

E-Tutorial

1. Important Information to view “Default Summary ”of Form 26QC.
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1. Important Information to view “Default Summary” of Form 26QC.

- Default summary consists of detailed information about the defaults in “**26QC Statement Cum Challan**” filed by **Tenant** (taxpayer) for the particular **Acknowledgement Number, Financial year** and **PAN of the Landlord**.
- “**Default Summary**” for **26QC** (for TDS on rent on property) can only be viewed by “**Tenant of the property**”.
- “**Default Summary**” can be viewed from **F.Y. 2017-18** onwards.
- After clicking on “**Proceed**” button **Tenant** can view “**Default Summary of 26QC**”.

2. Brief Steps to view “Default Summary” of 26QC.

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

Step 2: Landing Page will be displayed on the screen.

Step 3: Click on “**View Default Summary**” available under “**Statements / Forms**” tab.

Step 4: Select **Form 26QC** to view “**Default Summary**”.

Step 5: Select “**Financial Year**”, “**Acknowledgement Number**” and “**PAN of the Landlord**”.

Step 6: After clicking on “**Proceed**” button, Tax Payer can view “**Default Summary**” for particular “**Acknowledgement Number**”.

3. Pictorial guide to view Default Summary of 26QC

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

The screenshot shows the TRACES website interface. At the top, there are logos for TDS Centralized Processing Cell and TRACES (TDS Reconciliation Analysis and Correction Enabling System). The navigation bar includes 'Home', 'Deductor', 'Tax Payer', 'PAO', and 'Help'. The main content area is divided into several sections:

- Login:** Contains links for 'Login', 'Register as New User', 'Forgot Password', and 'Forgot User ID'. A callout bubble points to the 'Login' link with the text 'Click here to login as Tax Payer'.
- Alerts/Updates:** Contains a notice about Form-16 Part-B utility version 1.5.
- Customer Care:** Lists toll-free numbers (1800 103 0344, 0120 4814600, 0120 4816105) and the email address contactus@tdscpc.gov.in.
- About the portal:** Includes a 'View more' link and a photograph of a person using a laptop.
- Quick Links:** Lists various resources such as 'List of Hospitals', 'Circulars / Notifications / Instructions', 'TDS CPC Communications', 'DIN Verification', 'e-Tutorials', 'Rates and Tables', 'Forms', 'Conso File Formats', 'TDS on Sale of Property', 'Right to Information', 'Section codes for 26A/27BA', 'Services', 'Guidelines u/s 194-O(4) & 206C(1-i) of I.T. Act', 'Dos & Don'ts', and 'A to Z of TDS'.

3. Pictorial Guide to view “Default Summary” of 26QC

Step 1: Login to TRACES website with your User ID, Password and the Verification code

The screenshot shows the TRACES website 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 logo and the Income Tax Department logo. Below the logos is a navigation bar with links for Home, Deductor, Tax Payer, PAO, and Help. The main content area is titled "Login" and has three radio buttons: Deductor, Taxpayer (selected), and PAO. There are four input fields: "User Id*" (containing "XXXXXXXXXX"), "Password*" (containing "*****"), "PAN for Tax Payer" (containing "XXXXXXXXXX"), and "Verification Code*" (containing "C3WAA"). A "Login" button is at the bottom. Callouts point to the "Taxpayer" radio button, the "User Id" field, the "Password" field, the "PAN for Tax Payer" field, the "Verification Code" field, and the "Login" button. A "Help" icon is also visible in the top right corner.

Click on Taxpayer

Click on help icon next to each field for more details

Enter user id and password

PAN will be auto-populated.

Click on Login to proceed further

For more details on any screen, click on Help icon

Common Note:

- 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.

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3. Pictorial Guide to view “Default Summary” of 26QC

Step 2 : Landing Page will be displayed on the screen

The screenshot shows the TRACES landing page. At the top left is the TDS logo with the text 'Centralized Processing Cell'. To its right is the TRACES logo and the text 'TDS Reconciliation Analysis and Correction Enabling System'. At the top right is the Government of India logo and the text 'Income Tax Department'. Below the logos is a navigation bar with buttons for 'My Home', 'Statements/Forms', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. A 'Help' button is located on the right side. The main content area features a 'Welcome to TRACES!' message, a 'Customer Care' section with toll-free numbers, and a 'Quick Links' section. A prominent blue banner reads 'ATTENTION TAX PAYERS!!!!' and contains the text: 'Please insist on getting Form 16/16A from your Deductor downloaded only from Traces.Valid form 16/16A. [click here](#)'. Below this banner is a checkbox with the text 'I agree to the usage and acceptance of Form 16 / 16A generated from TRACES' and a 'Proceed' button. Three callouts are present: one pointing to the 'Landing Page will be displayed on the screen' text, one pointing to the checkbox with the text 'Click on the check box', and one pointing to the 'Proceed' button with the text 'Click on Proceed'.

3. Pictorial Guide to view “Default Summary” of 26QC

Step 3: Click on “View Default Summary” available under “Statements / Forms” tab

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) portal. At the top, the TDS logo and 'Centralized Processing Cell' are on the left, and the Government of India Income Tax Department logo is on the right. The main navigation bar includes 'My Home', 'Statements/Forms', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. The 'Statements/Forms' dropdown menu is open, with 'View Default Summary' highlighted. An orange callout bubble points to this option with the text 'Click on “View Default Summary”'. Below the navigation bar, there are sections for 'Quick Links' (including Form 16B/16C/16D, Update Communication Details, Salary Details, and Change Password), 'Customer Care' (Toll-Free: 1800 103 0344, 0120 4814600), and 'User Login Details'. A 'Help' button is visible in the top right corner.

3. Pictorial Guide to view “Default Summary” of 26QC

Step 4: Select Form Type- 26QC to view “Default Summary”

The screenshot displays the TDS TRACES portal interface. 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. A navigation bar includes 'My Home', 'Statements/Forms', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. The 'Statements/Forms' tab is active. Below the navigation bar, a welcome message reads 'Welcome ABHISHEK MISHRA'. The main heading is 'Default Summary'. A message states: 'Please select challan cum statement Form Type to view Default Summary.' Below this, three radio buttons are shown: '26QB', '26QC' (which is selected), and '26QE'. A callout bubble points to the '26QC' radio button with the text 'Select “Form Type”'. Another callout bubble points to a 'Help' icon with the text 'For more details on any screen, click on Help icon'. Below the radio buttons, a message states: 'Default Summary for 26QC (for TDS on Rent of Property) can only be viewed by tenant of the property from F.Y 2017-18 onwards.' Another message says: 'Enter Values in below fields to view the Default Summary'. At the bottom, there is a form with fields for 'Assessment Year*' (set to 2023-24), 'Ack No.*', and 'PAN of Seller*', followed by a 'Proceed' button.

3. Pictorial Guide to view “Default Summary” of 26QC

Step 5 : Select “Financial Year , enter Acknowledgement Number and PAN of the Landlord”

The screenshot displays the TDS TRACES portal interface. At the top left, the TDS Centralized Processing Cell logo is visible, followed by the TRACES logo and the text 'TDS Reconciliation Analysis and Correction Enabling System'. On the top right, the Government of India Income Tax Department logo is present. A navigation menu includes 'My Home', 'Statements/Forms' (highlighted), 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. A 'Help' button is located on the right side.

The main heading is 'Default Summary'. Below it, there is an information icon and the text: 'Please select challan cum statement Form Type to view Default Summary.' Three radio buttons are provided: '26QB', '26QC' (selected), and '26QD'. Below this, another information icon states: 'Default Summary for 26QC (for TDS on Rent of Property) can only be viewed by tenant of H...'. A third information icon says: 'Enter Values in below fields to view the Default Summary'.

The form fields are: 'Financial Year' with a dropdown menu showing '-Select One-', 'Ack No.' with a text input field, and 'PAN of Landlord' with a text input field. A 'Proceed' button is located to the right of these fields. Two callout boxes are present: one pointing to the '26QC' radio button with the text 'Select “Financial Year”, enter Acknowledgement Number and PAN of Landlord’.', and another pointing to the 'Proceed' button with the text 'Click on Proceed'.

3. Pictorial Guide to view “Default Summary” of 26QC

Step 6: After clicking on “Proceed” button Tax Payer can view “Default Summary” for particular “Acknowledgement Number”

Statements/Forms Help

Welcome [Redacted] Login [Redacted]

Default Summary for Acknowledgement Number [Redacted] PAN of Tenant [Redacted] and PAN of Landlord A [Redacted]

26QC Statement	Acknowledgement Number	Order Passed Date
Regular Statement	[Redacted]	09-Oct-2017
Correction Statement	Correction ID	Order Passed Date
-	-	-

Count of Correction Statement(s)	0	Net Payable (Rounded-Off) (Rs.)	2570.00
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Default Summary Details

Sr.No.	Type of Default	Default Amount (Rs.) (A)	Amount Paid (Rs.) (B)	Amount Payable(A-B) (Rs.) (C)
Sum determined u/s 200A of the Income Tax Act,1961				
1	Short Deduction	2400.00	0.00	2400.00
2	Interest on Payments Default u/s 201			
2(a)	Interest on Late Payment	0.00	0.00	0.00
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	0.00	0.00	0.00
3(b)	Additional Late Deduction interest against the processing of latest correction	0.00	0.00	0.00
3(c)	Interest on Short Deduction	168.00	0.00	168.00
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
Total Default Payable (Rs.)				2568.00
Rounding-Off (to the nearest multiple of ten rupees) (Rs.)				2.00
Net Payable (Rounded-Off) (Rs.)				2570.00

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