

# E-Tutorial

1. Important Information for “26QC- Justification Report ”.
2. Brief Steps for “26QC- Justification Report ”.
3. Pictorial Guide for “26QC- Justification Report ”.



# 1. Important Information on “26QC- Justification Report ”

- Only Tenant registered on “**TRACES**” can submit request for Justification Report.
- **Request for Downloading Justification Report can only be submitted when 26QC Statement Cum Challan will be processed with default.**
- Justification Report is available on “**TRACES**” from **F.Y 2017-18 onwards.**
- Justification Report consists detail information about the defaults with calculation identified by TRACES (CPC -TDS) while processing of the 26QC Statement Cum Challan filed by Tenant (taxpayer) for the particular **Acknowledgement, Financial Year and PAN of Landlord.**
- It helps Tenant (Taxpayer) to identify the default at Statement Transaction level and to rectify them.
- The “**Password**” for opening “**Justification Report**” is “**PAN of the Tenant**” of the property in capital letter. **e.g. CKIPS4855T.**
- Justification Report will be downloaded as a Zip file.

## 2. Brief Steps for “26QC- Justification Report ”

- **Step 1** : Login to TRACES website with your “**User ID**”, “**Password**” and the “**Verification Code**”. Landing page will be displayed on Screen.
- **Step 2** : Go to “**Statements / Forms**” tab and click on “**Request for Justification Report Download**” tab to initiate request for downloading “**Justification Report**” .
- **Step 3** : Select Form Type- 26QC to submit request for **Justification Report**.
- **Step 4**: Select “**Financial Year**” from drop down , enter “**Acknowledgement Number**” and “**PAN of Landlord**”. Click on “**Proceed**” to give request for “**Justification Report**” .
- **Step 5**: Mention Challan details as per 26QC statement filed for **Acknowledgement Number, PAN of Tenant and PAN of Landlord**.  
On successful submission of the request, a unique “**Request Number**” will be generated.
- **Step 6** : Click on “**Requested Downloads**” under “**Downloads**” tab to check requested status of Justification Report. Taxpayer can search for Justification Report status by using:
  - a) Request Number
  - b) Date
  - c) View All.
- **Description of Requested Status:**
  - a) **Submitted**: Request for Justification Report has been submitted successfully.
  - b) **Available**: Justification Report is available for Downloading.
  - c) **Failed** : User need to submit request again for Justification Report or advised to contact CPC(TDS).
- **Step 7** : When requested status will be “**Available**” . Click on “**Available**” status row then click on “**HTTP Download**” tab to download **Form 26QC- Justification Report**. “**Zip file**” of “Justification Report” will be downloaded, user need to enter password to open the file.



# 3.Pictorial Guide to download “26QC- Justification Report”

Step 1 : Login to TRACES website with your “User ID”, “Password” and the “Verification Code”.

The screenshot shows the TRACES website login interface. At the top, there are logos for TDS (Centralized Processing Cell) and TRACES (TDS Reconciliation Analysis and Correction Enabling System), along with the Government of India Income Tax Department logo. A navigation bar includes links for Home, Deductor, Tax Payer, PAO, and a Help icon. The main content area features a 'Login' section with radio buttons for 'Deductor' and 'Taxpayer/PAO'. Below this are input fields for 'User Id\*' (containing 'asdf12345C'), 'Password\*', 'PAN for Tax Payer / AIN for PAO\*' (containing 'asdf12345C'), and 'Verification Code\*' (with a CAPTCHA image showing 'ea1fe'). A 'Login' button is positioned below the verification code field. To the right, a 'Help' icon is visible. A 'For Tax Payers:' section provides instructions and a 'Common Note' about cookies. Several callouts with orange borders point to specific elements: 'Click on Taxpayer/PAO option' points to the selected radio button; 'Click on help icon next to each field for more details' points to question mark icons; 'Enter user id and password' points to the User Id and Password fields; 'PAN will be auto-populated.' points to the PAN field; 'Enter the text as displayed in Verification Code' points to the CAPTCHA input field; and 'For more details on any screen, click on Help icon' points to the Help icon.

For more details on any screen, click on Help icon

Click on Taxpayer/PAO option

Click on help icon next to each field for more details

Enter user id and password

PAN will be auto-populated.

Enter the text as displayed in Verification Code

**For Tax Payers:**

- If you are already registered in TRACES, please login with your registered User Id (PAN), Password & PAN else register as new user
- User can not enter details in column PAN for Tax Payer/AIN for PAO as column will be auto-populated on the basis of User Id entered by user.

**Common Note:**

- This website uses cookies to maintain user preference and session information. Disabling cookies in your browser might not allow you to perform certain activities

# 3.Pictorial Guide to download “26QC-Justification Report”

Step 2 : Go to “Statements / Forms” tab

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) portal. At the top left is the TDS Centralized Processing Cell logo, and at the top right is the Government of India Income Tax Department logo. The main navigation bar includes tabs for 'My Home', 'Statements/Forms', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. The 'Statements/Forms' tab is currently selected, and its dropdown menu is open, showing options like 'Request for Correction', 'Track Correction Request', 'View Default Summary', 'Request for Justification Report Download', 'Request for Refund (For Forms 26QB/26QC/26QD)', 'Track Refund Request (For Forms 26QB/26QC/26QD)', 'Request for Form 13', 'Track Request Form 13', and 'Challan Status'. The 'Request for Justification Report Download' option is highlighted with a blue box. A callout bubble points to the 'Statements/Forms' tab with the text 'Click on Statements/Forms tab'. Another callout bubble points to a yellow 'Help' icon in the top right corner with the text 'Click on Help icon for help text for this screen'. On the left side, there is a 'Quick Links' section with options like 'Form 16B/16C/16D (For Buyer/Tenant/Payer)', 'Update Communication Details', 'Salary Details reported by Employer', and 'Change Password'. On the right side, there is a 'Customer Care' section with a toll-free number '1800 103 0344' and a contact number '0120 4814600', and a 'User Login Details' section.

# 3.Pictorial Guide to download “26QC-Justification Report”.

Step 2 (Cond.. ) : Click on "Request for Justification Report Download" under “Statements/ Forms” tab to initiate request to download “Justification Report” .

The screenshot displays the TDS TRACES portal interface. At the top left is the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). At the top right is the Government of India Income Tax Department logo. The main navigation bar includes tabs: My Home, Statements/Forms, View/ Verify Tax Credit, Request for Resolution, Downloads, and Profile. The 'Statements/Forms' tab is active, and its dropdown menu is open, showing options: Request for Correction, Track Correction Request, View Default Summary, Request for Justification Report Download (highlighted with a blue box and an orange callout), Request for Refund (For Forms 26QB/26QC/26QD), Track Refund Request (For Forms 26QB/26QC/26QD), Request for Form 13, Track Request Form 13, and Challan Status. A callout bubble points to the 'Request for Justification Report Download' option with the text: 'Click on "Request for Justification Report Download" under "Statements/ Forms" tab'. On the left, there is a 'Quick Links' section with links for Form 16B/16C/16D, Update Communication Details, Salary Details reported by Employer, and Change Password. On the right, there is a 'Customer Care' section with a toll-free number (1800 103 0344) and a contact number (0120 4814600), and a 'User Login Details' section.

# 3.Pictorial Guide to download “26QC-Justification Report” .

Step 3 : Select Form Type- 26QC to submit request for Justification Report.

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) interface. At the top left, the TDS Centralized Processing Cell logo is visible. The TRACES title and subtitle are prominently displayed. On the right, the Government of India Income Tax Department logo is present. A navigation bar includes 'My Home', 'Statements/Forms' (highlighted), 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. A yellow 'Help' button is located on the right side. The main heading is 'Request for Justification Report'. Below it, an instruction states: 'Please select Challan Cum Statement Form Type for Request for Justification Report.' Three radio button options are provided: '26QB', '26QC', and '26QD'. The '26QC' option is selected, and an orange callout bubble points to it with the text: 'Click on “26QC” option ” to submit the request'.

# 3.Pictorial Guide to download “26QC- Justification Report” .

Step 4: Select “Financial Year” from drop down , enter “Acknowledgement Number” and “PAN of Landlord”.

The screenshot shows the 'Request for Justification Report' form. At the top, there is a navigation bar with 'My Home', 'Statements/Forms', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. A 'Help' button is located on the right. The main heading is 'Request for Justification Report'. Below it, there is an instruction: 'Please select Form Type to submit request for Justification Report'. There are three radio buttons: '26QB', '26QC' (which is selected), and '26QD'. Below this, there is a note: 'Download request for Justification Report (for TDS on Rent of Property) can only be downloaded for the amount of the property from FY...'. The main instruction is 'Enter values in below fields and submit download request for Justification Report'. The form fields are: 'Financial Year' (a dropdown menu with '--Select--'), 'Ack No.' (a text input field), and 'PAN of Landlord' (a text input field). A 'Proceed' button is located to the right of the input fields. Four callouts are present: 'Select "financial Year"' points to the dropdown menu; 'Enter "Acknowledgement Number"' points to the 'Ack No.' field; 'Enter "PAN of Landlord"' points to the 'PAN of Landlord' field; and 'Click on "Proceed" to give request for "Justification Report"' points to the 'Proceed' button.

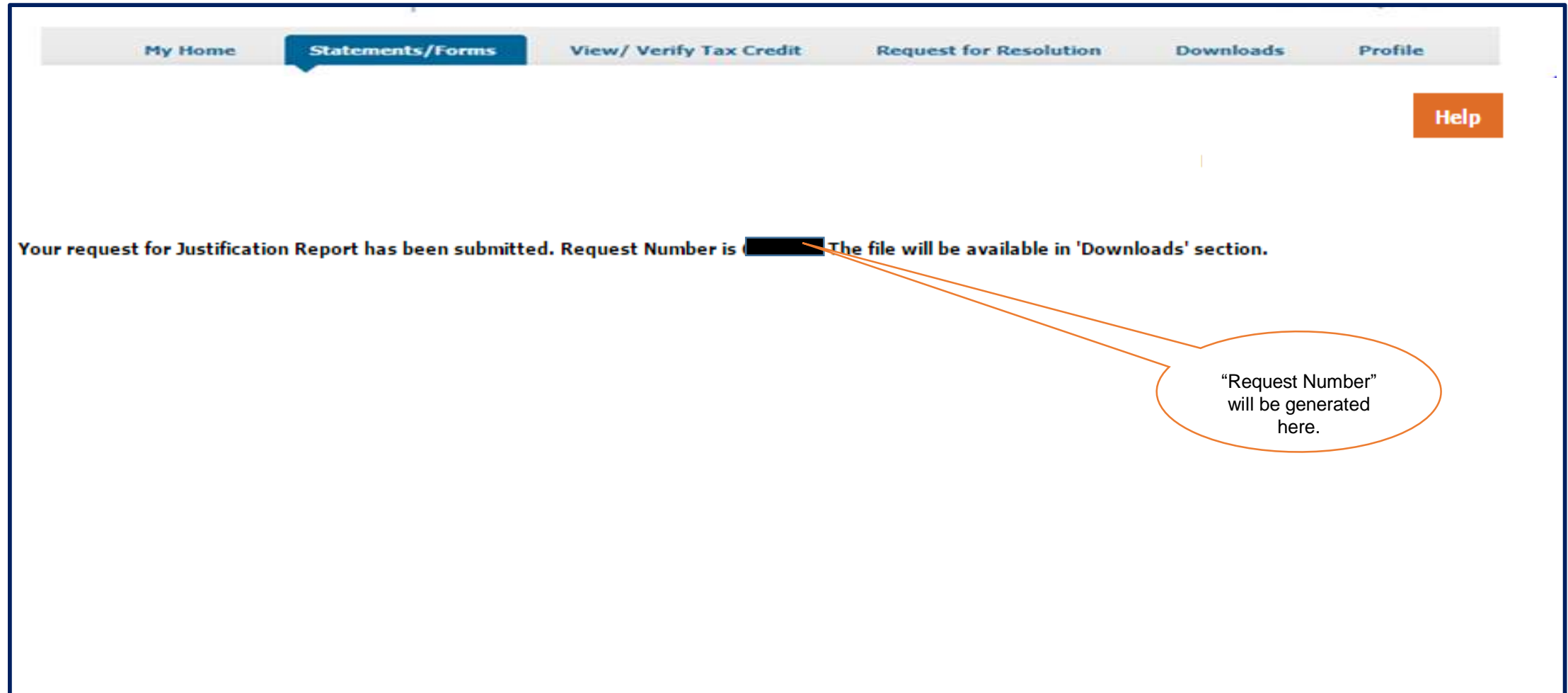
# 3.Pictorial Guide to download “26QC- Justification Report” .

Step 5 : Mention Challan details as per 26QC statement filed for Acknowledgement Number, PAN of Tenant and PAN of Landlord.

The screenshot shows the 'Statements/Forms' section of the Income Tax portal. The navigation bar includes 'My Home', 'Statements/Forms', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. A 'Help' button is located in the top right corner. The main heading reads: 'Mention Challan details of any one challan as per 26QC statement filed for Acknowledgement Number [REDACTED], PAN of Tenant [REDACTED] and PAN of Landlord [REDACTED]'. Below this, there are four input fields: 'Bank Branch Code (BSR)\*' with a value of [REDACTED], 'Date of Deposit\*' with a value of [REDACTED] and a calendar icon, 'Challan Serial Number\*' with a value of [REDACTED], and 'Challan Deposit\*' with a value of '100'. At the bottom left, there is a 'Proceed' button. An annotation points to the 'Proceed' button with the text 'Click on Proceed'. Another annotation points to the instruction text with the text 'Mention Challan details as per 26QC statement filed'.

### 3.Pictorial Guide to download “26QC- Justification Report” .

Step 5 (Contd..) : On successful submission of the request, a unique “Request Number” will be generated.



### 3.Pictorial Guide to download “26QC- Justification Report” .

Step 6 : Click on “Requested Downloads” under “Downloads” tab to check requested status of “Justification Report”

The screenshot displays the TRACES WebSigner interface. At the top, there is a navigation bar with tabs: "My Home", "Statements/Forms", "View/ Verify Tax Credit", "Request for Resolution", "Downloads", and "Profile". The "Downloads" tab is selected, and a dropdown menu is open, showing "Requested Downloads" as the first option. Below this, there are three items: "Form 16B/16C/16D (For Buyer/Tenant/Payer)", "Download 197,206C(9) Certificate", and "Download 197 Certificate for section 194M (For Deductors)".

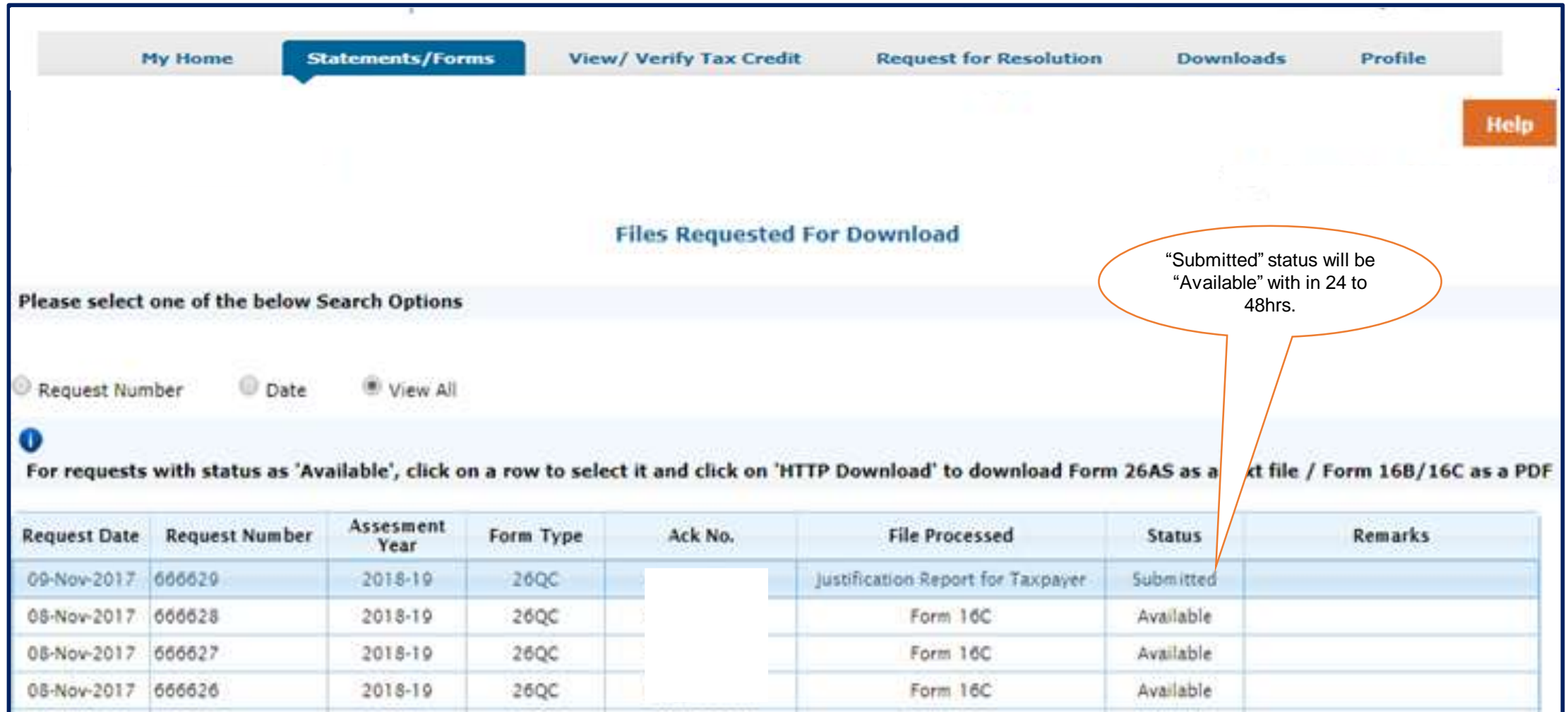
Below the navigation bar, there is a section titled "Request for Ju" with a search bar. Underneath, there are three radio buttons: "Request Number" (selected), "Date", and "View All". Below these is a search box labeled "Request Number" with a "View Request" button.

At the bottom, there are two informational messages: "Click here to download the utility for TRACES WebSigner Setup V 2.0 (Please ensure that you have ADMIN rights to install this setup in your machine)" and "Click on 'Help' in menu bar to view details on 'Status' and 'Password'".

Two callout boxes provide additional instructions: one points to the "Requested Downloads" option in the dropdown menu, and another points to the search options (Request Number, Date, View All).

# 3.Pictorial Guide to download “26QC- Justification Report” .

Step 6 (Contd..) : “Submitted” status will be “Available” with in 24 to 48hrs.



My Home **Statements/Forms** View/ Verify Tax Credit Request for Resolution Downloads Profile

Help

### Files Requested For Download

Please select one of the below Search Options

Request Number  Date  View All

**i** For requests with status as 'Available', click on a row to select it and click on 'HTTP Download' to download Form 26AS as a text file / Form 16B/16C as a PDF

Request Date	Request Number	Assesment Year	Form Type	Ack No.	File Processed	Status	Remarks
09-Nov-2017	666629	2018-19	26QC		Justification Report for Taxpayer	Submitted	
08-Nov-2017	666628	2018-19	26QC		Form 16C	Available	
08-Nov-2017	666627	2018-19	26QC		Form 16C	Available	
08-Nov-2017	666626	2018-19	26QC		Form 16C	Available	

### 3. Pictorial Guide to download “26QC- Justification Report” .

Step 7: Click on “Available” status row then click on “HTTP Download” tab to download “Justification Report”

The screenshot shows a web interface with a navigation bar at the top containing: My Home, Statements/Forms (active), View/ Verify Tax Credit, Request for Resolution, Downloads, Profile, and a Help button. Below the navigation bar is a section titled "Files Requested For Download".

Under this section, there is a prompt: "Please select one of the below Search Options" with three radio buttons: Request Number, Date, and View All (selected). Below this is an information icon and a note: "For requests with status as 'Available', click on a row to select it and click on 'HTTP Download' to download Form 26AS as a Zip file / Form 16B/16C as a PDF".

Request Date	Request Number	Assesment Year	Form Type	Ack No.	File Processed	Status	Remarks
09-Nov-2017	666629	2018-19	26QC	QCSD00001	Justification Report for Taxpayer	Submitted	
08-Nov-2017	666628	2018-19	26QC	QCSD00001	Form 16C	Available	
08-Nov-2017	666627	2018-19	26QC	QCSD00001	Form 16C	Available	
08-Nov-2017	666626	2018-19	26QC	QCSD00001	Form 16C	Available	
07-Nov-2017	666625	2018-19	26QC	QCSD00001	Justification Report for Taxpayer	Available	
13-Oct-2017	665473	2018-19	26QC	QCPR00001	Form 16C	Available	
13-Oct-2017	665200	2018-19	26QC	QCPR00001	Form 16C	Available	
13-Oct-2017	665060	2018-19	26QC	QCPR00001	Form 16C	Available	
13-Oct-2017	664917	2018-19	26QC	QCPR00001	Form 16C	Available	
13-Oct-2017	664895	2018-19	26QC	QCPR00001	Form 16C	Not Available	

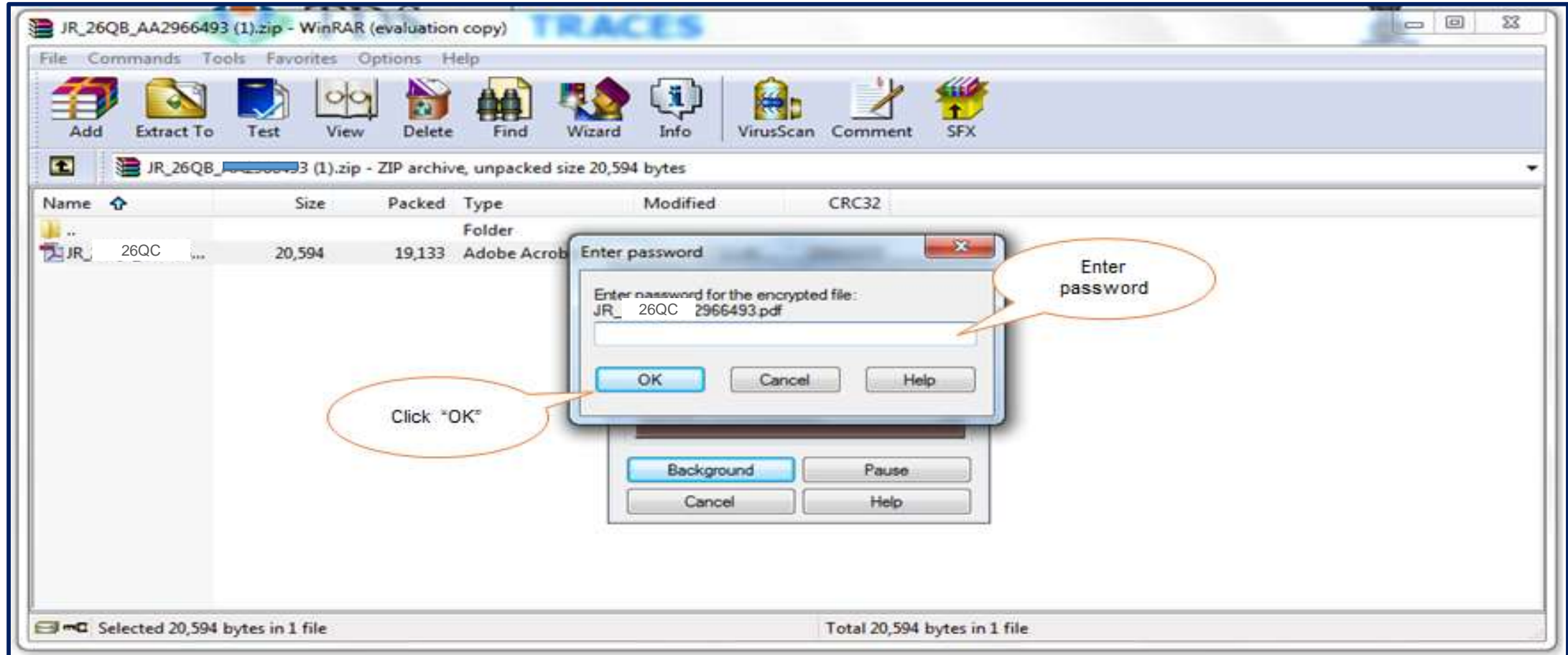
At the bottom left of the table area, there is a button labeled "HTTP Download".

Callout 1: "Click on 'Available' status row" (points to the 'Available' status of the 5th row).

Callout 2: "Click here to download Zip file." (points to the "HTTP Download" button).

### 3. Pictorial Guide to download “26QC- Justification Report” .

Step 7(Contd.) : Enter the password to open Zip file of “Form 26QC – Justification Report”.



**Note:** The “Password” for opening “Justification Report” is “PAN of the Tenant” of the property in capital letter. e.g. CKIPS4855T.

# 3.Pictorial Guide to download 26QC- Justification Report .

## Justification Report Sample

**TDS** Centralised Processing Cell  
**TRACES** TDS Reconciliation Analysis and Correction Enabling System

**Justification Report-26QC**

Acknowledgment Number	GV1000001	Financial Year	2017	PAN of Taxant	PAN of Landlord
Sr. No.	Type of Default	Default Amount (Rs.) (A)	Amount Paid (Rs.) (B)	Amount Payable (A-B) (Rs.) (C)	
1.	Short Deduction	3000.00	0.00	3000.00	
2.	Interest on Payment Default u/s 201				
2(a)	Interest on Late Payment	157.50	0.00	157.50	
2(b)	Additional Late Payment interest against the processing of latest correction	0.00	0.00	0.00	
3.	Interest on Deduction Default u/s 201				
3(a)	Interest on Late Deduction	20.00	0.00	20.00	
3(b)	Additional Late Deduction interest against the processing of latest correction	0.00	0.00	0.00	
3(c)	Interest on short deduction	70.00	0.00	70.00	
4	Late Filing Fee u/s 234E				
4(a)	Late Filing Levy	0.00	0.00	0.00	
4(b)	Additional Late Filing levy against the processing of latest correction	0.00	0.00	0.00	
5.	Interest u/s 220(2)	0.00	0.00	0.00	
Default Payable (Rs.)				1247.50	
Rounding-Off (to the nearest multiple of ten paise) (Rs.)				2.50	
Net Payable (Rounded-Off) (Rs.)				1250.00	

**Late filing fee Computation u/s 234E**

Sr. No.	Due Date of Filing of 26QC* (dd-mm-yyyy)	Date of deposit of challan (dd-mm-yyyy)	Delay in Filing (No. of Days)	Fee per Day (Rs.)	Total Fee (Rs.) (Col 4 * Col 5)	Total TDS Deductible (5% * Amount Paid/credited as per 26QC) (Rs.)	Fee Payable = Max(Col 6, Col 7) (Rs.)
1	2	3	4	5	6	7	8
No Data Available							

\* Due date of filing within a period of 30 days from the end of the month in which the deduction is made.

**Late Payment Interest Computation u/s 200A and u/s 154 read with Sec 201(1A)**

Sr. No.	Date of Deduction as per 26QC (dd-mm-yyyy)	Due Date for TDS Deposit* (dd-mm-yyyy)	Date of Deposit as per (DLTAS/Challan) (dd-mm-yyyy)	TDS amount contained in challan (Rs.)	Period of Delay in Months (Col 12 - Col 10)	Interest on Late Payment u/s 201 (1A) (Rs.) (Col 13 * Col 14 * 1.5%)
0	10	11	12	13	14	15
1	15-Apr-2017	30-May-2017	29-Oct-2017	1500.00	7	157.50

\* Due date of TDS deposit within a period of 30 days from the end of the month in which the deduction is made.

**Late Deduction Interest Computation u/s 200A and u/s 154 read with Sec 201(1A)**

Sr. No.	Date of Payment/Credit as per 26QC (dd-mm-yyyy)	Due Date of Deduction (dd-mm-yyyy)*	Date of Deduction as Per 26QC (dd-mm-yyyy)	TDS Deductible Amount Paid/credited as per 26QC (Rs.)	Period of Delay in Months (Col 19 - Col 18)	Interest on Late Deduction u/s 201 (1A) (Rs.) (Col 20 * Col 21)*1%
16	17	18	19	20	21	22
1	01-Apr-2017	01-Apr-2017	15-Apr-2017	2000.00	1	20.00

Sr. No.	Date of Payment/Credit as per 26QC (dd-mm-yyyy)	Due Date of Deduction (dd-mm-yyyy)*	Date of Deduction as Per 26QC (dd-mm-yyyy)	TDS Deductible (5% * Amount Paid/credited as per 26QC) (Rs.)	Period of Delay in Months (Col 19 - Col 18)	Interest on Late Deduction u/s 201 (1A) (Rs.) (Col 20 * Col 21)*1%
16	17	18	19	20	21	22
1	01-Apr-2017	01-Apr-2017	15-Apr-2017	2000.00	1	20.00

\* Due date of deduction will be date of payment/credit whichever is earlier.

**Short Deduction Computation u/s 200A read with Sec 201(1A)**

Sr. No.	Section Code	Amount Paid / Credited as per 26QC (Rs.)	TDS Deposited as per challan (Rs.)	Rate at which Deposited as per 26QC(%)	TDS Rates as per Act (%)	TDS Deductible (5% * Amount Paid/credited as per 26QC) (Rs.)	Short Deduction (Rs.) (Col 28 - Col 26)
23	24	25	26	27	28	29	30
1	194H	4000.00	3000.00	2.50	1.00	2000.00	1000.00

**Short Deduction Interest Computation**

Sr. No.	Short Deduction (as per Col 30)	Date of Payment/Credit as per 26QC (dd-mm-yyyy)	Order Passed Date as per intimation (dd-mm-yyyy)	Period of Delay in Months (Col 34 - Col 33)	Interest due to short deduction (Rs.) (Col 32 * Col 35 * 1%)
31	32	33	34	35	36
1	1000.00	01-Apr-2017	12-Oct-2017	7	70.00

**Fixed 220(2) Interest**

Sr. No.	Default Type	Default Amount (Rs.)	Date on which Order is Passed (dd-mm-yyyy)	Due Date of Payment* (dd-mm-yyyy)	Interest Contained (Rs.)	Date upto which interest 220(2) is computed # (dd-mm-yyyy)	Interest under section 220(2)* (Rs.)
37	38	39	40	41	42	43	44
No Data Available							

**220(2) Interest till the date of processing**

Sr. No.	Default Type	Default Amount (Rs.)	Date on which Order is Passed (dd-mm-yyyy)	Due Date of Payment* (dd-mm-yyyy)	Default Cleared (Rs.)	Outstanding Default (Rs.)	220(2) Interest Till the Date of Processing (Rs.)
45	46	47	48	49	50	51	52
No Data Available							

\*Due date of payment (Column 41,49) is 30 days from the date on which order is passed (Column 40)  
#Date upto which interest under section 220(2) is computed (Column 43) refers to challan deposited for payment of default.

# THANK YOU

## Please Note:

- 1) **For Feedback** : You can share your feedback on [contactus@tdscpc.gov.in](mailto:contactus@tdscpc.gov.in)
- 2) **For any Query** : You can raise your concern on “Request for Resolution” as Online Grievance on TRACES Website.
- 3) **For any query related to website:** You can raise your concern on below mentioned numbers  
Toll Free Number - 1800103 0344  
Land Line Number - 0120 4814600