



Form 13 – Online Application

WESTERN INDIA REGIONAL
COUNCIL



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SECTION 195/197 PROVISIONS AT A GLANCE

- Section 197(1) [Subject to rules made under sub-section (2A), where, in the case of any income of any person [or sum payable to any person, income-tax is required to be deducted at the time of credit or, as the case may be, at the time of payment at the rates in force under the provisions of sections 192, 193, 194, 194A, 194C, 194D, 194G, 194H, 194-1, 194J, 194K, 194LA and 195, the Assessing Officer is satisfied that the total income of the recipient justifies the deduction of income-tax at any lower rates or no deduction of income-tax, as the case may be, the Assessing Officer shall, on an application made by the assessee in this behalf, give to him such certificate as may be appropriate.
- (2) Where any such certificate is given, the person responsible for paying the income shall, until such certificate is cancelled by the Assessing Officer, deduct income-tax at the rates specified in such certificate or deduct no tax, as the case may be.
- (2A) The Board may, having regard to the convenience of assesseees and the interests of revenue, by notification in the Official Gazette, make rules specifying the cases in which, and the circumstances under which, an application may be made for the grant of a certificate under sub-section (1) and the conditions subject to which such certificate may be granted and providing for all other matters connected therewith.

Certificate of no deduction of tax in case of certain entities (Rule 28AB)

- in receipt of income or deemed income derived from property held under trust wholly for charitable or religious purposes and who claims exemption under section 11 or section 12; or
- required to file a return in respect of a scientific research association, news agency, association or institution, fund or trust or university or other educational institution or any hospital or other medical institution or trade union referred to in sub-section (4C) of section 139;
- may make an application to the Assessing Officer for the grant of a certificate under sub-section (1) of section 197 authorizing him to receive incomes without deduction of tax at source.

Presented by CAAvinash Rawani



Conditions to Satisfy

File all the Returns till the date of Application;

Applicant must be registered with ITD and should also hold exemption certificate under Section 11 and 12, if applicable;

Application to be made in accordance with the requirement of the Act with concerned AO;

Presented by CAAvinash Rawani



POINTS TO REMEMBER

- Application to be made by Deductee/Tax Payer;
- Application to be submitted to TDS Assessing Officer where TAN is registered;
- Application can be made any point of time during the Assessment Year;
- Certificate issued has the maximum validity for the Assessment Year/period and needs to be re-applied.
- If Trust is registered under Section 11 or 12 then tax details not required.

Presented by CAAvinash Rawani

Areas of Consideration

- The eligibility of an assessee to claim the benefits of this rule is determined by the Assessing Officer by assessing his/her existing and estimated liability, which is determined by considering the following:
- Tax payable on estimated income of the previous year relevant to the assessment year.
- Tax payable on the assessed or returned income of the preceding three years.
- Existing liability under the Income-tax Act, 1961 and Wealth-tax Act, 1957.
- Payment of advance tax for the assessment year relevant to the previous year until the date of making the relevant application.
- Tax deducted at source for the assessment year relevant to the previous year until the date of making the relevant application.
- Tax collected at source for the assessment year relevant to the previous year until the date of making the relevant application.

Presented by CAAvinash Rawani

Present Procedure

- Application in Form No. 13;
- Details of the Assessee making the Application;
- Details of Income Tax Returns filed during the last three Assessment Years containing the Returned Income and Taxes paid/payable- Refund's Due;
- Details of the Current Year (Provisional Details)

Presented by CAAvinash Rawani

Present Procedure

- Details of Sales, profits of the last three years along with the taxes deducted;
- Details of existing liabilities on the date of application;
- Estimated Total Income for the year for which the certificate is sought;
- Details of Tax liability on the estimated income along with the tax liability discharges;

Presented by CAAvinash Rawani

Present Procedure

- Nature of payments for which the certificate is sought;
- Details of the Deductee in the required format along with the PAN and other details;
- Other documentary evidences in support of the said application;
- Indemnity Bond for liability discharge.

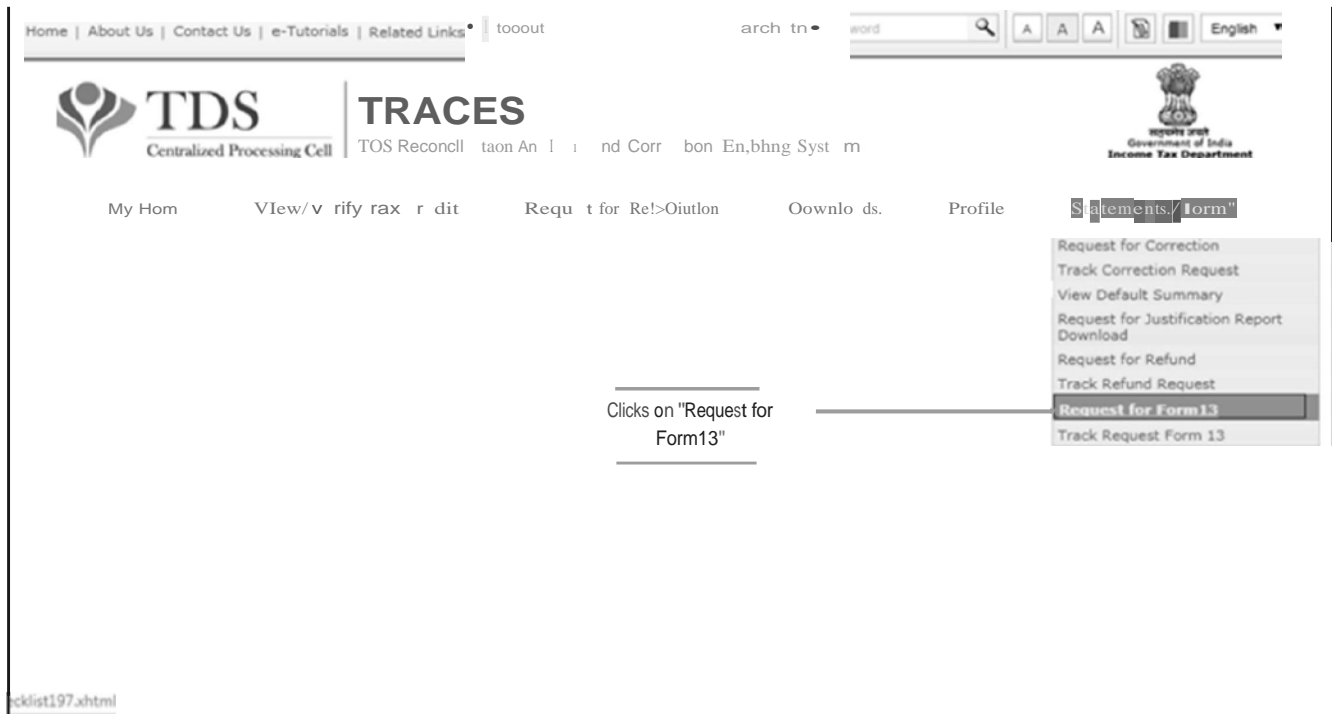
Presented by CAAvinash Rawani

PROCEDURAL ASPECT FOR ONLINE APPLICATION

- Made effective from Financial Year 2018-19 vide Income Tax (Eleventh Amendment Rules, 2018) dated 26.10.2018;
- Application on TRACES Portal;
- Application to be in Form 13 online for all assesseees;
- DSC of the Authorised Person registered on the Traces needs to sign or through a-verification (Net Banking) permitted;
- The mandatory fields and the details required are to be entered to ensure that the application is processed;
- Exempt Income details also needs to be given.

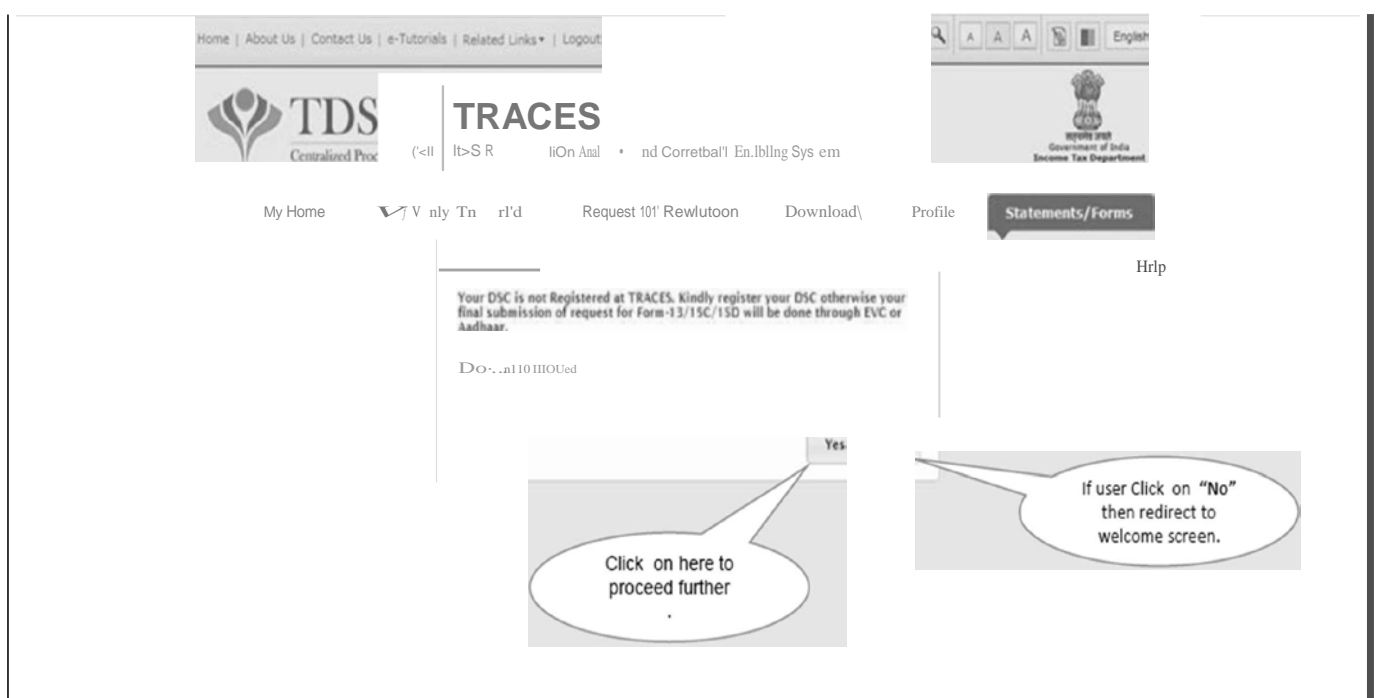
Presented by CAAvinash Rawani

Where to find Application on TRACES- STEP 1



Presented by CAAvinash Rawani

Digital Signature -STEP2



Presented by CAAvinash Rawani

All Assesseees Can Apply- STEP3

The screenshot shows the TRACES portal interface. At the top, there is a navigation bar with links for Home, About Us, Contact Us, e-Tutorials, Related Links, and Logout. A search bar is also present. The main header includes the TDS Centralized Processing Cell logo and the TRACES (TDS Reconciliation Analysis and Correction Enabling System) title. The Government of India Income Tax Department logo is on the right. Below the header, there are several menu items: My Home, v- w/ v rify Tax rt"dit, R qu <ot fol' R wltion, Downlo d\$, Profil>, and Statement"/Fonn->. A 'Help' button is located in the top right corner. The main content area shows a selection step with two radio buttons: 'Resident' (selected) and 'Not Ordinarily Resident'. A callout bubble points to the 'Resident' button with the text 'Click here to continue'.

Presented by CAAvinash Rawani

STEP-4 : CHECKLIST

STEP 5: Enter Financial Year then click on ,Proceedbutton.

The screenshot shows the TRACES portal interface at the checklist step. The navigation bar and header are identical to the previous screenshot. The main content area displays a checklist for Form-13. The text reads: 'Form-13 application can be submit through TRACES from F.Y 2018-19 onwards. DSC or E-Verification (Through Internet Banking) or Aadhaar validation is required for submission of Form. If DSC is not registered...'. Below the text, there are two buttons: 'Proceed' and 'Download'. A callout bubble points to the 'Proceed' button with the text 'Clicks on here to proceed further'. Another callout bubble points to the 'Download' button with the text 'Click here to checklist Downloaded file will be available in PDF format'.

Presented by CAAvinash Rawani

STEP-6

Select option "With (TAN & Amount)- Deductor TANs & Amount". Pop up on the screen to select the number of entries. Select on ,Less than or equal to 50 (Online)" option.

Note : Offline mode for uploading annexure in case of more than 50 entries will be available subsequently.

The screenshot shows the TDS TRACES portal interface. At the top, there are logos for TDS Centralized Processing Cell and TRACES (TDS Reconciliation Analysis and Correction Enabling System). Below the logos, there are navigation links like 'My Home', 'View/View Tax Receipt', 'Query for Return', 'Online', and 'Profile'. A 'Help' button is visible on the right. A message states: 'Status of the Request No. can be tracked through 'Track Request Form 13' under tab 'Statement/Forms''. Below this, there is a section for selecting the number of entries for the annexure. Two radio buttons are present: 'Less than or equal to 50 (Online)' (which is selected) and 'More than 50 (Offline upload of ...)'. A callout bubble points to the selected option with the text 'Selects here to proceed further'. At the bottom, a note states: 'Note: Application of Form-13 without TAN in case of Annexure-II will be...'

Presented by CAAvinash Rawani

STEP-7

Details of the details are auto-populated on the basis of Traces Profile.

Auto populate on the basis of F.Y selected by the user

The screenshot shows the 'Details of existing liability' section of Form 13. It includes a table with columns for 'Assessment Year', 'Amount payable in respect of dividend (t)', 'Amount payable for assessment year (t)', 'Amount for which not e of demand undu HeUon 156 ha ... d but not>ld(t)', 'TUIWIUt payable H deductor or collector wh h had become d but not palcl(t)', and 'Amount payable under the Wealth tax Act. 1957(t)'. Below the table, there are callouts explaining that the data is auto-populated based on the financial year selected by the user. Another callout states: 'If amount is provided in this column then upload will be enabled for this & will be mandatorily'. A third callout says: 'Amount of Tax paid column will be filled by user.' At the bottom, there is a section for 'Nature of prepaid tax' with a table for 'Advance Tax' and 'TDS'. A note at the bottom states: '(xii) Declaration for exemption under section 10, section 11 or section 12 for certain entities covered under Income Tax Rule 28AB* Not Applicable'.

Presented by CAAvinash Rawani

Selection of Annexure-
Separate for Lower Deduction
& Non deduction

STEP-8

Step 8: Select the type of annexure from dropdown and click on 'Proceed' button.

ANNEXURE-1 & ANNEXURE-3 ARE REQUIRED TO BE FILLED BY ASSESSEES NOT COVERED UNDER RULE 28B

Presented by CAA Vinash Rawani

STEP-8

Compilation of Section wise
Details in Single Annexure
PART-1

Step 8 (Contd.): Provide rate in requested rate table before proceeding to Annexure-I No/Lower Deduction.

Click on "Save & Proceed" Button to proceed the Form data

Click on Submit Button to submit the Form details.

to enter the amount in amount column is 16 digit (e.g., 9999999999999999)

Please provide the rate in requested rate table before proceeding to Annexure-I

Either requested rate table or annexure table will be editable at a time

Section Code	193	194A	194D	194	194IA	194IB	194H	194C	194G	194J	194LA	194LB	194LC
Income Tax Rate	10.00	10.00	10.00	10.00	2.00	10.00	5.00	2.00	5.00	10.00	10.00	10.00	30.00
Requested Rate	2	2											

form 1.PNG

Click here to edit details

Click here to save details

Annexure-I (No/Lower Deduction)

(See Section-193,194A,194D,194,194IA,194IB,194H,194C,194J,194LA,194LB & 194LC)

Sl. No	Tax deduction and collection Account No. (TAN)	Tax deduction and collection Account Name	Section under which tax at source is to be deducted	Estimated amount of income/sum to be received (₹)

Go to Basic Details Edit Save Add Row Remove Row Save & Proceed

Note: User need to mention Requested Rate in requested rate table and rate must be less than Section Rate

Presented by CAA Vinash Rawani

STEP-8

Compilation of Section wise Details in Single Annexure (PART-2)

Step 8 (Contd.) : Click on 'Add Row' button to add transaction details in Annexure-I (No/Lower Deduction).

Maximum length to enter the amount in amount column is 18 digit (e.g., 999999999999999999)

Please provide the rate in requested rate table before proceeding to Annexure-I

Either requested rate table or annexure table will be editable at a time

Annexure-I (No/Lower Deduction)

Quantity of
Deduction
ISI
200

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After filling up the
basic details Annexure-I
I will open to fill the

STEP-8

Request No. 17905

With (TAN & Amount) - 0 du for TAN(s) & amount both are available

Click on 'Add Row' to add more rows and click on 'Remove Row' to Remove Rows

Click on Edit to update the details and click on 'Save' to Save the updates

from details

(e.g., 999999999999999999)

Presented by CAAvinash Rawani

Requested Rate Table

Section Code	193	194A	194D	194	194IA	194IB	194H	194C	194G	194J	194LA	194LB	194LC
Income Tax Rate	10.00	10.00	10.00	10.00	2.00	10.00	5.00	2.00	5.00	10.00	10.00	10.00	30.00
Requested Rate	2.00	2.00											

Edit Save

Click here to save details. Details saved Successfully message will display on Screen

(See Section-193,194A,194D,194,194IA,194IB,194H,194C,194G,194J,194LA,194LB & 194LC)

Sl. No	Tax deduction and collection Account No. (TAN) (1)	Tax deduction and collection Account Name (2)	Section under which tax at source is to be deducted (3)	Estimated amount of income/sum to be received (₹) (4)
1	AGRC1089G	CANARA BANK	193	10000

Go to Basic Details Edit Save Add Row Remove Row Save & Proceed

Click here to go to basic details screen

Click here to add transaction details

Click here to remove transaction details which is added

Click here to save details and proceed further.

Click on 'Save & Proceed' Button to proceed the

Click here to save details. Details saved Successfully message will display on Screen

Amount in amount column is 18 dig

[For the purpose of tax deduction at source]

(See Sections -193,194A,194D,194,192,194I-(194IA / 194IB),194H,194C,194G)

Sl. No	Tax deduction and collection Account No. (TAN) (1)	Tax deduction and collection Account Name (2)	Section under which tax at source is to be deducted (3)	Estimated amount of income/sum to be received (₹) (4)
1	AGRC10809T	CENTRAL	192	1212

Go to Basic Details Edit Save Add Row Remove Row Save & Proceed

Click here to go to basic details screen

Click here to add transaction details

Click here to remove transaction details which is added

Click here to save details and proceed further.

STEP-8

Uploading Documents
page

It is enable when section 11 or 12 declaration given on basic details & will be mandatory to upload

Click here to browse selected file

Click here to view uploaded files .

Click on Template Button then pop-up screen will be displayed

It is enable when section 139(4C) declaration given on basic details & will be non mandatory to upload

Click here to upload the document

Verification Code*

Enter text as in above image *

Upload & Fill Estimated Income Computation for which F.Y certificate is sought*

Upload & Fill computation of estimated total income any of the four previous year preceding to the previous year for which returns of income has not been filed

3. Upload registration/exemption Certificate in case of certain entities covered under section 11 or 12**

4. Upload registration/exemption Certificate in case of certain entities covered under section 139(4C)

5. Upload Assessment Orders if assessed, for the last four assessment years

6. Upload return of income for any of the four previous year has been filed in paper form

7. Upload Details of income claimed to be exempt and not included in the total income**

a. Upload any other document

Upload

Browse Files Uploaded Template

Browse Files Uploaded

Browse Files Uploaded

Browse Files Uploaded

Browse Files Uploaded

Browse Files Uploaded

Browse Files Uploaded

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OTHER REQUIREMENTS

- Computation of Estimated Total Income to be given Head wise;
- Option for submission of clarification in respect of increase/decrease in income in comparison to previous year given

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STEP-9

- Step 9:

- User need to upload and fill the Estimated Income Computation for which Financial Year certificate is sought.

Click on ,Browse" to select a file and then click on ,Upload" to upload the document in tiff, .pdf, .zip,. JPEG formats only. Note: Size of file should not be larger than 5MB.Kindly upload password free file.

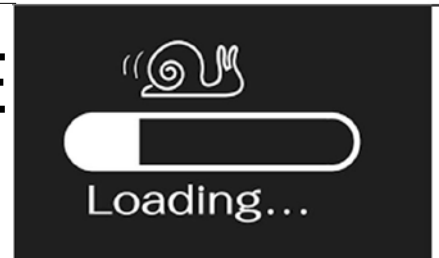
Click on "Template" button to fill Computation of Estimated Income of Financial Year for which certificate is sought then submit. Details saved successfully message will appear on screen. It is mandatory to FILL

Step 9 (Contd.) : After clicking on 'Template' button a pop up will displayed to fill Computation of Estimated Income of Financial Year for which certificate is sought.

Note: Total Tax Payable should not be greater than Gross Receipt/ Turnover/ (GRITO)

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DOCUMENTS TO BE UPLOADED



- Estimated Income Computation for which F.Y certificate is sought.
- Computation of estimated total income any of the four previous year preceding to the previous year for which return of income has not been filed.
- Upload registration /exemption Certificate in case of certain entities covered under section 11 or 12 or section 139(4C).
- Assessment Orders if assessed, for the last four assessment years.
- Return of income for any of the four previous year has been filed in paper form.
- Details of income claimed to be exempt and not included in the total income: If amount is provided in column of basic details then this will be enabled & mandatory.
- Upload any other document.

Note:

Upload Button enables only when users browse all the files successfully. After that user need to click on 'Upload' button to upload all the browse files ,once all the files have been uploaded, Success Message will be displayed "Files uploaded successfully "and "Upload" button will be disabled again.

If user wants to change/remove attachment/a then user need to click on 'Files Uploaded' button then select the required file and click on 'Remove upload'. User can browse new files again. Upload the document In tiff, .pdf, .zip,. JPEG formats only. Size of file should not be larger than 5MB.Kindly upload password free file.

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4. Pictorial guide of 'Request for Form13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962)

Step 9 (Contd.) : User need to give the declaration to proceed further. Click on 'Preview & Submit' button to review the submitted details for Form-13

The screenshot shows the final step of the Form 13 filing process. It includes a declaration section with a date field set to 5-Nov-2018. Callouts highlight the 'Preview & Submit' button, the 'Back' button, and an 'Upload' button. A callout also points to a section of the form that is auto-populated from the TRACES profile.

Auto populated on the basis of TRACES Profile

Click here to review the details of Form-13

Click here to go to previous screen

Click here to go to basic details screen

Presented by CAAvinash Rawani

OPTIONS AVAILABLE

- Options of Preview Available, before submitting the same;
- Option of Removal of Documents before uploading Available;
- Once submitted cannot be modified, Option of Withdrawal Available to the Tax Payer;
- E-verification mode Digital Signature or Internet Banking;
- SMS confirmation will be sent to the Registered Mobile Number;
- Status of Application can be tracked online through the generated Request Number;
- If Deductees are more than 50, then only Annexure to be attached in the format given.

Presented by CAAvinash Rawani



6. Procedure of 'Request for Form13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962) with E-verified (Internet Banking)

- E-Verified Service link is available at banks website:
- User has to log in to Bank Website and select option "Click of view26AS".
- It gets navigated to a new page which shows link "E-Verified services on TRACES".
- Click on "E-Verified services on TRACES", user gets navigated to the TRACES website with the pre populated User name and PAN of Taxpayer.
- This facility helps taxpayers to get Verified through Internet Banking.
- This can be used for "Submitting Request for Form-13" request without Digital Signature.
- This Option is not available for NRI Website www.nriservices.tdscpc.gov.in.

Presented by CAAvinash Rawani

6. Pictorial guide of 'Request For Form13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962) with E-Verified" (Internet Banking).

Step 3 (Contd.): Go to " Track Request Form-13" option under "Statements/Forms" tab and initiate the request.



Presented by CAAvinash Rawani

6. Pictorial guide of 'Request For Form-13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962) with E-Verified" (Internet Banking).

Step 3 (Contd.) : Go to " Track Request Form-13" option under "Statements/Forms" tab and initiate the request. Click on "In Progress" status to continue.

The screenshot shows the 'Track Request Form-13' page. At the top, there are navigation links like 'HyHome', 'Verify T*x Credit', etc. Below that, there's a search bar with 'Request Number' and a 'Go' button. A table lists requests with columns: Request Date, Request No., F.Y., Form Type, Form Category, Application Type, Status, and Remarks. One row is highlighted with 'In Progress' status. Below the table are buttons for 'View/Download Form' and 'Cancel Request'. Callouts indicate that 'View/Download Form' is enabled after PAN completion and 'Cancel Request' is used to cancel the request.

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Status	Description
In Progress	Request Form-13 is in progress, user need to click on status 'In Progress' to start work.
Submitted to ITD	Status will be "Submitted to ITO" after final submission of Form-13.
Pending with AO	Status will be "Pending with AO" for approval.
Clarification Required by AO	Status will be Clarification Required by AO, if AO wants some clarification from the user .
Approved	Status will be Approved if AO has approved the request of Form-13 and 197 certificate will be available to download..
Approved with Partial Rejection	Status will be Approved with partial rejection, if request is partially rejected for some TANs . Approved 197 certificate will be available to download.
Cancelled	Status will be cancelled if request is cancelled by the user before Approval.
Rejected	Status will be Rejected if request is rejected by AO or TDS CPC.

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Status: Clarification required by AO:

My Home View/ Verify Tax Credit Request for Resolution Downloads Profile

Aggregated TDS Compliance Statement/Forms Hdp

Track Request Form 13

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lick on a row to select it and click on status as 'In Progress' to start or work on original/revision for a form.

VM/w/Download button will be enabled after completion of PAN with other validations in case of Form 13.

Request Date: View All

Request Number: 17907 Go

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks
05-Nov-2018	17907	2018-19	Form-13	Original	Online	Clarification required by AO	

View/Download Form Cancel Request

Page 1 of 1

Note: User can check submitted request status under "Track Request Form-13" option under "Statement/Forms". If user do not want to give clarification or if clarification is not available with the user he can cancel this request at "Clarification required by AO" status.

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After click on "Clarification required by AO", user can give clarification with supported documents

HyHome View/ Verify TDS Credit Request for Resolution Downloads Profile

Alw,ted TO Comp ne tonents/Forms

It is mandatory to either enter comments or attach supporting documents

Allowed Special Characters are space, single quotes, &, double quotes, comma, forward slash, hyphen, semicolon and dot

Click on 'Add' to upload file and then click on 'Upload the document in .JPG, .pdf, .vpt, JPEG format only. Any number of files, subject to each file not being larger than 5MB in size.

Please provide Input

Cwwnw.nu (H...mutnSOO Ct... ct ...)

Verification Code: B6A(R) Click to refresh image

Enter text as in above image

Select a file to upload

Submit Close

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Status will be Approved if AO has approved the request of Form-13 and 197 certificate will be available to download.

My Home | Verify Tax Credit | Request for Reconciliation | Download | Profile

Aggregated TDS Compliance

Track Request Form 13

Enter any of the below search options to view or download request.

Click on a row to select it and click on status as 'In Progress' to start or work on original/revision for a form.

View/Download button will be enabled after completion of PAN with other validations in case of Form 13.

Request Number: 17505

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Download Request ID for Rejection Reason
2018-19	Form-13	Original	Online	Approved	Download under 197 certificate	02-2018	OC OSIGG			

Cancel Request

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7. Pictorial guide of Track Request for Form 13- Resident (Not Covered under Rule 28AB of the Income Tax Rules, 1962)

Status : Approved with partial rejection

My Home | Verify Tax Credit | Request for Reconciliation

Aggregated TDS Compliance

Track Request Form 13

Enter any of the below search options to view or download request.

Click on a row to select it and click on status as 'In Progress' to start or work on original/revision for a form.

View/Download button will be enabled after completion of PAN with other validations in case of Form 13.

Request Number: 17287

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Download Request ID for Rejection Reason
2018-19	Form-13	Original	Online	Approved with Partial Rejection	Approved Certificates available for downloading under downloads menu	31-Oct-2018	ITQ 081 TAN0VPR			

with partial rejection

Approved with Partial Rejection

Certificates available for downloading under downloads menu

Rejected TAN List

Click on first hyperlink, user will redirect to downloads to download certificate

Click here to check rejected TAN list

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Download Request ID for Rejection Reason
31-Oct-2018	17287	2018-19	Form-13	Original	Online	Approved with Partial Rejection	Approved Certificates available for downloading under downloads menu	31-Oct-2018	ITQ 081 TAN0VPR	

Presented by CAA Vinash Rawani

HOW TO DOWNLOAD CERTIFICATES

Step 1: After log in on TRACES. Go to 'Downloads' tab and click on Download 197, 206C Certificate.

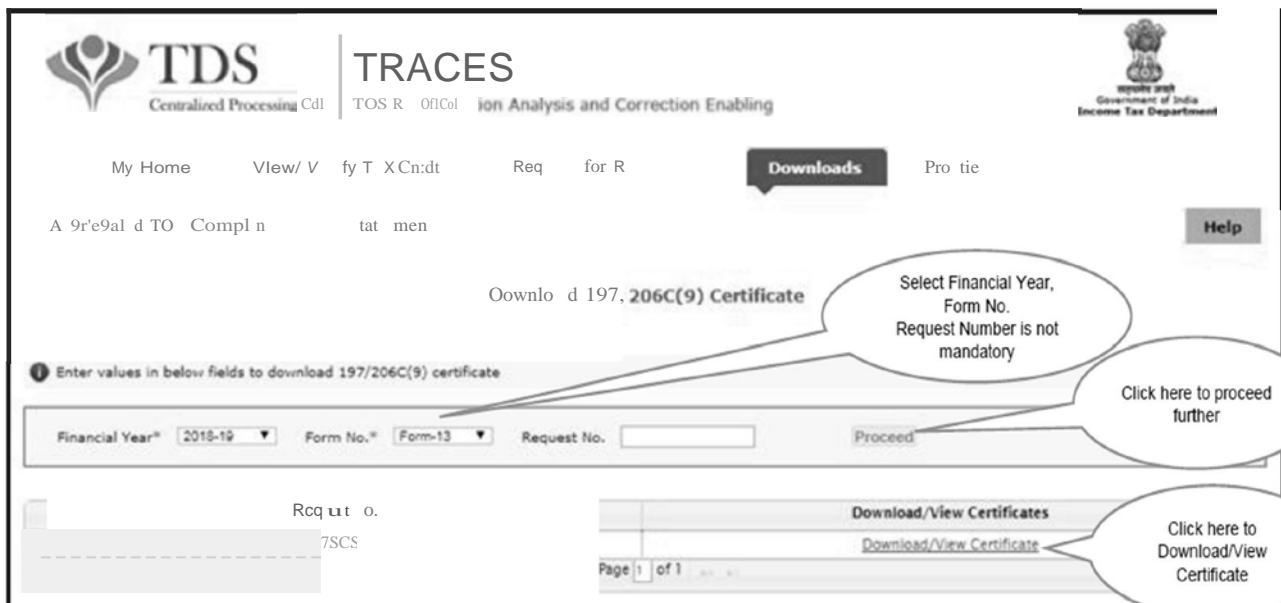


Ward68(1)

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ENTER FIN YEAR & FORM NO

Step 2: User need to select Financial Year & enter Form No., then click on "Proceed".



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Advantages

- Basic Fields are auto populated and captured from ITD

Aggregated TO Compliance St<JtPn>Pnts/Fonno; Help

○ Details are populated as per *your* profile information. User can update details in profile section.

○ Maximum limit to enter the amount in amount column is 18 digit (e.g., 999999999999999999)

○ Status of the Request No. can be tracked through "Track Request Form 13 under tab "statement/Fonns".

Request No. 17907

Please fill up the following details to be furnished in Form-13

The particulars of the individual relevant details are as under

(*) Status (State whether Individual, Hindu undivided family, firm, body of individuals, etc...)

(n) Residential Status (whether resident during the year or not)

(iii) Permanent Account No.

(iv) Email Id

Alternate Email Id

Mobile Number

Alternate Mobile Number


(v)

Details will Auto populated as per profile information

Company	
Resident	
AARCS4276N	
+91	
+91	

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Sample of Certificate u/s 197



Office of Income Tax Officer
WARD 3, 1st H311 MUMBAI

Ref. No. : 197/AAACS1425L/2018-19/6 **: 21-Jun-2018**

subject: certificate u/s 197 for

Deductor(s) with TAN/PAN (as per column 3) is/are hereby authorized to make payment or credit the amount under section (as per column 5 of the table below) to the extent (as per column 6) after deducting tax at the rate (as per column 7, excluding education cess/ Surcharge as applicable) to, or as the case may be to the account of XYZ LIMITED, Address, (PAN-AAACS1425L). As per details below:

Sr. No. (1)	Certificate Number (2)	TAN/PAN (3)	TAN/PAN Name (4)	Section (5)	Amount (Rs.) (6)	Certificate Rate(%) (7)	Valid from Date (8)	Valid till date (as per the original certificate) (9)	Valid till (Cancellation Date) (10)

Certificate(s) is/are non-transferable and valid for applicant PAN -AAACS1425L for sums which are received or receivable, whichever is earlier between the period as per column 8 and 9, unless cancelled by the undersigned under intimation to respective TAN(s)/ PAN(s) before that date.

Assessing Officer
DCCIR 51.1. (9 TO 1)

-----T is an electronically generated certificate Capture.PNG does not require any signature

Presented by CAAvinash Rawani

Advantages

- A further Step towards Digitisation;
- 24 X 7 Application facility;
- Based on PAN records available with ITD, the chances of Incorrect details in the certificates nullified;
- All the mandatory records to be uploaded at a time. Submissions time gap reduced;
- Delay in time for issuing certificate to be reduced;
- Online verification of the limit and validity can be verified;
- Easy Linkage of Information with TDS Returns.

Presented by CAAvinash Rawani



TDS Returns Filing- Line of Action

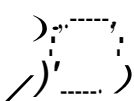
Validate the PAN of the deductee who submits the certificate.

Verify the certificate's validity with the relevant financial year.

Verify whether the threshold limit for the certificate has been exceeded in previous quarters.

Ensure the specification of the Certificate number in the statement.

|||||



Ensure the validity of certificate with PAN.

Verify whether the threshold limit of the certificate has not been exceeded in previous quarters.

Raise the Flag "A" in the statement for a certificate u/s 197 and Flag "B" for certificate u/s 197A.

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Certain Exceptions

- CBDT Order under Section 119(1) dated 24.12.2018 reads as under:
 - To remove genuine hardship faced by certain applicants in online application filing in Form 13
 - Allows NRI's who are not able to register themselves on TRACES to file manual application in Form No. 13 with TDS Officer or in ASK Centres till 31.03.2019;
 - Allows Resident Applicants to file manual application with TDS Officer or in ASK Centres till 31.12.2018.

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REFERENCES

- Time Line for issue of certificate is 30 days (Citizen's Charter-2014);
- Justifiable reasons for delay to be given;
- AO to either issue or reject the application;
- Assessee must be given the opportunity of being heard before rejecting application;
- Right of Appeal exists.

Presented by CAAvinash Rawani

EVERY CHANGE IS A CHALLENGE UNTIL YOU HAVE FACED IT

Compiled by CA Avinash Rawani

ARE YOU UP FOR THE
CHALLENGE?

Thank You

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