

E-Tutorial

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TDS
Centralized Processing Cell

1. Important Information for Demand Payment of Form 26QB,26QC,26QD and 26QE

Tax Payer can pay challan through Net banking, Debit Card, RTGS/NEFT, Payment Gateway available on e-filing site using www.incometax.gov.in

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.

Form 26QC is the Challan-cum-statement that needs to be furnished by the Tenant to deposit TDS on Payment of rent by certain individuals or Hindu undivided family u/s 194IB of the Income-tax Act, 1961.

Form 26QD is the Challan-cum-statement that needs to be furnished by the Payer to deposit TDS on Payments to Resident Contractors and Professionals u/s 194M of the Income-tax Act, 1961.

Form 26QE is the Challan-cum-statement that needs to be furnished by the Buyer of VDA on Payment on Transfer of Virtual Digital Asset by Specified person u/s 194S.

2. Brief steps for Demand Payment of Form 26QB,26QC,26QD and 26QE

Go to www.incometax.gov.in

- Click on 'Login' button available at home page.
- Enter login credentials i.e. User ID and Password then click on Continue.
- Click on '**e- Pay**' Tax option available under '**E-file**' tab.
- Click on '**New Payment**' option to initiate the payment.
- Select relevant demand payment type i.e.
 - Demand Payment for TDS on Property(26QB) OR
 - Demand Payment for TDS on Rent of Property(26QC) OR
 - Demand Payment for TDS on Resident Contractors and Professionals(26QD) OR
 - Demand Payment for TDS on Transfer of Virtual Digital Asset(26QE) and click on '**Proceed**' button.
- After clicking on '**Proceed**' button, according to demand raised by TDS-CPC enter mandatory fields i.e. PAN of Seller/Landlord/ Payee/ Seller of VDA, Acknowledgement Number and Assessment Year then click on continue button.
- After clicking on 'Continue' button, Add Tax Break Up details.

2. Brief steps for Demand Payment of Form 26QB,26QC,26QD and 26QE

- While adding Add Tax Break Up details, follow these Steps for demand payment:
 - The Intimation Reference No. as reflected in your intimation letter is mandatory to be filled.
 - After filling all necessary details click on the 'Continue button for e-payment of the demand.

✓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 Demand Payment of Form 26QB,26QC,26QD and 26QE

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

The screenshot shows the home page of the Income Tax Department's e-Filing portal. The header includes the e-Filing logo, navigation menus for user types (Home, Individual/HUF, Company, Non-Company, Tax Professionals & Others), and utility links (Downloads, Help, Login, Register). A 'Quick Links' sidebar on the left lists various services like e-Verify Return, Link Aadhaar Status, and e-Pay Tax. The main content area features a banner for a re-tender for Managed Service Provider (MSP) for CPC (TDS) 2.0, a 'Validate your Bank Account' section with a warning for taxpayers, and a 'Latest Updates' section with three news items. Below that is a 'Things To Know' section with links for videos and brochures.

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

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 Demand Payment of Form 26QB,26QC,26QD and 26QE

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

The screenshot shows the e-Filing portal home page. At the top right, there are 'Login' and 'Register' buttons. A callout bubble points to the 'Login' button with the text: 'Click on 'Login' button available at Home page'. The page features a navigation menu with categories like 'Home', 'Individual/HUF', 'Company', 'Non-Company', and 'Tax Professionals & Others'. A 'Quick Links' sidebar on the left lists services such as 'e-Verify Return', 'Link Aadhaar Status', 'Income Tax Return (ITR) Status', and 'e-Pay Tax'. The main content area includes a 'Latest Updates' section with news items dated 01-Apr-2023 and 03-Mar-2023, and an 'e-Filing 2.0' section with a 'Guided tour of the portal' button.

3. Pictorial Guide for Demand Payment of Form 26QB,26QC,26QD and 26QE

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

The screenshot shows the login page with a navigation bar at the top containing 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. A red asterisk indicates mandatory fields. The 'Login' section has a text input field for 'Enter your User ID *' containing 'XXXXXXXXXX'. Below it is a blue 'Continue >' button and a white '< Back' button. To the right, there are sections for 'PAN (Permanent Account Number)' and 'Aadhaar Number'. Below these is a section for 'Other User ID' with a 'Show More' link. An orange callout bubble points to the User ID field with the text 'Enter 'User ID''. Another orange callout bubble points to the 'Continue >' button with the text 'Click here to 'Continue' button'.

The screenshot shows the login page with a navigation bar at the top. The 'Login' section displays a profile icon and 'PAN : BAHPM3107Q'. Below this is a 'Secure Access Message' section with a checked box 'Please confirm your secure access message displayed above *'. The text 'Enter password for your e-Filing account' is followed by a password input field with a lock icon and a 'Forgot Password?' link. Below the password field is a blue 'Continue >' button and a white '< Back' button. An orange callout bubble points to the password field with the text 'Enter 'Password''. Another orange callout bubble points to the 'Continue >' button with the text 'Click here to 'Continue' button'.

3. Pictorial Guide for Demand Payment of Form 26QB,26QC,26QD and 26QE

Step3: After login successfully, click on 'e- Pay Tax' option available in e-file tab

The screenshot displays the e-Filing portal interface. At the top, the logo for 'e-Filing Anywhere Anytime' is visible, along with the text 'Income Tax Department, Government of India'. The user is logged in as 'XXXXXXXX'. The navigation menu includes 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Actions', 'Grievances', and 'Help'. The 'e-File' menu is expanded, 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 bubble with an orange border points to this option, containing the text 'Click on 'e-pay Tax' option'. The main dashboard area shows a 'Welcome' message, contact details, and an activity log.

3. Pictorial Guide for Demand Payment of Form 26QB,26QC,26QD and 26QE

Step 4: Click on 'New Payment' button

The screenshot displays the e-Filing portal interface. At the top, there is a header with the e-Filing logo and navigation links for 'Call Us', 'English', and font size adjustments. Below this is a dark blue navigation bar with options like 'Dashboard', 'e-File', 'Authorised Partners', 'Services', 'Pending Actions', 'Grievances', and 'Help'. The main content area is titled 'e-Pay Tax' and includes a '+ New Payment' button. An orange callout bubble points to this button with the text 'Click on 'New Payment' button'. Below the button, there is a paragraph of instructions and a note. At the bottom, there is a section for 'Saved Drafts' with a table header for 'Type of Payment', 'Assessment Year', 'Saved On', and 'Action(s)'.

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/RTGS (v) Payment 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.

Saved Drafts Generated Challans Payment History ⓘ Challan Status Inquiry (CSI) File

Delete Filter

| <input type="checkbox"/> | Type of Payment | Assessment Year | Saved On | Action(s) |
|--------------------------|-----------------|-----------------|----------|-----------|
|--------------------------|-----------------|-----------------|----------|-----------|

3. Pictorial Guide for Demand Payment of Form 26QB,26QC,26QD and 26QE

Step: 5 Select relevant demand payment option available under New Payment then click on 'Proceed' button (Contd.)

Dashboard > e-Pay Tax > e-Pay Tax

New Payment

PAN:

Select relevant demand payment option available under New Payment then click on 'Proceed' button

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

3. Pictorial Guide for Demand Payment of Form 26QB,26QC,26QD and 26QE

Step:5 Relevant demand payment options available under New Payment for Form 26QB,26QC,26QD and 26QE

The image displays four distinct demand payment options, each presented in a white box with a blue border and a 'Proceed' button at the bottom. To the right of each box is an orange callout bubble with a pointer indicating the 'Proceed' button. The options are:

- Demand Payment for TDS on Property**
Payment of demand raised by TDS-CPC against TDS on Sale of Property
Callout: Click here for Demand Payment for TDS on Property (26QB)
- Demand Payment for TDS on Rent of Property**
Payment of demand raised by TDS-CPC against TDS on Rent of Property
Callout: Click here for Demand Payment for TDS on Rent of Property (26QC)
- 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
Callout: Click here for Demand Payment for TDS on Payment to Resident Contractors and Professionals (26QD)
- 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
Callout: Click here for Demand Payment for TDS on Transfer of Virtual Digital Asset (26QE)

3. Pictorial Guide for Demand Payment of Form 26QB,26QC,26QD and 26QE

Step:6 Enter Mandatory fields details i.e. PAN of Seller/Landlord/Payee /PAN of the Seller of VDA, Acknowledgement Number and Assessment Year then click on 'Continue' button

The screenshot displays the 'e-File' portal interface. At the top, there is a navigation bar with 'e-File' selected. Below it, a breadcrumb trail shows 'Dashboard > e-Pay Tax > e-Pay Tax'. A progress indicator shows three steps: 1. Add Buyer & Seller PAN Details (highlighted with a blue box), 2. Add Tax Break Up Details, and 3. Add Payment Details. The main heading is 'New Payment' with a sub-heading 'Facility to make payment of demand raised by CPC-TDS against TDS on sale of Property'. A legend indicates that an asterisk (*) denotes mandatory fields. The form contains four input fields: 'PAN of Buyer' (pre-filled with 'XXXXXXXXXX'), 'PAN of Seller *' (with a callout: 'Enter PAN of Seller/ Landlord/ Payee / PAN of the Seller of VDA.'), 'Acknowledgement Number *' (with a callout: 'Enter Acknowledgement Number'), and 'Assessment Year *' (a dropdown menu with 'Select' and a callout: 'Enter Assessment Year'). A '< Back' button is on the left, and a 'Continue >' button is on the right (with a callout: 'Click on 'Continue' button to proceed further').

3. Pictorial Guide for Demand Payment of Form 26QB/26QC/26QD and 26QE

Step:7 Enter 'Tax Deposit Breakup Details' then click on 'Continue' button

New Payment
Acknowledgement Number is 123456789 - Demand Payment

Intimation Reference Number *

Tax Deposit Details

| | Demand as per Intimation | Demand being Paid |
|--------------------------------------|--------------------------|-------------------|
| (a) Principal Tax | ₹ | ₹ |
| (b) Interest | ₹ | ₹ |
| (c) Penalty | ₹ | ₹ 0 |
| (d) Fee under section 234E | ₹ | ₹ |
| Total payment (a + b + c + d) | | ₹ 0 |

In words

Zero Rupees

< Back

Save as Draft

Continue >

Enter 'Intimation Reference no.' and 'Tax Deposit Breakup Details' then click on 'Continue' button

Follow these Steps for demand payment: -

- The Intimation Reference no. as reflected in your intimation letter is mandatory to be filled.
- Demand of Short deduction is to be filled in the 'Principal Tax' column.
- Sum of interest Demands i.e. total interest demand is to be filled in the 'Interest' column.
- Any penalty levied is to be filled in the 'Penalty' column.
- Late filing fee u/s 234E is to be filled in 'Fee' column.
- System will automatically calculate the total of all column. It should be noted that the total amount in both the columns i.e., 'Demand as per intimation' and 'Demand being paid' should be exactly same, otherwise the system will not allow Buyer/ Deductor to proceed further.
- After filling all necessary details click on the 'Continue' button for e-payment of the demand.

3. Pictorial Guide for Demand Payment of Form 26QB/26QC/26QD and 26QE

Select the mode for Payment and click on 'Continue' button

The screenshot displays the 'e-Filing Anywhere Anytime' interface for the Income Tax Department, Government of India. The page is titled 'New Payment' and shows a progress bar with three steps: 'Add Nature Of Payment Details', 'Add Tax Break Up Details', and 'Add Payment Details'. The 'Add Payment Details' step is highlighted with a '3' in a box. Below the progress bar, there is a sub-section for 'Select Payment Mode' with a 'b' in a box, leading to 'Preview And Make Payment'. The main content area is titled 'New Payment' and features four tabs: 'Net Banking', 'Debit Card', 'RTGS/NEFT', and 'Payment Gateway'. The 'Net Banking' tab is selected. Below the tabs, there is a text box stating: '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.' Below this text, there are radio buttons for several banks: Axis Bank, Canara Bank, HDFC Bank, ICICI Bank (which is selected), and Kotak Mahindra Bank. There are also radio buttons for Punjab National Bank and State Bank Of India, and a text input field for 'Other Bank'. At the bottom of the page, there is a '< Back' button on the left and a 'Continue >' button on the right. Two orange callout boxes are present: one pointing to the 'Select the mode for payment' step in the progress bar, and another pointing to the 'Continue >' button.

Home > e-Pay Tax

1 Add Nature Of Payment Details

2 Add Tax Break Up Details

3 Add Payment Details

Select Payment Mode

Preview And Make Payment

New Payment

* Indicates the mandatory fields

Net Banking Debit Card RTGS/NEFT Payment Gateway ⓘ

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.

Axis Bank

Canara Bank

HDFC Bank

ICICI Bank

Kotak Mahindra Bank

Punjab National Bank

State Bank Of India

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

Continue >

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