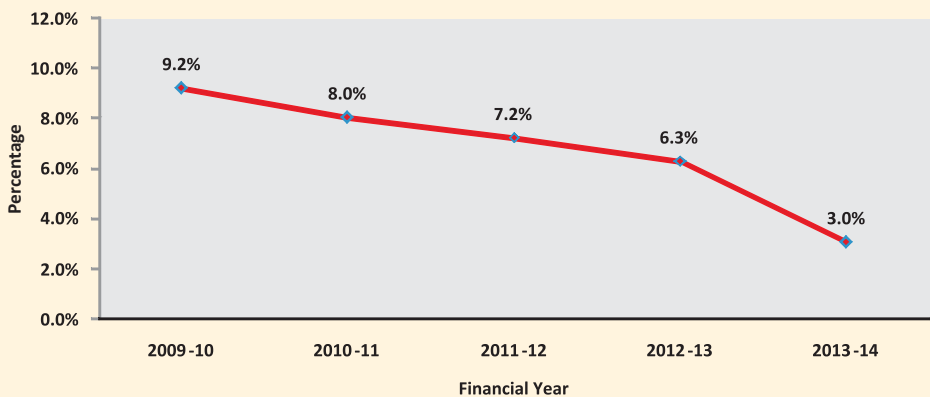
Impact of CPC-TDS

Improved reporting of transactions - Quantitative & Qualitative

Growth in Reporting Transactions by Deductors



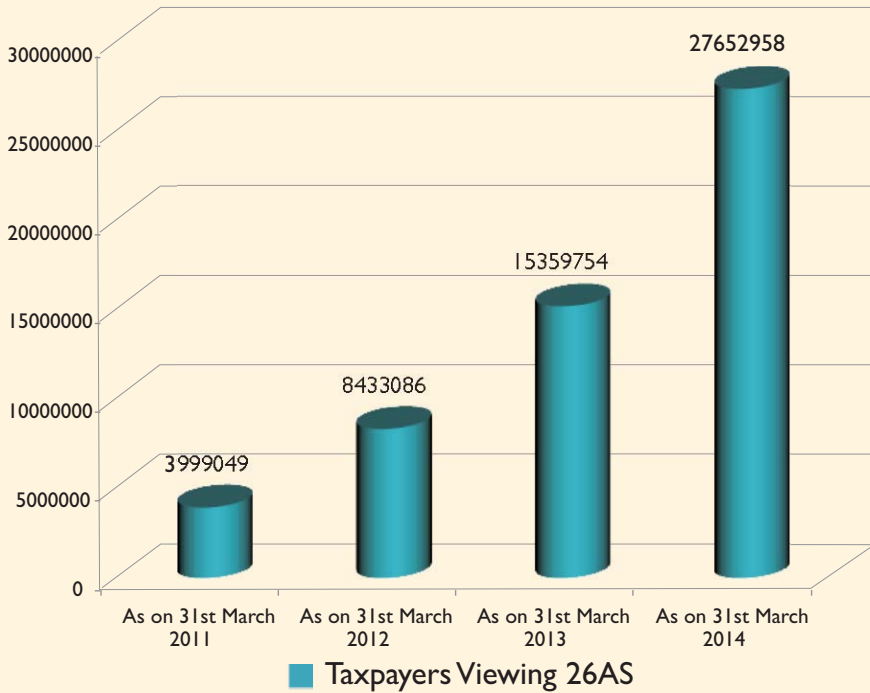
Non-PAN Transactions



Better discipline in filing TDS statements and payment of taxes

Impact of CPC-TDS

Taxpayers Viewing 26AS



Count of Unique Deductors Filing at least one TDS statement during the respective FY



**TDS**

Centralized Processing Cell

Visitors' Feedback @ TDS CPC

Message from the Union Finance Minister

I am happy and proud to inaugurate
CPC (TDS) of the Income Tax Department.
This is a world class facility employing
the most advanced technologies and
I am sure will be a boon to the
taxpayer and an effective tool for
the tax collector. My best wishes

Pran Kumar
23.02.2013

It is a privilege to be part of
the inauguration of this excellent
facility. This CPC TDS comes as
a boon to the tax payer as well
as for the government.

My congratulations to all those
who have labored for this launch
and my best wishes for the sustained
delivery of services to the tax payer
from this Centre.

Sumit Bose 23/02/13
SUMIT BOSE
Revenue Secretary.

As Member (Computerization), I feel proud that
my team in System Directorate has been instrumental
in bringing out this world class facility. I have no
doubt that it will go a long way in augmenting
tax collection as also be able to provide outstanding
tax payer services. Bravo to the whole team for their
unreserved efforts, hard work, dedication and commitment.

Sudha Sharma
Member (I & C) CBOT

Pran
23.2.2013

I am greatly honoured to be at the helm
of affairs on the day that the Hon'ble F.M.
has inaugurated this CPC (TDS) which
has been seen as a world class facility.
The team work is visible and is greatly
to be appreciated. I am sure that the
citizens of the country will be benefited
and the Income Tax Dept. will contribute
in large measure to the developmental efforts
of the G.O.I. by assisting in revenue
augmentation while providing excellent taxpayer
services.

I congratulate all who participated in
this effort.
K. K. Joshi
23.2.2013.

Poonam Kishore Saxena
Chairperson, C.B.O.T.

It is amazing how technology
can create a win-win for
the tax-payer as well
as the tax-collector. My
admiration for the CBEC,
Directorate of Systems,
and all the officers who
have made this happen.

Arvind Mayaram
25/2/2013
Arvind Mayaram,
Secretary,
Dept. of Economic Affairs,
Ministry of Finance,
Govt. of India

We are very impressed with the
facility we have seen in CPC TDS.
Whatever we had heard of this
world class facility is really true.
Congratulations to the IT team,
& the vision of the IT Dept. which has
made this happen.

J. M. Shanti Sundharan
26/6/13
J. M. Shanti Sundharan
Member CBEC (with Team)

Operations @ CPC (TDS)



Operations @ CPC (TDS)



Venue @ CPC (TDS)



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