

# E-Tutorial

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# 1. Important Information on Declaration of Non filing of Statement

- If a Deductor is not required to file statement for a particular period, then Intimation or Show Cause notice from the Department can be avoided by giving Non Filing declaration.
- Non Filing Declaration is implemented from Financial Year **2013-14** onwards.
- It is required to select the reason for Non-Filing of statement from the drop down list.
- Confirmation mail is sent to Deductor on registered e-mail ID after completion of Non- Filing Declaration.

## **Guidelines for Non- Filing Declaration**

- Non-filing to filing status is allowed only once.
- Non-filing declaration cannot be submitted if the statement is already filed.

## 2. Brief Steps for Declaration of Non Filing of Statements

**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** : Click on ‘Declaration for Non-Filing of Statements’ under ‘Statements/Payments’ menu.

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

**Step 4** : Verification Details will be appear on the screen.

**Step 5** : Confirmation message will be displayed on the screen (Deductor will receive confirmation e-mail for the same.)

# 3. Pictorial guide for Declaration of Non Filing of Statements

Go to TRACES website ([www.tdscpc.gov.in](http://www.tdscpc.gov.in))

The screenshot shows the TRACES website interface. At the top, there is a navigation bar with 'Home', 'Deductor', 'Tax Payer', 'PAO', and 'Help' buttons. The main content area features a 'CAUTION' message in a white box with a black border. The message contains 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 with an orange border points to the 'Continue >>' button, containing the text: 'Click on Continue to proceed further.'

The website also includes a 'Login' section on the left with options like 'Login', 'Register as New User', 'Forgot Password', and 'Forgot User ID'. A 'Quick Links' section lists various services such as 'DIN Verification', 'e-Tutorials', 'Circulars and Notifications', 'Rates and Tables', 'Forms', 'Conso File Form', 'TDS on Sale of Prop', and 'Right to Information'. On the right side, there is a 'Customer Care' section with contact information: Toll-Free 1800 103 0344, 0120 4814600, 0120 4816105, and [contactus@tdscpc.gov.in](mailto:contactus@tdscpc.gov.in). Below this is a 'New FAQs View more' section with links for 'Deductor', 'Tax Payer', and 'General'. At the bottom right, there is a 'Tag Cloud' section.

# 3. Pictorial guide for Declaration of Non Filing of Statements (Contd.)

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

The screenshot shows the TRACES website login interface. At the top left is the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). At the top right is the Government of India Income Tax Department logo. A navigation bar contains links for Home, Deductor, Tax Payer, PAO, and a Help icon. Below the navigation bar, there is a login section with the following fields and callouts:

- User Id\***: A text input field containing "abcde123465". A callout points to a question mark icon next to the field, stating: "Click on ? icon next to each field for more details".
- Password\***: A password input field. A callout points to the field, stating: "Enter user id and password".
- TAN for Deductor\***: A text input field. A callout points to the field, stating: "Mention TAN of Deductor".
- Verification Code\***: A CAPTCHA image showing the text "M8K10Y". A callout points to the input field below the image, stating: "Enter the text as displayed then click on Login button".

At the bottom of the login section is a "Login" button. Below the button are links for "Register as New User", "Forgot Password?", and "Forgot User Id (Deductor)?". On the right side of the page, there is a "Help" icon with a callout stating: "For more details on any screen, click on Help icon". Below the Help icon is a "Common Note" section with the following text:

**Common Note:**

- 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

Below the Common Note is a paragraph: "This website uses cookies to maintain user preference and session information. Disabling cookies in your browser might not allow you to perform certain activities".

# 3. Pictorial guide for Declaration of Non Filing of Statements (Contd.)

Landing Page will be displayed

Home | About Us | Contact Us | e-Tutorials | Related Links | Logout

Search In \* Keyword

English

**TDS**  
Centralized Processing Cell

**TRACES**  
TDS Reconciliation Analysis and Correction Enabling System

Government of India  
Income Tax Department

Dashboard | Statements / Payments | Defaults | Communications | Forms | Downloads | Profile | **Help**

**Quick Links**

- Challan Status
- Request for Justification Report Download
- Request for Conso File
- Download Form 16
- Requested Downloads
- PAN Verification
- Inbox **Now**

**Welcome to TRACES!**

TRACES is a user-friendly application that will help you to manage your TDS / TCS account. Some of the functionalities available through TRACES are listed below.

- Dashboard view presenting summary of your account
- Statements / Payments
  - View challan status and challan consumption details
  - View TDS-TCS Credit for a PAN and verify PAN of Tax Payer
- Downloads
  - Download requested files
  - Download Form 16 / 16A
- Profile
  - Update Communication Details

**Customer Care**

Toll-Free: 1800 103 0344

0120 4814600

contactus@tdscpc.gov.in

**User Login Details**

Do not use Back or Refresh button on any page as this may lead to inconsistent behaviour

Landing page will be displayed

# 3. Pictorial guide for Declaration of Non Filing of Statements (Contd.)

Step 2: Click on 'Declaration for Non-Filing of Statements' under 'Statements/Payments' menu.

The screenshot shows the TDS TRACES portal interface. At the top, there are navigation links: Home | About Us | Contact Us | e-Tutorials | Related Links | Logout. A search bar is present with the text 'Search In Keyword'. The page 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 also visible. The main navigation menu includes Dashboard, Statements / Payments, Defaults, Communications, Forms, Downloads, Profile, and Help. The 'Statements / Payments' menu is expanded, showing options like Statement Status, Challan Status, and Declaration for Non - Filing of Statements. A callout box with an orange border points to the 'Declaration for Non - Filing of Statements' option, with the text 'Click on Declaration for Non-Filing of Statements'. A 'Quick Links' section on the left lists various actions like Challan Status, Request for Justification Report Download, and PAN Verification. A 'Customer Care' section on the right provides contact information: Toll-Free: 1800 103 0344, 0120 4814600, and contactus@tdscpc.gov.in. A 'User Login Details' section is also present. At the bottom, a footer message states: 'Do not use Back or Refresh button on any page as this may lead to inconsistent behaviour'.

# 3. Pictorial guide for Declaration of Non Filing of Statements (Contd.)

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

The screenshot displays the TRACES portal interface. At the top, there are navigation links (Home, About Us, Contact Us, e-Tutorials, Related Links, Logout), a search bar, and language settings (English). The main header includes the TDS logo, the TRACES logo, and the Government of India Income Tax Department logo. Below the header is a navigation menu with options: Dashboard, Statements / Payments (highlighted), Defaults, Communications, Forms, Downloads, Profile, and Help.

The main content area is titled "Declaration for Non - Filing". It contains a form with the following fields and callouts:

- Financial Year\*:** A dropdown menu showing "2014-15".
- Quarter\*:** A dropdown menu with options Q1, Q2, Q3 (highlighted), and Q4. A callout bubble points to this field with the text: "Enter FY, Qtr, Form type for non filing of statement".
- Form Type\*:** A dropdown menu with options 24Q, 26Q (highlighted), 27Q, and 27EQ. A callout bubble points to this field with the text: "Click on Add Statement Details after selecting Reason & Form Type, F.Y, Qtr for Non Filing Declaration".
- Reason\*:** A dropdown menu with options: --Select--, Not Liabale to deduct for the selected statement period (highlighted), No Payment made / Credited to Deductee, Temporarily Business Closed, Permanently Business Closed, Payment Below Threshold to Deductee, Branch Shifted, and Any Other Reason. A callout bubble points to this field with the text: "Select reason for non filing of statement".

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

### 3. Pictorial guide for Declaration of Non Filing of Statements (Contd.)

Step 3 (Contd.): Statement details will be displayed on the screen. Click on 'Proceed' tab.

**Declaration for Non - Filing**

Provide details below to add the statement details for non - filing

Financial Year\*  Quarter\*  Form Type\*  Reason\*

**Non - Filing of Statement Details for TAN AGRJ10022F**

Sr.No.	Financial Year	Quarter	Form Type	Reason
1	2014-15	Q2	26Q	Temporarily Business Closed

Page 1 of 1 View 1 - 1 of 1

Click on proceed to submit Non Filing Declaration

# 3. Pictorial guide for Declaration of Non Filing of Statements (Contd.)

Step 3 (Contd.): User need to tick all the check boxes then click on 'I Agree' tab to proceed further.

Home | About Us | Contact Us | e-Tutorials | Related Links | Logout

Search In Keyword

TDS Centralized Processing Cell

TRACES TDS Reconciliation Analysis and Correction Enabling System

Government of India Income Tax Department

Dashboard Statements / Payments Defaults Communications Forms Downloads Profile Help

### Declaration for Non - Filing

Declaration for Non - Filing of Statement Details for TAN AMRH11073G

Sr.No.	Financial Year	Quarter	Form Type	Reason
1	2015-16	Q3	26Q	Not Liable to deduct for the selected statement period

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 non filing is correct
- I will not file any statement for the above details without updating the Filing Status on TRACES
- Late Filing fee will be applicable after due date if I file the statement after updating the Filing Status on TRACES
- I will not file any statement for the TAN if I have selected the reason for Non-Filing as 'Permanently Business Closed' or 'Branch Shifted'

Click on 'I Agree' to proceed further

Deductor needs to select all the check boxes

# 3. Pictorial guide for Declaration of Non Filing of Statements (Contd.)

Step 4: Verification Details will be appear on the screen.

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) interface. At the top left, the TDS Centralized Processing Cell logo is visible. The main header includes the TRACES logo and the text 'TDS Reconciliation Analysis and Correction Enabling System'. On the top right, the Government of India Income Tax Department logo is present. A navigation menu at the top contains 'Dashboard', 'Statements / Payments' (highlighted), 'Defaults', 'Communications', 'Forms', 'Downloads', 'Profile', and 'Help'. The main content area is titled 'Declaration for Non - Filing'. Below this, a 'Verification Details' section contains an information icon and the text: 'Details are populated as per your profile information. Admin User can update details in Profile section'. A list of fields is shown: 'Name of Authorised Person', 'Father's Name of Authorised Person', 'Designation of Authorised Person', 'Place', 'Date', and 'Email'. At the bottom right, there are 'Proceed' and 'Back' buttons. An orange callout bubble points to the 'Proceed' button with the text: 'Click on 'Proceed' after confirming the verification detail or back to go on slide 8'.

### 3. Pictorial guide for Declaration of Non Filing of Statements (Contd.)

Step 5: Confirmation message will be displayed on the screen

The screenshot shows 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. Below the navigation bar, the TDS logo and 'Centralized Processing Cell' are on the left, and the TRACES logo and 'TDS Reconciliation Analysis and Correction Enabling System' are in the center. On the right, the Government of India logo and 'Income Tax Department' are displayed. A horizontal menu contains 'Dashboard', 'Statements / Payments' (highlighted), 'Defaults', 'Communications', 'Forms', 'Downloads', 'Profile', and 'Help'. The main content area displays a confirmation message: 'Filing Status for the statements selected by you has successfully changed. You will receive the details of the statements for which filing status has changed on your email.'

Declaration for non filing of statement has successfully submitted , Deductor will receive confirmation e-mail for the same.

# THANK YOU

## Notes:

- 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