



TRACES

TDS Reconciliation Analysis and Correction Enabling System

# e-Tutorial

## Default Correction (RPU 3.8)

# Interest / Fee Payment in Challan 281

**T.D.S./TCS TAX CHALLAN** Single Copy (to be sent to the ZAO)

\*Important : Please see notes overleaf before filling up the Challan

<b>CHALLAN NO./</b> ITNS 281	<b>Tax Payment (Tick One)*</b> TAXED AT SOURCE FROM (Company Deductees) <input type="checkbox"/>	<b>Assessment Year</b> - - - - -
<b>Tax Deduction Account No. (T.A.N.)</b> - - - - -		
<b>Full Name</b> - - - - -		
<b>Complete Address with City &amp; State</b> - - - - -		
<b>Tel. No.</b> - - - - -		<b>Pin</b> - - - - -
<b>Type of Payment (Tick One)</b> TDS/TCS Payable by Taxpayer (200) TDS/TCS Regular Assessment (Revised by I.T. Deptt.) (400)		<b>Bank</b> - - - - -
<b>DETAILS OF PAYMENTS</b> Amount (In Rs. Only)		<b>DATE</b> D D M M Y Y
Income Tax		<b>SPACE FOR BANK SEAL</b>
Fee under sec. 234E		
Surcharge		
Education Cess		
Interest		
Penalty		
<b>Total</b>		
<b>Total (In words)</b> CRORES LACS THOUSANDS HUNDREDS TENS UNITS		<b>SPACE FOR BANK SEAL</b>
<b>Faid In Cash/Debit to A/c /Cheque No.</b>		
<b>Drawn on</b> (Name of the Bank and Branch)		
<b>Date:</b>		
<b>Signature of person making payment</b>		
<b>Taxpayers Counterfoil (To be filled by the taxpayer)</b>		
<b>TAN</b>		
<b>Received From</b> (Name)		
<b>Cash/Debit to A/c/ Cheque No.</b>		
<b>Rs. (in words)</b> drawn on (Name of the Bank and Branch)		
<b>Company/Non-Company Deductees</b> on account of Tax Deducted at Source(TDS)/Tax Collected at Source(TCS) from (Fill up Code) (Strike out whichever is not applicable)		
<b>For the Assessment Year</b>		<b>Rs.</b>

Payment made through challan 281

Enter late filing fee amount

Enter Interest amount

# RPU – Interest / Fee Payment (contd.)

RPU version 3.8

Form No. 26Q  
(See section 193.194.194A.194BB.194C.194D.194EE.194F.194G.194H.194I.194J.194LA and rule 31A)

Form | Challan | Annexure I

Print Help

Insert Row to add a new challan detail

Insert Row Delete Row

Sr. No.	Updation Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Others ₹	Last Total Tax Deposited ₹	Total Tax Deposited (4+5+6+7+8+9) ₹	Cheque / DD No. (if any)	Last BSR Code/ 24G Receipt No.
(401)			(402)			(403)	(404)	(405)		(406)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	▼	94C ▼	136.00	0.00	0.00	0.00	0.00	0.00	136.00	136.00	000000	0350218
2	▼	94C ▼	115.00	0.00	0.00	0.00	0.00	0.00	115.00	115.00	000000	0350218

**Add Rows**

Enter the number of Rows to be added

OK Cancel

# RPU – Interest / Fee Payment (contd.)

RPU version 3.8

Form No. 26Q  
(See section 193.194.194A.194BB.194C.194D.194EE.194F.194G.194H.194I.194J.194LA and rule 31A)

Form | Challan | Annexure |

Print | Help

Insert Row | Delete Row

Sr. No.	Updation Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Others ₹	Last Total Tax Deposited ₹	Total Tax Deposited (4+5+6+7+8+9) ₹	Cheque / DD No. (if any)	Last BSR Code/ 24G Receipt No.
(401)			(402)			(403)	(404)	(405)		(406)		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	▼	94C ▼	136.00	0.00	0.00	0.00	0.00	0.00	136.00	136.00	000000	0350218
2	▼	94C ▼	115.00	0.00	0.00	0.00	0.00	0.00	115.00	115.00	000000	0350218
3	Add ▼	Select ▼	100000.00	0.00	0.00	1000.00	600.00	0.00		101600.00	000000	

Select Inserted row

Enter Interest amount

Enter Fee amount

Enter other amount

Enter Interest amount in '403' column and also in 'Interest to be allocated/ apportioned column' ( as shown in the next slide), Late filing fee in '404' column  
**Note : Column number are different in different type of forms**

# RPU – Interest / Fee Payment (contd.)

RPU version 3.8

Form No. 26Q  
(See section 193.194.194A.194BB.194C.194D.194EE.194F.194G.194H.194I.194J.194LA and rule 31A)

Form | Challan | Annexure I

Print | Help

Insert Row | Delete Row

Total Tax Deposited (4+5+6+7+8+9) ₹	Cheque / DD No. (if any)	Last BSR Code/ 24G Receipt No.	BSR Code/ 24G Receipt No.	Last Date on which Tax Deposited	Date on which Tax Deposited	Last DDO/ Transfer Voucher/ Challan Serial No.	DDO/ Transfer Voucher/ Challan Serial No.	Whether TDS Deposited by Book Entry? (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)
(406)			(408)		(410)		(409)	(407)			(411)
11	12	13	14	15	16	17	18	19	20	21	22
136.00	000000	0350218	0350218	06/06/2012	06/06/2012	00980	00980	No	0.00	0.00	
115.00	000000	0350218	0350218	04/07/2012	04/07/2012	01117	01117	No	0.00	0.00	
101600.00	00000		0350218		04/08/2012		00001	No	1000.00	0.00	Select

Interest for late deduction and late payment should be mentioned in 'Interest to be allocated/ apportioned' column

Any penalty other than fee u/s 234E should be shown in 2<sup>nd</sup> last column also

## RPU – Interest / Fee Payment

- Interest amount and late filing fee should be separately mentioned in the column specified for each type of Forms :

Form Type	Interest Column	Late Fee column
24Q	304 and in the 'Interest to be allocated /apportioned' column also	305
26Q	403 and in the 'Interest to be allocated /apportioned' column also	404
27Q	705 and in the 'Interest to be allocated /apportioned' column also	706
27EQ	655 and in the 'Interest to be allocated /apportioned' column also	656