





Rawani & Co.
Chartered Accountants





CONSEQUENCES OF DEFAULTS IN e-TDS RETURNS




TDS
Centralized Processing Cell

TRACES
TDS Reconciliation Analysis and Correction Enabling System



सर्वमेव जगते
Government of India
Income Tax Department



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2

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PROLOGUE.....

TDS IS NOT TEDIOUS

T_{HREE} **D**_{EE} **S**_{YSTEM}


3

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T_{HREE} **D**_{EE} **S**_{YSTEM}

Deduct  **AS PER PROVISIONS OF Ch. XVII-B**

Deposit  **WITHIN DUE DATES**

Declare  **BY FILING TDS STATEMENTS**

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TDS / TCS

TDS IS NOT TEDIOUS

Chapter XVII-B.

Sections 190 TO 206

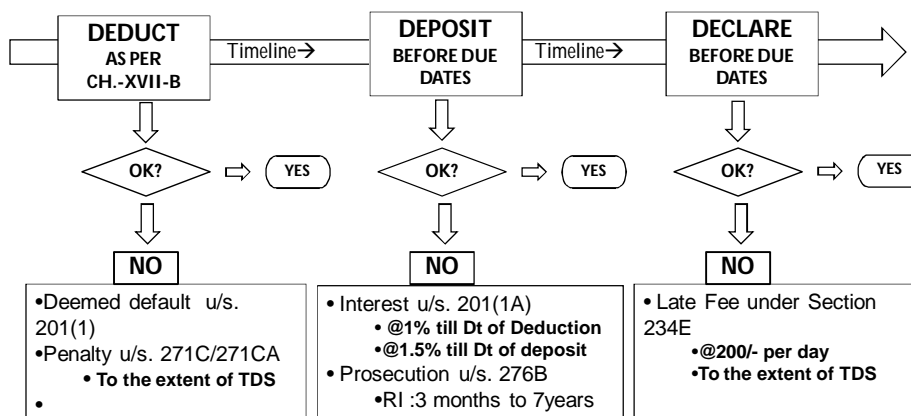
A Separate Code

5

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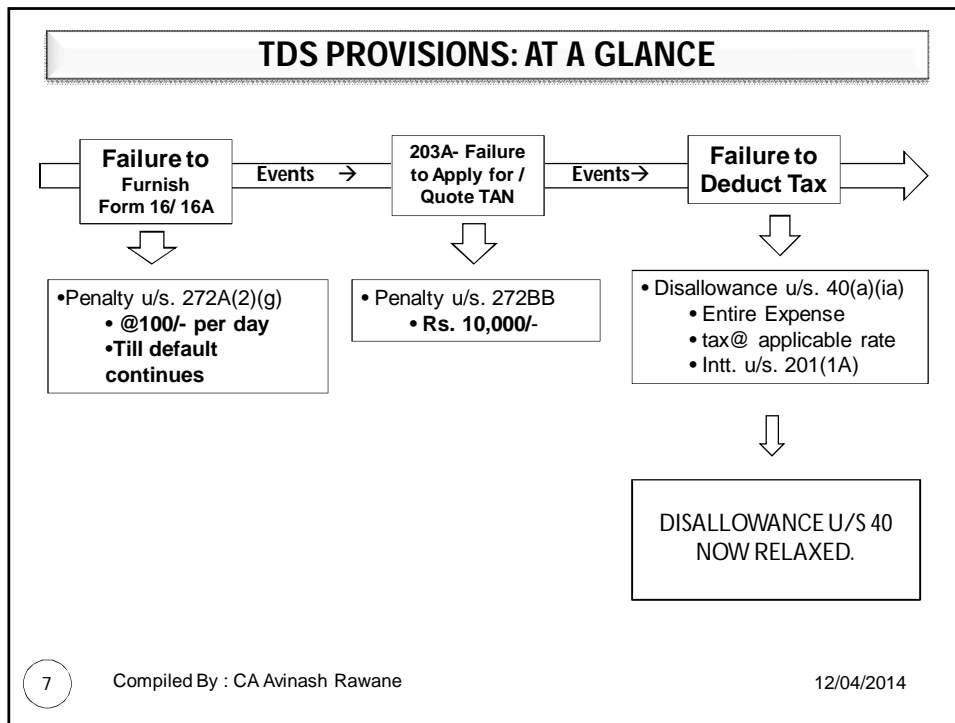
TDS PROVISIONS: AT A GLANCE



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TDS / TCS

DEFAULT U/S. 201(1)/ MISMATCH U/S. 200A

NATURE & REMEDIES

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Notice from TDS Department- Not to Ignore

For Interest on delay remittance of TDS, pay the same after verification and file Revised Return.. Such payment should be under the category of Tax on Regular Assessment..

For short deduction, verify the contents and file revise return accordingly;

Send reply to the Notice of the Assessing Officer with a copy of the receipt of filing Revised Return.

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- It is stated that the defaults generated and displayed on the NSDL website is deemed to be the NOD;
- If the errors are not rectifiable by filing e-Revised TDS Return, then to ensure that the necessary correspondence be done with the TDS Assessing Officer to avoid penalties;

Defaults... Whether Legal

10

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TDS / TCS

DEFAULT's u/s. 201(1) & MISMATCHE's u/s. 200A

Reasons
for Default

Types of
Default

How to
Correct?

What is the
Advantage?

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Reasons for Defaults

PAN Errors; Taxes/Interest; Non submission of Statements;

↓

Show Cause Notice from CPC

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Show Cause Notice U/s. 201(1) of I.T. Act, 1961

Adobe Reader [MUML01616G_2008_SCN_200A_070810114759.pdf]

OFFICE OF THE ITO (TDS) WARD 2(2),MUMBAI[NEW]
SHOW CAUSE NOTICE UNDER SECTION 201(1) OF I.T. ACT, 1961

Ref. No. : Date : 07/08/2010
TAN : MUML01616G

To,
 LINKS FORWARDERS PVT LTD M/S
 UNION CO-OP INVS BLDG P M ROAD FORT
 BOMBAY-1
 MAHARASHTRA

Sir/Madam,
 Sub : Show cause for default u/s 201(1)/206C(7)

During the course of proceedings before me, following defaults have been found u/s 201(1)/206C(7) of the Income Tax Act, 1961 in the TDS/TCS statement(s) filed by you for transactions in financial year **2008-09**. The brief summary of defaults is mentioned below:

S.No.	RRR Number	Form No.	Quarter				Total Amount
1	21960100055574	24Q	Q4	5100	1055450	3970	1064520
2	21960700011574	26Q	Q1	10	203475	0	203485
3	21960600017624	26Q	Q2	80	0	1090	1170
4	21960100055585	26Q	Q4	234800	330	5680	240810
Total Tax and Interest payable by you :							1509985

2. In case the above defaults are due to error in data entry, the same should be corrected by filing a 'correction statement' with the Tax Information Network Facilitation Centre (TIN-FC) within **10** days of receipt of this intimation.

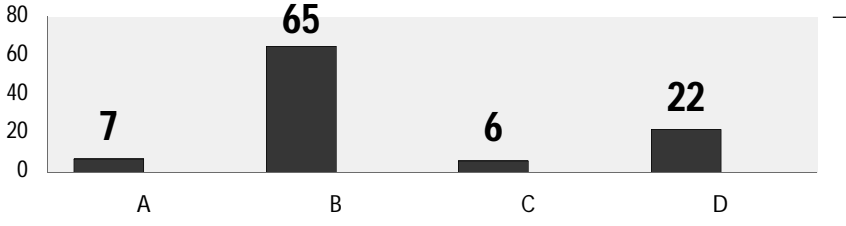
13

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How do we react to Show Cause Notice (SCN) from TDS ?

- A. Treat it like any other Notice.
- B. SCN is outcome of 'system' trouble.
- C. SCN is a mischief by Assessing Officer
- D. No need to bother, once the dues have been paid.



14

■ OPTION □ %

4

Deductor's Response to Show-Cause Notice?



- Response is very poor: In about 20→25% cases
- Photocopy of Return/ Challans are enclosed.
- No attention paid to the direction in SCN
- Person who attends, knows nothing about TDS
- Generally, system is blamed.....

15

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Default details

- Download of default - Generated in Excel format from TIN-NSDL/TRACES site
- Facility available for registered TANS
- Default details contains:**
 - List of **short deduction** records
 - List of **short payment** records
 - List of **late payment** records

16

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Rectification of Errors: Consolidated TDS/TCS File

- Available to registered TANs at TIN
- **Mandatory from June 2010-11** to prepare correction return with consolidated TDS/TCS file
- Available on online request and successful verification
- Consolidated file provided by TIN includes
 - all the updates done vide correction statements (accepted at TIN central system) filed by deductor/ collector
- Consolidated TDS/TCS file is
 - emailed at email ID in TAN account
 - available for instant download
- eTutorial on TAN registration and Consolidated file request on TIN website

17

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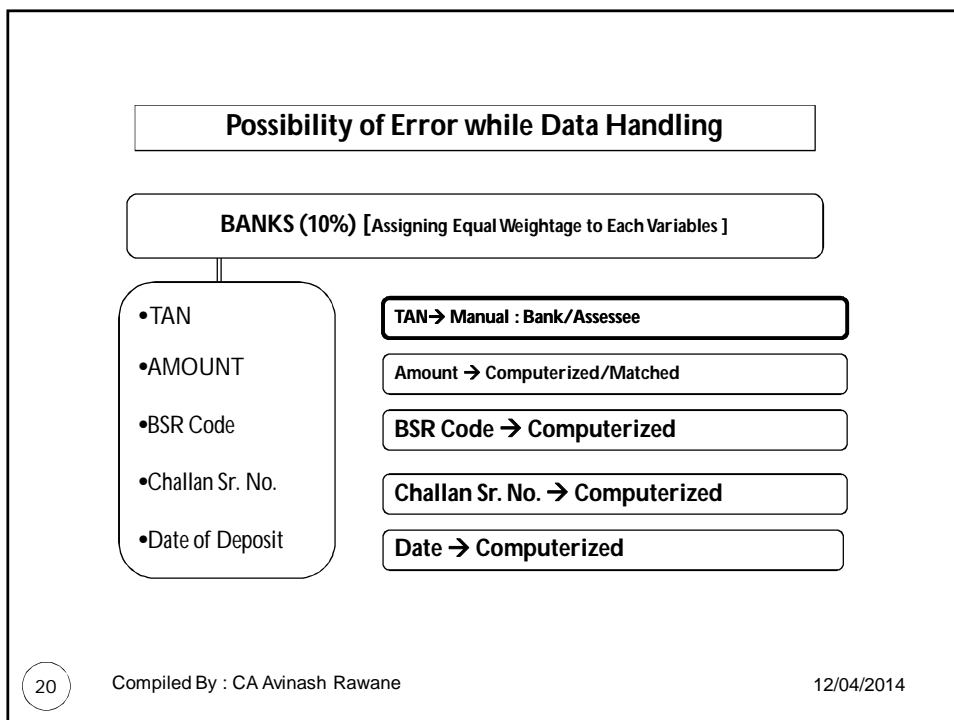
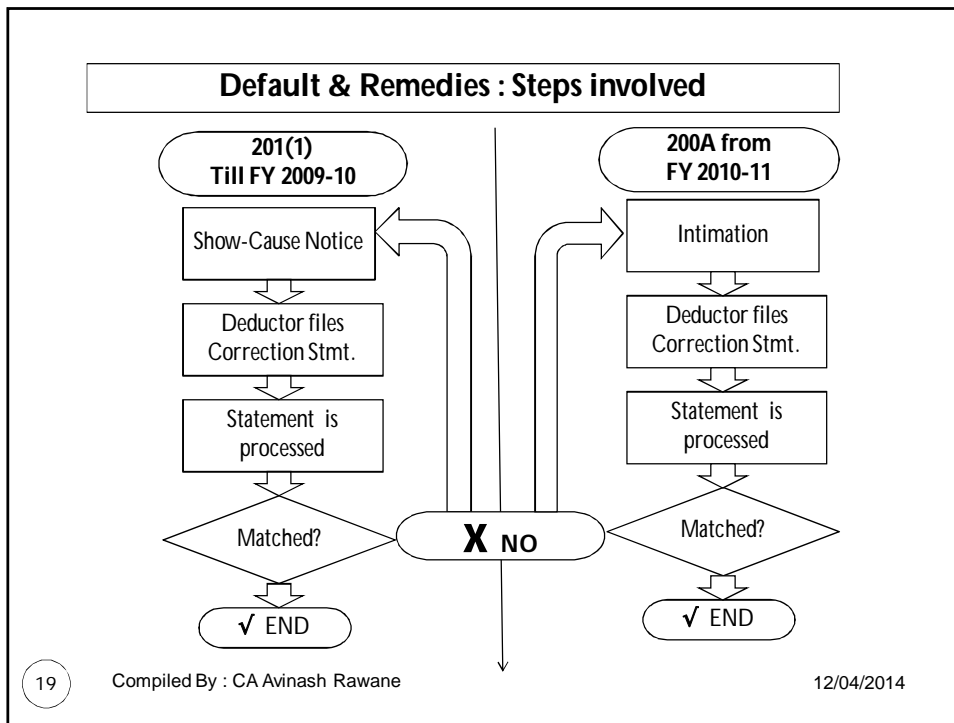
e-TDS/TCS Statements – Key points

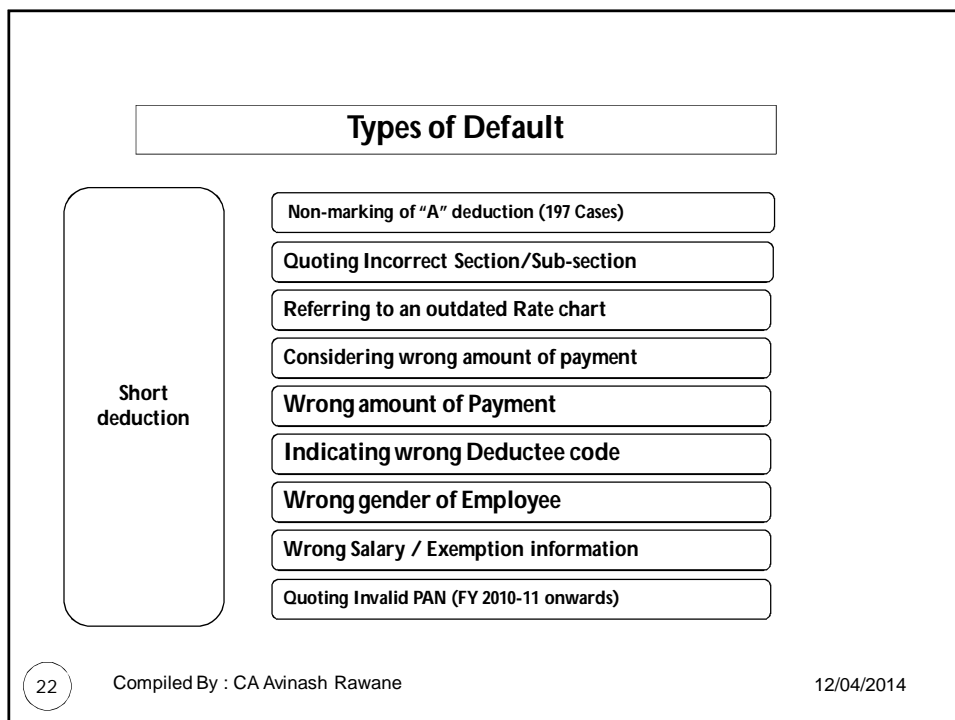
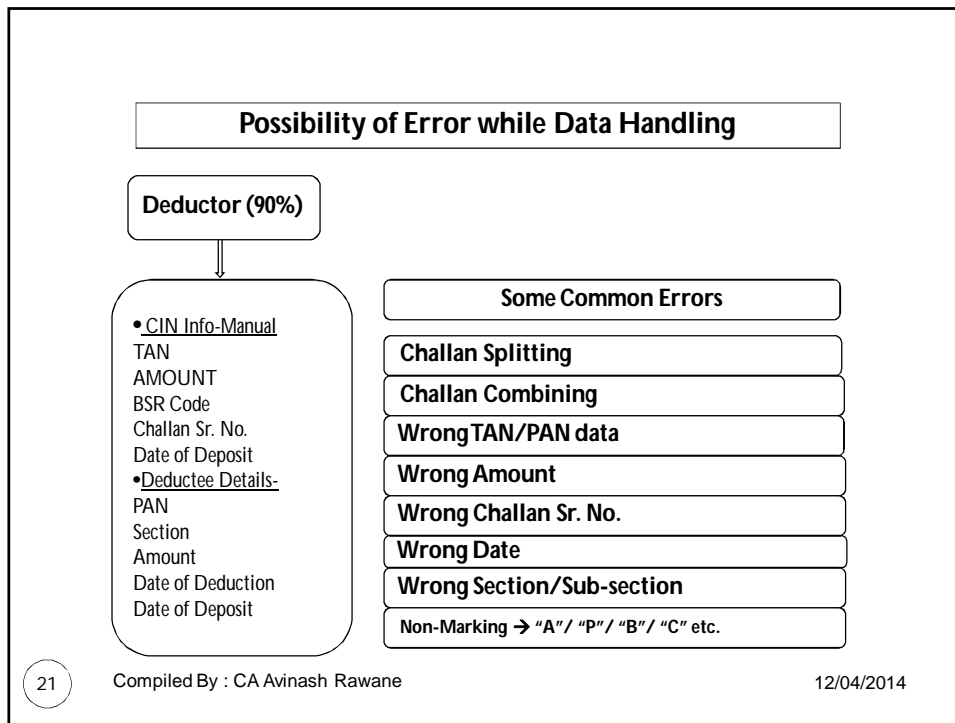
BE PROACTIVE

- Check status of **CHALLANS** at OLTAS website
- Check status of **TDS STATEMENTS** at OLTAS website
- 'Original' return should be accepted at OLTAS
- File correction return to make changes in the TDS /TCS return filed (original return should be accepted)

18

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Types of Default

Late Payment

- Non-marking of "B" for 4th Quarter
- E-payment after 8:00 p.m.
- No interest paid in case of delay
- Less interest paid for delayed payment
- Wrong CIN quoted for Interest Challans
- Wrong linking of Challan – Deductions
- TDS paid by cheque, realized after due date
- TDS paid 1 day late, bank holiday on due date.

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Types of Default

Short Payment / Non-Payment

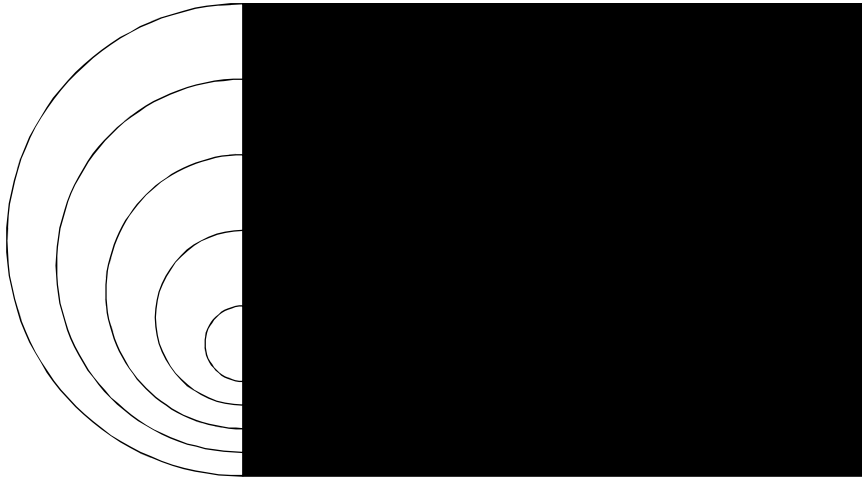
- Splitting of Challan
- Combining of Challan
- Practically not paid and applied some dummy CIN
- Mistake in quoting the CIN*
- Wrong minor code

***Challan Identification Number Contains→**

- TAN +
- AMOUNT +
- DATE OF DEPOSIT +
- BSR CODE +
- CHALLAN SR. NO.

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Some Errors Attributable to System

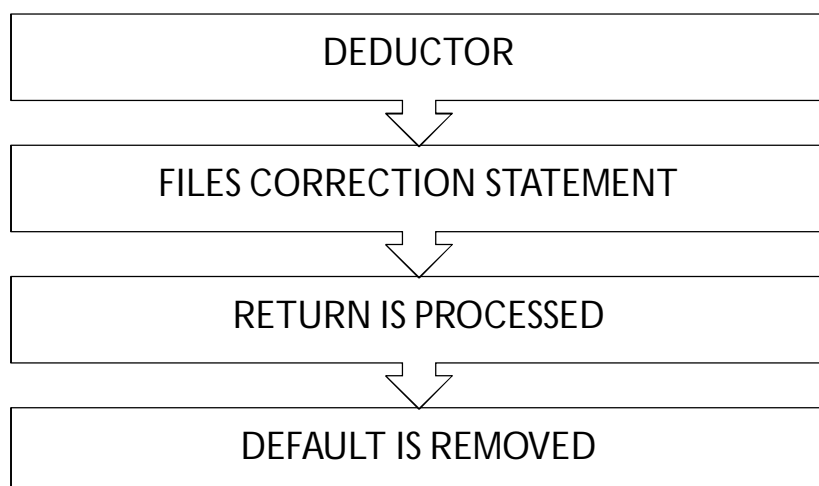


25

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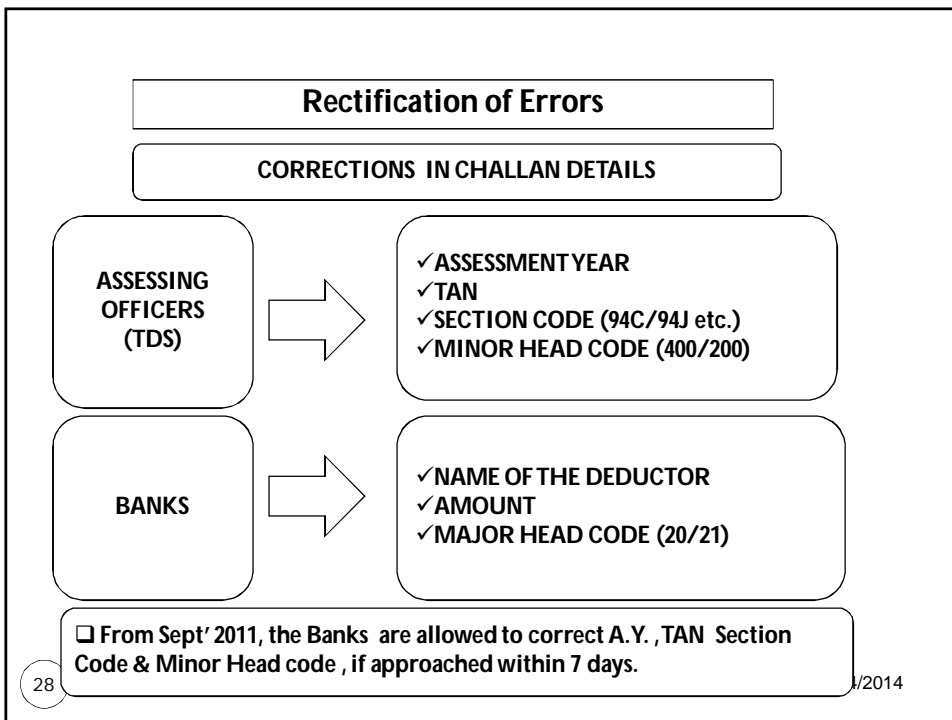
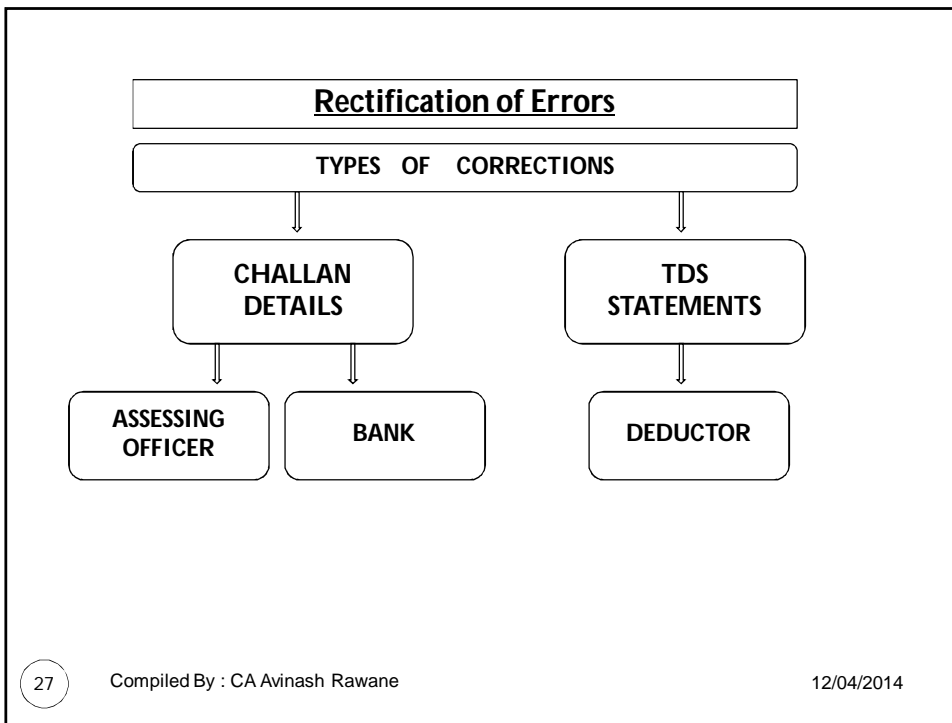
RECTIFICATION OF ERRORS



26

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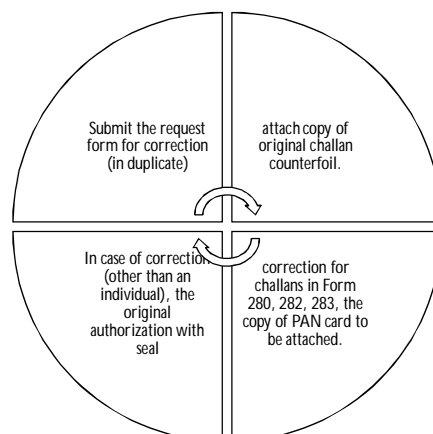


From 01st Sept. 2011, the Banks are allowed to correct Errors in Physical Challan as under

Correction Reqd.	Time-limit from Challan Deposit date
TAN/PAN	Within 7 days
Assessment Year	Within 7 days
Amount	Within 7 days
Other fields (Major Head, Minor Head, Nature of payment)	Within 3 months

The time window for correction by the bank is 7 days from the date of receipt of correction request from the tax-payer.

Procedure for correction



Powers of the Assessing Officer

- After completion of the time period of the Bank, Assessing Officer has the power to rectify the same;
- Details of the Assessing Officer can be known easily through submitted TDS returns;
- Assessing Officer has powers to rectify both the type of tax paid challans, whether it is online paid or offline payments through banks;

31

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Rectification of Errors

CORRECTIONS IN e-TDS STATEMENT

D
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- Download consolidated TDS/TCS File.
 - Register your TAN with NSDL (one-time)
 - Log-in to obtain the following:-
 - Consolidated TDS/TCS file
 - Form 16A download
 - Default Details
- Prepare the correction in same
- File the corrected file with TIN-FC
- Check the status after filing

32

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Rectification of Errors

Points to be remember while depositing TDS/TCS

- Select correct minor head code (200) while making TDS/TCS deposits
- Select correct minor head code (400) while making regular TDS/TCS payments arising out of Order u/s. 201(1)/201(1A)/271C or 272A(2)(k) etc.
- Ensure due diligence in quoting TAN, section code and assessment year while making TDS/TCS deposits
- For deducting TDS/TCS refer to latest chart/rules for TDS/TCS rates
- On due date deposit tax before 20.00 hours (i.e. 8:00 p.m.) to avoid interest for late payment.

33

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For Details on e-TDS Statements & Various Other Queries

Please
Log On To
<http://www.tdscpc.gov.in>
Help Desk e-mail
contactus@tdscpc.gov.in

34

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How to file Correction Statements

In case the same is not available or forgotten, the request can be made to TDSCPC after complying their requirements;

Open the said Consolidated file in the latest RPU version of the TDSCPC which can be downloaded from TDSCPC website;

Rectify the required mistakes as stated in the defaults generated;

35

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Challan Correction Mode

Form No. 26Q
(See section 193,194,194A,194BB,194C,194D,194EE,194F,194G,194H,194I,194J,194LA and rule 31A)

Print Help

Form Challan Annexure I

Insert Row Delete Row

Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Others ₹	Last Total Tax Deposited ₹	Total Tax Deposited (403+404+405+406+407) ₹	Cheque / DD No. (if any)	Last BSR Code/ 24G Receipt No.	BSR Code/ 24G Receipt No.	La-0 De
(401)		(402)	(403)	(404)	(405)	(406)	(407)		(408)	(409)		(410)	
1	2	3	4	5	6	7	8	9	10	11	12	13	

36

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Deductee Details Modification

Form No. 26Q
(See section 193,194,194A,194BB,194C,194D,194EE,194F,194G,194H,194I,194J,194LA and rule 31A)

Print Help

Form | Challan | Annexure I

Insert Row Delete Row

Row Number	Challan Serial No.	Update Mode For Deductee (Add/ Delete/ 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. 425 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹	Sr No.	Last P dedu
											(414)	
1	2	3	4	5	6	7	8	9	10	11	1	

37

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Deductee Code Equally Important

Form No. 26Q
(See section 193,194,194A,194BB,194C,194D,194EE,194F,194G,194H,194I,194J,194LA and rule 31A)

Print Help

Form | Challan | Annexure I

Insert Row Delete Row

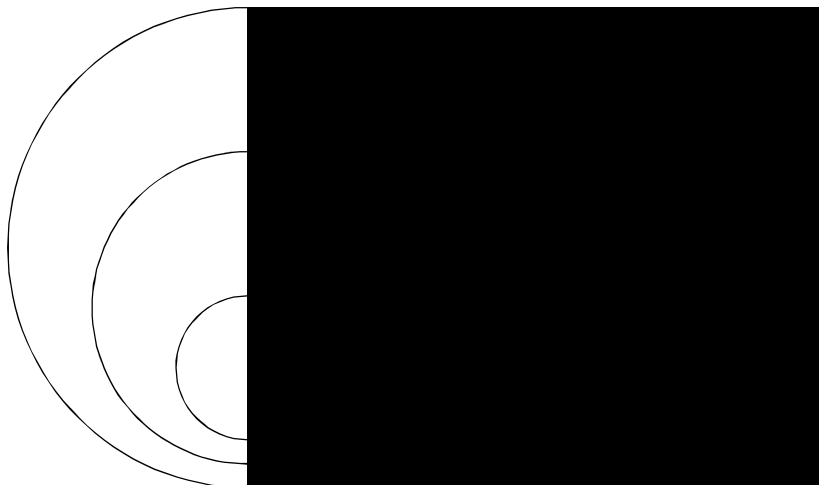
Row Number	Total Tax Deducted ₹ (421+422+423)	Last Total Tax Deducted ₹	Total Tax Deposited ₹	Last Total Tax Deposited ₹	Date of Deduction	Remarks (Reason for non-deduction / lower deduction / higher deduction / threshold)	Deductee Code (01-Company, 02-other than Company)	Rate at which Tax deducted	Paid by book entry or otherwise
	(424)		(425)		(426)		(415)	(427)	(420)
1	20	21	22	23	24	25	26	27	28

38

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Changes effective 1.10.2013



39

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Non-Filing Reasons can be given

Dashboard **Statements / Payments** Defaults Communications Downloads

Welcome You have logged in on :

Declaration for Non - Filing

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

Financial Year*	2013-14	Quarter*	Q1 Q2 Q3 Q4	Form Type*	24Q 26Q 27Q 27EQ
Reason*	--Select--	<input type="button" value="Add Statement Details"/>			

- Select--
- Not Liable to deduct
- No Payment made / C
- Temporarily Business
- Permanently Business
- Payment Below Thre
- Any Other Reason

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Changes effective 1.10.2013

File correction statements promptly in case of incomplete and incorrect reporting;

Download the justification report to know the details of TDS defaults, if any, on processing of TDS statement;

Do view your Dashboard regularly to know about your TDS performance

41

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Changes effective 3.01.2014

Deletion of Deductee record:

- Delete feature of the deductee record discontinued. To nullify a deductee record update the amount and related fields to "0" (zero) and add new record with updated values.

Date of deduction:

- Date of deduction in deductee record should not be that of previous quarter. Example if the statement pertains to Q3 of FY 2013-14, then the date of deduction should not be lower than 01/10/2013.

Generation of Form 27A:

- New feature has been enabled wherein Form 27A is generated on validation of statement by TDS/TCS FVU.

Applicability of FVU version:

- FVU version 4.0 and 4.1 are applicable upto January 03, 2014 and from January 04, 2014 FVU version 4.1 would be mandatory.

42

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- Amount field should not be left blank.
- Enter "0" (zero) if no amount is to be mentioned in any of the amount fields.
- Amount must be greater than '0' (zero) in the total amount paid/credited field in annexure I.
- PAN/TAN should be entered in Capital Letters only (e.g. MUMN05226E).

Instructions for using the Return Preparation Utility (RPU)

43

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Changes in Annexure-1

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

Certificate Number made mandatory

Insert Row Delete Row

Reasons to be selected proper

Row Number	Last Total Tax Deducted ₹	Total Tax Deposited ₹	Last Total Tax Deposited ₹	Date of Deduction	Remarks (Reason for non-deduction / lower deduction / higher deduction / threshold)	Deductee Code (01-Company, 02-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

44

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Change of PAN Only

- If only PAN of deductee is to be updated go to Column No. 2 'Updation mode for eductee (Add / Delete / Update / PAN Update)' select 'PAN Update' mode. In this mode only deductee PAN field can be updated.

Note: A valid PAN and invalid PAN cannot be updated with invalid PAN. If value in PAN Field is 'PANINVALID' 'PANNOTAVBL' or 'PANAPPLIED' it can be updated only with valid PAN.

45

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Correction of Deductor Details

Other than TAN

- In Form sheet, field 'Update Deductor Details' select 'Other Deductor Details' from drop down menu and update deductor details.

Change in TAN

- In Form sheet, field 'Update deductor details' select 'TAN' from drop down menu. Mention new TAN in 'Tax Deduction Account No.' field. If there is a change in TAN no other details in the statement can be updated

46

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Correction of Deductor Details

Form No. 26Q
(See section 193,194A,194BB,194C,194D,194EE,194F,194G,194H,194I,194J,194LA and rule 31A1)

Print Help

Form **Challan | Annexure I**

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

For Quarter Ended * Q1 (Year) Form No. * 26Q BACK

1. Particulars of Return

Tax Deduction and Collection Account No.(TAN) *	<input type="text"/>	Financial Year *	Select
Last Tax Deduction and Collection Account No.	<input type="text"/>	Assessment Year *	<input type="text"/>
Permanent Account Number *	<input type="text"/>	Type of Deductor *	Select
Is This a Revised Return (Yes/No) *	No	Last Deductor Type	<input type="text"/>
Update Deductor Details	<input type="text"/>	Receipt No. of Original Return	<input type="text"/>
(Indicate only if any change in Deductor Details)		Receipt No. of Previous Return	<input type="text"/>
		Enter Numeric Value Only, Length =15	

2. Particulars of Deductor

Name *	<input type="text"/>	Ministry / Dept. Name	Select
Branch / Division (if any)	<input type="text"/>	Ministry / Dept. Name (Others)	<input type="text"/>
State Name	Select	DDO Code	<input type="text"/>

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Don't forget to Save

To save intermediate file, click on "Save" button. It will ask for path and name by which file has to be saved. After saving file, do not change its name and path. Note that two hidden files with .ss3 extension are also saved at the same location where original file is saved. To unhide these file go to "Tools -> View -> Hidden files and folders" and click on "Show hidden files and folder".

Example

Original file name: ETDS26Q4
Hidden file name: ETDS26Q41.ss3, ETDS26Q42.ss3

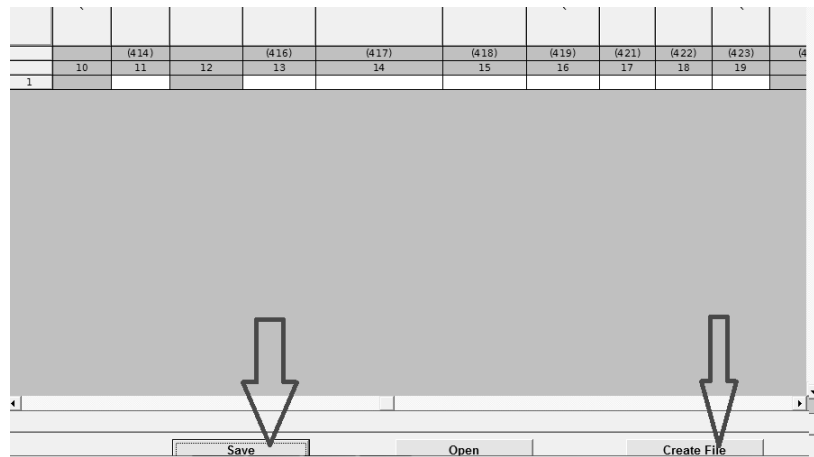
In order to open saved file on some other computer system these files (i.e. 1 original file and hidden files) are required to be copied to the computer where the file is to be opened.

48

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Don't forget to Save



49

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Precautions to be Taken at the time of making payment of t.d.s.

- Payment under each Section to be made separately by way of separate challan and also payment for each quarter to be made separately;
- Do not use a single challan to deposit tax deducted for corporate and non corporate deductees.
- If a single deduction is remitted to the bank with multiple challans (More than One challan), then such remittance are called as part payments and the same has to be reported in parts.

50

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Other Precautions

**Do
not
use**

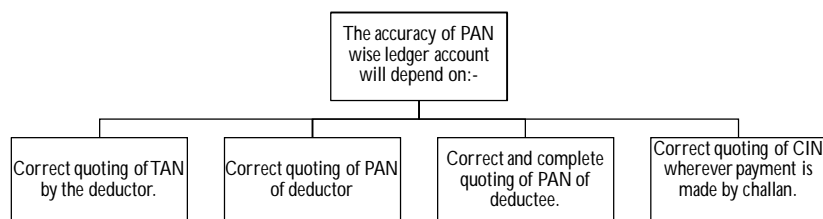
- Same challan for depositing various types of tax like Regular Tax Deduction Payment, Assessment tax Payment etc.
- preprinted Challans you receive without verifying whether the TAN / PAN quoted in these challans

51

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Essential Information required in the quarterly statement



52

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Tips for correct returns

- Use latest FVU (File Validation Utility for generation of ETDS Returns) and generate the file;
- Verify the contents of the HTML file generated with the details stated in Form 27A for e-filing;

53

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PRE-CHECK before Submission

Name of Deductor		TAN of Deductor		
PAN of Deductor		Form Number 26Q	Form Type Non-Salary (Electronic)	
Assessment Year	Financial Year	Quarter	Upload Type	Type of Correction
2012-13	2011-12	Q4	Regular	NA
No. of Challans	Total Challan Amount (₹)	No. of Deductee Records	No. of Deductee Records where tax is deducted at Higher Rate	
2	₹8030.00	6	0	
No. of Challans (excluding nil)	No. of Unmatched challan	No. of Matched challan		
2	0	2		
Amount of Payment / Credit (₹)	Total Income Tax Deducted at Source (₹)	Total Tax Deposited as per Deductee Annexure (₹)		
₹80295.00	₹8030.00	₹8030.00		
Deductee PAN Details (Annexure I)				
No. of Valid PAN	No. of PAN Applied (PANAPPLIED)	No. of PAN Not Available (PANNOTAVBL)	No. of Structurally Invalid PAN (PANINVALID)	
6	0	0	0	

54

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Tips for correct returns

- On receipt of PRN, verify the said PRN on the TIN Website generally after a weeks time by clicking on the icon – Quarterly Payment Status.
- Ensure that all the challans in the quarterly statements are shown as **booked and the PAN Details are confirmed.**
- The same details can also be verified directly by logging into TAN Account.

55

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Warning

- PRN receipt issued is only the Provisional Receipt and not final.
- Necessary fines and penalties can be levied for submission of incorrect or non timely filing of details under the provisions of Income Tax Act.

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Rectification of errors.

- In case you have made any errors in the e-TDS/TCS statement, you can rectify the same using the file format for correction available on the NSDL web-site (www.tdscpc.com). Common mistake made is return is filed again which need not be done. **Do not file another Return for the same period**
- TRACES will provide RPU for preparation of correction statement.

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Filing of Correction Statements

- As correction statements will be furnished only for those records where corrections are to be made and not the entire statement, it is necessary that these correction records are properly identified from the corresponding original (regular) statement before updates are applied. Therefore, in each correction statement (irrespective of the type of correction) it is mandatory to mention details of certain fields that will act as verification keys.

58

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NEGATIVE LIST

- **Financial Year (F.Y.), Assessment Year (A.Y.) and quarter cannot be updated by correction statements. Values in these fields have to be same as specified in corresponding regular statements**

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Filing of TDS Returns for Branches

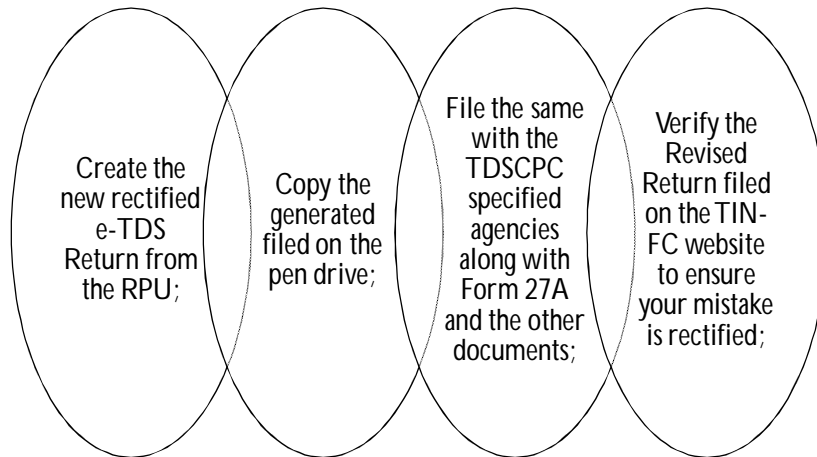
- If you have more than one office/branch you can file a consolidated e-TDS/TCS return for all offices/branches. In this case you should quote the same TAN. You can also file e-TDS/TCS returns office/branch-wise individually. In such cases you need to have separate TAN for every branch. In case you do not have separate TAN for each branch then you should apply for TAN for each of the branches filing separate e-TDS/TCS return.

60

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12/04/2014

A Recap of Actions to be Taken



61

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12/04/2014

Non-Filing Reasons can be given

Dashboard **Statements / Payments** Defaults Communications Downloads

Welcome You have logged in on :

Declaration for Non - Filing

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

Financial Year*	2013-14	Quarter*	Q1 Q2 Q3 Q4	Form Type*	24Q 26Q 27Q 27EQ
Reason*	--Select-- --Select-- Not Liable to deduct No Payment made / C Temporarily Business Permanently Business Payment Below Thre Any Other Reason				

Add Statement Details

62

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12/04/2014

Online Correction of Returns

The screenshot shows the TDS TRACES portal dashboard. At the top, there are logos for TDS (Centralized Processing Cell) and TRACES (TDS Reconciliation Analysis and Correction Enabling System), along with the Government of India Income Tax Department logo. A navigation bar includes links for Dashboard, Statements / Payments, Defaults, Communications, Downloads, Profile, and Help. The main content area is divided into several sections: Quick Links, Welcome message, a central menu with expandable options (Statements / Payments, Downloads, Profile), Customer Care information, and User Login Details. Two callout boxes are present: one pointing to the 'Request for Correction' link in the central menu with the text 'Under 'Defaults' select 'Request for Correction'', and another pointing to the 'Help' icon in the navigation bar with the text 'Click on Help icon for help text for this screen'.

63

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12/04/2014

Online Correction Request Flow

The screenshot shows the TDS TRACES portal with the 'File Correction' flow. The navigation bar is the same as in the previous screenshot. Below the navigation bar, there is a search bar and a language dropdown set to 'English'. The main content area displays the 'File Correction' section, which includes a welcome message and a prompt: 'Please register digital signature for the TAN to proceed with request for correction'. The 'Defaults' menu item in the navigation bar is highlighted with a callout box.

64

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12/04/2014

STATUS OF SUBMITTED REQUEST

21-Aug-2013	441	2008-09	Q4	26Q	4100XXXXXXXX2471	Rejected	Type1	Online	Rejection Reason	4100XXXXXXXX2471	DEDST0001
-------------	-----	---------	----	-----	------------------	----------	-------	--------	------------------	------------------	-----------

Page 1 of 1 View 1 - 5 of 5

Notes

■ Status of correction request or statement can be as below:

Status	Remarks
Requested	When user submits request for correction
Initiated	Request is being processed by TDS CPC
Available	Request for correction is accepted and statement is made available for correction. User can start correction on the statement. Hyperlink to be provided on this status, clicking on which will take user to KYC specific screen. Once user clicks on request with 'Available' status, status of request / statement will change to 'In Progress'
Failed	Request cannot be made available due to some technical issues in data loading or because another correction statement was submitted for the same criteria. User can submit new request for correction
In Progress	User is working on a statement. Hyperlink to be provided on this status, clicking on which will take user to KYC specific screen.
Submitted to Admin User	Sub-user / Admin User has submitted correction statement to Admin User
Submitted to ITD	Admin User has submitted correction statement to ITD for processing
Accepted	Statements has been accepted by TDS CPC for processing
Rejected	Statement has been rejected by TDS CPC after processing / if the statement is cancelled. Rejection reasons to be provided in 'Remarks' column
Processed	Statement has been processed by TDS CPC (either for Form 26AS or for defaults)

■ Correction Category:

- Type 1 indicates that the latest statement has been processed for Form 26AS
- Type 2 indicates that the latest statement has been processed for defaults

View all status definitions

65

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PAN CORRECTION

Home | About Us | Contact Us | Help | Related Links | Logout

Search In Keyword

TDS | **TRACES**
Centralized Processing Cell | TDS Reconciliation Analysis and Correction Enabling System

Click on Help icon for help text for this screen

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 20-Jul-2013 at 12:47 PM

File Correction

Financial Year: 2008-09 | Quarter: Q1 | Form Type: 26Q

Type of Correction*
 -----Select-----
 -----Select-----
 Challan Correction
 PAN Correction

Select 'PAN correction' from 'Type of Correction' drop down and proceeds

66

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PAN Correction – Invalid PAN(contd.)

Financial Year: 2010-11 Quarter: Q2 Form Type: 26Q

Type of Correction* View Details

PAN Errors for Q2 of FY 2010-11 for Form 26Q

Invalid PAN Valid PAN

Enter PAN as per statement to search for the PAN from below table. Click on 'Reset Search' to remove the filter

PAN as per Statement Show Details Reset Search

Click on a row to enter correct PAN. Name will be populated from PAN database. 'Status' column will display when details are saved

Challan Detail Record Number	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Name as per Changed PAN	Status
1	3	-	AAAA1111E	CENTURY ROADLINES	AAAA1111A	NULL RAJESH	Saved

Click on deductee row

Enter correct PAN and click elsewhere on the screen

Edited & Saved Rows View Challan Details

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Challan Correction

PAN as per Statement Show Details Reset Search

Click on a row to enter correct PAN. Name will be populated from PAN database. 'Status' column will display when details are saved

Challan Detail Record Number	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Name as per Changed PAN	Status
1	3	-	AAAA1111E	CENTURY ROADLINES	AAAA1111A	NULL RAJESH	Saved

Click on "View Challan Detail" to view the respective challan

Edited & Saved Rows

Challan Detail Record Number	Section Code / Collection Code	TDS / TCS (₹) (A)	Surcharge (₹) (B)	Education Cess (₹) (C)	Interest (₹) (D)	Others (₹) (E)	Total Tax Deposited (₹) (A+B+C+D+E)	Cheque No. / DD No.	BSR Code	Date on which Tax Deposited	Transfer Voucher / Challan Serial Number	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)
1	194A	0.00	0.00	0.00	0.00	0.00	300.00	653703	2583640	01-Sep-2012	3	No

Show Edited Rows

Action On Correction Statement

Submit Correction Statement

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Valid PAN can also be changed

Invalid PAN | **Valid PAN**

Enter PAN as per statement to search for the PAN from below table. Click on 'Reset Search' to remove the filter

PAN as per Statement Show Details Reset Search

Click on a row to enter correct PAN. Name will be populated from PAN database. 'Status' column will display when details are saved

Challan Detail Record Number	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Name as per Changed PAN	Action Status
<input type="checkbox"/> 3	1	-	AAAAA1111A	Ram Gopal Srivastava	AAAAA1111B		PAN not in PAN MASTER.Record not Saved
<input type="checkbox"/> 2	1	-	AAAAA1111C	Ram Gopal Srivastava			
<input type="checkbox"/> 1	1	-	AAAAA1111D	Ramesh Chandra Sharma			
<input type="checkbox"/> 4	1	129	AAAAA1111E	BALENDU MISHRA			
<input type="checkbox"/> 3	2	-	AAAAA1111F	RKTIwari			

Page 1 of 108 5 View 1 - 5 of 540

Edited & Saved Rows

Locked row indicates that valid to valid pan change done for the deductee row

View Challan Details Show Edited Rows

69

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12/04/2014

Challan Correction

Home | About Us | Contact Us | Help | 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** Downloads Profile Help

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 20-Jul-2013 at 12:47 PM

File Correction

Financial Year 2008-09 Quarter Q1 Form Type 26Q

Type of Correction* View Details

- Select-----
- Challan Correction
- PAN Correction

70

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12/04/2014

Challan Correction- Matched Correction

Dashboard Statements / Payments Defaults Communications Downloads Profile Help

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 16-Aug-2013 at 02:31 PM

File Correction

Select Type of Correction to work on another default for the statement

Financial Year: 2008-09 Quarter: Q3 Form Type: 26Q

Type of Correction* --Select-- View Details

Challan Correction for Q3 of FY 2008-09 for Form 26Q

List of Matched Challans List of Unmatched Challans

Select a row and click on 'Edit Matched Challan Details' to edit details

BSR Code	Date on Which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code / Collection Code	TDS / TCS (Rs.)	Surcharge (Rs.)	Educational Cess (Rs.)	Interest (Rs.)	Levy (Rs.)	Others (Rs.)	Total Tax Deposited (Rs.)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)	Amount Claimed as Total Tax Deposited (Rs.)	Amount Claimed as Interest (Rs.)	Amount Claimed as Others (Rs.)
1234507	04-Apr-2006	12345	195J	700.00	700.00	800.00	800.00	0.00	700.00	6,000.00	123456	Yes	0.00	0.00	0.00

Page 1 of 1 View 1 - 1 of 1

Edited & Saved Rows

Edit Matched Challan Details Reset Matched

Action On Correction Statement

Submit Correction Statement

71

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12/04/2014

Challan Correction

Dashboard Statements / Payments Defaults Communications Downloads Profile Help

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 16-Aug-2013 at 02:31 PM

File Correction

Select Type of Correction to work on

Financial Year: 2008-09 Form Type: 26Q

Type of Correction* --Select--

Challan Correction for Q3 of FY 2008-09

List of Matched Challans List of Unmatched Challans

Select a row and click on 'Edit Matched Challan Details' to edit details

BSR Code	Date on Which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code / Collection Code	TDS / TCS (Rs.)	Surcharge (Rs.)	Educational Cess (Rs.)	Interest (Rs.)	Levy (Rs.)	Others (Rs.)	Total Tax Deposited (Rs.)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)	Amount Claimed as Total Tax Deposited (Rs.)	Amount Claimed as Interest (Rs.)	Amount Claimed as Others (Rs.)
1234507	04-Apr-2006	12345	195J	700.00	700.00	800.00	800.00	0.00	700.00	6,000.00	123456	Yes	0.00	0.00	0.00

Edited & Saved Rows

Edit Matched Challan Details Reset Matched

Action On Correction Statement

Submit Correction Statement

72

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12/04/2014

Challan Correction (contd)

Dashboard Statements / Payments Defaults Communications Downloads Profile Help

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 16-Aug-2013 at 02:31 PM

File Correction

Select Type of Correction to work on another default for the statement

Financial Year: 2008-09 Quarter: Q3 Form Type: 26Q

Type of Correction* View Details

Challan Correction for Q3 of FY 2008-09 for Form 26Q

List of Matched Challans List of Unmatched Challans

Select a row and click on 'Edit Matched Challan Details' to edit details

ESR Code	Date on which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code / Collection Code	TDS / TCS (Rs.)	Surcharge (Rs.)	Education Cess (Rs.)	Interest (Rs.)	Levy (Rs.)	Others (Rs.)	Total Tax Deposited (Rs.)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment (Yes / No)	Amount Claimed as Total Tax Deposited (Rs.)	Amount Claimed as 'Interest' (Rs.)	Amount Claimed as 'Others' (Rs.)	
<input checked="" type="checkbox"/>	1234567	04-Apr-2008	12345	194A	700.00	700.00	800.00	800.00	0.00	700.00	6,000.00	123456	Yes	0.00	340.00	0.00

Page 1 of 1

Edited & Saved Rows

Edit Matched Challan Details

Action On Correction Statement

Submit Correction Statement

Select a row and click on "Reset matched Challan Details"

Edited row is highlighted

73

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Challan Correction (contd)

Dashboard Statements / Payments Defaults Communications Downloads Profile Help

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 16-Aug-2013 at 02:31 PM

File Correction

Select Type of Correction to work on another default for the statement

Financial Year: 2008-09 Quarter: Q3 Form Type: 26Q

Type of Correction* View Details

Challan Correction for Q3 of FY 2008-09 for Form 26Q

List of Matched Challans List of Unmatched Challans

Select a row and click on 'Edit Matched Challan Details' to edit details

ESR Code	Date on which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code / Collection Code	TDS / TCS (Rs.)	Surcharge (Rs.)	Education Cess (Rs.)	Interest (Rs.)	Levy (Rs.)	Others (Rs.)	Total Tax Deposited (Rs.)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment (Yes / No)	Amount Claimed as Total Tax Deposited (Rs.)	Amount Claimed as 'Interest' (Rs.)	Amount Claimed as 'Others' (Rs.)	
<input checked="" type="checkbox"/>	1234567	04-Apr-2008	12345	194A	700.00	700.00	800.00	800.00	0.00	700.00	6,000.00	123456	Yes	0.00	340.00	0.00

Page 1 of 1

Edited & Saved Rows

Edit Matched Challan Details

Action On Correction Statement

Submit Correction Statement

Click on 'OK'

The page at http://localhost:9080 says:
Are you sure you want to reset to the original values?

74

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Challan Correction (contd)

Financial Year: 2008-09 Quarter: Q4 Form Type: 26Q

Type of Correction* View Details

Challan Correction for Q4 of FY 2008-09 for Form 26Q

List of Matched Challans **List of Unmatched Challans**

Select here to view 'list of Unmatched challan'

Select a row and click on 'Edit UnMatched Challan Details' to edit details

BSR Code / Receipt Number	Date on Which Tax Deposited	Challan Serial Number / DDO Serial Number	Section Code / Collection Code	TDS / TCS (₹)	Surcharge (₹)	Education Cess (₹)	Interest (₹)	Levy (₹)	Others (₹)	Total Tax Deposited (₹)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)	Amount Claimed as 'Total Tax Deposited' (₹)	Amount Claimed as 'Interest' (₹)	Amount Claimed as 'Others' (₹)
<input type="checkbox"/> 000****	12-Feb-2009	370	194C	18,693.00	0.00	0.00	0.00	0.00	0.00	18,693.00	0	No	18,693.00	0.00	0.00
<input type="checkbox"/> 000****	27-Mar-2009	605	194C	12,855.00	0.00	0.00	0.00	0.00	0.00	12,855.00	0	No	12,855.00	0.00	0.00
<input type="checkbox"/> 000****	18-Mar-2009	374	194I	6,740.00	0.00	0.00	0.00	0.00	0.00	6,740.00	0	No	6,740.00	0.00	0.00

Page 1 of 1

Edited & Saved Rows

Row select and click on 'Edit UnMatched Challan' to edit the unmatched challan

Action On Correction Statement

Submit Correction Statement

75

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Challan Correction (contd)

Financial Year: 2008-09 BSR Code / Receipt Number*: 000**** 26Q

Date on Which Tax Deposited*: 12-Feb-2009

Challan Serial Number / DDO Serial Number*: 00370

Type of Correction*

Challan Correction for Q4 of FY 2008-09

List of Matched Challans **List of Unmatched Challans**

Select a row and click on 'Edit UnMatched Challan Details' to edit details

BSR Code / Receipt Number	Date on Which Tax Deposited	Challan Serial Number / DDO Serial Number	Section Code / Collection Code	TDS / TCS (₹)	Surcharge (₹)	Education Cess (₹)	Interest (₹)	Levy (₹)	Others (₹)	Total Tax Deposited (₹)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)	Amount Claimed as 'Total Tax Deposited' (₹)	Amount Claimed as 'Interest' (₹)	Amount Claimed as 'Others' (₹)
<input checked="" type="checkbox"/> 000****	12-Feb-2009	370	194C	18693.00	0.00	0.00	0.00	0.00	0.00	18693.00	0	No	0.00	0.00	0.00
<input type="checkbox"/> 000****	27-Mar-2009	605	194C	12855.00	0.00	0.00	0.00	0.00	0.00	12855.00	0	No	0.00	0.00	0.00
<input type="checkbox"/> 000****	18-Mar-2009	374	194I	6740.00	0.00	0.00	0.00	0.00	0.00	6740.00	0	No	0.00	0.00	0.00

Section Code / Collection Code*: 194C

Details of Amount Claimed from the Challan

Edit values of claimed amount in below fields

Amount Claimed as 'Total Tax Deposited' (₹) 18693.00

Amount Claimed as 'Interest' (₹)

Amount Claimed as 'Others' (₹)

Choose to tag a challan / BIN to the statement

Tag Challan to Statement

User can edit fields in the overlay without tagging the challan and click on 'Save' as well

Save Cancel

76

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12/04/2014

VERIFICATION LIST

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TDS | **TRACES**
 Centralized Processing Cell | TDS Reconciliation Analysis and Correction Enabling System

Government of India
 Income Tax Department

Dashboard Statements / Payments Defaults Downloads Profile Help

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 16-Aug-2013 at 02:31 PM

File Correction

Financial Year: 2008-09 Quarter: Q3 Form Type: 26Q

Type of Correction* View Details

Action Summary for Q3 of FY 2008-09 for Form 26Q

Action Summary

Correction Type	Change
Challan Correction	View Corrections
PAN Errors	View Corrections

View Edited Details

Confirm

77

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12/04/2014

SUBMISSION

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Welcome EDUCATION PRIVATE LIMITED, You have logged in on 16-Aug-2013 at 02:31 PM

File Correction

Financial Year: 2008-09 Quarter: Q3 Form Type: 26Q

Type of Correction* View Details

Action Summary for Q3 of FY 2008-09 for Form 26Q

Action Summary

Correction Type	Change
Challan Correction	View Corrections
PAN Errors	View Corrections

Click on 'Confirm' to make it Ready For Submission

Confirm

78

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SUBMISSION


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Search In A A A English



TDS
Centralized Processing Cell

TRACES
TDS Reconciliation Analysis and Correction Enabling System



भारत सरकार
Government of India
Income Tax Department

Dashboard Statements / Payments Defaults Downloads Profile Help

Welcome PRACHI JAIN, You have logged in on 21-Mar-2013 at 03:53 PM

Correction statement has been submitted and will be available in Corrections Ready For Submission page.


Click here to view 'Correction Ready for Submission' or navigate 'Correction Ready for Submission' under 'Defaults' menu

79
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12/04/2014

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TDS
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TRACES
TDS Reconciliation Analysis and Correction Enabling System



भारत सरकार
Government of India
Income Tax Department

Dashboard Statements / Payments Defaults Communications Downloads Profile Help

Welcome PRACHI JAIN, You have logged in on 21-Mar-2013 at 03:53 PM

Quick Links

- My Home
- Challan Status
- Request for Justification Report Download
- Request for NSDL Conso File
- Download Form 16 / 16A
- Inbox

Alerts

- ALERT
- Persistence - Saving Recording the name of Submission Placing components in the server.
- EJB's are part of the Java EE specification and are used for implementing business logic of an application.

Defaults

Form Type	Q3 (2012-13)	Q2 (2012-13)	Q1 (2012-13)	Q4 (2011-12)
24Q				
26Q				
27Q				
27EQ				

File/Processed Defaults Rejected Not Applicable
Note: Status indicated above is based on latest accepted statement for the FY & Quarter

Inbox

29 New Message(s)

Status [View All](#)

2010-11 Q4: Accepted
2011-12 Q1: Accepted
2012-13 Q1: Accepted

Download Requests

39 New Update(s)

Under 'Defaults' select option 'Correction Ready for Submission'

80
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12/04/2014

OPTION FOR VIEWING AVAILABLE

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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 | Downloads | Profile | Help

Welcome PRACHI JAIN, You have logged in on 21-Mar-2013 at 03:53 PM

Correction Statements Ready For Submission

Select a row to delete statement

Financial Year	Quarter	Form Type	User Id
2009-10	Q2	20Q	4367890
2009-10	Q2	24Q	4367890

View Statement

View Statement

81

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12/04/2014

SUBMISSION

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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 | Downloads | Profile | Help

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 16-Aug-2013 at 02:35 PM

Action Summary for Q3 of FY 2008-09 for Form 26Q

Action Summary

Correction Type	Change
Challan Correction	View Corrections
PAN Errors	View Corrections

Submit For Processing | Edit Correction Statement | Back

Click on Submit For Processing, then Web Signer Applet window will open

82

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12/04/2014

RECEIPT OF SUCCESSFUL SUBMISSION

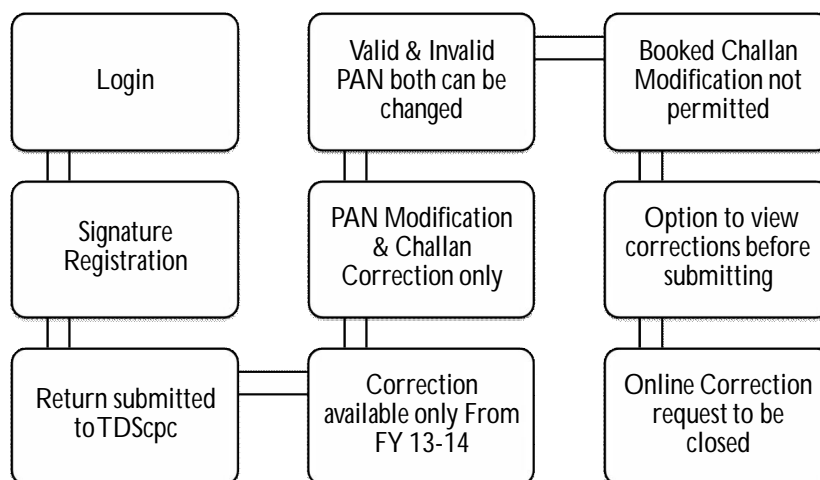


83

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12/04/2014

ONLINE CORRECTION SYSTEM AT GLANCE



84

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12/04/2014

Applicable provisions Finance Act 2012

Penalty of Rs.200 per day, for late furnishing of TDS statement from the due date Maximum penalty cannot exceed the total amount of tax deductible

Provided that no penalty shall be levied for delay in furnishing of TDS statement if the TDS statement is furnished within one year of the prescribed due date after payment of tax deducted along with applicable interest and fee.

Proposed to provide that a penalty ranging from Rs.10,000 to Rs.100,000 shall also be levied for furnishing incorrect information in the TDS statement. (Section 272A and Section 272B) effective 1st July, 2012;

85

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12/04/2014

- CP of STDS Scheme notified on 15/01/2013;
- The guidelines are as per normal assessment proceedings;
- Notices to come by way of e-mail only;
- Monitoring through e-mail and communication only and no personal interference on the part of the Department or Assessee

TDS Assessment procedure Notified

86

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12/04/2014

Finance Act 2012 Amendments

- Tax Residency Certificate made mandatory for application for lower or non deduction of tax by the non residents (Section 195)

87

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12/04/2014

Any Further help required

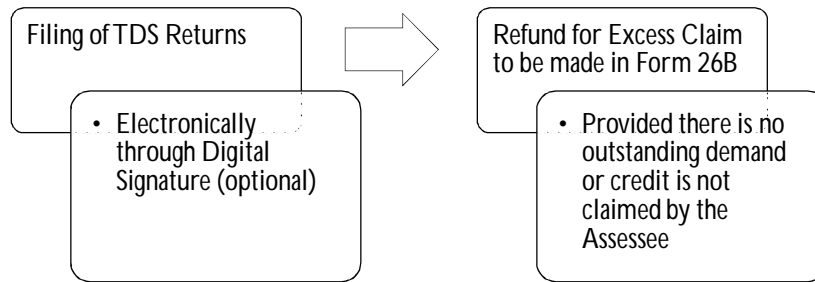
- The details regarding the help required for filing of e-TDS are available on the Income-Tax Department website and the TDS-CPC website. The TIN-FCs are also available for all related help in the e-filing of TDS returns.

88

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12/04/2014

Notification dated 20/03/2013



89

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12/04/2014

Chart of Password for Deductor

Registration	It should contain a minimum of 8 alpha numeric characters with at least one capital letter.	Password123
Consolidated File	TAN_Request Number of request submitted	DELA11111D_23456
Form 16/ 16A	TAN in capital letters	DELA11111D
Justification Report	JR_TAN_FormType_Quarter_FY	JR_DELA11111D_24Q_Q3_2010-11
Intimation through e-mail	TAN_Date of filing original statement (in DDMMYYYY format)	DELA_13102013

90

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12/04/2014

Password for the Tax Payer

Functionality	Password	Example
Registration	It should contain a minimum of 8 alpha-numeric characters with at least one letter in upper case	Password123
Form 26 AS	Date of Birth (in DDMMYYYY format)	If your date of birth is 01-Feb-1980, password will be 01021980

91

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12/04/2014

Contact Details changed

TDS - Centralized Processing Cell	
Address	Aaykar Bhawan, Sector - 3, Vaishali, Ghaziabad, U. P. - 201010
Email	contactus@tdscpc.gov.in
Toll Free	1800 103 0344
Phone	0120 4814600

92

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12/04/2014

"Learn from yesterday, live for today, hope for tomorrow. The important thing is not to stop questioning"

Albert Einstein

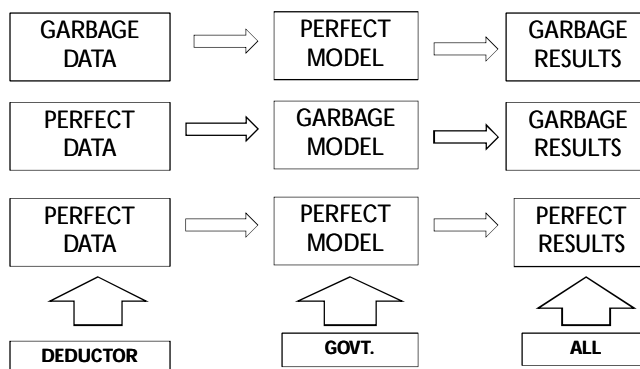
**Change is a Part of Life..
If you don't accept, circumstances will compel**

93

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12/04/2014

In Nutshell.....Garbage In → Garbage Out



94

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12/04/2014

Forgiveness

The TDS Returns should be filed in such a way that it should not make

our **Life TeDious**



95

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12/04/2014

Compiled by CA Avinash Rawane
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96

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12/04/2014