

E-Tutorial

1. Important Information for Payment of Form 26QB (Challan-Cum Statement)
2. Brief steps for Payment of Form 26QB (Challan-Cum Statement)
3. Pictorial guide for Payment of Form 26QB (Challan-Cum Statement)



TDS
Centralized Processing Cell

1. Important Information for Payment of Form 26QB

1. Taxpayer can pay challan through Net banking, Debit Card, RTGS/NEFT, Payment Gateway available on e-filing site using www.incometax.gov.in
2. Form 26QB is the Challan-cum-statement that needs to be furnished by the Buyer to deposit TDS on Payment on transfer of certain immovable property other than agricultural land u/s 194IA of the Income-tax Act, 1961.
3. If seller's PAN is inoperative, then a higher rate of TDS will be deductible in accordance with section 206AA of the Income-Tax Act,1961. For more information, please refer **Notification No. 15 of 2023** dated **28th March 2023** and **Circular No. 3 of 2023** dated **28th March 2023**.

2. Brief steps for Payment of Form 26QB

Go to www.incometax.gov.in

Step 1: Click on '**Login**' button available at Home page

Step 2: Enter '**User ID**' and '**Password**' and click on '**Continue**' button to proceed further.

Step 3: After login successfully, click on '**e- Pay Tax**' option available in **e-file** tab.

Step 4: Click on '**New Payment**' button.

Step 5: Select **26QB(TDS on Sale of Property)** payment option available under '**New Payment**' then click on '**Proceed**' button.

Step 6: Buyer details will be auto-populated based on E- Filing profile.

Note: If Buyer selects Residential Status of the Seller as "**Non-Resident**" then a pop-up window will be opened, stating that Form 26QB will not be applicable, user needs to fill Form 27Q.

Step 7: Buyer need to fill Seller details.

Step 8: Buyer need to fill Property details.

Step 9: Select the mode for Payment and click on 'Continue' button.

✓**Note:** On Successful payment, a Challan counterfoil will be generated containing Challan Identification Number (CIN), payment details and Bank Name through which payment has been made. This counterfoil is proof of payment being made.

3. Pictorial guide for Payment of Form 26QB

Go to www.incometax.gov.in website. Home page will be displayed

The screenshot shows the e-Filing website home page. At the top, there is a header with the e-Filing logo and tagline 'Anywhere Anytime', the Income Tax Department logo, and navigation links for 'Call Us', 'English', and 'Login/Register'. Below the header is a dark blue navigation bar with categories: Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. A search icon is also present.

Quick Links

- e- Verify Return
- Link Aadhaar Status
- Link Aadhaar
- Income Tax Return (ITR) Status
- Verify Your PAN
- e-Pay Tax
- Know Tax Payment Status
- Instant E-PAN
- Authenticate notice/order issued by ITD
- Know Your AO
- TDS On Cash Withdrawal
- Verify Service Request
- Submit Information on Tax Evasion or Benami Property
- Report Account Misuse

for Re-tender for selection of Managed Service Provider (MSP) for CPC (TDS) 2.0 available in Latest Up

Validate your Bank Account
Please check your bank account validation status. A validated bank accou...

ATTENTION TAXPAYERS!
A Validated Bank account is necessary for receipt of refunds.
Kindly add a Bank account or update your existing bank account with the latest details on e-Filing portal and validate the same.

Latest Updates [View All](#)

- Date : 03-Jan-2024 **News**
Notice Inviting Tender (NIT) for Re-tender for selection...
[Refer Circular](#) (450 KB)
- Date : 12-Dec-2023 **e-Campaign**
File your Income-Tax return Today
- Date : 22-Dec-2023 **News**
Notice Inviting Tender (NIT) for Request For Proposals (R...)
- Date : 12-Dec-2023 **e-Campaign**
Your Income-Tax return is still pending for submission for AY 2023-24

Things To Know

- [How to ...Videos](#)
- [Awareness Videos](#)
- [Brochures](#)

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 1: Click on 'Login' button available at Home page

The screenshot shows the e-Filing portal home page. At the top left is the e-Filing logo with the tagline 'Anywhere Anytime' and 'Income Tax Department, Government of India'. To the right are 'Call Us', 'English', and 'Login' and 'Register' buttons. A callout box with an orange border points to the 'Login' button, containing the text: 'Click on 'Login' button available at Home page'. Below the header is a navigation menu with 'Home', 'Individual/HUF', 'Company', 'Non-Company', and 'Tax Professionals & Others'. The main content area features a 'Quick Links' sidebar on the left with items like 'e-Verify Return', 'Link Aadhaar Status', 'Income Tax Return (ITR) Status', etc. The main content includes a 'Latest Updates' section with a 'Guided tour of the portal' button and an illustration of a woman sitting on a sofa. The 'Latest Updates' section contains three news items: 'HDFC Bank, Punjab & Sind Bank and State Bank of India...' (dated 01-Apr-2023), '120 Days unverified campaign' (dated 08-Mar-2023), and 'Form 10F : Partial relaxation provided to Non-residents n...' (dated 29-Mar-2023).

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 2: Enter User ID and Password and click on 'Continue' button to proceed

The screenshot shows the top navigation bar with links: Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others, Downloads, and Help. A red asterisk indicates mandatory fields. The main heading is "Login". Below it, there is a text input field labeled "Enter your User ID" containing "XXXXXXXXXX". A blue "Continue >" button is positioned below the field, with a callout bubble pointing to it that says "Click here to 'Continue' button". A white "< Back" button is below the "Continue" button. A callout bubble points to the "Enter your User ID" field with the text "Enter 'User ID'". To the right, under "Know about your User ID", there are three sections: "PAN (Permanent Account Number)" with a callout "For Individuals (Salaried employee, Senior citizen, Self-employed, NRI) For Other Than Individuals (Company, Trust, AOP, AJP, BOI, Firm, Local Authority)", "Aadhaar Number" with a callout "For Individuals (Salaried employee, Senior citizen, Self-employed, NRI)", and "Other User ID" with a callout "For Chartered Accountant, Tax Deductor and Collector, e-Return Intermediary, TIN 2.0 Stakeholders, External Agency, ITDREIN ARCA (Authorised Representative Chartered Accountant) followed by 6 digit number TAN (Tax Deductor & Collector)". A "Show More" link is at the bottom of this section. Below the login fields, there is a section "Other ways to access your account" with a "Net Banking" link and icon.

The screenshot shows the same top navigation bar. The main heading is "Login" with a profile icon and "PAN : XXXXXXXXXXXX". Below is a "Secure Access Message" section with a "Login" sub-heading and a checked checkbox "Please confirm your secure access message displayed above". Below this is the text "Enter password for your e-Filing account". There is a password input field with "*****" and a callout bubble pointing to it that says "Enter 'Password'". Below the password field is a "Forgot Password?" link. A blue "Continue >" button is below the password field, with a callout bubble pointing to it that says "Click here to 'Continue' button". A white "< Back" button is below the "Continue" button. To the right, there is a blue padlock icon with a person silhouette and "*****" below it.

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 3: After login successfully, click on 'e- Pay Tax' option available in e-file tab

The screenshot shows the e-Filing portal interface. At the top, there is a header with the e-Filing logo and the text 'e-Filing Anywhere Anytime Income Tax Department, Government of India'. To the right of the header, there are links for 'Call Us', 'English', and a user profile icon with the text 'XXXXXXXX'. Below the header is a navigation bar with tabs: 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Actions', 'Grievances', and 'Help'. The 'e-File' tab is selected, and a dropdown menu is open, showing options: 'Income Tax Returns', 'Income Tax Forms', 'e-Pay Tax', and 'Submit Tax Evasion Petition or Benami Property holding'. The 'e-Pay Tax' option is highlighted in blue. A callout box with an orange border and a speech bubble points to the 'e-Pay Tax' option, containing the text 'Click on 'e-pay Tax' option'. The main content area of the dashboard includes a 'Welcome' message, 'Contact Details' with an 'Update' button, a warning 'Your account is not secure with e-vault' with a 'Secure Account' button, 'Income & Tax Estimator', 'Tax Calendar', and 'Activity Log' with a table showing log in and log out times.

Activity Log	
Last log out	Apr 03, 2023, 11:47:37 AM
Last log In	Apr 03, 2023, 11:42:50 AM

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 4: Click on 'New Payment' button

Dashboard > e-Pay Tax

e-Pay Tax

Please click on New Payment for tax payment through (i) Net Banking (ii) Debit Card (iii) Over the Counter (iv) NEFT (v) RTGS (vi) Credit Card (vii) Demand Draft (viii) Cash. Gateway for [these banks](#)

Please Note if the amount is debited from your bank account and the status is not yet updated, then please wait for the status update before generating another challan for payment. It takes some time to reconcile and update the CRN status with bank.

[+ New Payment](#)

Saved Drafts | Generated Challans | Payment History

Delete | Filter

<input type="checkbox"/>	Type of Payment	Assessment Year	Saved On	Action(s)
No Rows To Show				

Rows per page 05 |< < 0 of 0 pages > >|

[Go To Dashboard](#)

Note: Challans generated and remitted through e-Filing are only available in this section

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 5: Select 26QB(TDS on Sale of Property) payment option available under New Payment then click on 'Proceed' button.

The screenshot shows the 'New Payment' page with a PAN field containing 'XXXXXXXXXX'. The page displays a grid of 12 payment options, each with a 'Proceed' button. An orange oval highlights the '26 QB (TDS on Sale of Property)' option, and a callout box points to it with the text: 'Select relevant option "26QB(TDS on Sale of Property)" available under New Payment then click on "Proceed" button'.

Payment Option	Description	Action
Income Tax	Advance Tax (100), Self Assessment Tax (300), Tax on Distributed Income to Unit Holders (107)...	Proceed
Demand Payment as Regular Assessment Tax (400)	Payment of demand raised against previous years processed returns	Proceed
Equalisation Levy/ STT/ CTT	Equalisation Levy (119), Commodities Transaction Tax (800), Securities Transactions Tax (ST...)	Proceed
Fee/ Other Payments	Fees, Wealth Tax, Fringe Benefit Tax, Banking Cash Transaction Tax, Interest Tax, Hotel Receipts...	Proceed
26 QB (TDS on Sale of Property)	Payment of TDS on Sale of Property	Proceed
Demand Payment for TDS on Property	Payment of demand raised by TDS-CPC against TDS on Sale of Property	Proceed
26 QC (TDS on Rent of Property)	Payment of TDS on rent of property	Proceed
Demand Payment for TDS on Rent of Property	Payment of demand raised by TDS-CPC against TDS on Rent of Property	Proceed
26 QD (TDS on Payment to Resident Contractors and Professionals)	Payment to Resident Contractors and Professionals	Proceed
Demand Payment for TDS on Payment to Resident Contractors and Professionals	Payment of demand raised by TDS-CPC on Payment to Resident Contractors and Professionals	Proceed
26 QE (TDS on Transfer of Virtual Digital Asset)	Payment of TDS on transfer of virtual digital asset	Proceed
Demand Payment for TDS on Transfer of Virtual Digital Asset	Payment of demand raised by TDS-CPC on Payment of TDS on transfer of virtual digital asset	Proceed

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 6: Buyer details will be auto-populated on the basis of E- Filing profile.

The screenshot displays the 'Add Buyer Details' step in the e-Filing portal. A progress bar at the top shows four steps: 1. Add Buyer Details (highlighted), 2. Add Seller Details, 3. Add Property Transferred Details, and 4. Add Payment Details. A callout bubble points to the 'Residential Status of the Seller' section, stating: 'User needs to select Residential Status of seller as "Resident"'. The form contains the following fields:

- Residential Status of the Seller:** Radio buttons for 'Resident' (selected) and 'Non Resident'.
- PAN of Buyer *:** Text field containing 'XXXXXXXXXX'.
- Aadhaar Number of Buyer:** Text field containing 'XXXXXXXXX0338'.
- Name of Buyer:** Text field containing 'A XXXXXXXXXXXX'.
- Category of PAN:** Dropdown menu set to 'Individual'.
- Address details (i):**
 - Country *:** Dropdown menu set to 'India'.
 - Flat / Door / Building *:** Text field containing 'XXXXXXXXXX XXXXXXXXXXXX'.
 - Road / Street / Block / Sector:** Text field containing 'XXXXXXXXXX XXXXXXXXXXXX'.
 - PIN Code *:** Text field containing 'XXXXXX' and 'XXX'.
 - Post Office:** Text field containing 'Sirsaganj'.
 - Area/Locality:** Text field containing 'Sirsaganj'.
 - District:** Dropdown menu set to 'FIROZABAD'.
 - State:** Dropdown menu set to 'Uttar Pradesh'.

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 6 (Contd.): If Buyer selects Residential Status of the Seller as “Non Resident” then a pop-up window will be open, stating that Form 26QB will not be applicable, user needs to fill Form 27Q.

The screenshot displays the 'e-Pay Tax' portal interface. At the top, a progress bar shows four steps: 1. Add Buyer Details (highlighted), 2. Add Seller Details, 3. Add Property Transferred Details, and 4. Add Payment Details. Below this, the 'New Payment' section is visible, featuring a PAN field with placeholder text 'XXXXXXXXXXXXXXXXXXXX'. A red notice states: 'Please note that if the seller's PAN is inoperative, then a higher rate of TDS will be deductible in accordance with section 206AA of the Income-tax Act, 1961 read with CBDT Notification No. 15 of 2023 dated 28th March 2023 and Circular No.3 of 2023 dated 28th March 2023. Please verify the status of PAN by accessing "Verify PAN Status" Pre-login service available under "Quick Links" on e-Filing portal. Please make sure to mention the correct amount of TDS.' A pop-up window titled 'Residential Status of the Seller' is open, containing the text: 'If Seller is a Non Resident, Form 26QB will not be applicable. Correct form for you is Form 27Q.' and a 'Close' button. The background form shows the 'Residential Status of the Seller' section with 'Resident' and 'Non Resident' radio buttons, the latter being selected. Other fields include 'PAN of Buyer *', 'Name of Buyer', 'Address details', 'Country *', 'Flat / Door / Building *', 'PIN Code *', 'Category of PAN', and 'Road / Street / Block / Sector'.

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 6 (Contd.): Buyer details will be auto-populated on the basis of E- Filing profile.

Flat / Door / Building *

XXXXXXXXXXXXXXXXXXXX

Road / Street / Block / Sector

XXXXXXXXXXXXXXXXXXXX

PIN Code *

205151

Post Office

Sirsaganj

Area/Locality

Sirsaganj

District

FIROZABAD

State

Uttar Pradesh

Mobile Number *

XXXXXXXX

Email ID *

XXXXXXXXXXXXXXXXXXXX

Whether more than one Buyer *

Yes No

Please fill another Form 26QB for co-buyer share

Select "Yes" if more than one Buyer and "No" for only buyer.

Click on "Continue" to proceed further

< Back

Save as Draft

Continue >

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 7: Buyer need to fill Seller details

New Payment

PAN: XXXXXXXXXXXX
Please verify the status of PAN by accessing "Verify PAN Status" Pre-login service available under 'Quick Links' on e-Filing portal. Please make sure to mention the correct amount of TDS.
* Indicates mandatory fields

Residential Status of the Seller

Resident Non Resident

PAN of Seller *	XXXXXXXXXX	Confirm PAN *	XXXXXXXXXX
Aadhaar Number of Seller	XXXXXXXXX2523	Category of PAN	Individual
Name of Seller	JXXXXXXA SXXXXH	Country *	India
Address details		Flat / Door / Building *	XXXXXXXXXX
		Pin Code *	110096
		Post Office	Vasundhra Enclave
		Area/Locality	Vasundhra Enclave
		Road / Street / Block / Sector	New Ashok Nagar
		State	Delhi
		Email ID *	XXXXXXXXXX
Whether more than one Seller *	<input type="radio"/> Yes <input checked="" type="radio"/> No		

Please fill another Form 26QB for

Click on "Continue" to proceed further

Select "Yes" if more than one Buyer and "No" for only buyer.

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 8: Buyer need to fill Property details

The screenshot shows the e-Filing portal interface. At the top, there's a navigation bar with 'e-Filing Anywhere Anytime' and 'Income Tax Department, Government of India'. Below that, a breadcrumb trail reads 'Dashboard > e-Pay Tax > e-Pay Tax'. A progress indicator shows four steps: 'Add Buyer Details', 'Add Seller Details', 'Add Property Transferred Details' (highlighted with a blue box and the number 3), and 'Add Payment Details' (highlighted with a grey box and the number 4). The main form is titled 'New Payment' and includes a PAN field with 'XXXXXXXXXX'. The form is divided into two columns: 'Tax Applicable (Major Head) Income Tax (Other than Companies) (0021)' and 'Type of Payment (Minor Head) TDS on Sale of Property (800)'. Below this, there are radio buttons for 'Residential Status of the Seller' (Resident selected, Non Resident unselected). The 'Property details' section includes: 'Type of property' (Land unselected, Building selected), 'Address details' (Country: India, Flat/Door/Building: ABCDE, Road/Street/Block/Sector: Carnesia, PIN Code: 123456, Post Office: Vijai Nagar S.o (Ghaziabad), Area/Locality: Pratapvihar, District: GHAZIABAD, State: Uttar Pradesh). A callout bubble points to the property details section with the text 'Buyer needs to fill all the mandatory details.'

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 8 (Contd.): Buyer need to fill Property details

The screenshot displays the 'Form 26QB' filing interface on the e-filing portal. The form is divided into several sections:

- Date of Agreement/Booking:** 01-Jan-2024
- Date of Payment/ Credit made to Seller:** 31-Jan-2024
- Payment type:** Lumpsum (selected)
- Whether it is last installment?:** No (selected)
- Whether stamp duty value is higher than sale consideration?:** Yes (selected)
- Total Value of Consideration (Property Value):** ₹ 60,00,000 (Rupees Sixty Lakh Only)
- Date of Deduction:** 31-Jan-2024
- Total amount paid/ credited in previous installments, if any (A):** ₹ 0
- Amount paid/credited currently (B):** ₹ 60,00,000 (Rupees Sixty Lakh Only)
- Total stamp duty value of the property (C):** ₹ 65,00,000 (Rupees Sixty Five Lakh Only)
- Tax Deposit Details:**
 - Amount on which TDS to be deducted (D): ₹ 65,00,000
 - TDS Amount: ₹ 65,00,000
- TDS Note:** Please note that if the seller's PAN is inoperative, then a higher rate of TDS will be deductible in accordance with section 206AA of the Income-tax Act, 1961 read with CBDT Notification No. 15 of 2023 dated 28th March 2023 and Circular No.3 of 2023 dated 28th March 2023.
- Tax Breakdown:**
 - (a) Basic Tax: ₹ 0
 - (b) Interest: ₹ 0
 - (c) Fee under section 234E: ₹ 0
 - Total (a + b + c):** ₹ 65,00,000 (Rupees Sixty Five Lakh Only)

At the bottom of the form, there are two buttons: '< Back' and 'Save as Draft'. A blue 'Continue >' button is highlighted, with a callout bubble pointing to it that says 'Click on "Continue" to proceed further'.

Important Note: If seller's PAN is inoperative, then a higher rate of TDS will be deductible in accordance with section 206AA of the Income-Tax Act, 1961.

3. Pictorial guide for Payment of Form 26QB (Contd.)

Step 9: Select the mode for Payment and click on 'Continue' button

New Payment

PAN: XXXXXXXXX

* Indicates the mandatory fields

Tax Applicable (Major Head) Income Tax (Other than Companies) (0021)	Type of Payment (Minor Head) TDS on Sale of Property (800)
Residential Status of the Seller <input checked="" type="radio"/> Resident <input type="radio"/> Non Resident	Assessment Year 2024-25

Net Banking Debit Card Pay at Bank Counter RTGS/NEFT Payment Gateway including UPI ⓘ

Taxpayers having bank account with an Authorised Bank can use this mode for payment. No transaction charge/fee is applicable for making tax payment through this mode.

<input type="radio"/> Axis Bank	<input type="radio"/> Bank Of Baroda	<input type="radio"/> HDFC Bank	<input type="radio"/> ICICI Bank	<input type="radio"/> IDBI Bank
<input type="radio"/> Kotak Mahindra Bank	<input type="radio"/> Punjab National Bank	<input type="radio"/> State Bank Of India		
<input type="radio"/> Other Bank				

Can't find your bank? This net banking mode is for Authorized banks only. For other banks please use Payment Gateway or RTGS/NEFT option.

[< Back](#) [Save as Draft](#) [Continue >](#)

Select the mode for payment

Click on "Continue" to proceed further

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