

# E-Tutorial

1. **Brief Steps : Lower TDS Deposited Declaration**
2. **Pictorial guide for Declaration to Deposit Lower TDS**



# 1. Brief Steps : Lower TDS Deposited Declaration

Due to various reasons there could be a reduction in TDS deduction in the current period as compared to the deduction made in the previous period. In that case Centralized Processing Cell (TDS) has enabled deductor to share relevant reasons for Lower Deduction and/or Lower Payment.

**Below are the steps to submit Lower TDS declaration: -**

**Step 1** : Login to TRACES website with your “**User ID**”, “**Password**”, “**TAN of the Deductor**” and the “**Verification Code**”. Landing page will be displayed on Screen.

- **Step 2** : Select “**Declaration to Deposit Lower TDS**” under “**Statements/ Payments**” Menu.
- **Step 3** :Add statement details with respect to **Financial Year, Quarter and Form Type** for which declaration needs to be made.
- **Step 4**: Add “**Nature of Payment**” and “**TDS Lower by %**”.
- **Step 5** :Select “**Reasons for Lower Deduction**” from the drop down menu.
- **Step 6**: Check declaration by submitting “**I Agree**” radio button.
- **Step7**: Check declaration by submitting “**I Disagree**” radio button.

# 2. Pictorial guide for Declaration to Deposit Lower TDS

Go to TRACES website ([www.tdscpc.gov.in](http://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 header includes navigation tabs for Home, Deductor, Tax Payer, and PAO, along with a Help button. The main content area is divided into sections: Login, Alerts/Updates, Customer Care, and About the portal. A CAUTION pop-up 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 points to the 'Continue >>' button with the text: "Click on Continue to proceed further."

The background image shows a person's hands typing on a laptop keyboard, with the TRACES website displayed on the screen.

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 1: Login to TRACES website by entering the “User ID, Password ,TAN of the Deductor and the Verification Code”.

Click on Deductor Option

Enter user id and password

For more details on any screen, click on Help icon

Click on help icon (?) next to each field for more details

Enter TAN

Enter the text as displayed then click on Login

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**Deductor** Tax Payer PAO

Help

Login as :  Deductor  Taxpayer  PAO

**Deductor Login**

User Id\*  ?

Password\*

TAN for Deductor\*

Verification Code\*

Enter text as in above image\*

Login

Register as New User Forgot Password? Forgot User Id?

**For Deductors:**

- If you are not yet registered in TRACES, you may login for first time with existing User Id & Password as provided by TIN and your TAN
- If you are unable to login with TIN User Id & Password, please register as new user in TRACES
- If you are already registered in TRACES, please login with your registered User Id, Password & TAN

**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

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Landing Page will be displayed

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) landing page. At the top left is the TDS Centralized Processing Cell logo. To its right is the TRACES logo and full name. On the top right is the Government of India Income Tax Department logo. Below these is a navigation bar with tabs: Dashboard, Statements / Payments, Defaults, Communications, Forms, Downloads, Profile, and Help. The main content area is divided into three columns. The left column contains a 'Quick Links' section with items like 'Challan Status', 'Request for Justification Report Download', 'Request for Conso File', 'Download Form 16', 'Requested Downloads', 'PAN Verification', 'Inbox New', 'Register at E-Filing Site New', 'Request for OLTAS Challan Correction New', and 'Tax Payer Grievance Tickets'. The middle column features a 'Welcome to TRACES!' message, stating that TRACES is a user-friendly application for managing TDS/TCS accounts, followed by a list of functionalities: Dashboard view, Statements / Payments (with sub-items for viewing challan status and TDS-TCS credit), Downloads (with sub-items for downloading requested files and Form 16/16A), and Profile (with a sub-item for updating communication details). The right column contains 'Customer Care' information, including toll-free numbers 1800 103 0344 and 0120 4814600, and a 'User Login Details' section.

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 2: Select “Declaration to Deposit Lower TDS” under “Statements /Payments” tab.

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.

The main navigation menu includes: Dashboard, Statements / Payments (selected), Defaults, Communications, Forms, Downloads, Profile, and Help. The 'Statements / Payments' dropdown menu is open, showing the following options: Statement Status, Challan Status, Challan Status for Statement, View TDS / TCS Credit, PAN Verification, Request for Conso File, 197 Certificate Validation, Request for Refund, Track Refund Request, Declaration for Non - Filing of Statements, and Declaration To Deposit Lower TDS (highlighted with an orange callout bubble). Below this menu, there are several links: Download requested..., Download Form 16 /..., Profile, and Update Communication Details.

On the left side, there is a 'Quick Links' section with various options like Challan Status, Request for Justification Report Download, Request for Conso File, Download Form 16, Requested Downloads, PAN Verification, Inbox (New), Register at E-Filing Site (New), Request for OLTAS Challan Correction (New), and Tax Payer Grievance Tickets.

On the right side, there is a 'Customer Care' section with Toll-Free numbers (1800 103 0344 and 0120 4814600) and an email address (contactus@tdscpc.gov.in). Below it is a 'User Login Details' section.

At the bottom, there is a warning message: "Do not use Back or Refresh button on any page as this may lead to inconsistent behaviour".

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 3: Enter relevant Financial Year, Quarter, Form Type .

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### Declaration To Deposit Lower TDS

Provide details below to add the statement details to deposit Lower TDS

Select the statement for declaration Step 1

Financial Year\*

Quarter\*

Form Type\*

Select Financial year, Quarter, Form Type

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## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 3(Contd.) : After selecting Financial Year, Quarter & Form Type, user need to click on 'Add Statement Details' to proceed.

The screenshot displays the TRACES portal interface for the 'Declaration To Deposit Lower TDS' process. The page title is 'Declaration To Deposit Lower TDS'. Below the title, there is an information icon and the text 'Provide details below to add the statement details to deposit Lower TDS'. The page is labeled as 'Step 1'. The main form area is titled 'Select the statement for declaration' and contains the following fields:

- Financial Year\*: 2015-16
- Quarter\*: Q3
- Form Type\*: 26Q

Below these fields is a button labeled 'Add Statement Details'. A callout bubble points to this button with the text: 'Click on "Add Statement Details" to proceed further'.

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 3(Contd.): Click on 'Add Nature of payment' to proceed further

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### Declaration To Deposit Lower TDS

Provide details below to add the statement details to deposit Lower TDS

Select the statement for declaration Step 1

Financial Year\* --Select-- | Quarter\* Q1, Q2, Q3, Q4 | Form Type\* 24Q, 26Q, 27Q, 27EQ

[Add Statement Details](#)

Select a row to add Nature of Payment Step 2

**Lower TDS Deposit Statement Details for TAN CMBF03451A**

Maximum 10 declarations can be submitted for Financial year, Quarter, Form type and Nature of Payment in a single request.

Select the section code from the drop down to update the section code and enter the updated TDS Lower by %.

Select	Financial Year	Quarter	Form Type	Nature of Payment	Remove
<input type="radio"/>	2015-16	Q3	26Q		<a href="#">Remove</a>

[Add Nature of Payment](#) | [Add TDS Lower By %](#)

Click on 'Add Nature of Payment' to proceed further

Select This Row

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 4 :Select Appropriate 'Nature of Payment' then proceed

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### Declaration To Deposit Lower TDS

Provide details below to add the statement details to deposit Lower TDS

Select the statement for declaration

Financial Year\* --Select-- Quarter\*

Add Statement Details

**Nature Of Payment**  
Click on 'Proceed' to Update Lower TDS Deposit % c  
click on 'Cancel' to abort the process.  
192A  
193  
194  
194A  
Proceed Cancel

Select Appropriate 'Nature of Payment'

Lower TDS Deposit Statement Details for TAN CMBF034

Maximum 10 declarations can be submitted for Financial year, Quarter, Form type and Nature of Payment in a single request.

Select the section code from the drop down to update the section code and enter the updated TDS Lower by %.

Select	Financial Year	Quarter	Form Type	Nature of Payment	Remove
<input checked="" type="radio"/>	2015-16	Q3	26Q		<a href="#">Remove</a>

Add Nature of Payment | Add TDS Lower By %

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 4: User( Deductor) need to 'Add TDS Lower %' as per the section.

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### Declaration To Deposit Lower TDS

Provide details below to add the statement details to deposit Lower TDS

Select the statement for declaration Step 1

Financial Year\* --Select-- Quarter\* Q1 Q2 Q3 Q4 Form Type\* 24Q 26Q 27Q 27EQ

Add Statement Details

### Step 2

Lower TDS Deposit Statement Details for TAN CMBF03451A

Maximum 10 declarations can be submitted for Financial year, Quarter, Form type and Nature of Payment in a single request.

Select the section code from the drop down to update the section code and enter the updated TDS Lower by %.

Select	Financial Year	Quarter	Form Type	Nature of Payment	Remove
<input type="radio"/>	2015-16	Q3	26Q	194A	Remove

Add Nature of Payment Add TDS Lower By %

### Step 3

Add TDS Lower By %

The statements declared for Lower TDS deposit will not be declared again.

Financial Year	Quarter	Form Type	Nature of Payment	TDS Lower By %	Remove
2015-16	Q3	26Q	194A	5	Remove

Next >

Click on 'Add TDS Lower By %'. Please mention the required number in 'TDS Lower By%' section

Click on 'Next' to proceed further

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

### Step 5: Select Relevant Reason for Lower TDS Deposited

**Declaration To Deposit Lower TDS**

Provide details below to add the statement details to deposit Lower TDS

Select the statement for declaration Step 1

Financial Year\*  Quarter\*   
  
  
 Form Type\*

**Lower TDS Deposit Statement Details for TAN CMBF03451A** Step 2

Maximum 10 declarations can be submitted for Financial year, Quarter, Form type and Nature of Payment in a single request.

Select the section code from the drop down to update the section code and enter the updated TDS Lower by %.

Select	Financial Year	Quarter	Form Type	Nature of Payment	Remove
<input type="radio"/>	2015-16	Q3	26Q	194A	<input type="button" value="Remove"/>

**Add TDS Lower By %** Step 3

The statements declared for Lower TDS deposit will not be declared again.

Select	Form Type	Nature of Payment	TDS Lower By %	Remove
<input type="checkbox"/>	26Q	194A	5	<input type="button" value="Remove"/>

**Specify**

Reason\*

Step 4

Select the appropriate reason for lower TDS deposited with reference to previous year

Click on 'Proceed'

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)




### Step 6: Scenario 1: What If Deductor Clicks on "I Agree"

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### Declaration To Deposit Lower TDS

Lower TDS Deposit Statement Details for TAN CMBF03451A

Financial Year	Quarter	Form Type	Nature of Payment	TDS Lower By %	Reason
2015-16	Q3	26Q	194A	5	Volume of transaction reduced

Page 1 of 1 View 1 - 1 of 1

I solemnly declare that the information mentioned above is correct to the best of my knowledge and belief and that:

- Reason provided for lower TDS deposit is correct
- I will not file any statement for the TAN if I have selected the reason for lower TDS deposit as 'Permanently Business Closed'
- I will change the details of Nature of Payment and Lower TDS % if any changes done TDS deposited

[I Agree](#) [I Disagree](#)

Click on All the check boxes

Click on 'Agree' to submit 'Declaration to deposit lower TDS'.

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)


Step 6 (Contd.) :Scenario 1 : Details will be populated as per TRACES profile

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### Declaration To Deposit Lower TDS

**Verification Details**

*i* Details are populated as per your profile information. Admin User can update details in Profile section

Name of Authorised Person

Father's Name of Authorised Person

Designation of Authorised Person

Place

Date

Email

**Proceed** **Back**

Details will be populated as per TRACES profile

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 6(Contd.): Scenario 1: Success message will appear after successful submission

The screenshot shows the TDS TRACES portal interface. At the top, there is a navigation bar with links: Home | About Us | Contact Us | e-Tutorials | Related Links | Logout. A search bar is present with the text 'Search In Keyword' and a magnifying glass icon. To the right of the search bar are three 'A' icons for font size and a language dropdown set to 'English'. Below the navigation bar, the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System) are displayed. The Government of India Income Tax Department logo is also visible. A horizontal menu contains the following items: Dashboard, Statements / Payments (highlighted with a blue background and a white speech bubble), Defaults, Communications, Forms, Downloads, Profile, and Help (in an orange box). The main content area displays a success message: 'Statements selected by you has successfully submitted for Declaration of Lower Deduction. You will receive the details of the statements for which declaration has been made on your email.' An orange speech bubble points to this message, containing the text: 'Successful message will be displayed after successful submission of 'Declaration to Deposit Lower TDS'.'

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)


### Step 7: Scenario 2: What If Deductor Clicks on 'I Disagree'

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### Declaration To Deposit Lower TDS

Lower TDS Deposit Statement Details for TAN CMBF03451A

Financial Year	Quarter	Form Type	Nature of Payment	TDS Lower By %	Reason
2015-16	Q3	26Q	194A	5	Volume of transaction reduced

Page 1 of 1 View 1 - 1 of 1

I solemnly declare that the information mentioned above is correct to the best of my knowledge and belief and that:

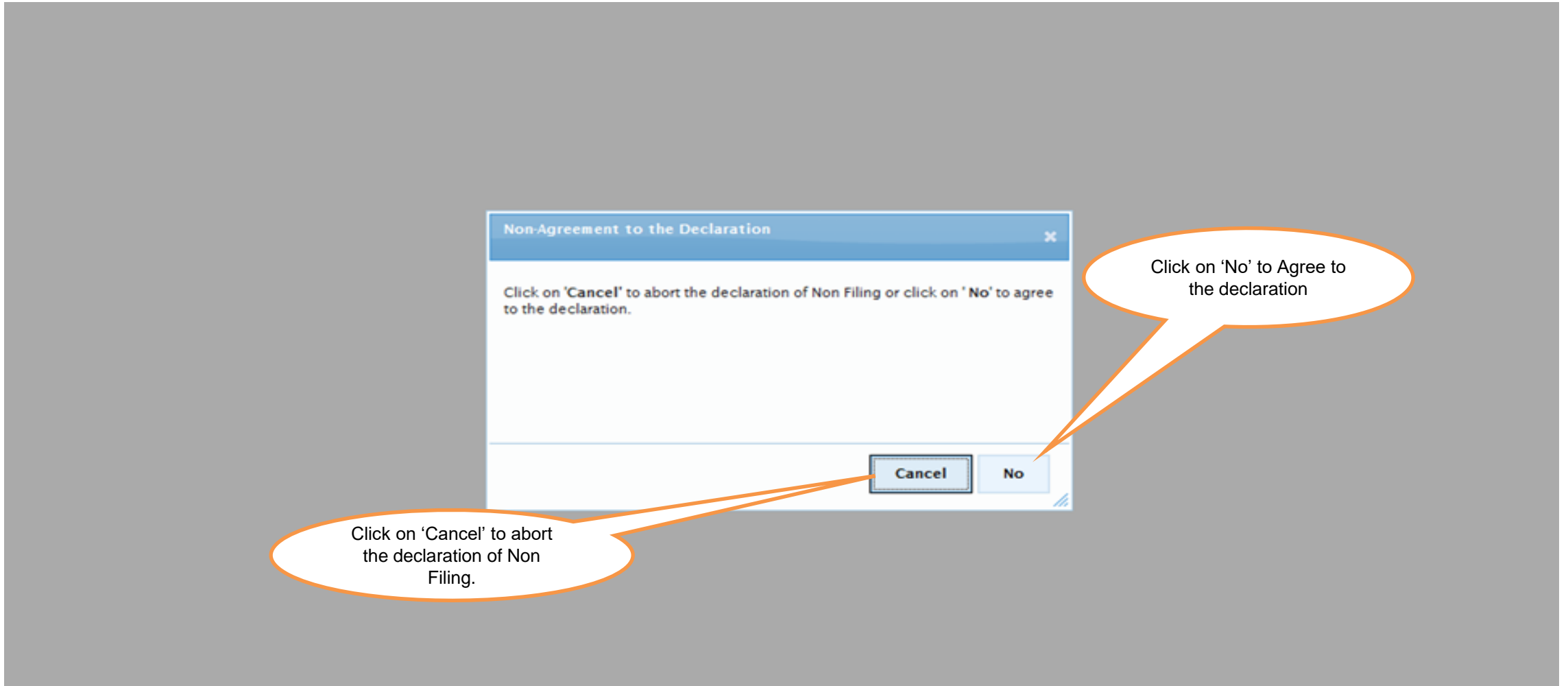
- Reason provided for lower TDS deposit is correct
- I will not file any statement for the TAN if I have selected the reason for lower TDS deposit as 'Permanently Business Closed'
- I will change the details of Nature of Payment and Lower TDS % if any changes done TDS deposited

Click on All the check boxes

Click on 'I Disagree' to go back to previous page

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 7 (Contd.): Scenario 2: If the Deductor Clicks on 'I Disagree'.



## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)


### Step 7 (Contd.) : Scenario 2: Deductor Finally Clicks On 'I Agree'

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### Declaration To Deposit Lower TDS

Lower TDS Deposit Statement Details for TAN CMBF03451A

Financial Year	Quarter	Form Type	Nature of Payment	TDS Lower By %	Reason
2015-16	Q3	26Q	194A	5	Volume of transaction reduced

Page 1 of 1 View 1 - 1 of 1

I solemnly declare that the information mentioned above is correct to the best of my knowledge and belief and that:

- Reason provided for lower TDS deposit is correct
- I will not file any statement for the TAN if I have selected the reason for lower TDS deposit as 'Permanently Business Closed'
- I will change the details of Nature of Payment and Lower TDS % if any changes done TDS deposited

[I Agree](#) [I Disagree](#)

Click on 'I Agree' to submit 'Declaration to deposit lower TDS'.

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)


Step 7(Contd.): Scenario 2: Details will be populated as per TRACES profile

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A A A

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### Declaration To Deposit Lower TDS

**Verification Details**

*i* Details are populated as per your profile information. Admin User can update details in Profile section

Name of Authorised Person

Father's Name of Authorised Person

Designation of Authorised Person

Place

Date

Email

[Proceed](#) [Back](#)

Details will be populated as per TRACES profile

## 2. Pictorial guide for Declaration to Deposit Lower TDS (Contd.)

Step 7(Contd.) : Scenario 2: Success message will appear after successful submission

The screenshot displays the 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 Centralized Processing Cell logo and the TRACES logo, which stands for TDS Reconciliation Analysis and Correction Enabling System. The Government of India Income Tax Department logo is also visible. A navigation menu includes Dashboard, Statements / Payments (highlighted), Defaults, Communications, Forms, Downloads, Profile, and Help. The main content area shows a success message: "Statements selected by you has successfully submitted for Declaration of Lower Deduction. You will receive the details of the statements for which declaration has been made on your email." An orange callout bubble points to this message, containing the text: "Successful message will be displayed after successful submission of 'Declaration to Deposit Lower TDS'."

# 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