

# **Western India Regional Council of The Institute of Chartered Accountants of India**

Presentation on

## **E-Filing of TDS Returns**

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# TDS – Three Dee System

**T**<sub>HREE</sub>

**D**<sub>EE</sub>

**S**<sub>YSTEM</sub>

**Deduct**



AS PER PROVISIONS OF Ch. XVII-B

**Deposit**



WITHIN DUE DATES

**Declare**



BY FILING TDS STATEMENTS

# Deduct

## Ascertain of TDS Liabilities - As Per Provisions Of Ch. XVII-B

- ✓ T.D.S. on salary is required to be made only if the income chargeable under the head salary after giving set -off for loss under the head income from property and permissible deductions under Chapter – VI-B, exceeds the threshold limit.
- ✓ However, for all other payments the liability for T.D.S. arises only if the amount of payment exceeds the limit/limits prescribed under the respective provisions of the law.

# Deposit

## TDS Payment within due date

### Due dates for payment of TDS

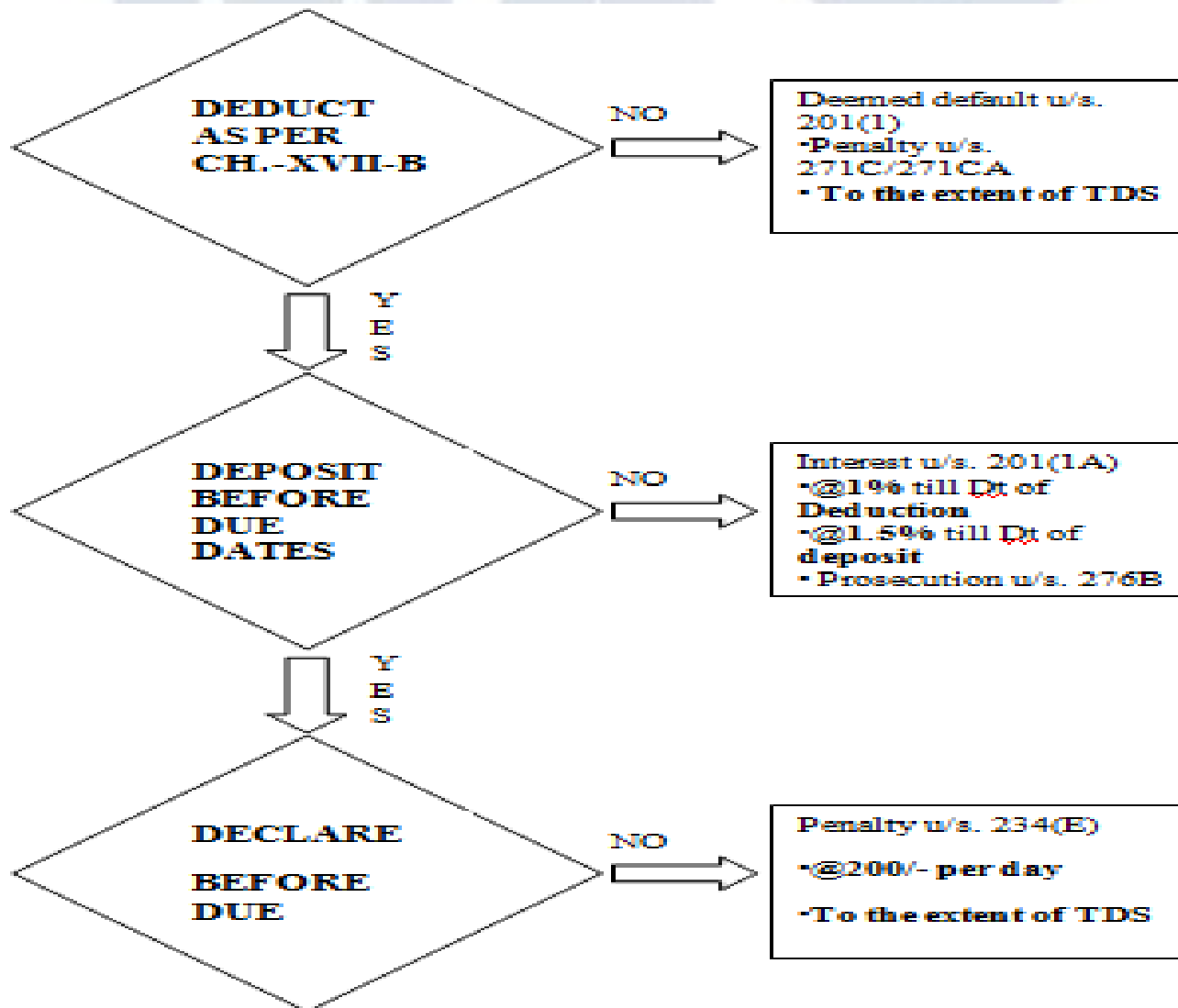
	Amount paid / credited	Due date of deposit of TDS
Govt. Office	Without Challan	Same day
	With Challan	7th of the next month
	On perquisites opt to be deposited by the employer	7th of the next month
Others	In the month of March	30-Apr
	In other months	7th of the next month

# Declare

## By Filing E-TDS Return

<b>Due Date of Filing TDS Statement</b>		
	<b>Govt. Deductors</b>	<b>Other Deductors</b>
<b>Quarter 1</b>	<b>31st July</b>	<b>15th July</b>
<b>Quarter 2</b>	<b>31st October</b>	<b>15th October</b>
<b>Quarter 3</b>	<b>31st January</b>	<b>15 th January</b>
<b>Quarter 4</b>	<b>15th May</b>	<b>15th May</b>

# TDS – Three Dee System



# Preparation of e-TDS returns

- ✓ The e-TDS returns have to be prepared according to the ***data structure*** prescribed by e-TDS administrator.
- ✓ This is necessary so that the data structure of e-TDS returns is compatible with the departmental application software for processing the same.
- ✓ The prescribed data structure can be downloaded from this website as also of NSDL.



# Preparation of e-TDS returns

## Type of E-TDS returns

Type of Return	Purpose
Form 24Q	For salary payments
Form 26Q	For all other payments to resident
Form 27Q	For all other payments to non-resident

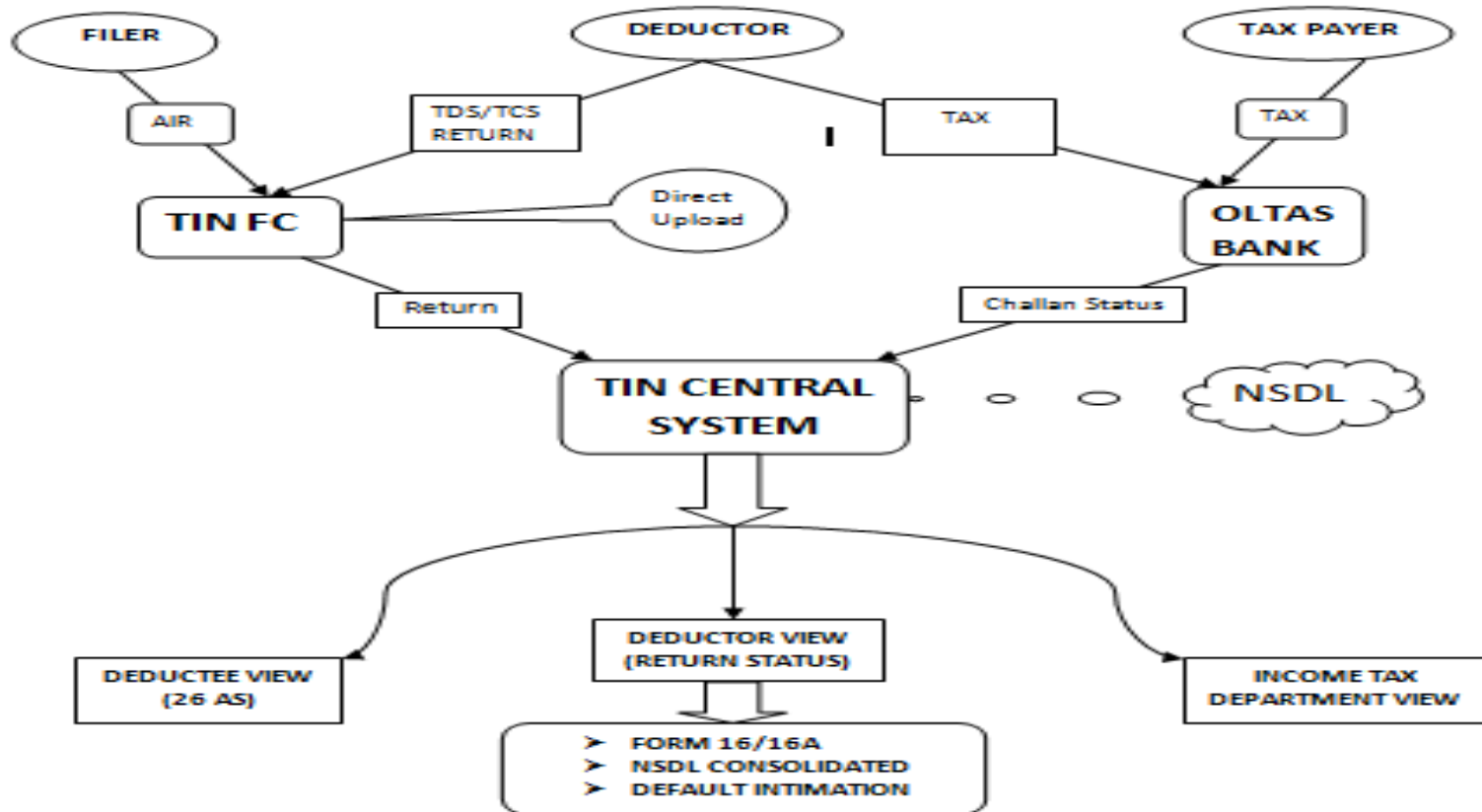
# Penalty for late filing or non-filing TDS statement

Non filing or late filing of TDS return or TDS statement shall invite two penal consequence as the Finance Bill 2012-13 has inserted two new provisions

- ✓ Fee for late filing : section 234E- Rs 200/- for every day during which the failure continues.
- ✓ Penalty for late filing or Non filing of TDS statement as per section 271H.- Deductor shall pay penalty of minimum Rs 10,000 to Rs 1 lakh for not filing the TDS statement within one year from the specified date within which he was supposed to file the statement.

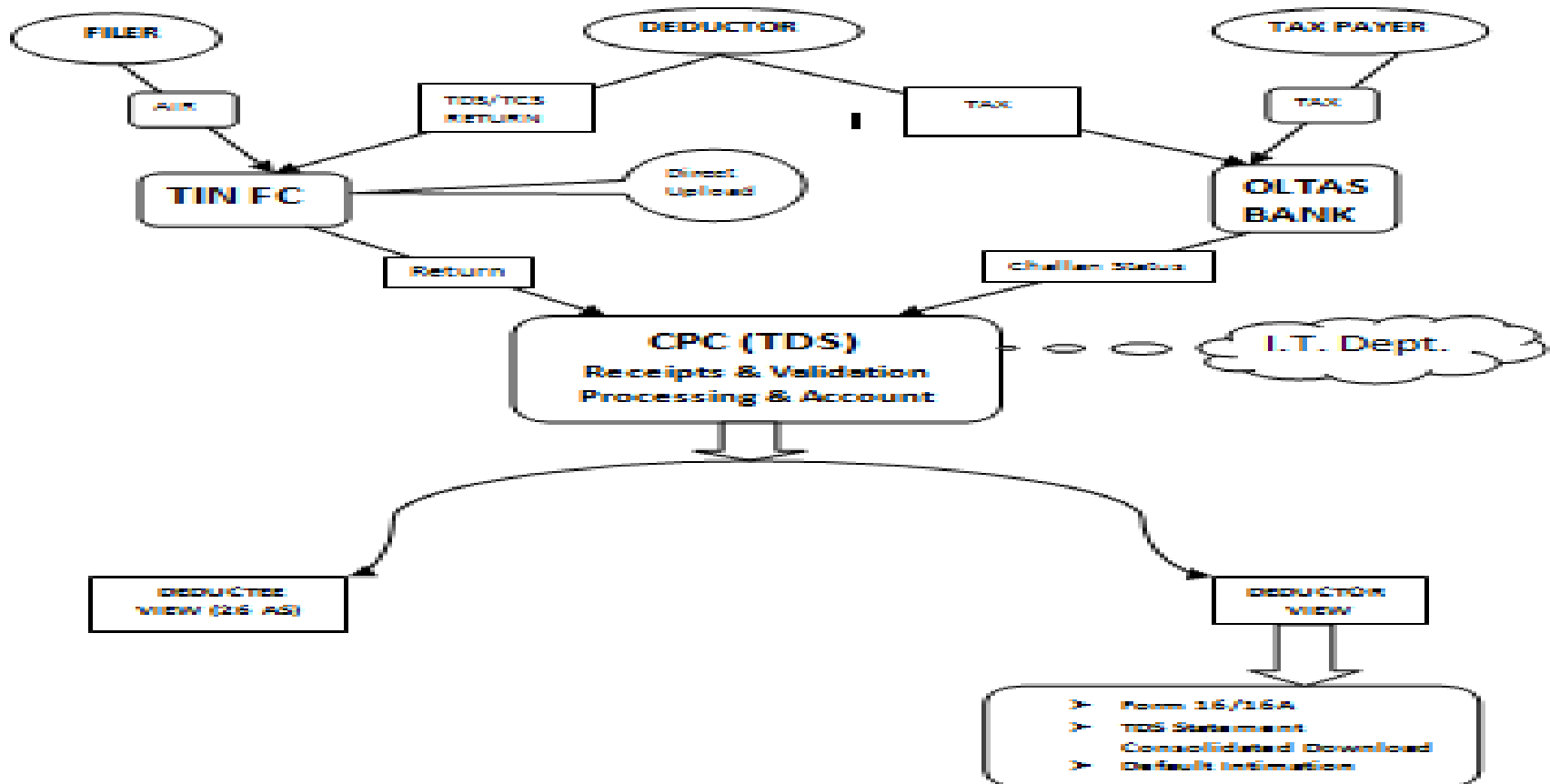
# Processing of TDS Return before 31<sup>st</sup> October, 2012

## Processing of TDS Return before 31<sup>st</sup> October, 2012



# Processing of TDS Return after 31<sup>st</sup> October, 2012

## Processing of TDS Return after 31<sup>st</sup> October, 2012



# Matching of Challan

Following Payment details of TDS deposited in bank by deductor should be matched with the payment details mentioned in the TDS statement filed by the deductors

- Financial Year (However one Challan can be used for two consecutive years)
- BSR Code
- Challan Identification Number
- Challan Date
- Amount
- Minor section Code (200/ 400)

# Status of Booking

Status of Booking After Matching of Challan		
Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductor have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes new payment for excess amount claimed in the statement

# Filing of TDS Return

The deductors should prepare their e-TDS return as per the above procedure, store the data on a CD ROM, Pen Drive enclose the **Form 27A** in paper format and submit these at any of the front offices of NSDL (TIN-FC center)

## Charges of e-TDS Return

No. of Dedutee	Amount
Upto 100	39.50
100-1000	200.00
More than 1000	650.00

# **Scheme for Online Filing of TDS** **returns**

- ✓ Online upload of electronic statement facility can be used for upload of quarterly e-TDS/TCS statements (F.Y. 2007-08 Onwards). To avail this facility one should possess following things.
  - A valid reformatted 10-digit TAN number.
  - Digital Signature Certificate
  - User ID (Provided by NSDL)



# How to avail User ID for online uploading of TDS return

- ✓ Entities desirous of availing the facility for online upload of electronic statements (e-TDS/TCS) have to [register](#) online as an organisation with NSDL
- ✓ An [authorisation letter by the organisation](#) should be provided on the letterhead of the organization to NSDL

# **How to avail User ID for online uploading of TDS return**

- ✓ On successful registration, a acknowledgment with 12-digit number will be generated.
- ✓ Acknowledgment along with Authorisation letter should be sent to NSDL

1st Floor, Times Tower,  
Kamala Mills Compound,  
Senapati Bapat Marg,  
Lower Parel,  
Mumbai – 400 013.

- ✓ NSDL will Mail the User ID within 7-10 days

# Prerequisite software

**1. JRE version : Oracle JAVA 1.6 update 29 or above**

**2. O S: Windows XP Professional service Pack 3 , Windows 7**

**3. Internet Explorer browser version : 7,8,9 and 10**

# Correction Statements

- ✓ A correction TDS/TCS statement can be furnished multiple times to incorporate changes in the regular TDS/TCS statement whereas a regular TDS/TCS statement will be accepted at the TIN central system only once
- ✓ The following points to be kept in mind while preparing correction statement more than once on the same regular statement:
  1. The TDS/TCS statement on which correction is to be prepared should be updated with details as per all previous corrections.
  2. Modifications/addition/deletion in correction statements accepted at the TIN central system only should be considered.

# Different Types of Corrections

Name	Type of Correction
C1	Update deductor details such as Name, Address of Deductor
C2	Update challan details such as challan serial no., BSR code, challan tender date, challan amounts etc.
C3	Update/add deductee details.
C4	Add / delete salary detail records.
C5	Update PAN of the deductee or employee in deductee/salary details
C9	Add a new challan and underlying deductees.

There is no need to file separate statements for different types of corrections. In case you need to update or add different deductees / challans in the same statement, it can be done in a single correction file.

# **Prerequisites for furnishing a correction Statement**

- ✓ Check the status of the regular statement on the TIN / TRACES website.
- ✓ Correction statement should be prepared only if the corresponding regular statement has been accepted at the TIN central system.
- ✓ Conso file of the corresponding accepted regular statement should be available for preparing a correction statement
- ✓ Provisional receipt of the corresponding accepted regular statement should be available.

## NSDL Conso File

- ✓ It is the consolidated data of the statements processed (regular & correction) for the relevant Financial Year, Quarter and Form Type
- ✓ One should download the latest conso file in order to file correction return
- ✓ The detailed procedure for downloading NSDL conso file is laid out in [e-Tutorial on NSDL Conso File download.](#)

## **Justification Report**

- ✓ This document consists of detailed information about the defaults / errors identified by the Income Tax Department (ITD) while processing the TDS statement.
- ✓ Deductor can rectified the error / default by paying the necessary interest / fees / other dues (if any) and by filing correction statement.
- ✓ The detailed procedure for downloading Justification Report file is laid out in [e-Tutorial on Download Justification Report](#) .
- ✓ The password is JR\_TAN Number\_Form\_Quarter\_FY (eg. JR\_MUMA1234K\_26Q\_Q1\_2013-14)



## **Online Correction**

- ✓ Online Correction has been enabled on TRACES for FY 2013–14
- ✓ Any error in challan details or in PAN details can be rectified by visiting [www.tdscpc.gov.in](http://www.tdscpc.gov.in), without downloading any file.
- ✓ Digital signature is mandatory to register on TRACES for raising online correction on TRACES
- ✓ Deductors can file correction for PAN Errors Correction and Challan Correction (C2 & C5)

- ✓ Request can be submitted only if there is a regular statement filled and all previous corrections statement have been processed.
- ✓ On Successful submission, an request number is generated.

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Search In Keyword

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

सत्यमेव जयते  
Government of India  
Income Tax Department

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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
Correction Category*	Online	Latest Token Number*	033550100187273	<b>Submit Request</b>	

click on 'Submit Request' to raise the request

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

Welcome

, You have logged in on 05-Feb-2014 at 03:57 PM

## Track Correction Request

Enter request details to search for a request

### Search Option 1

Request Number

[View Request](#)

### Search Option 2

Request Date From  To   
(dd-mmm-yyyy; e.g., 12-Dec-1980)

[View Request](#)

[View All Requests](#)

### 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

Select the return to be corrected and then click on Available

Request Date	Request Number	Financial Year	Quarter	Form Type	Latest Token Number	Status	Filing Type	Correction Category	Remarks	New Token Number	Assigned To
05-Feb-2014	8792	2013-14	Q3	26Q	0833XXXXXXXX4371	Available	Type1	Online			
27-Dec-2013	2887	2013-14	Q1	26Q	0812XXXXXXXX9371	In Progress	Type2	Online			

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### Notes

## Token Number Details

Welcome PRACHI JAIN , You have logged in on 15-Jan-2013 at 01:39 PM

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

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

**Authentication Code**

Proceed with Authentication Code

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

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

Form Type	24Q
Financial Year	2011-12
Quarter	Q1
Token Number / Provisional Receipt Number (PRN)*	<input type="text"/>

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

# Deductee Details

## 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 challan amount) mandatory to enter unique PAN-Amount Combination in PART 2 for NIL Challan.

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

**i** Please enter a Challan with a valid PAN and amount combination if there is no such Challan, mention a valid PAN and amount combination with at least one valid PAN and amount combination and also

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

corresponding to the statement mentioned above. If there is no such challan, mention a valid PAN and amount combination with no valid PAN-Amount combination in the PAN Details section below.

Tick in Check Box for NIL Challan or Book Adjustment

### 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))



Click on Guide to select suitable Challan option

Enter CIN details for a challan used in the statement

## PART 2. Enter Unique PAN-Amount Combination

Please select if you have mentioned no valid PAN corresponding to the above Challan / Transfer Voucher entered 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 a valid PAN and amount combination (one or two) PAN-Amount combinations.

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

Click on Guide to select suitable PAN amount Combinations

PAN as in Statement



Total Amount Deposited (₹)



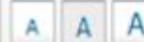
Proceed

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

## Online PAN Correction

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Search In ▾ Keyword



English ▾

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Click on Help icon  
for help text for this  
screen

[Help](#)

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### File Correction

<b>Financial Year</b>	2008-09	<b>Quarter</b>	Q1	<b>Form Type</b>	26Q
<b>Type of Correction*</b>	<input type="text" value="----Select----"/> <input type="text" value="----Select----"/> Challan Correction PAN Correction				

[View Details](#)

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

# Online Invalid PAN Correction

Type of Correction\*  [View Details](#)

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

[Invalid PAN](#) [Valid PAN](#)

Click on 'Invalid PAN' to view the list of invalid PAN in the statement

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
<input type="checkbox"/> 1	3	-	AAAAA1111A	CENTURY ROADLINES	<input type="text"/>		

Enter Correct Pan

Name as per ITD will appear

Status of the PAN will appear here

Edited & Saved Rows

[View Challan Details](#)

Page 1 of 1 5 View 1 - 1 of 1

Please note if we enter invalid Pan it will not accept the same

## Online valid PAN Correction

- ✓ Select 'Valid PAN' tab to view list of valid PAN in the statement
- ✓ Similar to invalid Pan, system will not accept if edited PAN is not in PAN master (Invalid PAN)
- ✓ For Valid PANs, deductee rows for which valid to valid PAN correction has been done will be locked.



# Online Challan Correction

## File Correction

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

Type of Correction\*

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

View Details

Select 'Challan Correction' from 'Type of Correction' drop down and proceeds

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

Select a tab 'List of Matched Challans

BSR Code	Date on Which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code / Collection Code*	TDS / TCS (Rs.)	Surcharged (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.)*
1234567	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

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

Edited & Saved Rows

Edit Matched Challan Details    Reset Matched

Action On Correction Statement

## Online Challan Correction

- ✓ In Match challan we can only edit the interest allocated amount.
- ✓ In unmatched challan we can edit the details by select the challan from unmatched challan details.
- ✓ Edited Row is highlighted in yellow color

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

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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

## File Correction

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

Type of Correction\*

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

### Action Summary

Correction Type	Change
Challan Correction	<a href="#">View Corrections</a>
PAN Errors	<a href="#">View Corrections</a>

Click on 'Confirm' to make it Ready For Submission

View Edited Details

Welcome PRACHIJAIN, 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 or navigate ' 'Correction Ready for Submission ' under ' Defaults' menu

# Correction Ready for Submission

income tax department

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**Quick Links**

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- Request for Justification Report Download
- Request for NSDL Conso File
- Download Form 16 / 16A
- Inbox

**Alerts** [View All](#)

- ALERT
- Persistence - Saving Recording the name of the component in the server.
- EJB's are part of the Java EE specification for implementing business logic of the component for the client.

**Defaults** [View All](#)

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

Filed 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:  
2011-12 Q1: Accepted  
2012-13 Q1: Accepted

**Download Requests**

[39 New Update\(s\)](#)

View Default Summary

File Corrections

Request for Justification Report Download

Upload Correction Statement

View Saved Statements

**Corrections Ready For Submission**

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

# Correction Ready for Submission

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## Correction Statements Ready For Submission

Select a row to delete statement

Financial Year	Quarter	Form Type	User Id
2009-10	Q2	26Q	4367890
2009-10	Q2	24Q	4367890

View Statement

View Statement

### 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

**Error message will pop up indicating PAN validation mismatch if user selects incorrect digital signature certificate PFX file ( not associated with the same PAN) and will not be allowed to proceed.**

## Correction Ready for Submission

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 20-Jul-2013 at 02:06 PM

screen

**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 410000000002073. You can check status of statements under 'Statements / Payments'.

Message showing that  
correction statement is  
successfully submitted

AT SOURCE

# **New FVU Utility is introduced by** **NSDL**

## **Key feature of FVU version 4.3**

- ✓ Deletion of deductee record: Feature to delete the deductee record has been discontinued.
- ✓ Date of deduction: Date of deduction in deductee record should not be that of previous quarter.
- ✓ Generation of Form 27A: New feature has been enabled wherein Form 27A is generated on validation of statement by TDS/TCS FVU.

