

# E-Tutorial – 26QE Default Summary

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2. Steps to View “Default Summary” of 26QE.
3. Pictorial Guide to View “Default Summary” of 26QE.



# 1. Important Information

- Default summary incorporates detailed information about the defaults in “**26QE Statement Cum Challan (for TDS on transfer of virtual digital asset or VDA)**” filed by the **buyer of VDA/Deductor** for a particular **Acknowledgement Number, Financial Year** and **PAN of the Seller of VDA/Deductee**.
- Default Summary for Form 26QE can only be viewed by the Buyer of VDA/Deductor.
- Default Summary for Form 26QE can be viewed from **F.Y. 2022-23** onwards.

## 2. Steps to view “Default Summary” of 26QE

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

**Step 2:** Click on “**View Default Summary**” option available under “**Statements / Forms**” tab.

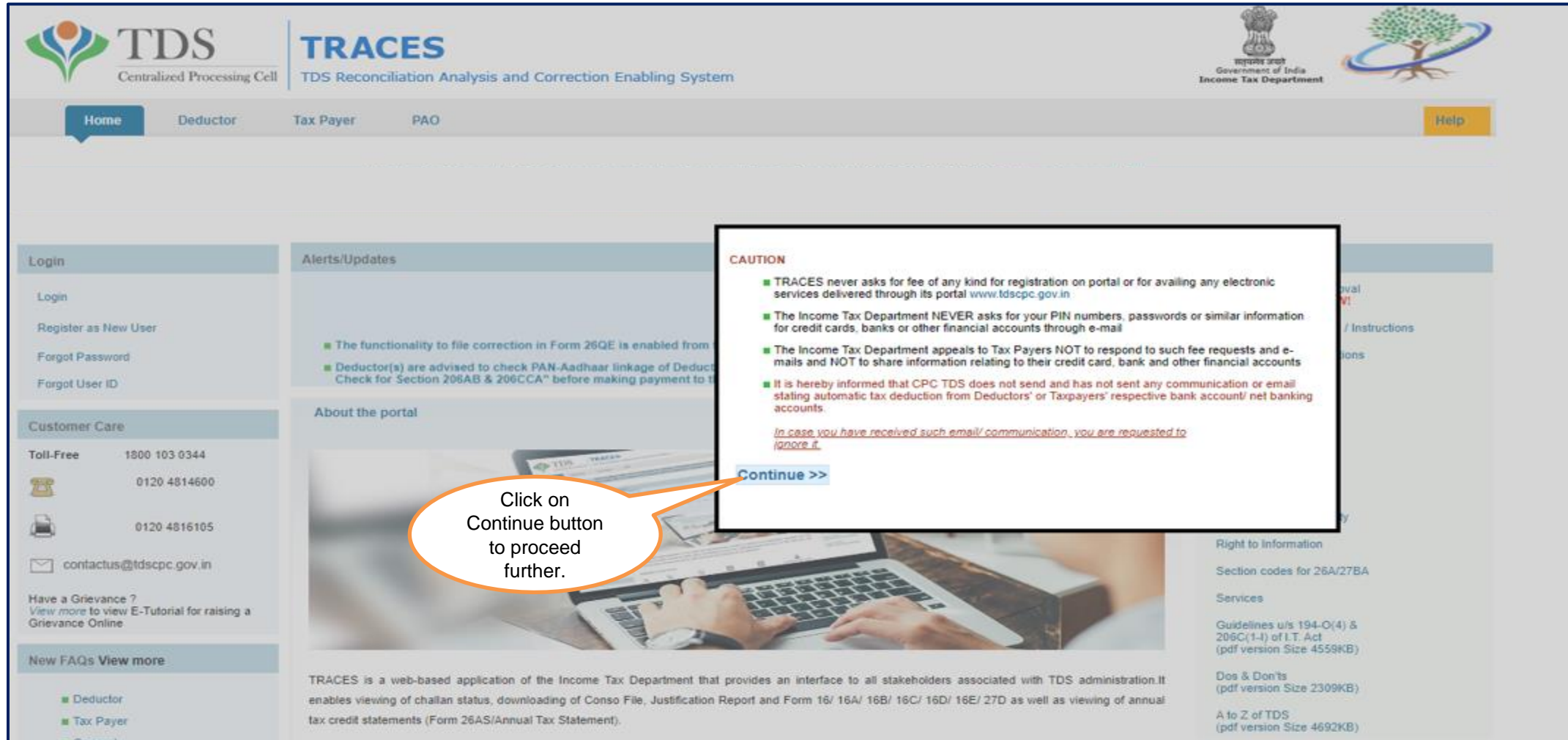
**Step 3:** Select Form Type- **26QE**.

**Step 4:** Select “**Financial Year**”, “**Acknowledgement Number**” and “**PAN of the Seller of VDA**”.

**Step 5:** After clicking on “**Proceed**” button, deductor can view Default Summary for a particular Form 26QE.

# 3. Pictorial guide to view Default Summary of 26QE

Go to TRACES website ([www.tdscpc.gov.in](http://www.tdscpc.gov.in))



The screenshot displays the TRACES website 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. The navigation menu includes Home, Deductor, Tax Payer, PAO, and Help. The main content area is divided into sections: Login, Alerts/Updates, Customer Care, and About the portal. A prominent CAUTION message box is overlaid on the page, containing the following text:

**CAUTION**

- 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](http://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.*

[Continue >>](#)

A callout bubble with an orange border points to the 'Continue >>' button, containing the text: "Click on Continue button to proceed further."

Below the CAUTION message, the 'About the portal' section provides a brief description of TRACES: "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/ 16B/ 16C/ 16D/ 16E/ 27D as well as viewing of annual tax credit statements (Form 26AS/Annual Tax Statement)."

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

Step 1: Click on ‘Login’ in TRACES home page and login as Tax Payer

The screenshot shows the TRACES (TDS Reconciliation Analysis and Correction Enabling System) home page. The page header includes the TDS logo, the TRACES title, and the Government of India Income Tax Department logo. A navigation bar contains links for Home, Deductor, Tax Payer, PAO, and Help. The main content area is divided into several sections: a 'Login' section with links for Login, Register as New User, Forgot Password, and Forgot User ID; a 'Customer Care' section with contact information; an 'About the portal' section with a video player and a 'View more' link; and a 'Quick Links' section with various utility links. An orange callout bubble highlights the 'Login' link in the 'Login' section, with the text: "Click on 'Login' in TRACES home page and login as Tax Payer".

**TDS**  
Centralized Processing Cell

**TRACES**  
TDS Reconciliation Analysis and Correction Enabling System

Government of India  
Income Tax Department

Home Deductor Tax Payer PAO Help

**Login**

Login

Register as New User

Forgot Password

Forgot User ID

**Customer Care**

**Toll-Free** 1800 103 0344

0120 4814600

0120 4816105

contactus@tdscpc.gov.in

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- Tax Payer
- General

**Quick Links**

- List of Hospitals : Approval u/s 17(2)(viii)(i)(b)
- 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 (pdf version Size 4559KB)
  - Dos & Don'ts (pdf version Size 2309KB)
  - A to Z of TDS (pdf version Size 4692KB)

**About the portal** [View more](#)

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/ 16B/ 16C/ 16D/ 16E/ 27D as well as viewing of annual tax credit statements (Form 26AS/Annual Tax Statement).

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

Step 1 (Contd.): 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 is a navigation bar with links for Home, About Us, Contact Us, e-Tutorials, and Related Links. 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). On the right, the Government of India Income Tax Department logo is displayed. Below the header, there is a menu with options: Home, Deductor, Tax Payer (selected), and PAO. A Help icon is located in the top right corner. The main content area is titled "Taxpayer Login" and includes the following fields: "User Id\*", "Password\*", "PAN for Tax Payer\*", and "Verification Code\*". The "Verification Code\*" field contains a CAPTCHA image with the text "AR7RX". Below the fields, there is a "Login" button and links for "Register as New User" and "Forgot Password?". Callouts provide instructions: "Click on Taxpayer option" points to the "Taxpayer" radio button; "Click on help icon next to each field for more details" points to the help icons next to the input fields; "Enter user id and password" points to the "User Id" and "Password" fields; "PAN will be auto-populated." points to the "PAN for Tax Payer" field; "Enter the text as displayed in Verification Code" points to the "Verification Code" field. A "Help" icon is also highlighted with a callout: "For more details on any screen, click on Help icon". A "Common Note" section on the right states: "User can not enter details in column PAN for Tax Payer as column will be auto-populated on the basis of User Id entered by user." and "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 view “Default Summary” of 26QE

Step 2 : Landing Page will be displayed on the screen

The screenshot shows the 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. Below the logos is a navigation bar with tabs: My Home, Statements/Forms, View/ Verify Tax Credit, Request for Resolution, Downloads, and Profile. A dropdown menu is open under 'Statements/Forms', listing options: Request for Correction, Track Correction Request, View Default Summary (highlighted with an orange callout), Request for Justification Report Download, Request for Refund (For Forms 26QB/26QC/26QD), Track Refund Request (For Forms 26QB/26QC/26QD), Request Form 13/15C/15D, Track Request Form 13/15C/15D, and Challan Status. A callout bubble points to 'View Default Summary' with the text 'Click on “View Default Summary”'. On the right side, there is a 'Help' button and a 'Customer Care' section with toll-free numbers: 1800 103 0344 and 0120 4814600. At the bottom right, there is a 'User Login Details' section. The page also features a 'Quick Links' section on the left with links for Form 16B/16C/16D/16E, Update Communication Details, Salary Details reported by Employer, Pension Details reported by Specified Bank (194P), and Change Password.

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

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

The screenshot displays the TDS TRACES portal interface. At the top left, the TDS Centralized Processing Cell logo is visible, along with the TRACES (TDS Reconciliation Analysis and Correction Enabling System) title. The Government of India Income Tax Department logo is on the top right. A navigation menu 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 is 'Default Summary'. Below it, an information message states: 'Please select challan cum statement Form Type to view Default Summary.' There are four radio button options: 26QB, 26QC, 26QD, and 26QE. The 26QE option is selected. A callout bubble points to the 26QE option with the text 'Select “Form Type 26QE”'. Another callout bubble points to the 'Help' button with the text 'For more details on any screen, click on Help icon'. Below the radio buttons, a message states: 'Default Summary for 26QE (for TDS on Transfer of Virtual Digital Asset by specified persons u/s 194S) can only be viewed by buyer from F.Y.2022-23 onwards.' Another message says: 'Enter Values in below fields to view the Default Summary'. At the bottom, there is a form with three fields: 'Financial Year\*' (set to 2022-23), 'Acknowledgement Number\*', and 'PAN Of Seller Of Virtual Digital Asset\*'. A 'Proceed' button is located to the right of these fields.


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

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


The screenshot displays the TDS TRACES portal interface. At the top left, the TDS Centralized Processing Cell logo is shown alongside the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). On the top right, the Government of India Income Tax Department logo is present. A navigation menu below the header 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 content area is titled 'Default Summary'. A message states: 'Please select challan cum statement Form Type to view Default Summary.' Below this, four radio buttons are shown: 26QB, 26QC, 26QD, and 26QE (selected). Another message reads: 'Default Summary for 26QE (for TDS on Transfer of Virtual Digital Asset specified persons u/s 194S) can only be viewed by buyer from F.Y.2022-23 onwards.' A third message says: 'Enter Values in below fields to view the Default Summary'. The form fields include: 'Financial Year\*' with a dropdown menu set to '2022-23', 'Acknowledgement Number\*' with an empty text box, and 'PAN Of Seller Of Virtual Digital Asset\*' with an empty text box. A 'Proceed' button is located to the right of these fields. Two callout boxes are present: one pointing to the form fields with the text 'Select “Financial Year and enter “Acknowledgement Number” and “PAN of the Seller of Virtual Digital Asset”.' and another pointing to the 'Proceed' button with the text 'Click on Proceed button'.

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


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



**TDS**  
Centralized Processing Cell



**TRACES**  
TDS Reconciliation Analysis and Correction Enabling System



संघमित्र जयंती  
Government of India  
Income Tax Department

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

Help

**Default Summary for Acknowledgement Number** [redacted], **PAN of Buyer** [redacted] and **PAN of Seller** [redacted]

26QE Statement	Acknowledgement Number	Order Passed Date
Regular Statement	[redacted]	26-Apr-2023
Correction Statement	Correction ID	Order Passed Date
-	-	-

<b>Count of Correction Statement(s)</b>	0	<b>Net Payable (Rounded-Off) (₹)</b>	10190.00
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**Default Summary Details**

Sr.No.	Type of Default	Default Amount (₹) (A)	Amount Paid (₹) (B)	Amount Payable(A-B) (₹) (C)
<b>Sum determined u/s 200A of the Income Tax Act,1961</b>				
1	Short Deduction	0.00	0.00	0.00
2	Interest on Payments Default u/s 201			
2(a)	Interest on Late Payment	3000.00	0.00	3000.00
2(b)	Additional Late Payment interest against the processing of latest correction	1500.00	0.00	1500.00
3	Interest on Deduction Default u/s 201			
3(a)	Interest on Late Deduction	500.00	0.00	500.00
3(b)	Additional Late Deduction interest against the processing of latest correction	0.00	0.00	0.00
3(c)	Interest on Short Deduction	0.00	0.00	0.00
4	Late Filing Fee u/s 234E			
4(a)	Late Filing Levy	14200.00	10000.00	4200.00
4(b)	Additional Late Filing levy against the processing of latest correction	0.00	0.00	0.00
5	Interest u/s 220(2)	985.00	0.00	985.00
<b>Total Default Payable (₹)</b>				<b>10185.00</b>
<b>Rounding-Off (to the nearest multiple of ten rupees) (₹)</b>				<b>5.00</b>
<b>Net Payable (Rounded-Off) (₹)</b>				<b>10190.00</b>

# 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