

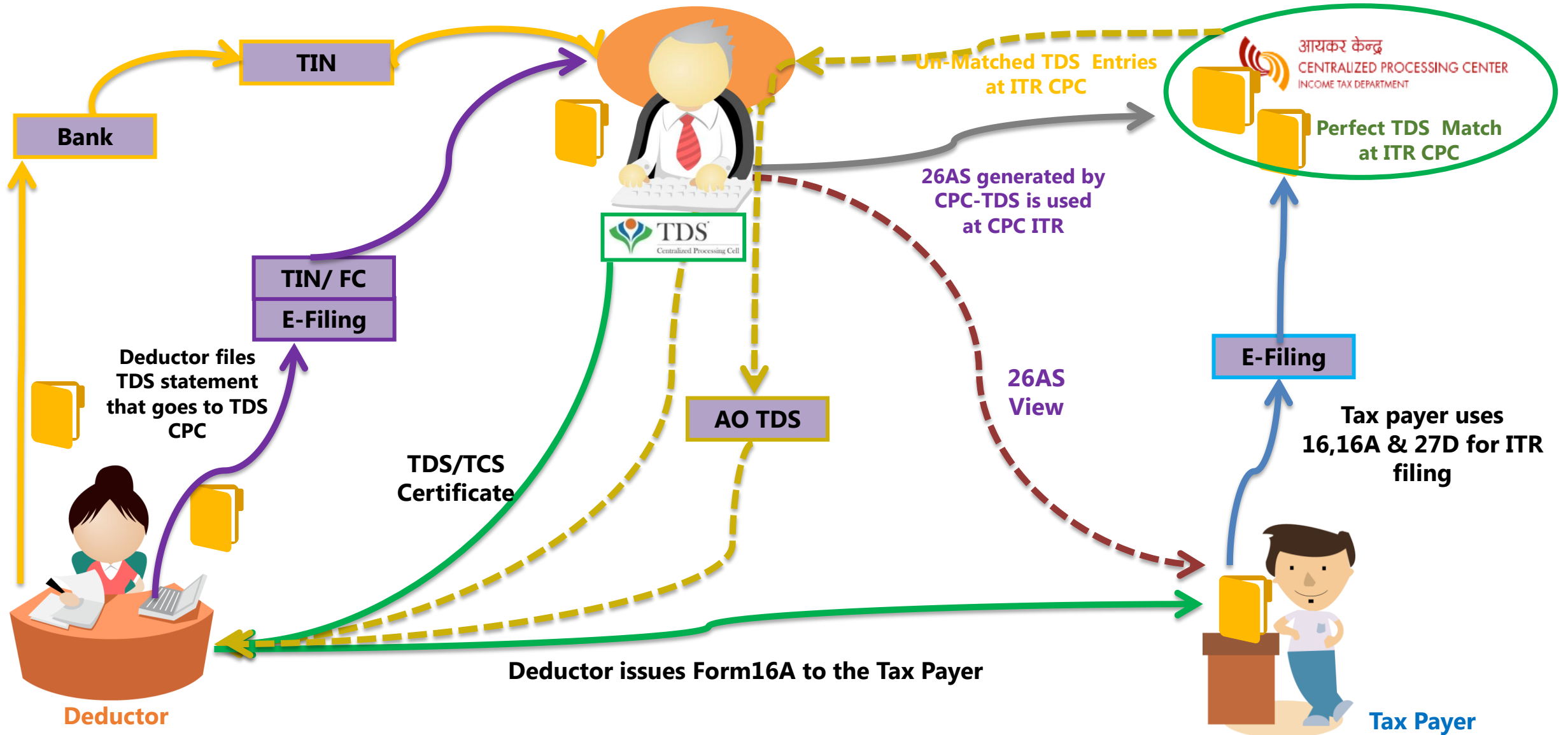


TDS

Centralized Processing Cell

PPT FOR GOVERNMENT DEDUCTORS

TDS Process Flow



More Than 600 Million TDS certificates generated

Form Types for Non-Govt. & Govt. Deductors

24Q	26Q	27EQ	27Q	26QB
<p>Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act, 1961 in respect of salary.</p> <p>Section: 192</p>	<p>Quarterly statement of deduction of tax under sub - section (3) of section 200 of the Income tax Act, 1961 in respect of payments other than Salary</p> <p>Section: 193 to 194 LB</p>	<p>Quarterly statement of Tax collection at Source under section 206C of Income tax Act, 1961</p> <p>Section: 206 C</p>	<p>Quarterly statement of deduction of tax under sub-section (3) of section 200 of I. T. Act, 1961 in respect of payments other than Salary made to non-residents</p> <p>Section: 195 to 196 D</p>	<p>A Buyer of a property has to deduct TDS and deposit it to the government. This TDS is deducted from the payment made to seller of a property. Form 26QB is required to be submitted by the buyer with details of TDS.</p> <p>Section: 194 IA</p>

TDS Certificates

Form 16	Form 16A	27D	16A/TBR_27Q	16B_26QB
<p>Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source on Salary.</p> <p><small>30 June 2017</small> Form Type: 24Q</p>	<p>Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source on Income other than Salary.</p> <p>Form Type: 26Q</p>	<p>The certificate of collection of tax at source under sub-section (5) of section 206C to be furnished by the collector shall be in Form 27D.</p> <p>Form Type: 27EQ</p>	<p>Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source on payment made to non-resident. Transaction Based Report(TBR) is available in case of PAN not available.</p> <p>Form Type: 27Q</p>	<p>Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source on Property.</p> <p>Form Type: 26QB</p>

Due date of filing of TDS statements (24Q, 26Q and 27Q & 27EQ)- effective from 01-06-2016 (Q1-2016)

Quarters	Form Types(24Q, 26Q & 27Q)	Form Type 27EQ
Q1 (Apr-Jun)	31st Jul of the Financial Year	15-July
Q2 (Jul-Sept)	31st October of the Financial Year	15-Oct
Q3 (Oct-Dec)	31st January of the Financial Year	15-Jan
Q4 (Jan-Mar)	31st May of the immediately following Financial Year	15-May

- Before 01-06-2016, due dates of TDS filing were different for Govt. & non-Govt. Deductors.

Government Deductors

Form 24G

BIN Generation

BIN Generation Flow



State AG

Deposit TDS

Special TANs

OLTAS

TAN - 1

TAN - 2

TAN - 3

PAO/ZAO/D TO

File 24G through RPU

TIN-FC

GOLTAS

After generation of BIN given by TIN-NSDL the same is share with PAO and PAO share BIN details with DDOs to file TDS Statement.

BIN share by NSDL match with BIN reported in TDS statement

TAN holder or responsible person to file TDS statement is called DDO

DDOs file TDS statement using provided BIN details and submit to TIN-FC

TIN-FC



What is Form 24G?

In the Government Accounting System, each DDO (Drawing & Disbursement Officer) is associated with a specific Accounts Officer (AO), who processes the bills prepared by the DDO. Form 24G is a single monthly statement where the AO will consolidate the payment details from each of the DDO, for each type of deduction/collection (TDS-Salary/ TDS-Non Salary/ TDS- Non Salary Non Residents/ TCS) in a single form known as Form 24G.

Who is required to file Form 24G?

Every Accounts Officer (AO) who processes the bills prepared by the DDO has to furnish the monthly Form 24G. In case of State Government the District Treasury Officer (DTO) will be responsible for filing Form 24G.

What is AIN

- AIN is Accounts Office Identification Number.
- A unique seven digit Accounts Office Identification Number (AIN) will be allotted by the Directorate of Income Tax (Systems), Delhi, to every PAO / CDDO / DTO.
- Each PAO / CDDO / DTO will be identified in the system by this number.
- The application has to be made in physical form as per guidelines provided with the AIN application form.

Where to get the physical application forms of AIN

Download the application form from →

www.incometaxindia.gov.in
www.tin-nsdl.com
office of the Income Tax Department

Submit the duly filled and signed physical application to →

Jurisdictional CIT (TDS)
(Details of the CIT (TDS) are available at www.tin-nsdl.com)

Instruction for filling the AIN application form →



Allotment of AIN

CIT (TDS) will forward this application to NSDL e-Governance Infrastructure Limited (NSDL) recommending allotment of AIN



On allotment of AIN, the same will be communicated to the PAO / CDDO / DTO at the email ID/ communication address mentioned in the AIN allotment form.

Form 24G / NSDL Form 24G Preparation Utility

- It is a Java based utility.
- This Utility can be freely downloaded from www.tin-nsdl.com.
- After downloading, it needs to be saved on the local disk of the machine.
- If a valid file is passed through the FVU, it generates the following three files:

- The upload file –



- The Form 24G statement Statistics Report-



- The Form 24G.-



Preparation of Form 24G

- Form 24G files can be prepared using Return Preparation Utility (RPU) available at TIN website i.e. www.tin-nsdl.com.
- In-house or Third party software can also be used for preparation of Form 24G.

Contents of Form 24G

- Details of the AO filing Form 24G
 - AIN, Name of AO, demographic information,
 - category of AO (Central/State, Ministry name ,etc.)
- Statement details
 - Month and Year for which Form 24G is being filed
- Nature of deduction
 - TDS (Salary; Non Salary)/TCS
- DDO wise payment details
 - TAN, Name of DDO, tax deducted and remitted
- Mode of association of DDO (add, update, delete)

Preparation of Form 24G - Utility(RPU)

Form 24G Return Preparation Utility version 1.5

File Edit Help

Statement Details | **DDO Details**

Particulars of Statement

Type of Statement: Type Of Correction:

Receipt No. of Original Statement: Receipt No. of Previous Statement:

Accounts Office Identification Number (AIN) *:

Financial Year *:

Month *:

Details of Accounts Office

Accounts Office Name *:

Address Line 1 *: City *:

Address Line 2: State/UT *:

Address Line 3: Pin Code *:

Address Line 4: STD Code *: Phone No. *:

Email ID *:

Account Office Registration Number:

Account Officer Category *: Name of State *:

Ministry/ Department name: Sub-Ministry name:

Sub-Ministry name (Others):

Count of DDO records *: Total Amount:

Details of Responsible Person

Responsible Person Name *:

Responsible Person Designation *:

Address Line 1 *: City *:

Address Line 2: State/UT *:

Address Line 3: Pin Code *: Mobile No.:

Address Line 4: STD Code: Phone No.:

Email ID *:

Note : fields marked in (*) are Mandatory

Create File Add Rows Delete a Row Back

Preparation of Form 24G - Utility(RPU)

Form 24G Return Preparation Utility version 1.5

File Edit Help

Statement Details DDO Details

Serial No.	TAN * (2)	Name *(3)	DDO registration no. (5)	DDO code (7)	Address Line 1 * (8)	Address
1	DELA03570A	ABC primary school			Park street	Sector3
2	DELA03570A	ABC primary school			Park street	Sector3
3	DELA03570A	ABC primary school			Park street	Sector3
4	DELA03570A	ABC primary school			Park street	Sector3
5	MUMA05226E	XYZ Secondary school			Cross road	Sector3
6	MUMA05226E	XYZ Secondary school			Cross road	Sector3
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						

Preparation of Form 24G - Utility(RPU)

Form 24G Return Preparation Utility version 1.5

File Edit Help

Statement Details | **DDO Details**

Particulars of Statement

Type of Statement: Type Of Correction:

Receipt No. of Original Statement: Receipt No. of Previous Statement:

Accounts Office Identification Number (AIN) *:

Financial Year *:

Month *:

Details of Accounts Office

Accounts Office Name *:

Address Line 1 *: City *:

Address Line 2: State/UT *:

Address Line 3: Pin Code *:

Address Line 4: STD Code *: Phone No. *:

Email ID *:

Account Office Registration Number:

Account Officer Category *: Name of State *:

Ministry/ Department name: Sub-Ministry name:

Sub-Ministry name (Others):

Count of DDO records *: Total Amount:

Details of Responsible Person

Responsible Person Name *:

Responsible Person Designation *:

Address Line 1 *: City *:

Address Line 2: State/UT *:

Address Line 3: Pin Code *: Mobile No.:

Address Line 4: STD Code: Phone No.:

Email ID *:

PAO need to click on "create file"

Note : fields marked in (*) are Mandatory

Preparation of Form 24G - Utility(RPU)

Statement Details | **DDO Details**

Address Line 2: Sector 3 | State/UT *: Uttar Pradesh

Address Line 3: Vaishali | Pin Code *: 201010

Address Line 4: | STD Code *: 0120 | Phone No. *: 4816102

Email ID *: abc@gmail.com

Account Office Registration Number:

Account Officer Category *: State Govt. | Name of State *: Uttar Pradesh

Ministry/ Department name: --Select-- | Sub-Ministry name: --Select--

Sub-Ministry name (Others):

Count of DDO records *: 5 | Total Amount: 66000.00

Details of Responsible Person

Responsible Person Name *: Raj kumar

Responsible Person Designation *: PAP

Address Line 1 *: Sector 3 | City *: ghaziabad

Address Line 2: vaishali | State/UT *: Uttar Pradesh

Address Line 3: | Phone No.: 897997

Address Line 4: | Phone No.:

Email ID *: abc@gmail.com

PAO need to save the file at required location

Save

Save In: Desktop

- Computer
- Network
- Libraries
- arjun_singh05
- e-TDS-TCS_RPU_1.7

File Name: BIN for RPU

Files of Type: *.txt

Save Cancel

Note : fields marked in (*) are Mandatory

Create File

Add Rows

Delete a Row

Back

Preparation of Form 24G - Utility(RPU)



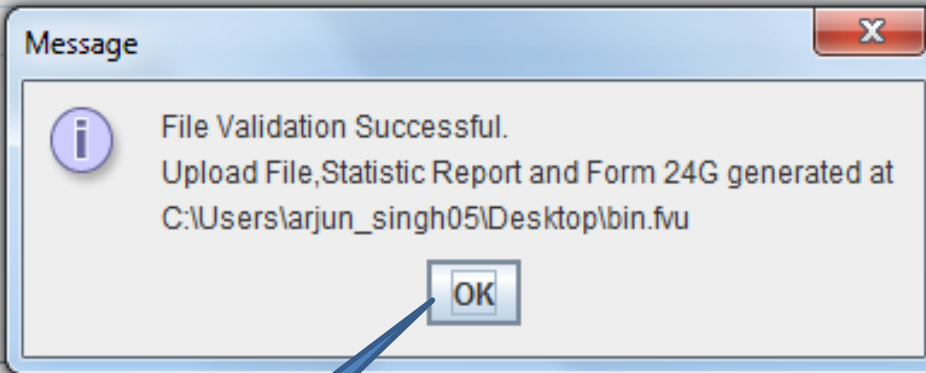
File can be validate by FVU



Preparation of Form 24G - Utility(RPU)

Statement Details | **DDO Details**

Address Line 2	Sector 3	State/UT *	Uttar Pradesh		
Address Line 3	Vaishali	Pin Code *	201010		
Address Line 4		STD Code *	0120	Phone No. *	4816102
Email ID *	abc@gmail.com				
Account Office Registration Number					
Account Officer Category *	State Govt.	Name of State *	Uttar Pradesh		
Ministry/ Department name	--Select--	Sub-Ministry name	--Select--		
Sub-Ministry name (Others)					
Count of DDO records *	5				
Details of Responsible Person					
Responsible Person Name *	Raj kumar				
Responsible Person Designation *	PAP				
Address Line 1 *	Sector 3	City *	ghaziabad		
Address Line 2	vaishali	State/UT *	Uttar Pradesh		
Address Line 3		Pin Code *	201010	Mobile No.	8979972521
Address Line 4		STD Code		Phone No.	
Email ID *	abc@gmail.com				



File validation successfully message will appear

Where to Submit 24G file

There are two methods to submit form 24G file

1) Through network of TIN-FCs:

- 24G regular and correction .fvu file can be submitted at TIN Central System.
- TIN Provides the Provisional Receipts

2) Through Online Upload:

- Registered AOs can file Form 24G statements through AO Account (AIN Online registration) at TIN website.
- No charges are applicable to the Pay and Accounts Office (PAO) for online Upload of Form 24G.
- Please note, in order to register AIN online at TIN website, for the first Form 24G must be filed through TIN FC only and the same needs to be accepted at the TIN central system, after which AO can register AIN Online.
- The lists of TIN-FCs are available on TIN website.

Due Date of filing 24G

The due dates for filing Form 24G statements is 15th of subsequent month.

Correction on Form 24G Statement

There are two different types of correction statements that can be furnished by the AO. These are listed below.

- **M (Modify)** -: For any modification in the existing Form 24G statement.
- **X (Cancel)** -: For cancellation of an existing Form 24G statement

For preparation of correction statement, Receipt number of original statement and receipt number of previous statement is mandatory

Procedure of Filing Correction Statement

The FVU of original Form 24G statement which is accepted at TIN central system is required to prepare correction Form 24G statement . This FVU file should be the same file which was filed at the time of original or correction.

Procedure of obtain FVU file If Lost

The FVU file can be obtained by sending a request to NSDL in prescribed Request Form



Where the request letter should be submitted to request FVU file

The duly filled request Form for FVU file should be sent at below mentioned address:-

TIN Operations NSDL e- Governance Infrastructure Limited 1st Floor, Times Tower
Kamala Mills Compound Senapati Bapat Marg Lower Parel Mumbai - 400 0013.

Importance of Copy of Provisional Receipt

Copy of Provisional Receipt/Provisional Receipt Number is required in the following scenarios :

- **To prepare Correction Form 24G statement:** While preparing correction Form 24G statement, the Original Provisional Receipt Number and Provisional Receipt Number of the last correction Form 24G accepted (in case of second correction) needs to be mandatorily furnished.
- **Submission of Correction Form 24G statement through TIN FC:** While submitting correction Form 24G statement through TIN FC, the copy of Original Provisional Receipt needs to be mandatorily submitted along with the Form 24G statistic report.

However, in case correction Form 24G statement is filed Online through AO account, copy of original provisional Receipt is not required.

Procedure to Obtain duplicate Provisional Receipt

- **In case the Form 24G statement is filed through TIN FC:** The Accounts Office may make a request to NSDL
- **In case of Form 24G is filed online through AO account:** The copy of Provisional Receipt (Original / Correction) is available for downloaded / print post login in AO Account under the option View Status >> Form 24G

What details to be submitted to obtain duplicate copy of Original Provisional Receipt (regular or correction)

- Details are to be submitted by the Accounts Office in the official letterhead, to obtain the duplicate copy of Original Provisional Receipt or Provisional Receipt Number (regular or correction).



Microsoft Word
17 - 2003 Document

BIN - Book Identification Number

If Form 24G statement accepted at TIN central system, BIN is generated for each statement having valid TAN present in Form24G pertained to FY 2010-11 onwards.

- BIN consists of the following:
 - **Receipt Number:** Seven digit unique number generated for each Form 24G statement successfully accepted at the TIN central system
 - **DDO Serial Number:** Five digit unique number generated for each DDO record with valid TAN present in the Form 24G statement successfully accepted at the TIN central system
 - **Date:** The last date of the month and year for which TDS/TCS reported in Form 24G.

Example:

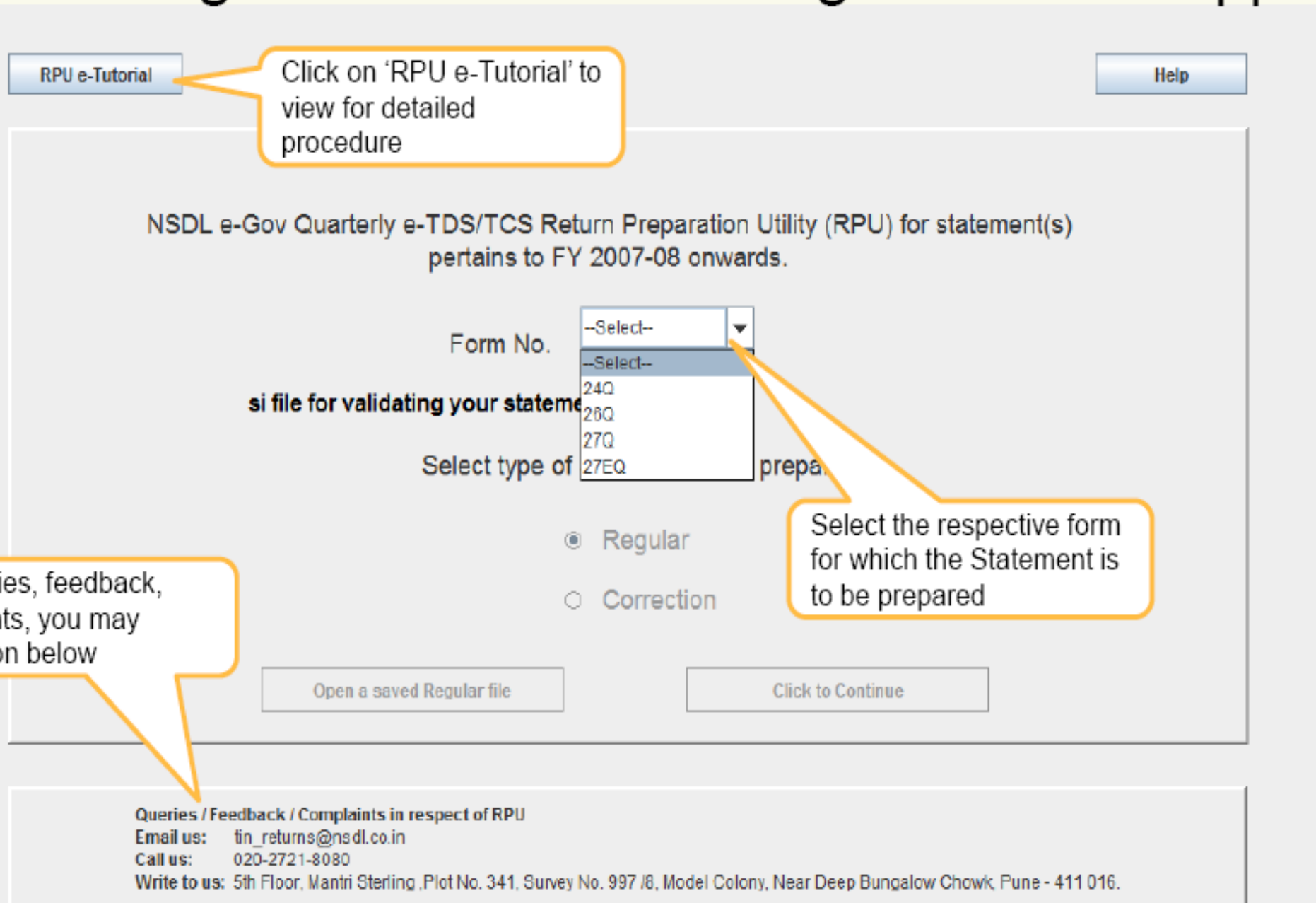
Receipt Number : 0061842

DDO Serial Number : 00488

Date : 31-Mar-2017

TDS Statement Filing

After clicking on RPU.exe following screen will appear



NSDL e-Gov Quarterly e-TDS/TCS Return Preparation Utility (RPU) for statement(s) pertains to FY 2007-08 onwards.

Form No. --Select--

si file for validating your statement

Select type of 24Q 26Q 27Q 27EQ preparation

Regular

Correction

Open a saved Regular file

Click to Continue

For queries, feedback, complaints, you may contact on below

Click on 'RPU e-Tutorial' to view for detailed procedure

Select the respective form for which the Statement is to be prepared

Queries / Feedback / Complaints in respect of RPU
Email us: fin_returns@nsdl.co.in
Call us: 020-2721-8080
Write to us: 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997 /8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.

Annexure I (D)

Quarterly statement of deduction of tax under sub section (3) of section 200 of the Income Tax Act, 1961 in respect of Salary.

For Quarter Ended ^

1. Particulars of Statement

Tax Deduction and Collection Account No. (TAN) * Financial Year. *

Last Tax Deduction and Collection Account No. Assessment Year *

Return (Yes / No) Type of Deductor ^

Details Last Deductor Type

Number of Original Return

Number of Previous Return

(Indicate only if any change in Deductor Details)

[Check status of your TAN at "Know your TAN"](#)

2. Particulars of Deductor (Employer)

Name * Ministry / Dept. Name

Division (If any) Ministry / Dept. Name (Others)

DDO Code

DDO Registration Number

Enter valid 10 digit Valid TAN provided by ITD

Select respective quarter from dropdown

Select Financial Year

Enter valid 10 digit PAN provided by ITD, in case PAN is not available quote PANNOTREQD

Select deductor category

Check status of your TAN at "Know your TAN"

Once you select Financial Year, corresponding Assessment Year will automatically displayed. Ensure that Financial Year you have selected is correct.

Deductor details needs to be provided here

Note:

- Be careful while selecting Financial Year, Quarter and also make sure that TAN you have entered is correct one.
- Kindly make sure that TAN and TAN name (i.e. Deductor's name) mentioned in the statement is correct and verified with [KNOW YOUR TAN](https://incometaxindiaefiling.gov.in) portal available at Income Tax Departments website (i.e. <https://incometaxindiaefiling.gov.in>) to avoid further rejection of your statement.

2. Particulars of Deductor (Employer)

Name *

Branch / Division (If any)

State Name

PAO Code

Post Office / Lane

Telephone No.

Telephone No. (Alternate)

Account Office Identification Number (AIN) of PAO/TO/CDDO

Ministry / Dept. Name

Ministry / Dept. Name (Others)

DDO Code

DDO Registration Number

Area / Location

Name of Premises / Building

Town / City / District

State *

E-mail

E-mail (Alternate)

Has Address Changed Since Last Return *

Govt. select the Ministry/ Dept. name

For Central and State Govt. provide PAO code, in case PAO code is not available, quote PAOCDNOTAVBL

For Central and State Govt. provide DDO code, in case DDO code is not available quote DDOCDNOTAVBL

AIN to be quoted only if the tax has been deposited through Transfer Voucher/Book Entry 4

If clicked on check box, fields such as Flat No., Name of Bldg etc. will be auto populated from particular of deductor

Name of the Person Responsible for Deduction of Tax

Designation *

Flat No. *

Name of Premises / Building

Same as above

Permanent Account Number *

Area / Location

Town / City / District

State *

for payment made through Challan/ Transfer voucher

Form **Challan** Annexure I (Deductee details)

Sr. No.	Date For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹	Total Amount Deposited as per challan / Book Adjustment (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code / 24G Receipt No.	Recd
(301)			(302)		(303)	(304)	(305)	(306)		(307)			(308)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Click on to fill in challan details													
Click here to add number of challans/transfer vouchers													

Note : fields marked in (*) are Mandatory

Create File Save Add Rows Delete a Row

For payment made through Challan/ Transfer voucher

Form **Challan** Annexure I (Deductee details)

Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹	Total Amount Deposited as per challan / Book Adjustment (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code / 24G Receipt No.	Rec Fc
(301)			(302)		(303)	(304)	(305)	(306)		(307)			(308)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<div data-bbox="1041 868 1523 1284"><p>Message</p><p>Enter number of rows to be added:</p><input type="text"/></div> <div data-bbox="559 1310 1028 1484"><p>Enter the number of rows to be inserted</p></div> <div data-bbox="1288 1397 1835 1614"><p>After entering number of rows, click on 'OK'</p></div>													

Payment made through Challan (contd..)

Annexure I (Deductee details)

Code / Digit No.	BSR Code / Receipt Number of Form No. 24G	Last Date on which Tax Deposited	Date on which Amount Deposited through Challan / Date of Transfer Voucher (DD/MM/YYYY)	Last DDO / Transfer Voucher / Challan Serial No.	Challan Serial No. / DDO Serial No. of Form No. 24G	Mode of Deposit through Book Adjustment (Yes/No)	Interest to be allocated / apportioned ₹	Others ₹	Minor Head of Challan 200-TDS payable by taxpayer / 400-TDS regular assessment (Raised by IT Dept)	Challan Balance as per consolidated file
(408)			(410)		(409)	(407)			(411)	
14	15	16	17	18	19	20	21	22	23	
						--Select--			--Select--	

5 digit BSR code
of receiving branch

Enter 5 digit challan
serial number

Select the mode of
deposit of TDS/TCS.
Refer note 2 and 3
below

For TDS payable by taxpayer,
select '200' or select '400' for
TDS regular assessment raised
by Income Tax Dept. Refer note
4 below

Enter interest amount to be
allocated out of total interest
deposited

Enter date on which tax
was deposited i.e. challan
date in
DDMMYYYY format

For payment made through Transfer vouchers (contd..)

Form Challan Annexure I (Deductee details)											
Sr. No.	Last BSR Code / 24G Receipt No.	BSR Code / Receipt Number of Form No. 24G	Last Date on which Tax Deposited	Date on which Amount Deposited through Challan Date of Transfer Voucher (DD/MM/YYYY)	Last DDO / Transfer Voucher / Challan Serial No.	Challan Serial No. / DDO Serial No. of Form No. 24G	Mode of Deposit through Book Adjustment (Yes/No)	Interest to be allocated / apportioned ₹	Others ₹	Minor Head of Challan 200-TDS payable by taxpayer 400-TDS regular assessment (Raised by IT Dept)	Challan Balance as per consolidated file
(401)		(408)		(410)		(409)	(407)			(411)	
1	3	14	15	16	17	18	19	20	21	22	23
1							--Select-- --Select-- Yes No			--Select--	

Enter 7 digit 24G Receipt No.

Enter date of Transfer Voucher in DDMMYYYY format

Enter 5 digit DDO serial number of Form 24G

Book entry flag should be 'Yes' in case of payments made by transfer vouchers. Refer note 2 and 3 below

Note:

1. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
2. For nil-transfer vouchers, no value to be selected under book entry flag i.e. column number 19 'Whether TDS Deposited by Book Entry? (Yes/No)'.
3. In case the TDS/TCS is deposited by book entry i.e., through transfer voucher (applicable only in case of Govt. Department), select the option as "Yes".
4. Minor Head of challan value to be quoted for statements pertaining to FY 2013-14 and onwards for tax deposited through challan. No value to be selected for nil challan/transfer vouchers.

Deductee/Collectee details (Annexure I)

Form **Challan** Annexure I (Deductee details)

Row Number	Challan Serial No.	Update Mode For Deductee (Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹
	1		3	4	5	(417)	7	8	9	10

Click on Annexure I to fill deductee/collectee details

Click here to insert number of rows

Note : fields marked in (*) are Mandatory

Create File Save Delete a Row Insert a Row

Form **Challan** Annexure I (Deductee details)

Row Number	Challan Serial No.	Update Mode For Deductee (Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹
				4	5	(417)	7	8	9	10

Challan number will be automatically displayed here

Number of deductee records to be mapped against each challan/transfer voucher should be entered here

After entering numbers of rows, click on 'OK'

Note : fields marked in (*) are Mandatory

Create File Save Delete a Row Insert a Row

Row Number	Sr. No.	Deductee Reference Number Provided by the Deductor (if available)	Last PAN of Deductee	PAN of the Deductee	Name of the Deductee	Date of Payment/Credit (DD/MM/YYYY)	Amount Paid/Credited ₹	TDS ₹	Surcharge ₹	Education Cess ₹	Total Tax Deducted (18+19) ₹
	(412)	(413)		(415)	(416)	(418)	(419)				
	11	12	13	14	15	16	17	18	19	20	
1	<input type="text"/>										

Mention the amount paid to deductee

Enter valid 10 digit PAN of deductee/provided by ITD. In case valid PAN is not available then enter 'PANNOTAVBL', 'PANAPPLIED' or 'PANINVALID' whichever is applicable

Mention name of the deductee

Mention date on which amount paid/credited to deductee

Enter deductee details i.e. TDS, Surcharge, Cess etc.

(Annexure I)

in Annexure I (Deductee details)

Last Total Tax Deducted ₹	Total Tax Deposited ₹	Last Total Tax Deposited ₹	Date of Deduction (DD/MM/YYYY)	Remarks (Reason for non-deduction / lower deduction / higher deduction / threshold)	Deductee Code (1-Company, 2-Other than Company)	Rate at which Tax deducted	Paid by book entry or otherwise	Certificate number issued by the Assessing Officer u/s 197 for non-deduction / lower deduction
	(421)		(422)	(424)	(414)	(423)		(425)
22	23	24	25	26	27	28	29	30
				-Select-	-Select-		-Select-	
				-Select-				
				A				
				B				
				C				
				Y				
				Z				

Mention the total tax deposited for the deductee

Mention the date of tax deducted. Refer note 2 and 3 below

If applicable, select value from the dropdown else no value to be selected

Mention rate at which tax deducted

Mandatory to mention value if, "A" is mentioned in column 26 (i.e. for 'Remarks'). Value to be mentioned for statements pertaining to FY 2013-14 onwards

Types of Defaults

Sr.No	Type of Defaults
1	Short Payment
2	<i>Interest on Short Payment</i>
3	Short Deduction
4	<i>Interest on Short Deduction</i>
5	Interest on Late Payment
6	Interest on Late Deduction
7	Late Filing Fee u/s 234E
8	Interest u/s 220(2)

Short Payment

Short Payment occurs when the Deductor fails to deposit whole or part of the TDS/TCS to the Central Government's A/C or fails to quote the proper information in statement then Short Payment arises.

Category of Short Payment

SP_CM- Challan mismatch

SP_IC- Insufficient Challan

SP_LT- Less tax deposited

Short Payment cntd.....

Do's

- Deducted/Collected amount should be equal to deposited amount.
- OLTAS Available Balance should be equal or more than deducted/collected amount.
- OLTAS challan should be matched with statement Challan after applying matching rules.

Dont's

- Don't raise wrong book entry flag in statement e.g. In case of BIN raise flag "Y" and in case of CIN "N".
- Challan should be present +/- 1 year in OLTAS

Short Deduction

The statements would be processed and computation of TDS would be made based upon the information furnished by the deductors in that statement. If a shortfall in the Deduction of the tax is identified, the same would be marked as 'Short Deduction'.

Category of Short Deduction

SD_PAN ERROR – Invalid PAN quoted in the statement

SD_197 – Wrong details of 197 Certificate mentioned in the statement / Over consumption of 197 Certificate

SD_Other - Less tax deducted

Short Deduction

Do's

- Quote valid PAN while filing statement.
- Appropriate flag should be raised as given below:
 - A-Lower/No Deduction for Certificate ,
 - B- Non deduction of Tax in case of 15G/H
 - C-Higher Deduction where PAN is not available ,
 - T-No Deduction for Transporters having PAN,
 - Y- No deduction due to payment below threshold limit.
- Quote Certificate No. issued by ITD for relevant TAN –PAN Combination, F.Y, Quarter and periodicity.
- Proper slab rate should be use according to deductee type for calculation of income tax in case of salary.
- Certificate no. should be of 10 digits with alpha numeric structure.
- Certificate should be valid i.e. within a F.Y.
- The Certificate should be for the Valid PAN, Section Code and Rate which has been mentioned in the statement filed.
- Threshold limit for the above certificate has not been exceeded in previous quarters.
- Deducts TDS according to section rate prescribed in Income Tax Act.

Short Deduction Dont's

- Don't deduct with wrong section rate.
- Don't quote invalid PAN in statement.
- Don't Raise Flag A for PAN which do not have 197 certificate.
- Don't mentioned incomplete certificate number.
- Don't use expired certificate.
- Don't use wrong Income Tax Slab.
- Don't Raise Flag A for Invalid PAN.

Late Payment

Late payment occurs when deductor deposit TDS amount after the due date of TDS Deposit date as prescribed by Income Tax Act 1961.

Do's

Tax should be deposited within seven days from the end of the month in which the deduction is made or income-tax is due, where tax is paid accompanied by an income- tax challan .

Date of Deduction and Date of payment/credit according to challan deposit date.

Don'ts

Date of deduction should not be Null

Date of Payment/credit should not be Null

Date of Deduction should not be before the date of payment /credit

Late Deduction

TDS need to be deducted at the time of credit or payment whichever is earlier. However, If the payments do not exceed the prescribed threshold limits then TDS need not be deducted. Late Deduction occurs when the TDS is deducted later than the due date of deduction .

Do's

- Date of Payment and Date of Deduction should be same.

Don'ts

- Date of deduction should not be Null
- Date of Payment/credit should not be Null
- Date of Deduction should not be before the date of payment /credit.

Late Filing

Late Filing means when deductor filed Quarterly TDS/TCS Statements after the due date which are prescribed by the Income Tax Act 1961.

Do's

- Quarterly Statement should be filed within due date prescribed by Income Tax Rule under Rule 31A.
- Select correct deductor type category while filing statement.

Don'ts

- Don't delay in filing regular statement.
- Don't select wrong deductor type category while filing statement.

THANK YOU