



TDS ONLINE

CA ANKIT P. SANGHAVI
PANKAJ P. SANGHAVI AND CO.
CHARTERED ACCOUNTANTS

AGENDA

TDS Provisions

Amendments
in Budget
2015-16

E-Filing

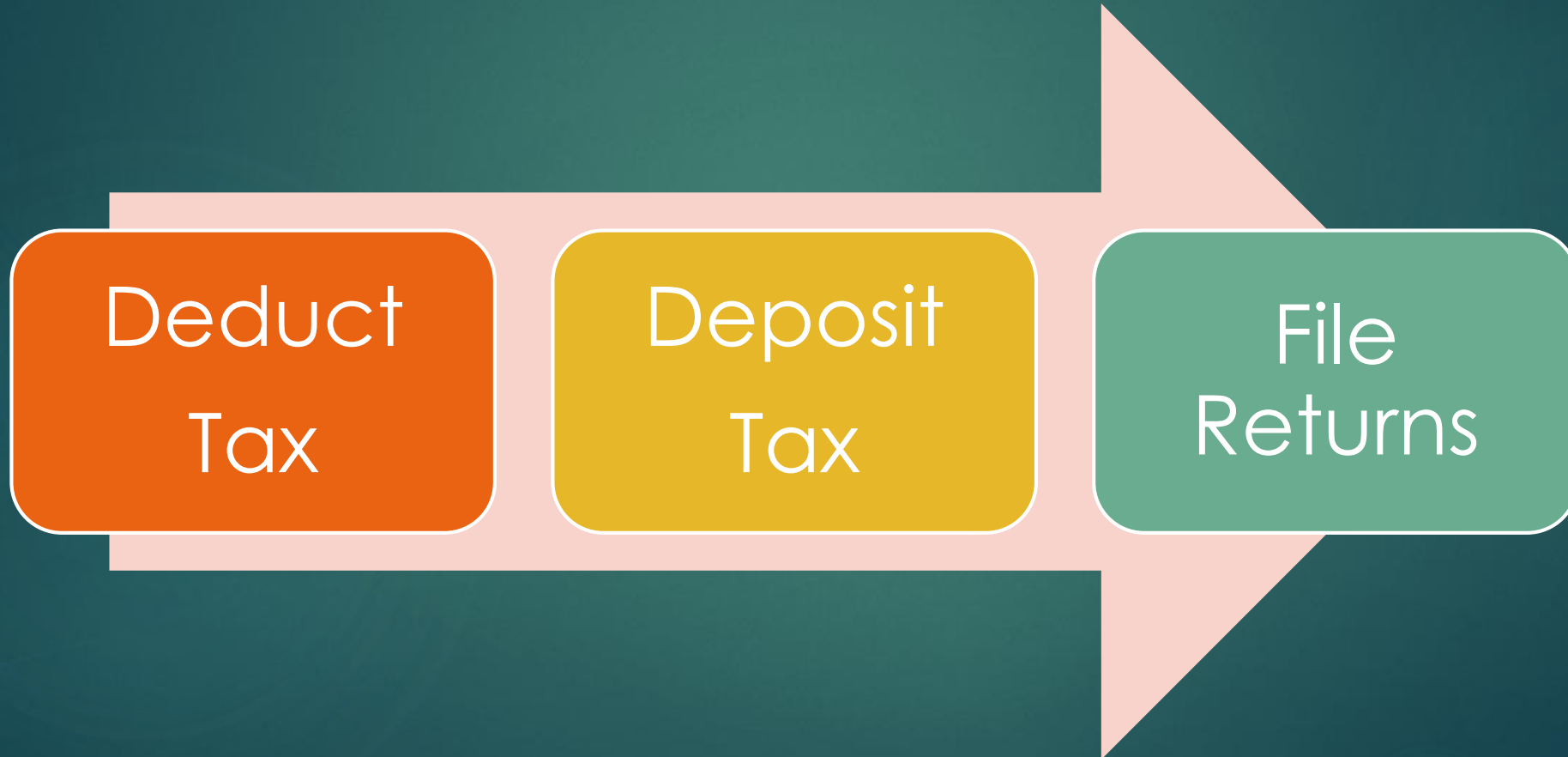
Online
Corrections

Application
u/s 197/197A
Online

Questions

TDS PROVISIONS

PROCESS



INCOME TAX PROVISIONS

Deduct

- The Tax has to be deducted as per the provisions of Chapter XVII-B

Deposit

- Pay the Tax Deducted within the Due Dates

File Returns

- The Returns are to be filed periodically online

DEDUCT

- ▶ The TAX needs to be deducted as per the provisions of Chapter XVII-B
- ▶ The TAX needs to be deducted on payment or credit whichever is earlier
- ▶ Failure of complying with the provisions shall attract penalty under section 271C / 271CA to the extent of Tax to be deducted.

TDS RATES FOR A.Y. 2016-17

Section	Payment Nature	Payment in excess of	TDS Rate for Individual	TDS Rate for Others
194A	Interest from a Banking Company	10,000 p.a.	10%	10%
194A	Interest other than from a Banking Co.	5,000 p.a.	10%	10%
194C	Contractors (including Advertising & Sub-Contractor)	30,000 (per payment) or 75,000 p.a.	1%	2%
194C	Transport Contractors (Providing PAN and engaged in the business of plying, hiring or leasing of goods carriages)	Nil	Nil	Nil
194D	Insurance Commission	20,000 p.a.	10%	10%
194H	Commission or Brokerage	5,000 p.a.	10%	10%
194I	Rend of Land & Building	1,80,000 p.a.	10%	10%
194I	Rent of Plant & Machinery and Other Equipment	1,80,000 p.a.	2%	2%
194IA	Transfer of Immovable Property other than Agriculture Land	50,00,000	1%	1%
194J	Payment for Professional Services, Technical Services & Royalty	30,000 p.a.	10%	10%
194J(1)(ba)	Payment to Directors any remuneration or fees or commission by whatever named called if the same is not covered u/s 192	-	10%	10%

DEPOSIT

- ▶ The TAX deducted as per the provisions of Chapter XVII – B has to be deposited with the government within the stipulated due dates
- ▶ The due date is 7th of the next month to the month when the tax is due to be deducted.
- ▶ In case of March the due date is April, 30.
- ▶ Failure to deposit the tax on time shall lead to
 - ▶ Interest under section 201(1A) @ 1% till the date of deduction and @ 1.5% till the date of deposit.
 - ▶ Also prosecution under section 276B of rigorous imprisonment minimum term of 3 months to a maximum of 7 years

FILE RETURNS

- ▶ The TDS Returns have to be filed online within the stipulated due dates.
- ▶ The Due dates are as follows:
 - ▶ Quarter Ended Jun, 30 : 15th Jul for Non-Government and 31st July for Government.
 - ▶ Quarter Ended Sep, 30 : 15th Oct for Non-Government and 31st Oct for Government.
 - ▶ Quarter Ended Dec, 31 : 15th Jan for Non-Government and 31st Jan for Government.
 - ▶ Quarter Ended Mar, 31 : 15th May for Non-Government and 15th May for Government.
- ▶ Late Filing of TDS Returns shall attract penalty under section 234E @ Rs. 200/- per day to the extent of TDS.

AMENDMENTS PROPOSED IN THE UNION BUDGET 2015-16

CERTAIN AMENDMENTS

- ▶ New sec 192 (2c) introduced : Requirement of collection of documents
- ▶ TDS Introduced on premature withdrawal from EPFS if certain conditions not fulfilled
- ▶ Deposits with Co-operative Banks to attract TDS

CERTAIN AMENDMENTS

- ▶ Interest paid on compensation announced by the Motor Accident Claim Tribunal also to attract TDS
- ▶ TDS Exemption to only to those Transporters who own less than or equal to 10 goods carriages
- ▶ Furnishing of Information under section 195 made more stringent.

E – FILING OF TDS RETURNS

SOFTWARE FOR E-FILING

- ▶ There are various software's available in the market for processing the TDS Returns
- ▶ NSDL provides it's own Return Preparation Utility
- ▶ Other Software's are: Fast Facts from Thompson Reuters, E-TDS from KDK Softwares, Genius TDS, and many more.
- ▶ 24Q and 26Q can directly generated from TALLY ERP.9 software directly without any extra efforts also

PROCESS

Data

- Fill in the requisite data in the software used

Validation

- Validate the File using the latest FVU released by the NSDL

Filing

- File the return with the E-Intermediary of NSDL in CD, Pen-Drive along with 27A duly signed.

RETURN FILING N.A.

- ▶ In case a deductor has a TAN No., but in a certain quarter does not have any deductions.
- ▶ In such a case the deductor has to submit an online Declaration of Non-Filing of Statements
- ▶ The option is available after logging on the TRACES website
- ▶ Under Statement/Payments, last option “Declaration of Non-Filing of Statements”
- ▶ The also has to mention the reason for Non Filing form a drop down menu

SYSTEM OF PROCESSING FOLLOWED BY THE DEPARTMENT

CPC to process the statement till the stage of FORM 26AS generation for deductees reported.

Short Payments, PAN Errors will be identified at this stage

The statement shall be put on hold for further processing and an opportunity shall be given to correct the potential defaults of Short Payments, PAN Error etc.

SYSTEM OF PROCESSING FOLLOWED BY THE DEPARTMENT ...

CPC to intimate the defaults via Email, SMS and communication through the INBOX in Traces



The above corrections needs to be carried out within 7 days by using Online Correction.



Post that the Final Processing shall be done by the Department

NEW FVU VERSION 4.6

APPLICABLE FROM APRIL 21, 2015 ONWARDS

FEATURES OF THE NEW FVU

Quoting of AIN

It shall be mandatory to quote AIN if payment made by transfer voucher

Applicable to Regular Statements as well as correction statements if deductor details have been updated



Nature of Remittance (27Q)

Number of Nature of Remittance has been pruned.



Changes in Validation for Chapter VI A Section ID

As per amended validations deduction amount allowed under section 80 CCE has been enhanced to Rs. 1,50,000/-

Applicable to Form 24Q (4th Quarter)

FEATURES OF THE NEW FVU...

Quoting of PAN

Quoting of PAN of person responsible for deducting / collecting TAX

Applicable to regular as well as all correction statements from F.Y. 2007-08 onwards



Quoting of BIN

It will be mandatory to quote BIN details only of TDS/TCS statements pertaining to FY 2013-14 onwards



Deductee Details

In case of C remark under Annexure I one more field has been allowed to be filled in as "Total Tax Deposit"

ONLINE TDSCPC

Online Facilities for Deductors

- **TRACES: <https://www.tdscpc.gov.in>**
- **Dashboard**
 - Statement Status and Default payable
 - Deductor Compliance Profile
- **Online Corrections**
- **Defaults Summary**
- **Online PAN Verification**
- **Online Verification of Certificates u/s 197 of Income tax Act**
- **Statement and Challan Status**
- **TAN – PAN Consolidated File**
- **Downloads**
 - TDS Certificates Form 16 / 16A
 - Transaction Based Report for Non - Residents
 - Consolidated Statement File
 - Justification Reports on Defaults
- **Aggregated TDS Compliance Report**
- **e-Tutorials and FAQs**
- **Circular and Notifications**
- **CPC (TDS) Communications**
- **Bulk Email Facilities**

CORRECTION MATRIX

	Default Summary View	Personal Information	Challan Correction	Pan Correction (Annexure 1)	Pan Correction (Annexure 2)	Add Challan to Statement	Interest, Levy and Payment	Modify Add Deductee Rows	Delete / Add Salary Deductee Rows
Online Corrections (With DSC) 2013-14 onwards	Y	Y	Y	Y	Y	Y	Y	Y	Y
Online Corrections (With DSC) prior to 2013-14	Y	Y	Y	N	N	Y	Y	N	N
Online Corrections (Without DSC) 2013-14 onwards	Y	N	Y	N	N	Y	Y	N	N
Online Corrections (Without DSC) prior to 2013-14	Y	N	Y	N	N	Y	Y	N	N

PANKAJ P. SANGH
CHARTERED ACC.

CHALLAN CORRECTION

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Government of India Income Tax Department

Home Deductors **Help**


Compliance download has been enabled on TRACES. You can register/login as taxpayer using Deductor's P/

Login

User Id*

Password*

TAN for Deductor / PAN for Tax Payer AIN for PAO*

Verification Code*  [Click to refresh](#)

Enter text as in above image*

[Login](#)

[Register as New User](#) [Forgot Password?](#) [Forgot User?](#)

For Deductors:

- 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

For Tax Payers:

- If you are already registered in TRACES, please login with your registered User Id (PAN), Password & PAN else register as new user

Common Note:

- This website uses cookies to maintain user preference and session information. Disabling cookies in your browser might not allow you to perform certain activities

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Annotations:

- Click on help icon next to each field for more details
- For more details on any screen, click on Help icon
- Enter userid and password
- Enter TAN / PAN/ AIN
- Enter the text as displayed in Verification Code


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TDS
Centralized Processing Cell



TRACES
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भारत सरकार
Government of India
Income Tax Department

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

Welcome EDUCATION PRIVATE LIMITED (AAAA12345A) Login Date: 13-Aug-2014, 11:49 AM

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

TAN / PAN AGRB10463F

IP: 10.16.120.198

Last logged in on: 13-Aug-2014 at 11:27 AM

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

Landing page will be displayed

Online Correction Request Flow

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

Welcome EDUCATION PRIVATE LIMITED (AAAA12345A)

Quick Links

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

Welcome to TRACES!

TRACES is a user friendly account. So, for the functions, you can view present statements / Payments / Payment Challan status / TDS-TCS

Downloads

- Download requested files
- Download Form 16 / 16A

Profile

- Update Communication Details

Defaults

- View Default Summary
- Request for Correction**
- Request for Justification Report Download
- Track Correction Request
- View Saved Statements
- Corrections Ready For Submission
- Tag / Replace Challan
- Track Request for Tag / Replace Challan
- Credit for a PAN and verify PAN of Tax Payer

to manage your TDS / TCS statements are listed below.

Login Date: 13-Aug-2014, 11:49 AM

Click on Help icon for help text for this screen

2000 103 0344

0120 4814600

contactus@tdscpc.gov.in

User Login Details

TAN / PAN AGRB10463F

IP: 10.16.120.198

Last logged in on: 13-Aug-2014 at 11:27 AM

Online Correction Request Flow – Submit Correction Request(contd.)

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TRACES TDS Reconciliation Analysis and Correction Enabling System

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

Welcome EDUCATION PRIVATE LIMITED (AAAA12345A) Login Date: 04-Sep-2014, 03:29 PM

Request for Correction

Enter details below and submit to enable correction for a statement. Correction cannot be filed if regular statement was filed as a paper return

Financial Year* --Select-- Quarter* --Select-- Form Type* --Select--

Correction Category* --Select-- Latest Token Number* ?

Submit Request

Enter : Financial Year, Quarter and Form Type, correction category and latest token number

click on 'Submit Request' to raise the request



Online Correction Request Flow – Submit Correction Request(contd.)

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Dashboard Statements / Payments **Defaults** Downloads Profile Help

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

File Correction

Financial Year* 2008-09 Quarter* Q1 Form Type* 26Q
Correction Category* Online Latest Token Number* 033550100187273 **Submit Request**

click on 'Submit Request' to raise the request

Enter correct : Financial Year, Quarter and Form Type, correction category and latest token number (latest token number as per processed statement)

- Request can be submitted only if there is a regular / correction statement filled and processed.
- All previous corrections for this statement have been processed.

Online Correction Request Flow – Submit Correction Request

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) interface. At the top, there are navigation links (Home, About Us, Contact Us, e-Tutorials, Related Links, Logout), a search bar, and a language dropdown set to English. The header includes the TDS logo and the TRACES title. A navigation menu contains 'Dashboard', 'Statements / Payments', 'Defaults', 'Communications', and 'Do', with 'Defaults' highlighted. A 'Request number received' callout points to the 'Defaults' menu item. Below the menu, a welcome message for 'EDUCATION PRIVATE LIMITED (AAAAA12345A)' is shown with a timestamp of '13-Aug-2014, 11:49 AM'. The main content area contains a confirmation message: 'Request for correction for Form 26Q of FY 2013-14 and Quarter Q1 has been submitted. Request Number is 24754 and Request Date is 13-August-2014. You may check status of the request through 'Track Correction Request' under 'Defaults' menu. Correction can be started once request status is 'Available'.' A callout points to a blue button labeled 'Go to Track Correction Request' with the text: 'Click here to track correction request or navigate 'Track Correction Request' under 'Defaults' menu'.

Correction Request Flow – View submitted request

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Welcome: EDUCATION PRIVATE LIMITED (AAAA12345A) Login Date: 17-Aug-2014, 11:49 AM

Track Correction Request

Please select one of the below Search Options

Request Number Data View All

Request Number [View Request](#)

Enter Request Number -Search Option 1 to view the request

Either navigate through slide 9 or Under 'Defaults' select 'Track Correction Request'

Correction Request Flow – View submitted request

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

Welcome EDUCATION PRIVATE LIMITED (AAAA12345A) Login Date: 20-Aug-2014, 01:00 PM

Track Correction Request

Please select one of the below Search Options

Request Number Date View All

Request Date From To

(dd-mmm-yyyy; e.g., 12-Dec-1980)

Enter Request Date - Search Option 2 to view the request

Correction Request Flow – View submitted request(contd.)

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

Welcome EDUCATION PRIVATE LIMITED (AAAA12345A) Login Date: 17-Oct-2014, 03:24 PM

Correction Request

Please select one of the below Search Options

Request Number
 Date
 View All

Correction Request Details

- Click on a row to select it and click on status as 'Available' or 'In Progress' to start or work on correction for a statement
- Click on a row to select it and enter User Id in 'Assign To' field and submit to assign the statement to another user
- View the Latest Token Number by clicking on the 'New Token Number' given for the respective correction statement

Request Date	Request Number	Financial Year	Quarter	Form Type	Latest Token Number	Status	Correction Category	Remarks	New Token Number	Assign To	Processed Date	Download	Upload
10-Oct-2014	25349	2013-14	Q4	24Q	4100XXXXXXXX144	In Progress	Online			[Redacted]			
10-Oct-2014	25349	2013-14	Q4	24Q	4100XXXXXXXX524	In Progress	Online			[Redacted]			
26-Sep-2014	25186	2013-14	Q4	24Q	4100XXXXXXXX524	Cancelled	Online			[Redacted]			
24-Sep-2014	25176	2013-14	Q4	24Q	4100XXXXXXXX209	Processed	Online		4100XXXXXXXX524	[Redacted]	24-Sep-2014		

Enter option 3 - 'View All' to view the request

Important Notes

Click this user in order to reassign the request to another sub user under the logged in admin

Click on In-progress

View all request placed by himself and sub user under him in case of admin

Click here to view the status description in detail



Token Number Details

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

Welcome EDUCATION PVT.LTD. (AAAAA123456) Login Date: 11-Jul-2014, 12:49 PM

Please enter Token Number of Regular Statement Filed for Financial Year, Quarter and Form Type mentioned below

1 Authentication code is generated after you fill in the below details and submit. If you have the Authentication Code today for this statement, please enter and proceed else fill in the details below

Authentication Code

1 If you do not have Authentication Code, please fill in the details below

Form Type	26Q
Financial Year	2012-13
Quarter	Q3
Token Number / Provisional Receipt Number (PRN)*	<input type="text"/>

PART 1. Challan Identification Number (CIN) Details / Transfer Voucher Details as quoted in the above Statement

Please select if you have ONLY NIL Challan(s)(Challan(s) with zero challan amount) in the statement. **It is mandatory to enter unique PAN-Amount Combination in PART 2 for NIL Challan statement.**

Please select if the payment was done by book adjustment (for Government Deductors)

Enter Authentication Code if the validation is done earlier and you have the Authentication Code

Enter Token Number of only Regular (Original) Statement corresponding to the Financial Year, Quarter and Form Type displayed above

Token Number Details (Contd.)

PART 1. Challan Identification Number (CIN) Details / Transfer Voucher Details as quoted in the above Statement

Please select if you have mentioned no challan except NIL challan(s) (Challan(s) with zero amount). It is **mandatory to enter unique PAN-Amount Combination in PART 2 for NIL Challan statement**

Please select if the payment was done by book adjustment (for Government Deductors)

i Please enter a Challan with there is no such Challan, mention a valid PAN-Amount combination and also select a suitable Challan option. If there is no such challan, mention a challan with at least one valid PAN-Amount combination and also select a suitable Challan option. If there are any such challan, mention a challan with no valid PAN-Amount combination (one or two) in the PAN Details section below.

Guide to identify a suitable challan

BSR Code / Receipt Number* ?

Date on which Tax Deposited* (dd-mmm-yyyy; e.g., 12-Dec-1980) ?

Challan Serial Number / DDO* Serial Number (5 digits; e.g., 00053) ?

Challan Amount / Transfer Voucher* Amount (₹)(e.g., 1987.00) ?

Tick here if you do not any Valid PAN corresponding to above Challan details

PART 2. Enter Unique PAN-Amount Combinations corresponding to the Transfer Voucher entered above

Please select if there are no valid PAN-Amount combinations corresponding to the Challan / Transfer Voucher mentioned above

i Please enter three distinct PAN-Amount combinations corresponding to the challan details mentioned above. If there are less than three PANs corresponding to the specified challan, mention available (one or two) PAN-Amount combinations.

Guide to identify the Unique PAN-Amount Combinations

PAN as in Statement ?

Total Amount Deducted / Collected (₹) ?

Tick in Check Box for NIL Challan or Book Adjustment

Government deductors not having BIN details tick here and need not need provide BSR and Challan Serial Number below

Click on Guide to select suitable Challan option

Enter CIN details for a challan used in the statement

Tick here if you do not any Valid PAN corresponding to above Challan details

Click on Guide to select suitable PAN amount Combinations

PANs entered must be those for which payment has been done using the CIN / BIN entered on this screen

Challan Correction

File Correction

TAN	Original RRR Number	5324XXXXXXXX5301	Latest RRR Number	4100XXXXXXXX1801
Financial Year	Quarter	Q2	Form Type	27Q

Type of Correction [View Details](#)

---Select---

---Select---

Modify / Add Deductee Details

Personal Information

Challan Correction

PAN Correction

Pay 2201.LP,LD,Interest, Late Filing Levy

Add Challan To Statement

for Q2 of FY 2013-14 for Form 27Q

Select 'Challan Correction' from drop down

Sr.No.	Type of Default	Default Amount (₹)	Amount Reported As 'Interest / Others' Claimed in the Statement (₹)	Payable (₹)
1	Short Payment	0.00	0.00	0.00
2	Short Deduction	72683920.00	0.00	72683920.00
3	Interest on Payments Default u/s 201(1A)			
3(a)	Interest on Short Payment *	0.00	0.00	0.00
3(b)	Interest on Late Payment	156000.00	9000.00	147000.00
3(c)	Additional Late Payment interest against the processing of latest correction	0.00	0.00	0.00
4	Interest on Deduction Default u/s 201(1A)			
4(a)	Interest on Short Deduction **	10174486.00	0.00	10174486.00
4(b)	Interest on Late Deduction	0.00	0.00	0.00
4(c)	Additional Late Deduction interest against the processing of latest correction	0.00	0.00	0.00
5	Late Filing Fee u/s 234E			

Challan Correction

TAN: **XXXXXXXXXX** Original RRR Number: **1123XXXXXXXX5515** Latest RRR Number: **1123XXXXXXXX5153**
 Financial Year: **2013-14** Quarter: **Q1** Form Type: **26Q**

Type of Correction: **Challan Correction** [View Details](#)

Challan Correction

[Matched Challans](#) | [Unmatched Challans](#) | [Newly Added Challans](#)

List of Matched Challans in the statement

1 Select a row and click on 'Edit Matched Challan Details' to edit payment details of the selected row.
 2 Select a row and click on 'View and Move Deductee' button to move deductee rows from one challan to another challan with sufficient balance. Please use this functionality in case a particular challan has insufficient balance to be consumed for tax payment (Total Tax Deposited) of attached deductee rows.

CD Record Number (1)	BSR Code / Receipt Number (2)	Date on which Tax Deposited (3)	Challan Serial Number / DDO Serial Number (4)	TDS / TCS (₹) (5)	Surcharge (₹) (6)	Education Cess (₹) (7)	Interest (₹) (8)	Levy (₹) (9)	Others (₹) (10)	Total Tax Deposited (₹) (11) (5)+(6)+(7)+(8)+(9)+0	Cheque No. / DO No. (12)	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No) (13)	Amount Claimed as 'Total Tax Deposited' (₹) (14)	Amount Claimed as 'Interest' (₹) (15)	Amount Claimed as 'Others' (₹) (16)	Available Balance (₹) (17)
<input checked="" type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	10,000.00	1,000.00	1,000.00	29,850,000.00
<input type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	0.00	0.00	0.00	29,850,000.00
<input type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	20,000.00	1,000.00	1,000.00	29,850,000.00
<input type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	40,000.00	1,000.00	1,000.00	29,850,000.00
<input type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	30,000.00	1,000.00	1,000.00	29,850,000.00

Page 1 of 3

Edited & Saved Rows

[Edit Matched Challan Details](#) [Reset Matched Challan Details](#) [View and Move Deductee](#) ?

Select a tab 'List of Matched Challans (Overbooked challans will also be shown in matched challan tab)

Important Notes

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

- All the Matched challan in the statement will be displayed.
- Matched Challan cannot be tagged.
- Provisionally Matched BIN will be displayed under Match Challan Tab.

Challan Correction

(1) BSR Code / Receipt Number	966****
(2) Date on which Tax Deposited	24-May-2013
(3) Challan Serial Number / DDO Serial Number	00935
(4) TDS / TCS (₹)²	<input type="text" value="30000000.00"/>
(5) Surcharge (₹)²	<input type="text" value="0.00"/>
(6) Education Cess (₹)²	<input type="text" value="0.00"/>
(7) Interest (₹)²	<input type="text" value="0.00"/>
(8) Levy ^ (₹)² Payment for demand under section 234E towards Fee for delayed filing of Regular TDS Statement	<input type="text" value="0.00"/>
(9) Others (₹)²	<input type="text" value="0.00"/>
(10) Total Tax Deposited	30000000.00
(11) Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)	No
(12) Cheque No. / DD No.	0
(13) Remaining Available Balance	29850000.00
(14) Amount Claimed as 'Total Tax Deposited' (₹)	10000.00
Payment for demand under section 201 (1A) and section 220(2)	
(15) Amount Claimed as 'Interest' ^ (₹)²	<input type="text" value="1000.00"/>
Payment for demand under section 234E towards Fee for delayed filing of Regular TDS Statement	
(16) Amount Claimed as 'Others' ^ (₹)²	<input type="text" value="1000.00"/>

Edit fields in the overlay and click on 'Save'

Important Notes (for Matched Challan) :

1. Surcharge amount of challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction .Amount will not be editable for BINs.
2. Education Cess amount of challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount will not be editable for BINs.
3. Interest amount in the challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount will not be editable for BINs.
4. Other amount in the challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount will not be editable for BINs.
5. Amount of interest to be claimed from this challan / BIN. User must directly change value in the field. Amount will not be editable for BINs.
6. Amount to be claimed as 'Others' from this challan / BIN . User must directly change value in the field. Amount will not be editable for BINs.

Challan Correction

File Correction

TAN	XXXXXXXXXX	Original RRR Number	1123XXXXXXXX5515	Latest RRR Number	1123XXXXXXXX5153
Financial Year	2013-14	Quarter	Q1	Form Type	26Q

Type of Correction: Challan Correction [View Details](#)

Challan Correction

[Matched Challans](#) |
 [Unmatched Challans](#) |
 [Newly Added Challans](#)

List of Matched Challans in the statement

1 Select a row and click on 'Edit Matched Challan Details' to edit payment details of Interest/Levy
 2 Select a row and click on 'View and Move Deductee' button to move deductee rows from one challan to another challan with surplus. Please use this functionality in case a particular challan has insufficient balance to be consumed for tax payment (Total Tax Deposited > Available Balance).

CD Record Number (1)	BSR Code / Receipt Number (2)	Date on which Tax Deposited (3)	Challan Serial Number / DDO Serial Number (4)	TDS / TCS (₹) (5)	Surcharge (₹) (6)	Education Cess (₹) (7)	Interest (₹) (8)	Levy (₹) (9)	Others (₹) (10)	Total Deposited (₹) (11) (5)+(6)+(7)+(8)+(9)+0	Cheque No. / DD No. (12)	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No) (13)	Amount Claimed as 'Total Tax Deposited' (₹) (14)	Amount Claimed as 'Interest' (₹) (15)	Amount Claimed as 'Others' (₹) (16)	Available Balance (₹) (17)
<input checked="" type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	10,000.00	1,000.00	1,000.00	29,850,000.00
<input type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	0.00	0.00	0.00	29,850,000.00
<input type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	20,000.00	1,000.00	1,000.00	29,850,000.00
<input type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	40,000.00	1,000.00	1,000.00	29,850,000.00
<input type="checkbox"/>	966****	24-May-2013	936	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	30,000.00	1,000.00	1,000.00	29,850,000.00

Edited & Saved Rows

[Edit Matched Challan Details](#) |
 [Reset Matched Challan Details](#) |
 [View and Move Deductee](#)

Edited challan detail will be highlighted

User can reset value in the challan. This will replace edited values with values from the latest statement

Challan Correction

Challan Correction

Matched Challans | Unmatched Challans | **Newly Added Challans**

List of added Challans in the statement as part of this correction.

Select 'Newly Add Challans' to add the challan. Please refer the E-Tutorial -Online Correction- Add Challan to Statement

Select a row and click on 'View and Move Deductee' button to move deductee to another statement. Use this functionality in case a particular challan has insufficient balance to be consumed (Total Tax Deposited) of attached deductee rows.

	BSR Code / Receipt Number	Date on which Tax Deposited	Challan Serial Number / DDO Serial Number	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' (₹)
<input type="checkbox"/>	134****	26-Feb-2013	61650	4,100.00	0.00	0.00	0.00	0.00	0.00	4,100.00		No	0.00	0.00

Page 1 of 1

View and Move Deductee



Challan Correction

File Correction

TAN: AGRB10463F Original RRR Number: 1123XXXXXXXX5515 Latest RRR Number: 1123XXXXXXXX5153
 Financial Year: 2013-14 Quarter: Q1 Form Type: 26Q

Type of Correction: [View Details](#)

Challan Correction

[Matched Challans](#) | [Unmatched Challans](#) | [Newly Added Challans](#)

List of added Challans in the statement as part of this correction

1 Select a row and click on 'View and Move Deductee' button to move deductee rows from one challan to another challan with sufficient balance. Please use this functionality in case a particular challan has insufficient balance to be consumed for tax payment (Total Tax Deposited) of attached deductee rows.

BSR Code / Receipt Number	Date on which Tax Deposited	Challan Serial Number / DDO Serial Number	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' (₹)	Available Balance in Challan (₹)	Remaining Available Balance in Challan (₹)
<input checked="" type="checkbox"/> 721****	21-May-2013	90033	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00		Yes	10,000.00	0.00	0.00	29,990,000.00	29,990,000.00
<input type="checkbox"/> 816****	11-May-2013	17	6,615,800.00	0.00	0.00						No	0.00	0.00	0.00	6,551,100.00	6,551,100.00

Important Notes

Select challan to be added on deductee row

[View and Move Deductee](#)

[Proceed to correction statement](#)

[Submit Correction Statement](#)

To know the procedure to view or move deductee row refer e-tutorials – Resolution for Overbooked Challan

Challan Correction – Unmatched

Type of Correction* -----Select----- View Details

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

List of Matched Challans List of Unmatched Challans Newly Added 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 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 View 1 - 3 of 3

Edited & Saved Rows

Edit UnMatched Challan Details

Action On Correction Statement

Submit Correction Statement

Select here to view 'list of Unmatched challan'

Row select and click on 'Edit Unmatched Challan Detail' to edit

Prior to 2013-14, only unmatched challans will be editable and not BIN

Challan Correction – Unmatched Challan(contd.)

Financial Year: 2008-09

Type of Correction: ---Select---

Challan Correction for Q4 of FY 2008-

List of Matched Challans | List of UnMatched Challans

Select a row and click on 'Edit UnMat'

BSR Code / Receipt Number	Date on Which Tax Deposited	Challan Serial Number / DDO Serial Number	Section Code / Collection Code
<input checked="" type="checkbox"/> 000****	12-Feb-2009	370	194C
<input type="checkbox"/> 000****	27-Mar-2009	605	
<input type="checkbox"/> 000****	18-Mar-2009	374	

BSR Code / Receipt Number*: 000****

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

Challan Serial Number / DDO Serial Number*: 00370

TDS / TCS (₹)*: 18693.00

Surcharge (₹)*: 0.00

Education Cess (₹)*: 0.00

Interest (₹)*: 0.00

Levy (₹)*: 0.00

Others (₹)*: 0.00

Total Tax Deposited (₹): 18693.00

Cheque No. / DD No.*: 0

Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)*: No

Section Code / Collection Code*: 194C

Tag Challan to Statement

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' (₹)*: 0.00

Amount Claimed as 'Others' (₹)*: 0.00

Action On Correction Statement

Submit Correction Statement

Save Cancel

1. Levy :Levy will be displayed as 'NA' and be disabled for statements prior to FY 2013-14.
2. Amount to be displayed in exactly two decimal places (e.g., 2450.09, 2450.90)
3. 'Yes' indicates Government deductor

Choose to tag a challan / BIN to the statement

1. Amount claimed as total tax deposited for all deductees tagged to this challan / BIN
2. Amount to be displayed in exactly two decimal places (e.g., 2450.09, 2450.90)
3. Amount of interest to be claimed from selected challan / BIN
4. Amount to be claimed as 'Others' from selected challan / BIN

- For Unmatched challans, if user tags a challan , value in the existing challan will be replaced with value from the tagged challan.

Challan Correction – Unmatched Challan(contd.)

1 Click on tag challan button to tag a challan to the statement. Fields below will be updated with values from the tagged challan.

1 Amounts can be entered in fields marked ^ to pay for interest/levy

(1) BSR Code / Receipt Number	815xxx
(2) Date on which Tax Deposited	23-May-2012
(3) Challan Serial Number / DDO Serial Number	00005
(4) TDS / TCS (₹)^	20000.00
(5) Surcharge (₹)^	0.00
(6) Education Cess (₹)^	0.00
(7) Interest (₹)^	0.00
(8) Levy ^ (₹)^ towards fee for delayed filing of Regular TDS Statement	0.00
(9) Others (₹)^	0.00
(10) Total Tax Deposited	20000.00
(11) Cheque No. / DD No.	0
(12) Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)^	No

Section Code / Collection Code^ 194A

Tag Challan (2)

Details of Amount Claimed from the Challan

1 Penalty Amount should be included under 'Others' for challans

(13) Amount Claimed as 'Total Tax Deposited' (₹) Payment for demand under section 201(1A) and section 200(2)	90000.00
(14) Amount Claimed as 'Interest' ^ (₹)^ Payment for demand under section 234E towards Fee for delayed filing of Regular TDS Statement	1000.00
(15) Amount Claimed as 'Others' ^ (₹)^	1000.00

Edit the details

Important Notes :

1. BSR Code should be of the challan which has available balance.
2. Date on which challan with available balance was deposited in bank .
3. Surcharge amount of challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction .Amount should not be editable for BINs.
4. Education Cess amount of challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount should not be editable for BINs.
5. Interest amount in the challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount should not be editable for BINs.
6. Other amount in the challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount should not be editable for BINs.
7. Section code under which tax was deducted for the PAN. From FY 2013-14 onwards, this field will not be there.
8. Amount of interest to be claimed from this challan / BIN. User cannot edit this field by tagging a challan. User must directly change value in the field. Amount should not be editable for BINs.
9. Amount to be claimed as 'Others' from this challan / BIN . User cannot edit this field by tagging a challan. User must directly change value in the field. Amount should not be editable for BINs.
10. Save the edited detail.

Challan Correction – Unmatched Challan(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](#)

i 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****	08-Oct-2007	00373	194C	43,700.00	0.00	0.00	0.00	0.00	0.00	43,700.00	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 View 1 - 3 of 3

Edited & Saved Rows

[Edit UnMatched Challan Details](#) [Reset UnMatched Challan Details](#)

Action On Correction Statement

[Submit Correction Statement](#)

Edited row is highlighted

Click on 'submit correction statement' to submit the change made in the default and navigate to 'Action Summary'

Action Summary – View Edited Statement

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 | Downloads | Profile | Help

Welcome EDUCATION PRIVATE LIMITED (AAAAA123454) Login Date: 19-Aug-2014, 12:04 PM

File Correction

TAN	1123XXXXXXXX4513	Latest RRR Number	4100XXXXXXXX1764
Financial Year	Q1	Form Type	26Q

Type of Correction: [View Details](#)

Action Summary

Correction Type	Change
Challan Changes	View Corrections

[Confirm](#)

Admin user Click on 'Confirm' the correction to be submitted by sub user and Correction Ready for Submission

Click on hyperlink to view the edited detail for specific default

Both Admin User and Sub-user can able to view statements saved by them

Action Summary – Admin User Login

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) 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. The main header includes the TDS logo (Centralized Processing Cell) and the TRACES logo. On the right, the Government of India Income Tax Department logo is visible. Below the header is a menu with options: Dashboard, Statements / Payments, Defaults, Communications, Downloads, Profile, and a Help button. The user is logged in as EDUCATION PRIVATE LIMITED (AAAA12345A). A notification states "Correction Statements Ready For Submission" with a login date of 04-Sep-2014, 03:10 PM. An instruction box says "Select a row and click on 'View Statement' to view Action Summary screen for the statement". Below this is a table with columns: Financial Year, Quarter, Form Type, and User Id. The table contains one row with values: 2012-13, Q1, 26Q, and a masked user ID. At the bottom of the table are two buttons: "View Statement" and "Cancel Statement".

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 | Downloads | Profile | Help

Welcome EDUCATION PRIVATE LIMITED (AAAA12345A) Login Date: 04-Sep-2014, 03:10 PM

Correction Statements Ready For Submission

Select a row and click on 'View Statement' to view Action Summary screen for the statement

Financial Year	Quarter	Form Type	User Id
2012-13	Q1	26Q	XXXXXXXXXX

View Statement | Cancel Statement

User can able to view correction changes prior to submission even if logs out and later logs in .

Action Summary – Submit For Processing

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 Downloads Profile Help

Welcome EDUCATION PRIVATE LIMITED (AAAA12345A) Login Date: 19-Aug-2014, 12:04 PM

Action Summary for Q1 of FY

Action Summary

Correction Type	Challan
Challan Changes	View Corrections

Submit For Processing Edit Correction Statement Back

Click on hyperlinks to view the Action Summary

Select 'Submit for Processing' to proceed further', in case edit select ' Edit Correction Statement'

Admin User proceed further to attached the digital signature and submit the correction

Action Summary- Attach Digital Signature

The screenshot displays the TDS TRACES Web Signer interface. The main window shows the 'Content to Sign' field with the text: `SCM^WF^163434^RDYSUB^10037158^2014-08-14 14:30:17.0^260^^410000000661`. Below this, there is a 'Windows Store' dropdown set to 'P12/PFX' and a table of digital certificates. An orange callout bubble points to the table with the text 'Select and attach digital Signatures'. The table has three columns: 'Common Name', 'Issuer Name', and 'Serial No'. The 'Sign' and 'Cancel' buttons are visible at the bottom of the dialog.

Common Name	Issuer Name	Serial No
test test test	e-Mudhra Sub CA for Class 2 Gold...	50070
test test test	e-Mudhra Sub CA for Class 2 Gold...	34222
test test test	e-Mudhra Sub CA for Class 2 Gold...	34214
teste test test	e-Mudhra Sub CA for Class 2 Gold...	34213

Digital Signatures are not mandatory in challan correction.

Action Summary – Token Number Generated

The screenshot shows the TDS TRACES portal interface. At the top, there are navigation links: Home | About Us | Contact Us | Help | Related Links | Logout. A search bar is present with the text 'Search In Keyword'. To the right, there are font size adjustment buttons (A A A) and a language dropdown set to 'English'. The main header features the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). On the right, the Government of India logo and 'Income Tax Department' are displayed. A navigation menu includes Dashboard, Statements / Payments, Defaults, Downloads, Profile, and a Help button. A callout bubble points to the Help button with the text 'Click on Help icon for help text for this screen'. Below the navigation, a welcome message reads: 'Welcome EDUCATION PRIVATE LIMITED, You have logged in on 20-Jul-2013 at 02:06 PM'. A success message states: 'Correction statement submitted successfully! Correction statement for Q3 of FY 2008-09 for Form 26Q has been submitted for processing. Token Number for this statement is 41000000002073. You can check status of statements under 'Statements / Payments'.' A callout bubble points to this message with the text 'Message showing that correction statement is successfully submitted'.

Note down the Token Number for future reference

OTHER CORRECTIONS

- ▶ PAN CORRECTION

[e-Tutorial - Online Correction- PAN Correction.pdf](#)

- ▶ PERSONAL INFORMATION

[e-Tutorial - Online Correction- Personal Information.pdf](#)

APPLICATION U/S 197 / 197A

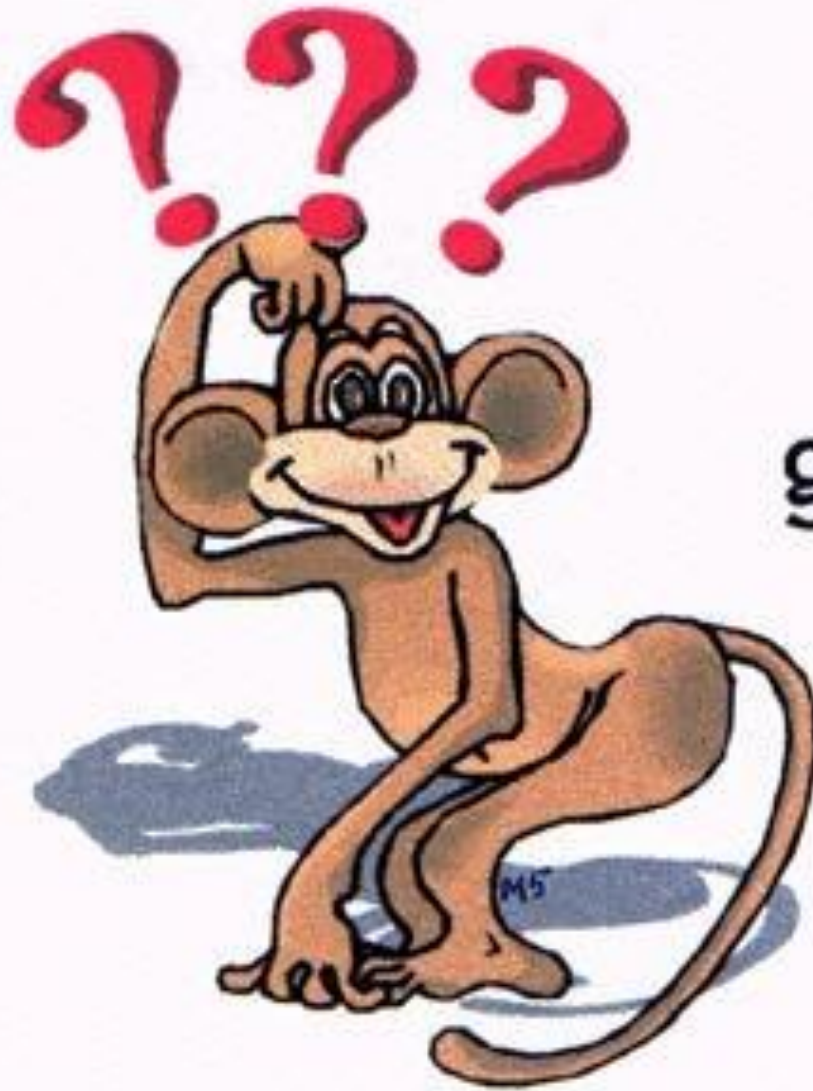
FACILITY AVAILABLE ONLY TO AAMCHI MUMBAI

APPLICATION U/S 197/197A

Application can be made on the website www.tdsmumbai.in

Sign up on the website

Fill in the details and submit them online (instructions provided online)



Questions
are
guaranteed in
life;
Answers
aren't.

