

E-Tutorial

- 1.Important Information for Justification Report-26QD**
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1.Important Information for Justification Report-26QD

- Only registered '**Payer**' on '**TRACES**' can submit request for Justification Report.
- Request for Downloading Justification Report can only be submitted when 26QD Statement Cum Challan will be processed with default.
- Justification Report is available on '**TRACES**' from **Assessment Year 2020-21 onwards**.
- Justification Report consists detail information about the defaults with calculation identified by TRACES (CPC -TDS) while processing of the 26QD Statement Cum Challan filed by Payer for the particular **Acknowledgement, Financial Year and PAN of Payee**.
- It helps Payer to identify the default at Statement Transaction level and to rectify them.
- The '**Password**' for opening '**Justification Report**' is '**PAN of the Payer**' in capital letter. **e.g. CKIPS4855T**.
- Justification Report will be downloaded as a Zip file.

2. Brief Steps for Justification Report - 26QD

Step 1 : Login to TRACES website with '**User ID**', '**Password**', '**PAN of the Payer**' and the '**Verification code**'. Landing Page will be displayed on the screen.

Step 2 : Click on '**Request for Justification Report Download**' available under '**Statements/Forms**' tab.

Step 3 : Select Form Type as **26QD** to submit the request Justification Report.

Step 4 : Select '**Financial Year**' from drop down list, enter '**Acknowledgement Number**' and '**PAN of Payee**'. Click on '**Proceed**' to give request for Justification Report.

Step 5: Enter '**Bank Branch Code (BSR Code)**' , '**Date of Deposit**', '**Challan Serial Number**' and '**Challan Deposit Amount**' then Click on '**Proceed**'. 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.

Payer can search for Justification Report status by using:

- a) Request Number
- b) Date
- c) View All.

2. Brief Steps for Justification Report - 26QD (Contd.)

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 26QD Justification Report. '**Zip file**' of '**Justification Report**' will be downloaded, user need to enter password to open the file.

3.Pictorial Guide for Justification Report- 26QD

Go to TRACES website (www.tdscpc.gov.in)

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) website. At the top left is the TDS Centralized Processing Cell logo. The main header includes the TRACES logo and the Government of India Income Tax Department emblem. A navigation bar contains 'Home', 'Deductor', 'Tax Payer', 'PAO', and 'Help' buttons. On the left, there are sections for 'Login' (with links for Login, Register as New User, Forgot Password, and Forgot User ID) and 'Quick Links' (including DIN Verification, e-Tutorials, Circulars and Notifications, Rates and Tables, Forms, Conso File Form, TDS on Sale of Prop, and Right to Information). A central white box with a black border contains a 'CAUTION' message: 'TRACES never asks for fee of any kind for registration on portal or for availing any electronic services delivered through its portal www.tdscpc.gov.in. The Income Tax Department NEVER asks for your PIN numbers, passwords or similar information for credit cards, banks or other financial accounts through e-mail. The Income Tax Department appeals to Tax Payers NOT to respond to such fee requests and e-mails and NOT to share information relating to their credit card, bank and other financial accounts. It is hereby informed that CPC TDS does not send and has not sent any communication or email stating automatic tax deduction from Deductors' or Taxpayers' respective bank account/ net banking accounts. In case you have received such email/ communication, you are requested to ignore it.' Below this message is a 'Continue >>' button. A callout bubble points to this button with the text 'Click on Continue to proceed further.' On the right side, there is a 'Customer Care' section with a toll-free number (1800 103 0344), phone (0120 4814600), fax (0120 4816105), and email (contactus@tdscpc.gov.in). Below that is a 'New FAQs View more' section with links for Deductor, Tax Payer, and General. At the bottom right is a 'Tag Cloud' section.

3.Pictorial Guide for Justification Report- 26QD (Contd.)

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 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 navigation menu includes Home, Deductor, Tax Payer, PAO, and Help. The main content area has a 'Login' section with radio buttons for 'Deductor' and 'Taxpayer/PAO'. The 'Taxpayer/PAO' option is selected. There are four input fields: 'User Id*' (containing 'asdff12345C'), 'Password*', 'PAN for Tax Payer / AIN for PAO*' (containing 'asdff12345C'), and 'Verification Code*' (with a CAPTCHA image showing 'ea1fe'). A 'Login' button is at the bottom. A 'Help' icon is in the top right. A 'Common Note' box on the right contains instructions and a note about cookies. Callouts point to the 'Taxpayer/PAO' option, the help icons, the User Id and Password fields, the PAN field, the CAPTCHA, and the text entry field.

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 more details on any screen, click on Help icon

Common Note:

- 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.
- 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 for Justification Report- 26QD (Contd.)

Landing page will be displayed

TDS
Centralized Processing Cell

TRACES
TDS Reconciliation Analysis and Correction Enabling System

Government of India
Income Tax Department

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

Help

■ Implementation of update

Quick Links

- Form 16B/16C/16D (For Buyer/Tenant/Payer)
- Update Communication Details
- Salary Details reported by Employer
- Change Password

Welcome to TRACES!

TRACES is a user-friendly application that will help you to manage your account with Income Tax Department.

Some of the functionalities available through TRACES are listed below.

- View 26AS
 - View and download Form 26AS containing details of tax deduction, collection, tax payment, refund and AIR transactions
- Profile
 - Update Communication Details

Customer Care

Toll-Free: 1800 103 0344
0120 4814600

User Login Details

Landing page will be displayed

3.Pictorial Guide for Justification Report- 26QD (Contd.)

Step 2 : Click on 'Request for Justification Report Download' option available under 'Statement/Forms' tab.

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) portal. At the top left is the TDS logo with the text 'Centralized Processing Cell'. To its right is the TRACES logo and the full name of the system. On the top right is the Government of India logo and the text 'Income Tax Department'. Below the logos is a navigation bar with 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 several options. The option 'Request for Justification Report Download' is highlighted with a blue background and is circled in orange. A callout box with an orange border points to this option, containing the text 'Click on 'Request for Justification Report Download''. Other options in the dropdown include 'Request for Correction', 'Track Correction Request', 'View Default Summary', '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'. On the left side of the page, there is a 'Quick Links' section with links for '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 'Toll-Free: 1800 103 0344' and '0120 4814600', and a 'User Login Details' section. A 'Help' button is visible in the top right corner.

3.Pictorial Guide for Justification Report- 26QD (Contd.)

Step 3: Select '26QD' Challan Cum Statement type for Request for Justification Report.

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) interface. At the top, there are logos for TDS Centralized Processing Cell, TRACES, and the Government of India Income Tax Department. A navigation bar includes links for 'My Home', 'Statements/Forms' (which is active), 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. A 'Help' button is also present. The main heading is 'Request for Justification Report'. Below this, a message states: 'Please select Challan Cum Statement Form Type for Request for Justification Report.' Three radio button options are listed: '26QB', '26QC', and '26QD'. The '26QD' option is selected, and a red callout box points to it with the text 'Click on '26QD''.

3.Pictorial Guide for Justification Report- 26QD (Contd.)

Step 4: Select 'Financial Year' from drop down , enter 'Acknowledgement Number' and 'PAN of Payee'.

TDS Centralized Processing Cell | **TRACES** TDS Reconciliation Analysis and Correction Enabling System | Government of India Income Tax Department

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

Request for Justification Report

Please select Challan Cum Statement Form Type for Request for Justification Report.

26QB 26QC 26QD

Download request for Justification Report(for TDS on Payment to resident contractors or Professionals and Brokers) can only be viewed by Payer from F.Y 2019-20 onwards.

Enter values in below fields to download the Justification Report.

Financial Year* 2019-20 Acknowledgement Number* PAN of Payee* [Proceed](#)

Select Financial Year | Enter Acknowledgement Number | Enter PAN of Payee | Click on 'Proceed'

3.Pictorial Guide for Justification Report- 26QD (Contd.)

Step 5 : Mention Challan details as per 26QD statement filed for Acknowledgement Number, PAN of Payer and PAN of Payee.

The screenshot shows the TDS TRACES portal 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 'My Home', 'Statements/Forms' (highlighted), 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. A 'Help' button is also present.

A blue banner contains the instruction: "Mention Challan details of any one challan as per 26QD statement filed for Acknowledgement Number DAA0001120, PAN of Payer AYSPS0963N and PAN of Payee AIZPM9291L".

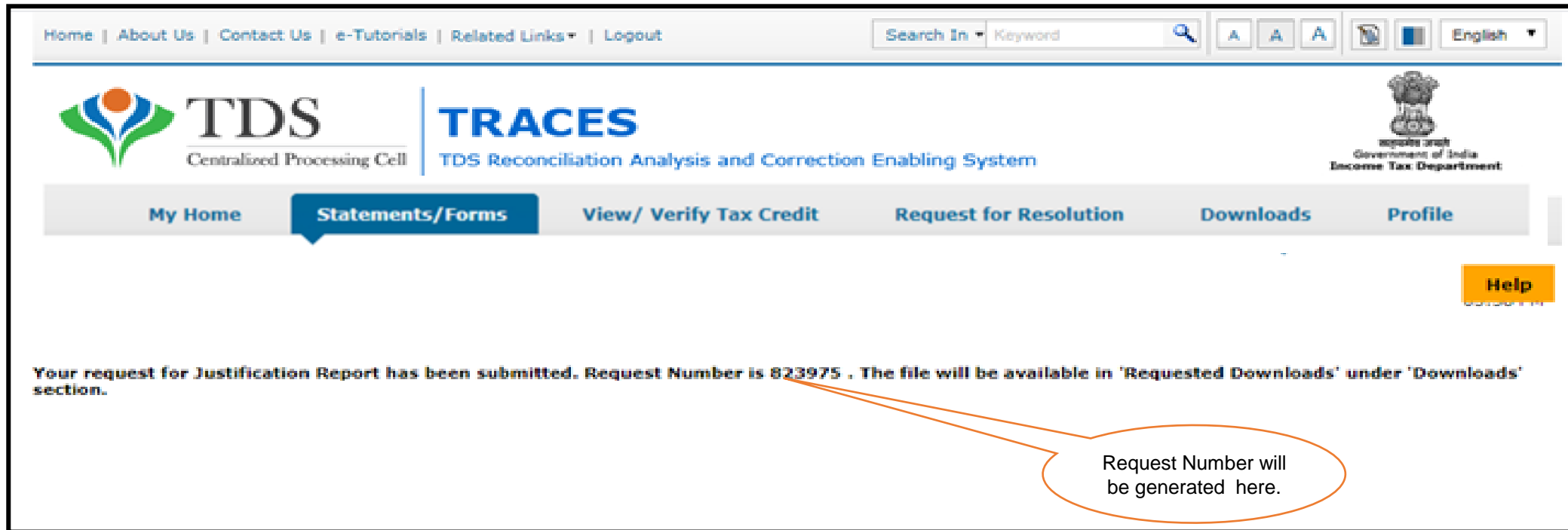
The form below has four input fields:

- Bank Branch Code (BSR)*
- Date of Deposit* (dd-mmm-yyyy; e.g., 12-Dec-1980)
- Challan Serial Number* (5 digits; e.g., 00053)
- Challan Deposit Amount* (₹)(e.g., 1987.00)

A 'Proceed' button is located at the bottom left of the form. An orange speech bubble points to the form fields with the text: "Enter BSR Code, Date of Deposit, Challan serial Number and Challan amount and click on proceed".

3.Pictorial Guide for Justification Report- 26QD (Contd.)

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



The screenshot displays the TDS TRACES portal interface. At the top, there is a navigation bar with links for Home, About Us, Contact Us, e-Tutorials, Related Links, and Logout. A search bar is also present. The main header features the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). The Government of India Income Tax Department logo is visible in the top right corner. A horizontal menu contains options: 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 content area displays a confirmation message: "Your request for Justification Report has been submitted. Request Number is 823975 . The file will be available in 'Requested Downloads' under 'Downloads' section." An orange callout bubble points to the text "Request Number is 823975" with the text "Request Number will be generated here."

3.Pictorial Guide for Justification Report- 26QD (Contd.)

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

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) portal. At the top, there are logos for TDS Centralized Processing Cell, TRACES, and the Government of India Income Tax Department. A navigation bar contains tabs: My Home, Statements/Forms, View/ Verify Tax Credit, Request for Resolution, Downloads, and Profile. The 'Downloads' tab is active, and a dropdown menu is open, showing options: Requested Downloads, Form 16B/16C/16D (For Buyer/Tenant/Payer), Download 197,206C(9) Certificate, and Download 197 Certificate for section 194M (For Deductors). A callout bubble points to 'Requested Downloads' with the text: 'Click on 'Requested Downloads' under 'Downloads''. Below the navigation bar, there is a 'Quick Links' section with links for Form 16B/16C/16D, Update Communication Details, Salary Details reported by Employer, and Change Password. A central 'Welcome to TRACES!' section provides an overview of the system and lists functionalities like View 26AS, Profile, and Update Communication Details. On the right, a 'Customer Care' section lists toll-free numbers (1800 103 0344 and 0120 4814600) and a 'User Login Details' section.

•File will be available in 'Requested Downloads'.

3.Pictorial Guide for Justification Report- 26QD (Contd.)

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

Files Requested For Download

Please select one of the below Search Options

Request Number Date: View All

Enter Request Number (Search Option 1) or Request Date (Search Option 2) or option 3 "view all" to view the download request

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 or Excel file / Form 16B/16C/16D as a PDF

Request Date	Request Number	Assessment Year	Form Type	Ack No.	File Processed	Status	Remarks
28-Jan-2020	823975	2020-21	26QD	DAA0001120	Justification Report for Taxpayer	Submitted	-
14-Jan-2020	805936	2020-21	26QD	DAA0001120	Justification Report for Taxpayer	Available	
09-Jan-2020	805905	2020-21	26QD	AFG0008805	Form 16D	Available	
08-Jan-2020	805895	2020-21	26QD	AFG0008805	Form 16D	Failed	
08-Jan-2020	805893	2020-21	26QD	AFG0008805	Form 16D	Available	
21-Oct-2019	772003	2016-17	27Q	-	DIN document download CHE/WT/151/2/15102019/07295		-

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HTTP Download

Click here to download the utility for TRACES Web Signer Setup V 2.0 & TRACES Form 13 Annexure Validation Utility [Offline] V 2.0 (Please ensure that you have ADMIN rights to install this setup in your machine)

Click on 'Help' in menu bar to view details on 'Status' and 'Password'

Note : In case of Submitted status please wait for 24 –48 hrs.

3.Pictorial Guide for Justification Report- 26QD (Contd.)

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

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 or Excel file / Form 16B/16C/16D as a PDF

Request Date	Request Number	Assessment Year	Form Type	Ack No.	File Processed	Status	Remarks
28-Jan-2020	823975	2020-21	26QD	DAA0001120	Justification Report for Taxpayer	Available	-
14-Jan-2020	805936	2020-21	26QD	DAA0001120	Justification Report for Taxpayer	Available	
09-Jan-2020	805905	2020-21	26QD	AFG0008805	Form 16D	Available	
08-Jan-2020	805895	2020-21	26QD	AFG0008805	Form 16D	Failed	
08-Jan-2020	805893	2020-21	26QD	AFG0008805	Form 16D	Available	
21-Oct-2019	772003	2016-17	27Q	-	DIN document download CHE/WT/151/2/15102019/07295		-

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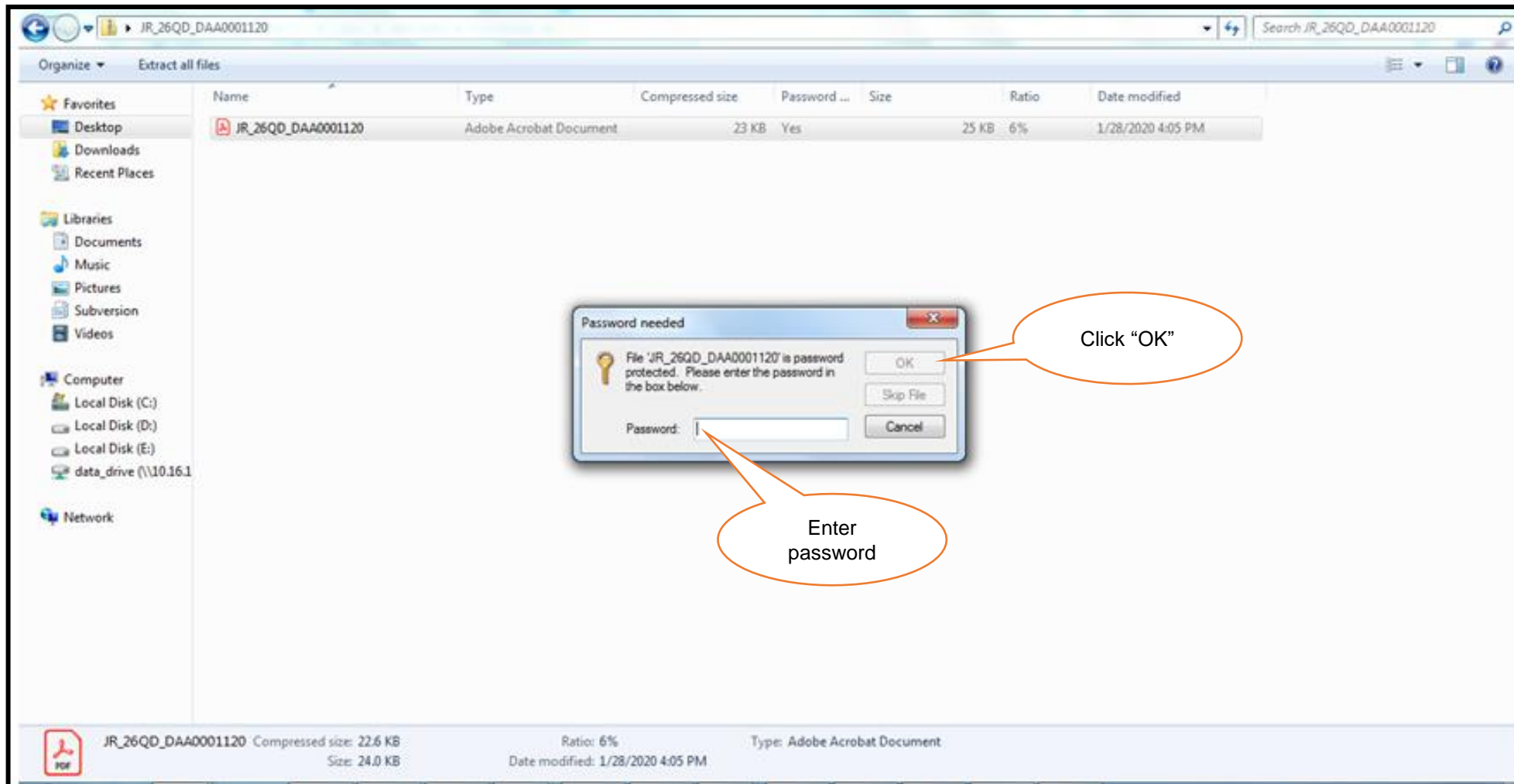
HTTP Download

Click here to download the utility for TRACES Web Signer Setup V 2.0 & TRACES Form 13 Annexure Validation Utility [Offline] V 2.0 (Please ensure that you have ADMIN rights to install this setup in your machine)

i Click on 'Help' in menu bar to view details on 'Status' and 'Password'


3.Pictorial Guide for Justification Report- 26QD (Contd.)

Enter password for opening Zip file of Justification Report



3.Pictorial Guide for Justification Report- 26QD (Contd.)

Justification Report Sample



TRACES
TDS Reconciliation Analysis and Correction Enabling System

Justification Report-26QD

Acknowledgment Number	DAA0001120	Financial Year	2019	PAN of Payer	AYSP0963N	PAN of Payee	AIZPM9291L
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Sr. No.	Type of Default	Default Amount (Rs.) (A)	Amount Paid (Rs.) (B)	Amount Payable (A-B) (Rs.)
1.	Short Deduction	0.00	0.00	0.00
2.	Interest on Payments Default u/s 201			
2(a)	Interest on Late Payment	1125.00	0.00	1125.00
2(b)	Additional Late Payment interest against the processing of latest correction	750.00	0.00	750.00
3.	Interest on Deduction Default u/s 201			
3(a)	Interest on Late Deduction	250.00	0.00	250.00
3(b)	Additional Late Deduction interest against the processing of latest correction	250.00	0.00	250.00
3(c)	Interest on short deduction	0.00	0.00	0.00
4	Late Filing Fee u/s 234E			
4(a)	Late Filing Levy	1200.00	1200.00	0.00
4(b)	Additional Late Filing levy against the processing of latest correction	6000.00	1800.00	4200.00
5	Interest u/s 220(2)	5.00	0.00	5.00
Default Payable (Rs.)				6580.00
Rounding-Off (to the nearest multiple of ten rupees) (Rs.)				0.00
Net Payable (Rounded-Off) (Rs.)				6580.00

Late filing fee Computation u/s 234E

Sr. No.	Due Date of Filing of 26QD* (dd-mmm-yyyy)	Date of deposit of challan (dd-mmm-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 26QD) (Rs.)	Fee Payable = Min(Col 6, Col 7) (Rs.)
1	2	3	4	5	6	7	8
1	31-Dec-2019	05-Feb-2020	36	200.00	7200.00	25000.00	7200.00

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

Short Deduction Computation u/s 200A read with Sec 201(IA) - Short Deduction-197 Certificate

Sr. No.	Section Code	Amount Paid / Credited as per 26QD (Rs.)	TDS Deposited as per Challan(s) (Rs.)	Rate at which Deposited as per 26QD(%)	TDS Rates as per Act (%)	Certificate Number as mentioned in statement 1	TDS Rates As Per Certificate (%)	From Date (dd-mmm-yyyy)	Expiry Date (To Date or Cancellation Date, Whichever is Earlier) (dd-mmm-yyyy)	Limit As Per Certificate U/s 197 (Rs.)	Total Amount Claimed Till Last Record Processed (Rs.)	Available Limit (Rs.) (Col 41 - Col 42)	Amount Paid within 197 Certificate Limit	Amount Paid Over 197 Certificate Limit	TDS Deductible (1% * Amount Paid/credited as per 26QD) (Rs.)	Short Deduction (Rs.) (Col 46 - Col 34)
31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
No Data Available																

Short Deduction Computation u/s 200A read with Sec 201(IA) - Short Deduction-Others

Sr. No.	Section Code	Amount Paid / Credited as per 26QD (Rs.)	TDS Deposited as per challan (s) (Rs.)	Rate at which Deposited as per 26QD(%)	TDS Rates as per Act (%)	TDS Deductible (5% * Amount Paid/credited as per 26QD) (Rs.)	Short Deduction (Rs.) (Col 54 - Col 51)
48	49	50	51	52	53	54	55
No Data Available							

Short Deduction Interest

Sr. No.	Short Deduction (as per Col 30)	Date of Payment/Credit as per 26QD (dd-mmm-yyyy)	Order Passed Date as per intimation (dd-mmm-yyyy)	Period of Delay in Months (Col 58 - Col 57)	Interest due to short deduction (Rs.) (Col 57 * Col 60 * 1%)
56	57	58	59	60	61
No Data Available					

Fixed 220(2) Interest

Sr. No.	Default Type	Default Amount (Rs.)	Date on which Order is Passed (dd-mmm-yyyy)	Due Date of Payment * (dd-mmm-yyyy)	Interest Consumed (Rs.)	Date upto which interest 220(2) is computed # (dd-mmm-yyyy)	Interest under section 220(2) * (Rs.)
62	63	64	65	66	67	68	69
1	1.F	1200.00	08-Jan-2020	06-Feb-2020	1200.00	05-Feb-2020	0.00
2	1.F	6000.00	08-Jan-2020	06-Feb-2020	1300.00	05-Feb-2020	0.00
3	1.F	6000.00	08-Jan-2020	06-Feb-2020	500.00	07-Feb-2020	5.00

THANK YOU

Please Note:

- 1) **For Feedback** : You can share your feedback on 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