




*Rawani & Co.*  
Chartered Accountants





## ISSUES & CHALLENGES IN e-TDS RETURNS



**TDS**  
Centralized Processing Cell

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



Compiled By : CA Avinash Kawane



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# PROLOGUE.....

## TDS IS NOT TEDIOUS

**T**<sub>HREE</sub>      **D**<sub>EE</sub>      **S**<sub>YSTEM</sub>

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**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

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**T**<sub>HREE</sub>      **D**<sub>EE</sub>      **S**<sub>YSTEM</sub>

**Deduct** →

- AS PER PROVISIONS OF Ch. XVII-B
- CONTACT A.O.(TDS) IN DOUBTS
- AVOID PENAL PROVISIONS
- AVOID PROSECUTIONS

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**T**<sub>HREE</sub>      **D**<sub>EE</sub>      **S**<sub>YSTEM</sub>


**Deposit** →

**WITHIN DUE DATES**

Due date of deposit for Non-Government deductors	
Type	Due Dates
TDS for the months of April to February	07 <sup>th</sup> of Next month
TDS on normal entries of March	30 <sup>th</sup> April
TDS on Provisional/Credit entries of March	30 <sup>th</sup> April

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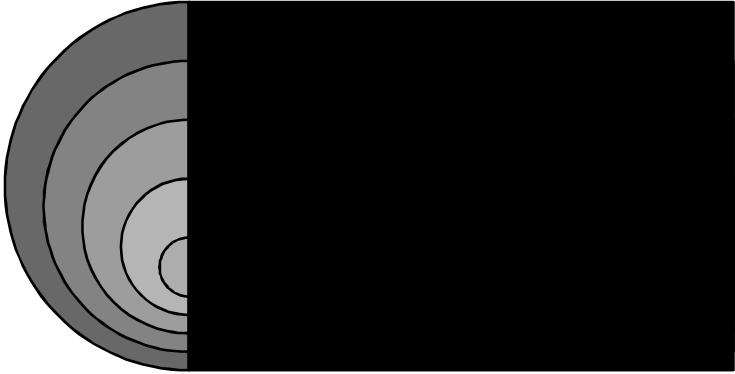
**T**<sub>HREE</sub>      **D**<sub>EE</sub>      **S**<sub>YSTEM</sub>

Declare            By **FILING TDS STATEMENTS**

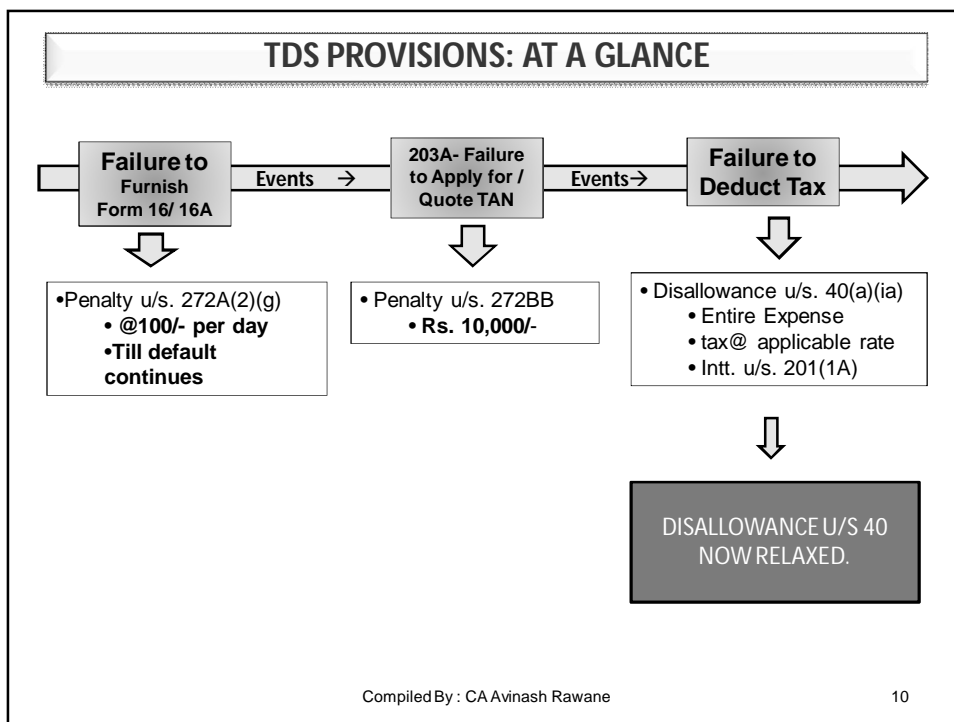
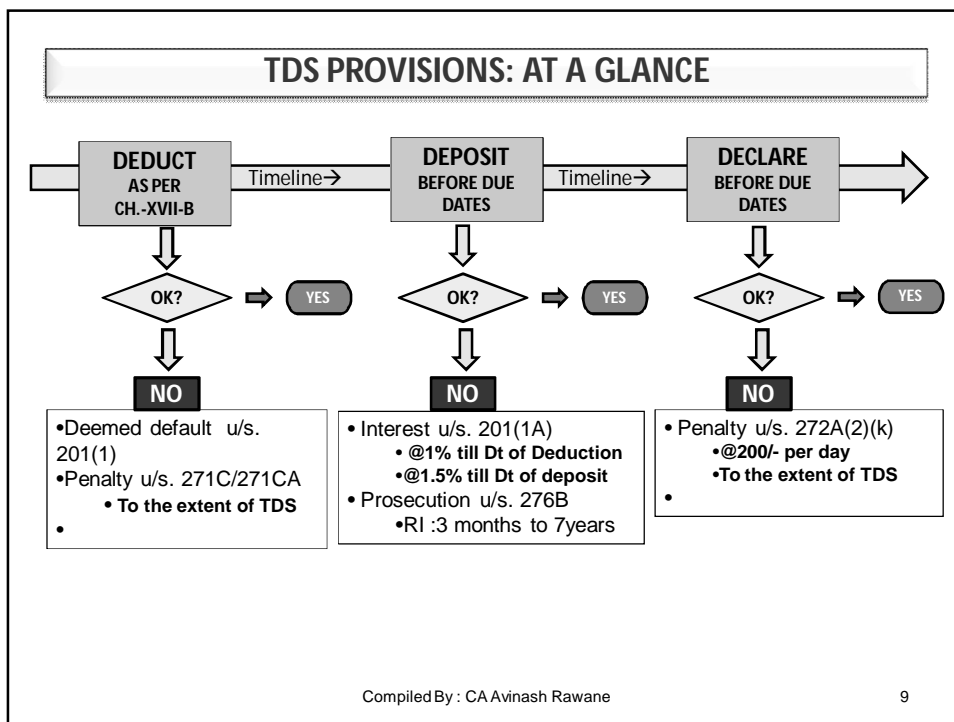
Due date for filing TDS statement	
	F.Y. 2010-11 onwards
Quarter 1	July 15
Quarter 2	October 15
Quarter 3	January 15
Quarter 4	May 15

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**TDS / TCS**  
**TDS IS NOT TEDIOUS**



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**VIEW OF TRACES WEBSITE**

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## Changes due to Migration to New Site

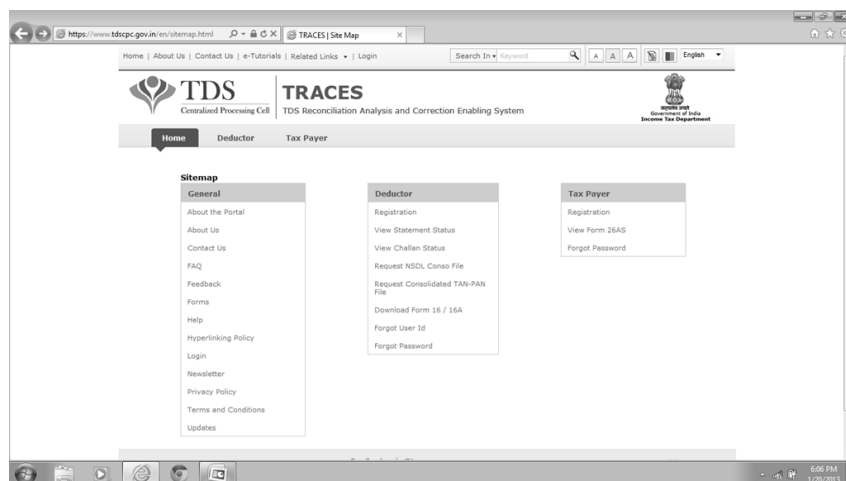
Login through user-id and password used on NSDL Website;

Updating of password on Traces..

In case of problem send mail on [contactus@tdscpc.gov.in](mailto:contactus@tdscpc.gov.in)

Toll Free Number 1800-103-0344/0120-4814600

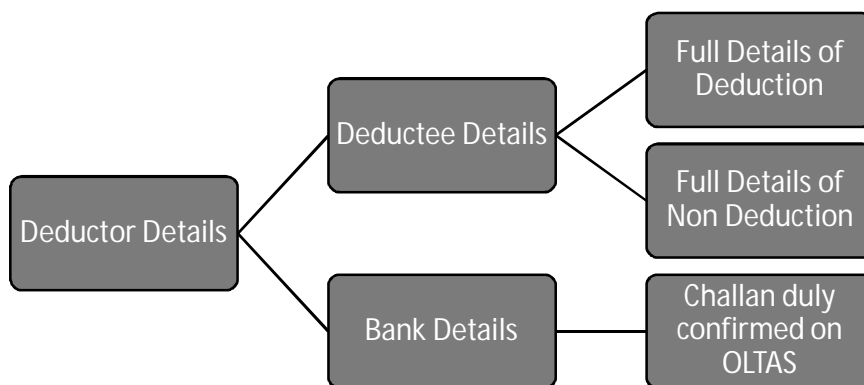
# Features of New Website



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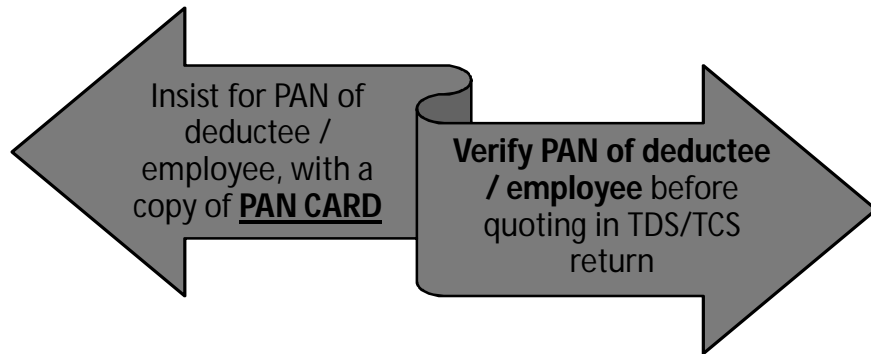
# Check List of E-Return



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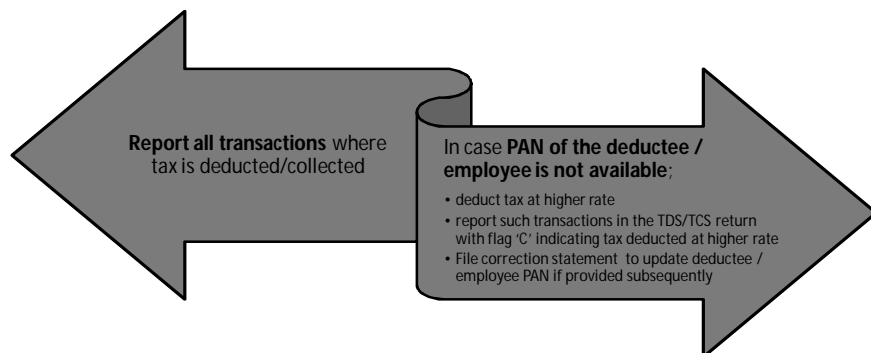
## TDS / TCS – Good Practice



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## TDS / TCS – Good Practice



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# TDS / TCS

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

**NATURE & REMEDIES**

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## Notice from TDS Department- Not to Ignore

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

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

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

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

## Defaults... Whether Legal

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## TDS / TCS

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

Reasons  
for Default

Types of  
Default

How to  
Correct?

What is the  
Advantage?

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### Reasons for Rejection of Correction Statement

- Incorrect verification values
- Incorrect quoting of provisional receipt number
- Correction on booked transfer voucher / challan (other than section code)
- Incorrect sequence no. of challan / deductee/ salary detail
- Correction on deleted records
- Correction on rejected regular statement

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

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Pages

Comments Annotations

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

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

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

Sir/Madam,

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

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

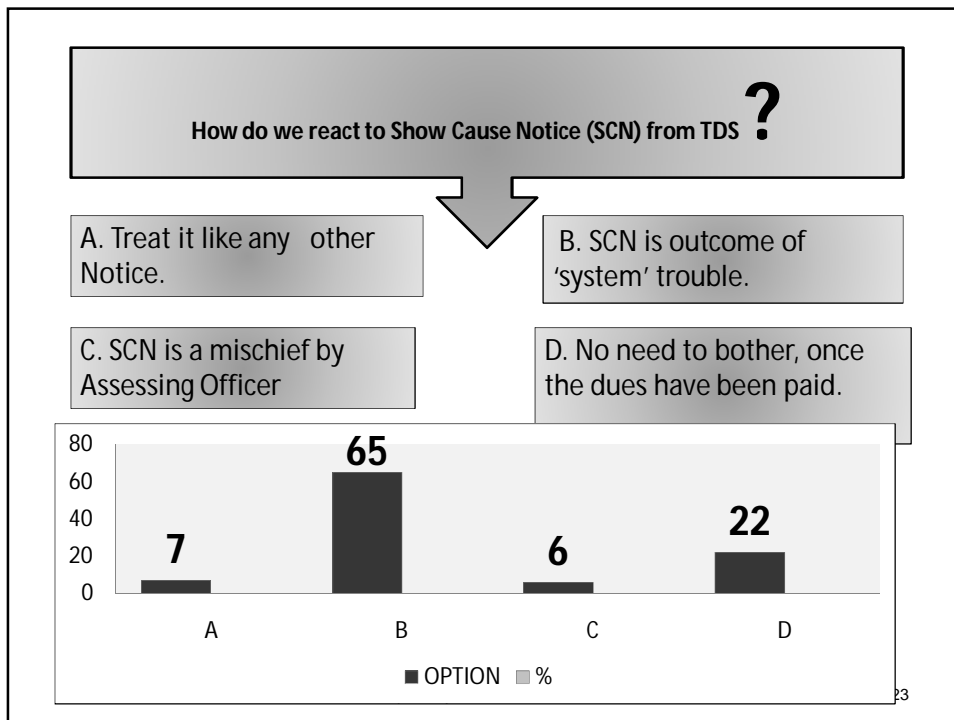
S.No.	RRR Number	Form No.	Quarter				Total Amount
1	21960100055574	24Q	Q4	5100	1055450	3970	1064520
2	21960700011574	26Q	Q1	10	203475	0	203485
3	219606000117624	26Q	Q2	80	0	1090	1170
4	21960100055585	26Q	Q4	234800	330	5680	240810
Total Tax and Interest payable by you :							1509985

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

1 of 1

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**Deductor's Response to Show-Cause Notice?**

Response is very poor: In about 20→25% cases

Photocopy of Return/ Challans are enclosed.

No attention paid to the direction in SCN

Person who attends, knows nothing about TDS

Generally, system is blamed.....

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

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

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

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

Sir/Madam,

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

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

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

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

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**OFFICE OF THE DC/ACIT (TDS) CIR 2(2)**  
**INTIMATION UNDER SECTION 200A OF I.T. Act, 1961**

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2 / 3 125% Find

Ref. No.: 200A/MUMCT822/0003072223 Dated:18-JUL-2012  
**TAN:MUMP11774A**

TO,  
 PREMIUM CHICK FEEDS PVT LTD  
 301, Planet 10, Tunnel Road  
 Bandra  
 Mumbai  
 MAHARASHTRA-400051

Sir/Madam,

Sub: Intimation u/s 200A of I.T Act, 1961 for financial year 2011- 12

RRR Number	Date of Filing	Form NO.	Quarter
100340100169072	11-FEB-12	26Q	Q2

Following sum has been determined as payable u/s 200A of the Income Tax Act, 1961 in the TDS/TCS statement(s) filed by you for transactions reported in the quarterly TDS statements mentioned above. The brief summary of sum payable is mentioned as below:

Default Description		Amount	Interest
<b>Short Deduction</b>		246080	23600
Total Amount Deductible	Total Amount Deducted		
259035	12952		
<b>Amount deducted / collected</b>		0	0

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**OFFICE OF THE ASSISTANT COMMISSIONER  
ITO (TDS) WARD 2(5),MUMBAI(NEW),MUMBAI**

Ref. No. : NF/MUMWT825/0001543654/INT Date : 18/07/2012  
**TAN : MUMP10056E**

To,  
 PRECISE EQUIPMENTS PVT LTD  
 B/4 SMALL SCALE INDUSTRIAL CO  
 LAGHU UDYOG KENDRA, I. B. GOREGAON (EAST) MUMBAI  
 MAHARASHTRA-400063

Sir/Madam,  
 Sub : Intimation of non-filing of e-TDS quarterly statement(s).

Whereas prescribed person and every other person responsible for deducting tax under the provisions of chapter XVII B of Income-tax Act, 1961 is required to prepare and deliver or cause to be delivered to the prescribed Income-tax authority, a quarterly statement u/s 200(3) within such time and in such form as prescribed under rule 31A of Income-tax Rules, 1962.

2. As per the information available with the department,  
 a. You have filed salary statement in any/all of the first three quarters of F.Y. 2011-12

Accordingly, you have failed to furnish quarterly TDS statement(s) for the F.Y 2011-12 to the prescribed Income-tax authority as required under the above provisions.

3. You are accordingly requested to file quarterly e-TDS statement(s) of the concerned quarter(s) within 15 days of

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2 / 21 129% Find

Sir/Madam,  
 Sub : Intimation of non-filing of e-TDS quarterly statement(s).

Whereas prescribed person and every other person responsible for deducting tax under the provisions of chapter XVII B of Income-tax Act, 1961 is required to prepare and deliver or cause to be delivered to the prescribed Income-tax authority, a quarterly statement u/s 200(3) within such time and in such form as prescribed under rule 31A of Income-tax Rules, 1962.

2. As per the information available with the department,  
 a. You have deposited TDS amounting Rs. 85078 /- for F.Y. 2007-08  
 b. 1 assessee(s) have claimed Rs. 11293 /- against your TAN in I.T. Returns filed for F.Y. 2007-08  
 c. You have filed quarterly e-TDS statements in F.Y. 2006-07 whereas no e-TDS statement has been filed in F.Y. 2007-08  
 d. You have filed salary statement in any/all of the first three quarters of F.Y. 2011-12

Accordingly, you have failed to furnish quarterly TDS statement(s) for the F.Y 2007-08, 2011-12 to the prescribed Income-tax authority as required under the above provisions.

3. You are accordingly requested to file quarterly e-TDS statement(s) of the concerned quarter(s) within 15 days of the receipt of this intimation.

4. You may also either personally or through an authorized representative, clarify the position in this regard. The time and address for the same are mentioned below:

Date : \_\_\_\_\_ Time : \_\_\_\_\_ Yours faithfully

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2 / 21 129%

c. You have filed quarterly e-TDS statements in F.Y. 2006-07 whereas no e-TDS statement has been filed in F.Y. 2007-08

d. You have filed salary statement in any/all of the first three quarters of F.Y. 2011-12

Accordingly, you have failed to furnish quarterly TDS statement(s) for the F.Y 2007-08, 2011-12 to the prescribed Income-tax authority as required under the above provisions.

3. You are accordingly requested to file quarterly e-TDS statement(s) of the concerned quarter(s) within 15 days of the receipt of this intimation.

4. You may also either personally or through an authorized representative, clarify the position in this regard. The time and address for the same are mentioned below:

Date : \_\_\_\_\_ Time : \_\_\_\_\_ Yours faithfully

Address : \_\_\_\_\_

Ph. No. : \_\_\_\_\_ (THYAMPANNA M GOWDA)  
ITO (TDS) WARD 2(5),MUMBAI[NEW]

Note :- (i) Penalty of Rs. 100 /- per day and subject to the maximum of tax deductible.

\*\* List of PAN(s) claiming TDS/TCS in Income Tax Return(s)

Sr. No.	As.Yr.	PAN(s)	PAN Name	TAN Name	Amount Claimed by PAN(s)
1	2008	APEPS3381R	NAMITA GINIL SHIRODKAR		11293
2	2008	APEPS3381R	NAMITA GINIL SHIRODKAR	SARASWAT CO-OP BANK	11293

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Sir/Madam,

Sub : Intimation of non-filing of e-TDS quarterly statement(s).

Whereas prescribed person and every other person responsible for deducting tax under the provisions of chapter XVII B of Income-tax Act, 1961 is required to prepare and deliver or cause to be delivered to the prescribed Income-tax authority, a quarterly statement u/s 200(3) within such time and in such form as prescribed under rule 31A of Income-tax Rules, 1962.

2. As per the information available with the department,

a. You have filed quarterly e-TDS statements in F.Y. 2010-11 whereas no e-TDS statement has been filed in F.Y. 2011-12

Accordingly, you have failed to furnish quarterly TDS statement(s) for the F.Y 2011-12 to the prescribed Income-tax authority as required under the above provisions.

3. You are accordingly requested to file quarterly e-TDS statement(s) of the concerned quarter(s) within 15 days of the receipt of this intimation.

4. You may also either personally or through an authorized representative, clarify the position in this regard. The time and address for the same are mentioned below:

Date : \_\_\_\_\_ Time : \_\_\_\_\_ Yours faithfully

Address : \_\_\_\_\_

Ph. No. : \_\_\_\_\_ (THYAMPANNA M GOWDA)  
ITO (TDS) WARD 2(5),MUMBAI[NEW]

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## Default details

Download of default - Generated in Excel format from TIN-NSDL/TRACES site

Facility available for registered TANs

**Default details contains:**

- List of **short deduction** records
- List of **short payment** records
- List of **late payment** records

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### Rectification of Errors: Consolidated TDS/TCS File

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

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## e-TDS/TCS Statements – Key points

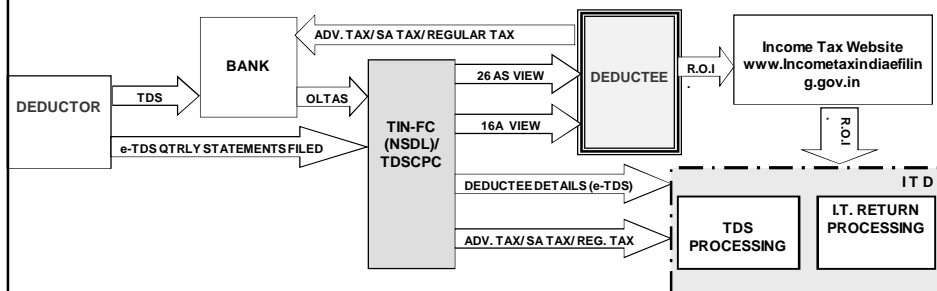
### **BE PROACTIVE**

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

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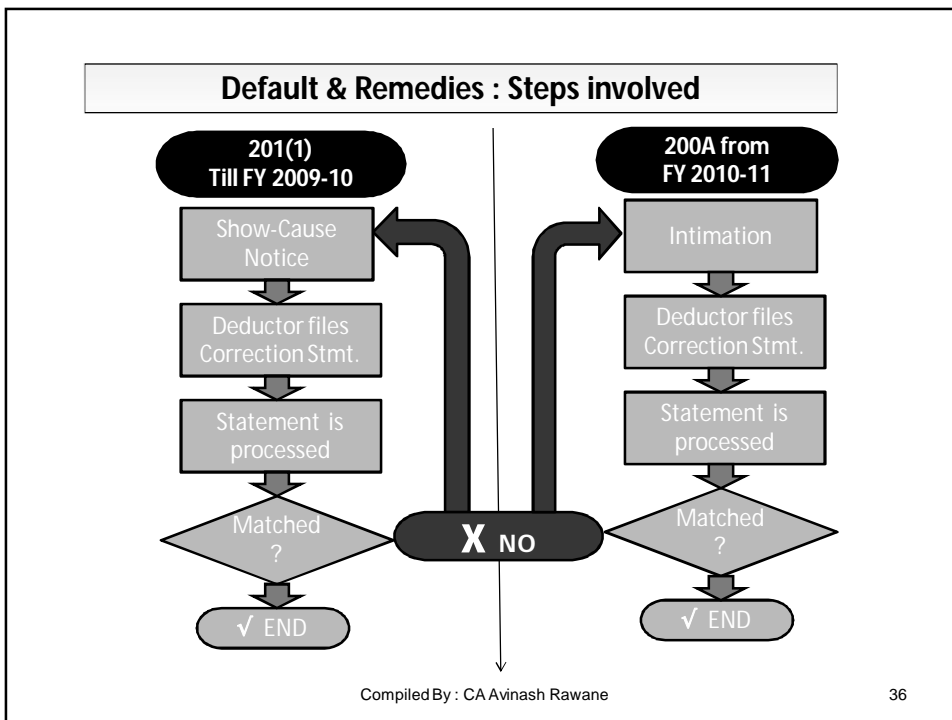
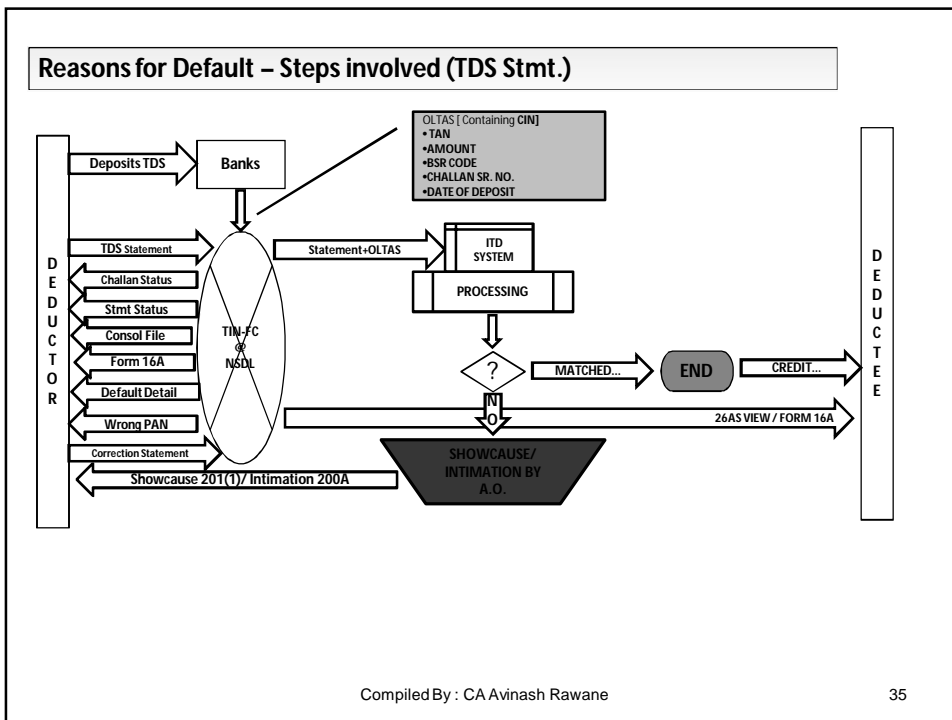
33

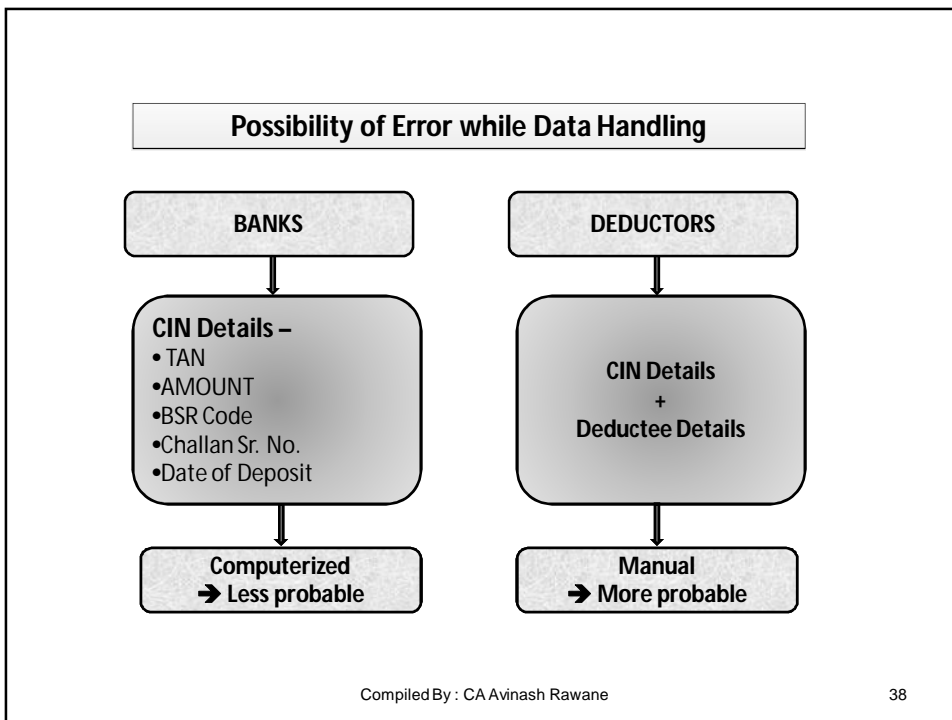
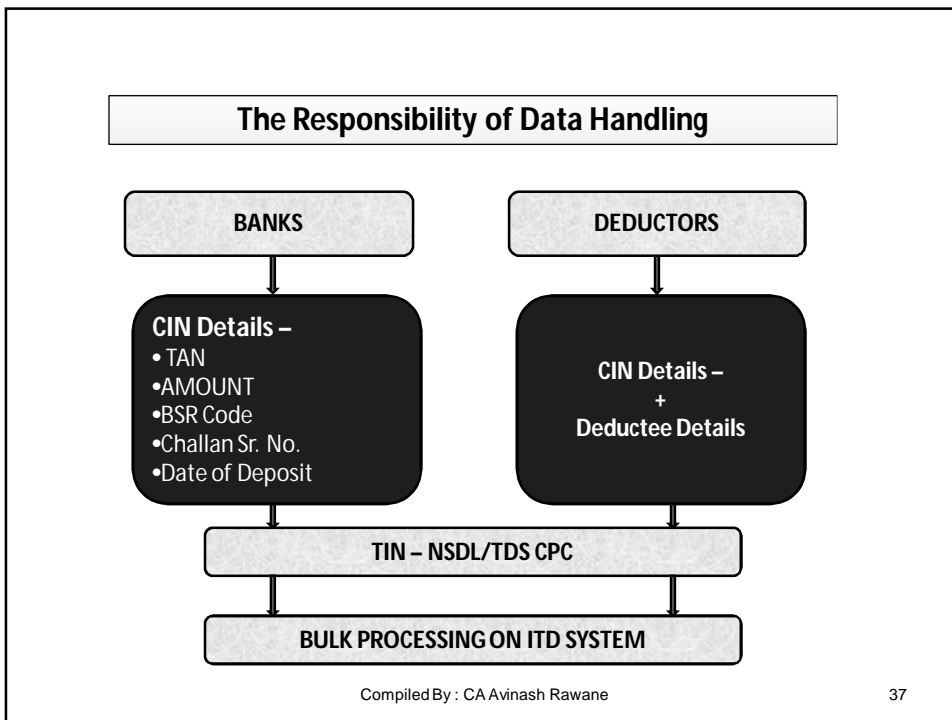
### Reasons for Default – Macro-Structure

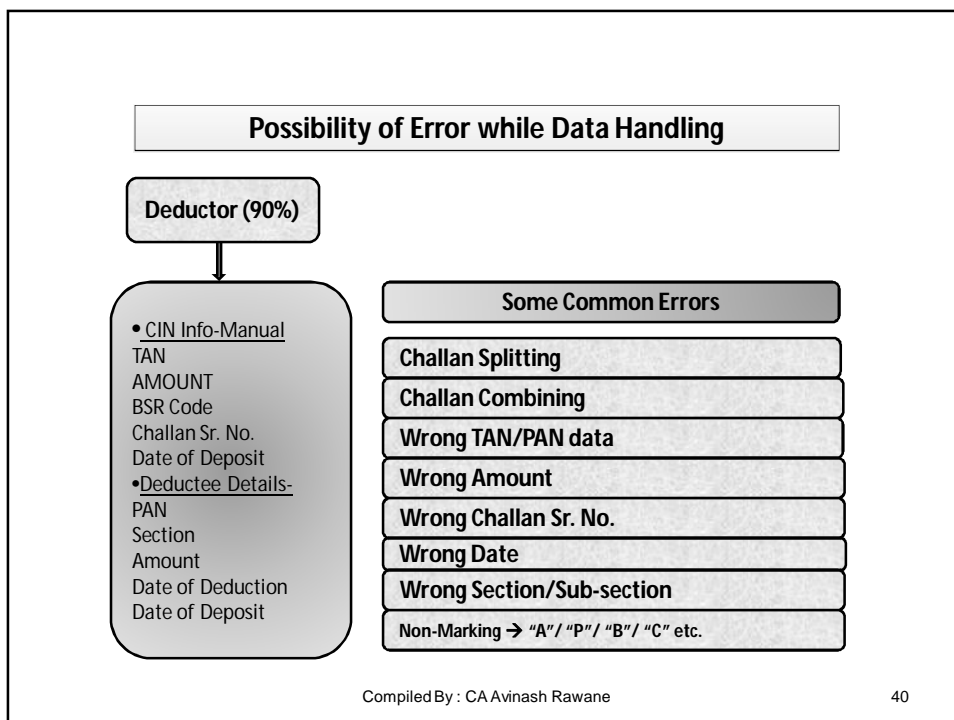
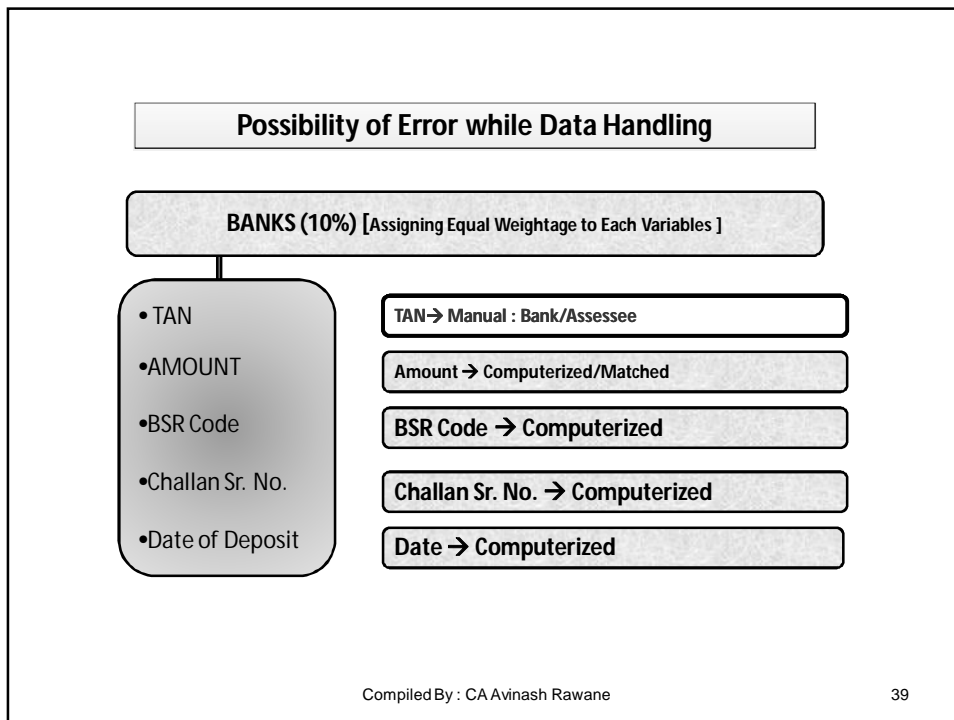


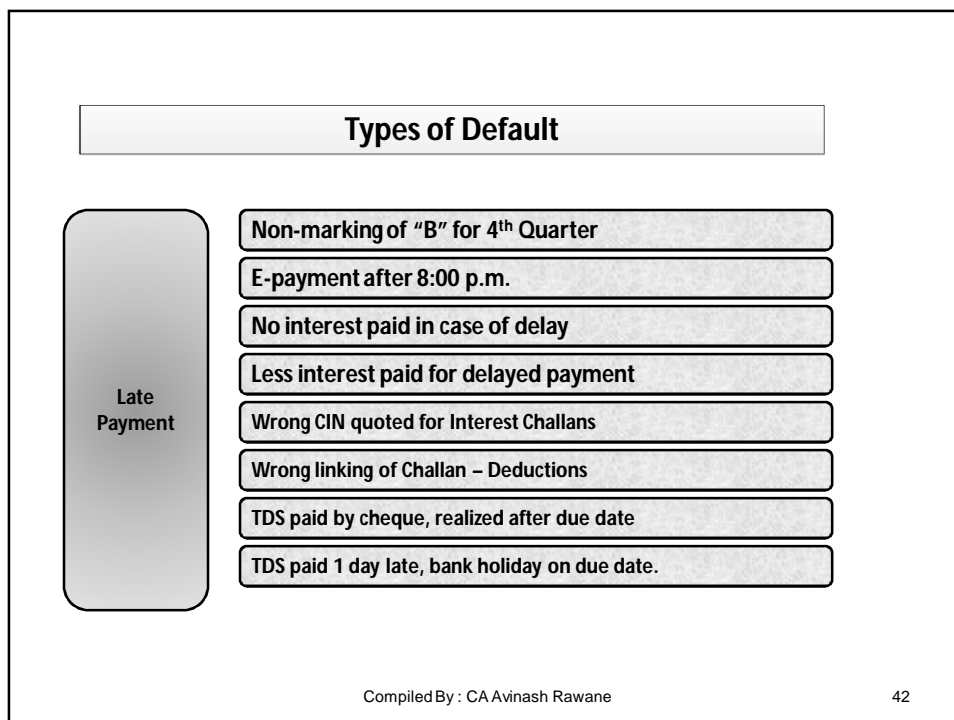
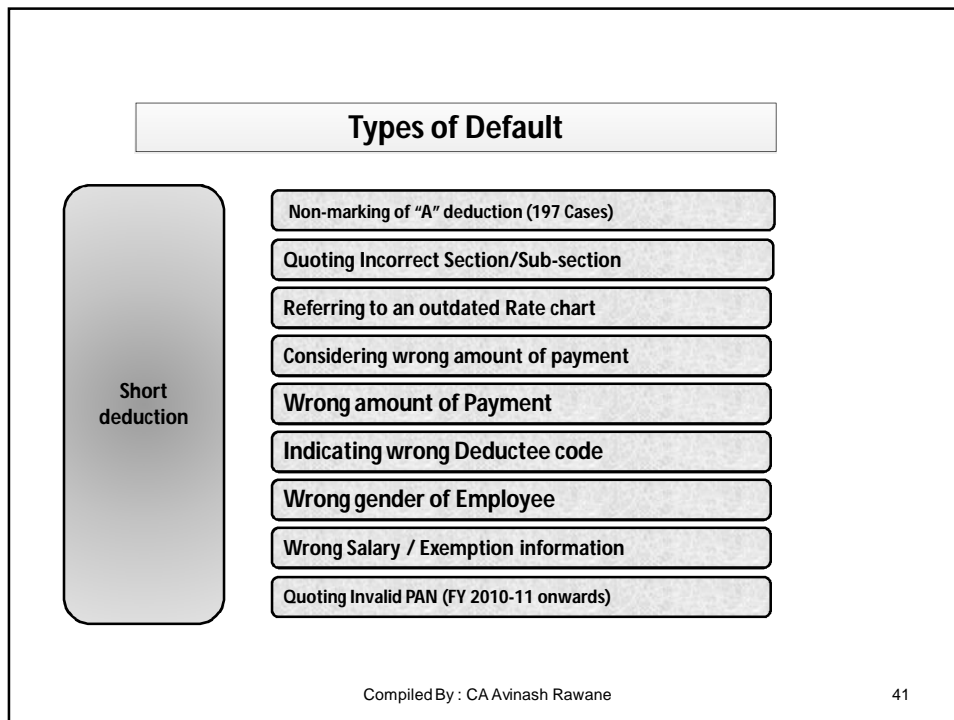
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### Types of Default

**Short  
Payment /  
Non-  
Payment**

**Splitting of Challan**

**Combining of Challan**

**Practically not paid and applied some dummy CIN**

**Mistake in quoting the CIN\***

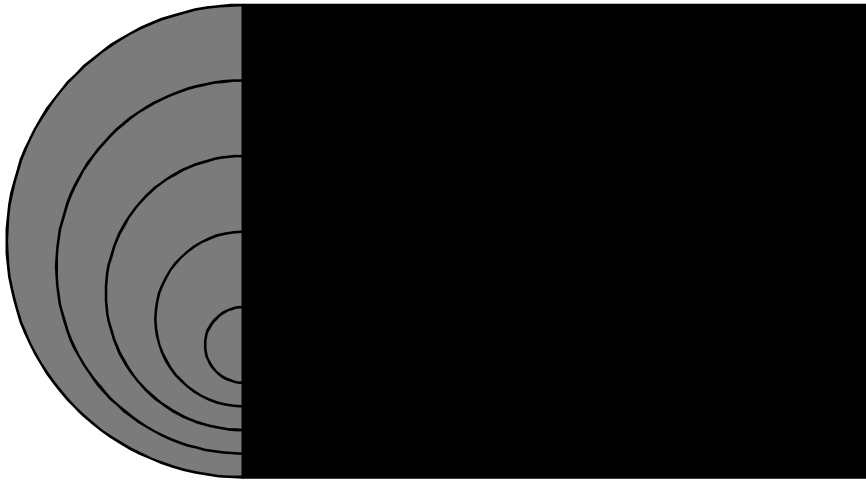
**Wrong minor code**

**\*Challan Identification Number Contains→**

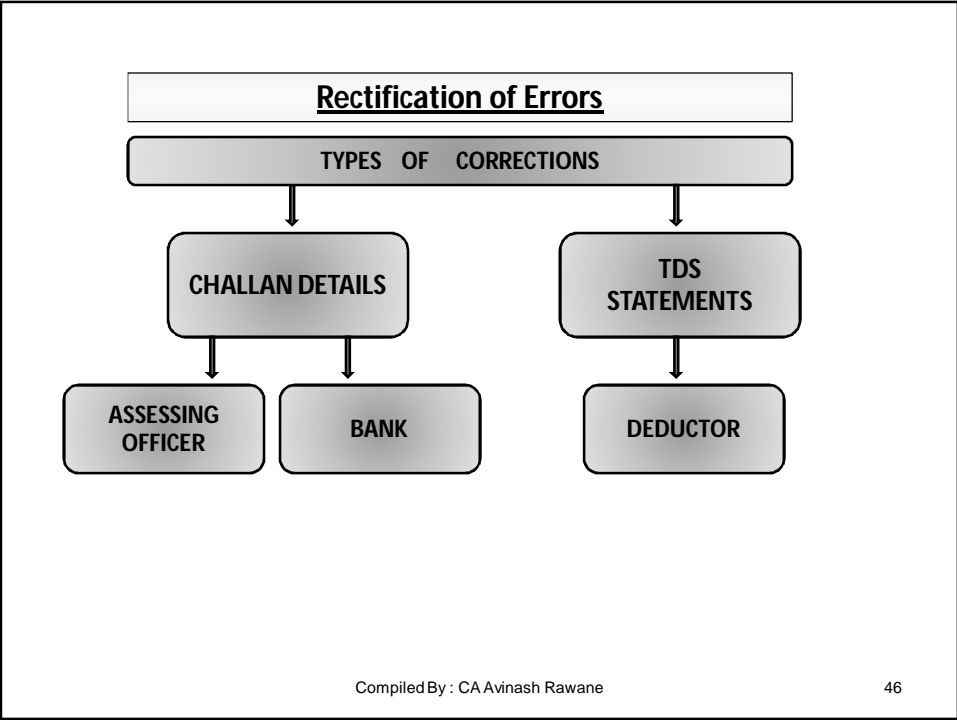
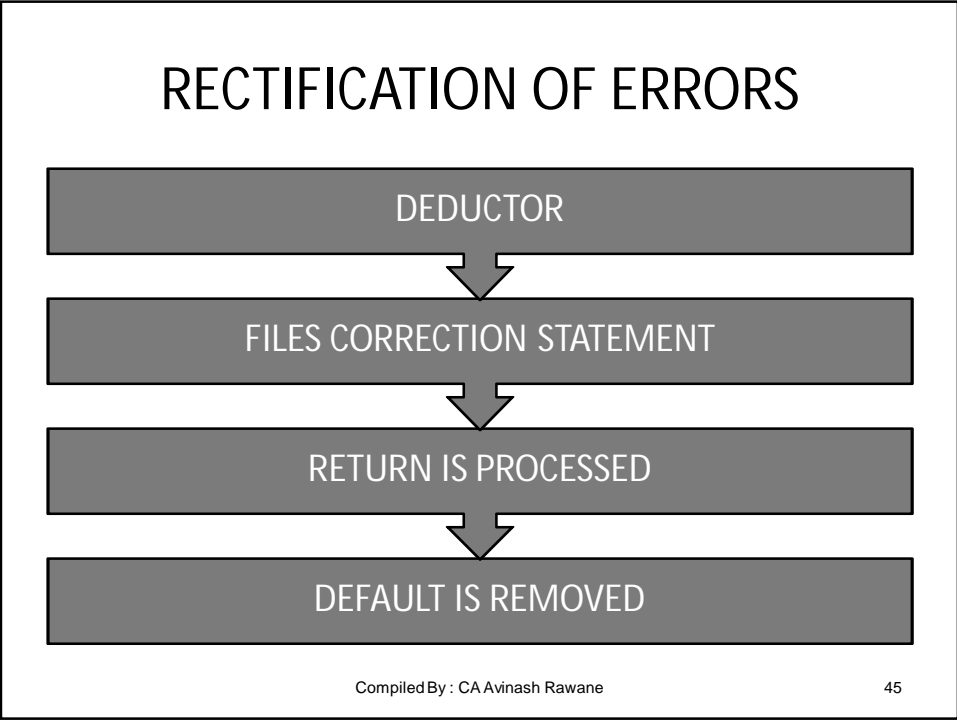
- TAN +
- AMOUNT +
- DATE OF DEPOSIT +
- BSR CODE +
- CHALLAN SR. NO.

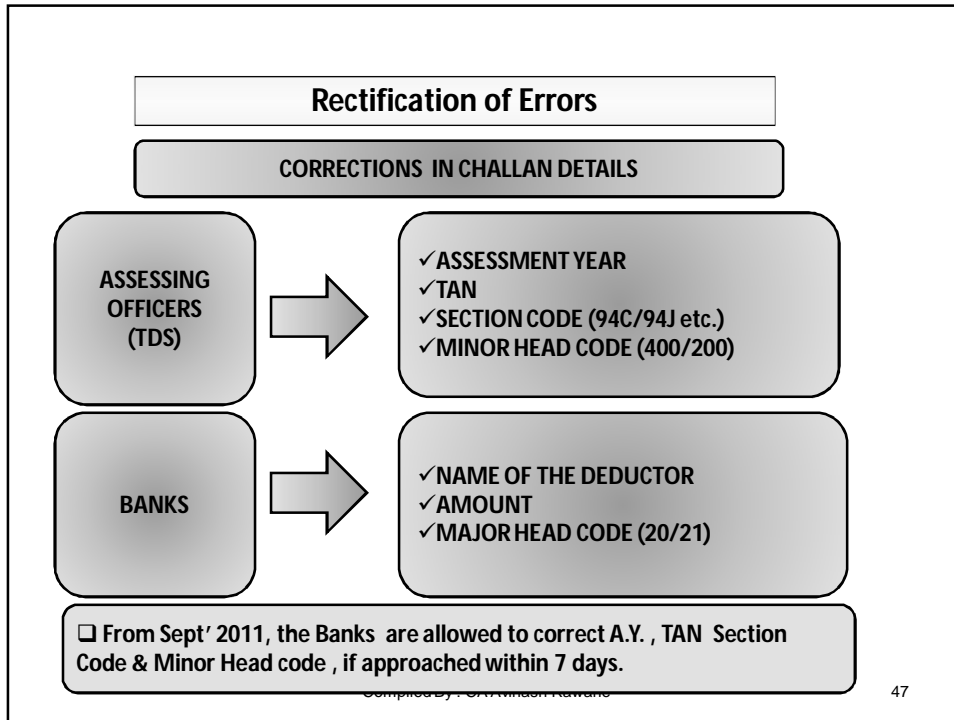
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## Some Errors Attributable to System



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**From 01<sup>st</sup> Sept. 2011, the Banks are allowed to correct Errors in Physical Challan as under**

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

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

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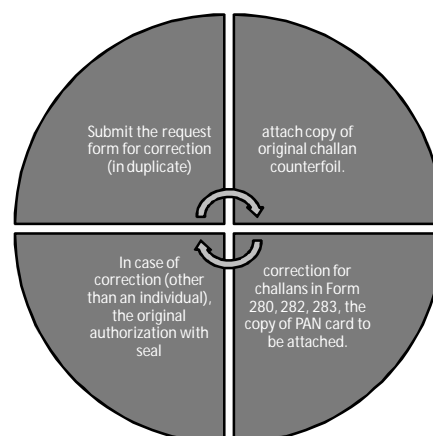
## Incorrect TAN Quoted by the Bank

- In case the TAN or PAN uploaded by the bank is incorrect, you may contact your Assessing Officer to get the same rectified, in case of old TAN Payments made;
- Making of TDS payment online is mandatory effective 1<sup>st</sup> April, 2011 onwards..

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## Procedure for correction



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## Powers of the Assessing Officer

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

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## Certain Conditions to be Complied also by the Banks

- Correction in Name is not permitted;
- Any combination of correction of Minor Head and Assessment Year together is not allowed.
- PAN/TAN correction will be allowed only when the name in the challan matches with the name as per the new PAN/TAN.
- The change of amount will be permitted only on the condition that the amount so corrected is not different from the amount actually received by the bank and credited to Govt. Account.

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**Rectification of Errors**

**CORRECTIONS IN e-TDS STATEMENT**

D  
E  
D  
U  
C  
T  
O  
R  
S

➔

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

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**Rectification of Errors**

**Points to be remember while depositing TDS/TCS**

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

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**For Details on e-TDS Statements  
& Various Other Queries**

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

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**For System Related Suggestions requiring intervention  
by Board**

Please Write to  
CIT (TDS), MUMBAI  
[cittdsmumbai@gmail.com](mailto:cittdsmumbai@gmail.com)

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## How to file Correction Statements

- Consolidate file request requires certain basic details like PRN, 3 details of the deductee.
- The said file is sent on the e-mail id registered on TAN Account.. Option to register 2 e-mail-ids;
- The said file requires password to open, which is the TAN Registration Number generated online at the Time of Registration;

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### Login to TRACES

Home | About Us | Contact Us | Help | Register | Login | Logout

Search [Enter] Keyword

**TDS** Centralized Processing Cell

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

Home Deductor Tax Payer

**Login**

User Id\*

Password\*

Forgot User Id?

Forgot Password?

Forgot or do New Login

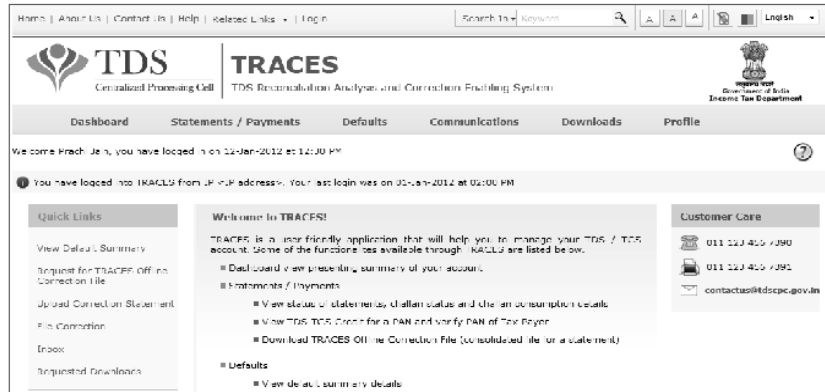
**Login to TRACES as a deductor by entering User Id and Password and clicking on 'Go'**

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### Landing Page



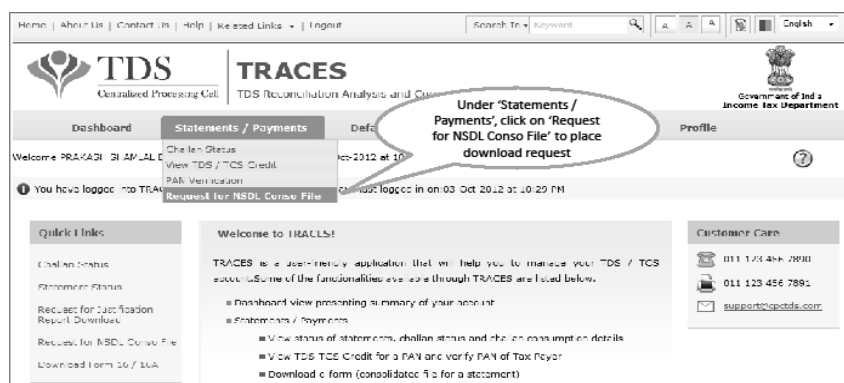
Landing page will be displayed

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### Select from Menu



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### Enter Search Criteria

The screenshot shows the TRACES interface for entering search criteria. At the top, there are navigation links (Home, About Us, Contact Us, Help, Related Links, Login) and a search bar. The main header includes the TDS logo and the TRACES title: 'TDS Reconciliation Analysis and Correction Enabling System'. Below the header is a navigation menu with 'Statements / Payments' selected. The main content area displays a 'Request for NSDL Consolidated File' form with three dropdown menus for 'Financial Year', 'Quarter', and 'Form Type', followed by a 'Go' button. A 'Help' icon is located in the top right corner of the form area. Two callouts are present: one pointing to the dropdowns with the text 'Select Financial Year, Quarter and Form Type for which NSDL Conso File is required and click on 'Go'', and another pointing to the help icon with the text 'Click on Help icon for help text for this screen'.

- Validation screen will be presented on click of 'Go'
- Request for NSDL Consolidated File can be submitted only if:
  - Selected statement has been not filed as paper return, and
  - A correction statement has not been filed in TRACES for the selected statement
- This file cannot be uploaded to TRACES

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### Token Number Details

The screenshot shows the TRACES interface for entering token number details. The page title is 'Token Number Details'. The header and navigation are similar to the previous page. The main content area displays a form with the following sections:
 

- A heading: 'Please enter Token Number of Regular Statement Filed for Financial Year, Quarter and Form Type mentioned below'
- An information icon and text: 'Authentication code is generated after you fill in the below details and submit it. If you have already generated the Authentication Code today for this statement, please enter and proceed else fill in the details below.'
- A section for 'Authentication Code' with a 'Proceed with Authentication Code' button. A callout points to this section with the text: 'Enter Authentication Code if the validation is done earlier and you have the Authentication Code'.
- A section for 'If you do not have Authentication Code, please fill in the details below' with a form containing:
  - Form Type: 24Q
  - Financial Year: 2011-12
  - Quarter: Q1
  - Token Number / Provisional Receipt Number (TRN)\*: [input field]
 A callout points to the token number field with the text: 'Enter Token Number of only Regular (Original) Statement corresponding to the Financial Year, Quarter and Form Type displayed above'.

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### Notes for Validation Screen

- Maximum of 3 distinct PANs and corresponding amount must be entered
- If there are more than three such combinations in the challan, user can enter any 3
- If there less than three such combinations in the challan, user must enter all (either one or two)
- PAN mentioned must be that for which payment has been done using the challan / BIN mentioned on this screen

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### Authentication Code Screen

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

Search in: Keyword

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

Ministry of Revenue  
Income Tax Department

Dashboard | Statements / Payments | Defaults | Downloads | Profile

Welcome N.P. JAIN (PRIVATE) (MTEP). You have logged in on 09 Jun 2013 at 03:17 PM

Details validated for Form 26Q of FY 2010. File and Summary  
Authentication Code valid for today is 440827M  
Please copy and save the code given below.  
Copy from:  **Authentication Code will be available here**

This code is valid for today for this FY, Quarter and Form Type and can be reused for the following requests for this statements:

- Request for HARUS Offline Correction File
- Request for MDRL Correction File
- View Default Summary
- File Corrections
- Request for Validation Report download
- Upload Correction Statement
- Download Form 27A

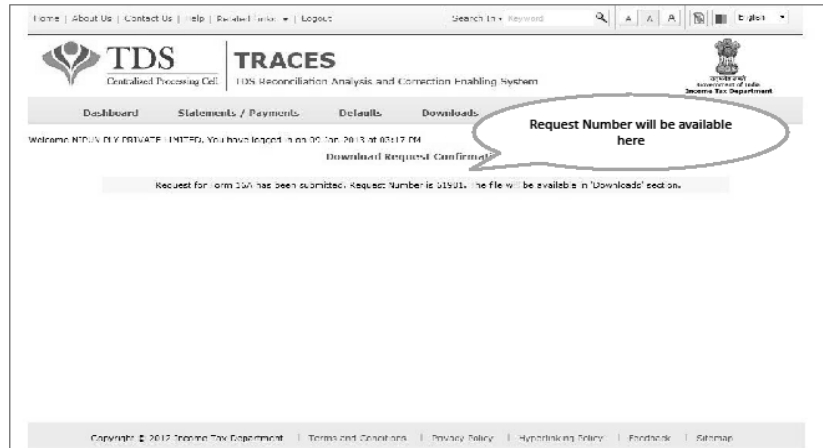
Copyright © 2012 Income Tax Department | Terms and Conditions | Privacy Policy | Helpdesk Policy | Feedback | Sitemap

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### Request Number Screen

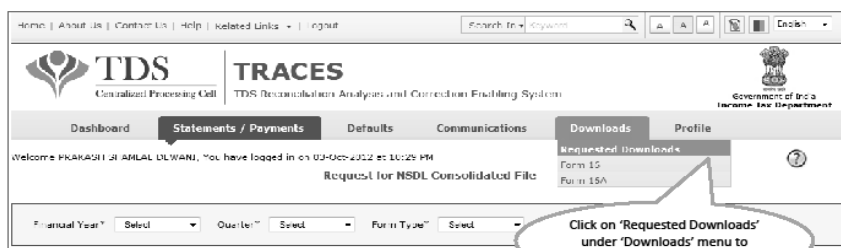


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### Download File



- File will be available in 'Requested Downloads'

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### Search File to Download

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

Search In: Keyword

## TRACES

Centralized Processing Cell  
TDS Reconciliation Analysis and Correction Enabling System

Dashboard
Statements / Payments
Defaults
Downloads
Profile
Help

Welcome ANAR UJALA PUBLICATIONS LIMITED. You have accessed on 15-Jan-2013 at 02:15 PM  
Files Requested For Download

Filter requests by entering search criteria

**Search Option 1**

Request Number:

Click on "View All" to view all download requests

**Search Option 2**

Request Date: From  To

Enter Request Number (Search Option 1) or Request Date (Search Option 2) to search for the download request submitted for Form16

To generate Form 16 / 16A, download PACES PDF Generation Utility.  
If you are facing difficulties in downloading TRACES PDF Generation Utility, Click here to download using Download Method.

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Click here if you are facing difficulty in PDF Generation Utility

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### Search Results

**Search Option 1**

Request Number:

**Search Option 2**

Request Date: From  To

Click on "View All" to view all download requests

Click on a row to proceed

Request Date	Request Number	Financial Year	Quarter	Form Type	File Processed	Status
27-Oct-2012	2244	2012-13	Q2	2012		

Click on a row to select it

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### Search Results (contd.)

Click on a row to proceed

Request Date	Request Number	Financial Year	Quarter	Form Type	File Processed	Status
25-Oct-2012	2211	2008-09	Q3	26Q		

Click on the buttons to download file

Page 1 of 1

View 1 of 1

HTTP Download Download Manager

- **HTTP Download** is useful to download small files. It will directly download file for the user
- **Download Manager** is useful to download large files and where internet bandwidth is slow. This will launch a window, which will download an applet. The Applet is a large file, hence first time download might take time. But for subsequent requests, it should load immediately. User can use this tool to download file. This tool has the ability to resume download in case of failure

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### Guidelines to request consolidated file

Verification details:

- To request for the consolidated file, provide the following updated details (corrected details, if any correction statement is submitted and accepted) of the TDS/TCS statement for which file is required:
  - challan/transfer voucher and
  - deductee details

Question No 1.

- Provide details of any one challan / transfer voucher as reported in the TDS/TCS statement.

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## How to file Correction Statements

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

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

Rectify the required mistakes as stated in the defaults generated;

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## Instructions for using the Return Preparation Utility (RPU)

- Delete Rows: To delete rows click on "Delete Row" button. In Challan Sheet, only last row can be deleted.
- If drop down list has been provided for any field, then value should be picked from given list only.

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## Challan Correction Mode

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

Print Help

Form: Challan | Annexure I

Insert Row Delete Row

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

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## Deductee Details Modification

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

Print Help

Form: Challan | Annexure I

Insert Row Delete Row

Row Number	Challan Serial No.	Updation Mode For Deductee (Add/ Delete/ Update/ PAN Update)	BSR Code of Branch where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 425 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹	Sr No.	Last P dedu
											(414)	
	1	2	3	4	5	6	7	8	9	10	11	12

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## Deductee Code Equally Important

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

Form | Challan | Annexure I

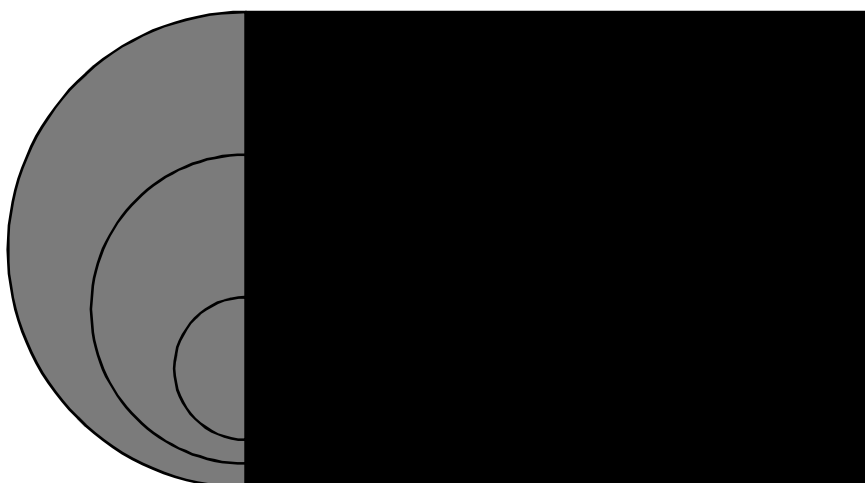
Insert Row | Delete Row

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

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## Changes effective 1.10.2013



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## Changes effective 1.10.2013

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

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

Do view your Dashboard regularly to know about your TDS performance

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## Changes effective 3.01.2014

### Deletion of Deductee record:

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

### Date of deduction:

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

### Generation of Form 27A:

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

### Applicability of FVU version:

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

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

## Instructions for using the Return Preparation Utility (RPU)

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## Changes in Annexure-1

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

Form | Challan:  Print

**Reasons to be selected proper** Certificate Number made mandatory

Row Number	Last Total Tax Deducted ₹	Total Tax Deposited ₹	Last Total Tax Deposited ₹	Date of Deduction	Remarks (Reason for non-deduction / lower deduction / higher deduction / threshold)	Deductee Code (01-Company, 02-other than Company)	Rate at which Tax deducted	Paid by book entry or otherwise	Certificate number issued by the Assessing Officer u/s 197 for non-deduction/lower deduction
		(421)		(422)	(424)	(414)	(423)		(425)
	22	23	24	25	26	27	28	29	30

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## Change of PAN Only

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

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

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## Correction of Deductor Details

### Other than TAN

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

### Change in TAN

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

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## Correction of Deductor Details

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

Print Help

Form: **Challan | Annexure I**

Quarterly statement of deduction of tax under sub section(3) of section 200 of the Income Tax Act, 1961 in respect of payments other than Salary

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

### 1. Particulars of Return

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

### 2. Particulars of Deductor

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

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## Don't forget to Save

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

### Example

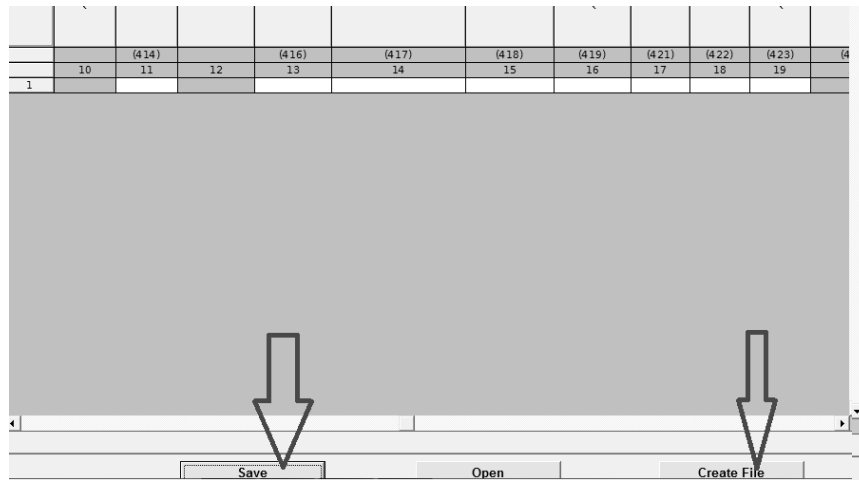
Original file name: ETDS26Q4  
Hidden file name: ETDS26Q41.ss3, ETDS26Q42.ss3

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

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## Don't forget to Save



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

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

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## Other Precautions

- Do not use same challan for depositing various types of tax like Regular Tax Deduction Payment , Assessment tax Payment etc.
- Do not use the preprinted Challans you receive without verifying whether the TAN / PAN quoted in these challans belongs to you. You can verify the same from the allotment letter you have received from NSDL or from ITD web-site.

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## Verification of TDS payment online.

After the taxes are paid, the collecting bank branch will give you a counter foil as acknowledgement for the taxes paid. Ensure that the bank has mentioned the Challan Identification Number (CIN) on the counter foil. If not, immediately take up the matter with the bank.

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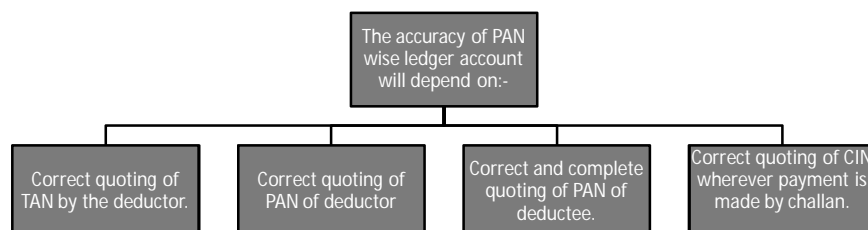
## Verification of tax payment information transmitted to TIN

- The collecting bank branch will transmit the details of taxes deposited by you to the Tax Information Network (TIN) through the Online Tax Accounting System (OLTAS).
- All details of your payment as uploaded by the banks are available at the NSDL website [www.tin-nsdl.com](http://www.tin-nsdl.com) under the link Challan Status Inquiry;
- You must verify the details that have been captured and transmitted by the bank.

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## Essential Information required in the quarterly statement



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## Tips for correct returns

- Check and confirm all the PAN numbers of the deductees before preparation of return;
- Ensure that the details entered in the quarterly returns to be filed have full and correct information of the deductee;

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## Tips for correct returns

- Challan for the taxes if paid, **manually** should be physically verified on the TIN Website by clicking on the icon : Challan Status Enquiry before entering it into TDS Return;
- Ensure that the tax paid amount in the challan matches exactly with the tax deducted. **Do not make mistake of breaking the challan amount to match with the deductee amount and providing one challan entry against each deductee**

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## Tips for correct returns

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

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## PRE-CHECK before Submission

Name of Deductor		TAN of Deductor		
PAN of Deductor		Form Number	Form Type	
		26Q	Non-Salary (Electronic)	
Assessment Year	Financial Year	Quarter	Upload Type	Type of Correction
2012-13	2011-12	Q4	Regular	NA
No. of Challans	Total Challan Amount (₹)	No. of Deductee Records	No. of Deductee Records where tax is deducted at Higher Rate	
2	88030.00	6	0	
No. of Challans (excluding nil)	No. of Unmatched challan	No. of Matched challan		
2	0	2		
Amount of Payment / Credit (₹)	Total Income Tax Deducted at Source (₹)	Total Tax Deposited as per Deductee Annexure (₹)		
880295.00	88030.00	88030.00		
<b>Deductee PAN Details (Annexure I)</b>				
No. of Valid PAN	No. of PAN Applied (PANAPPLIED)	No. of PAN Not Available (PANNOTAVBL)	No. of Structurally Invalid PAN (PANINVALID)	
6	0	0	0	

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## Tips for correct returns

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

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## Missing or Incorrect PAN

- In case PANs of some of the deductees are not mentioned in your e-TDS/TCS return, the Provisional Receipt will contain the count of missing PANs in the e-TDS/TCS return. In such cases tax will have to be paid at a higher rate.
- It is very difficult to rectify such mistakes and hence the same be used only in extreme cases.

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## Warning

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

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## Rectification of errors.

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

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## Filing of Correction Statements

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

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## NEGATIVE LIST

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

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### In case of No deduction return is to be filed.

- Answer is **NO**.
- The filing of a NIL statement is not mandatory at present but it may be enforced in future.
- However, in case of Form 24Q4, if there is no deduction, then also you are required to E-file it.
- In case of receipt of letter from the Department, file the related reply.

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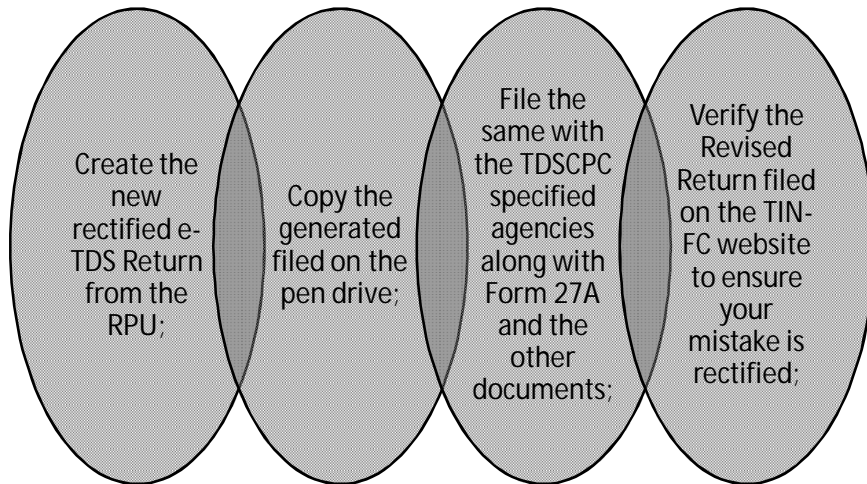
### Filing of TDS Returns for Branches

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

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## A Recap of Actions to be Taken



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## Online Correction of Returns

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

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

Welcome EDUCATION PRIVATE LIMITED, You have logged in on 16-Aug-2013 at 02:23 PM

**Quick Links**

- Challan Status
- Request for Report Download
- Request for NSDL Conso File
- Download Form 16
- Requested Downloads
- Inbox **New**
- View Default Summary **New**

**Welcome to TRACES!**

TRACES is a user-friendly, self-service portal for taxpayers to file returns, view statements, and request corrections.

**Under 'Defaults' select 'Request for Correction'**

**Click on Help icon for help text for this screen**

**Defaults Menu:**

- View Default Summary
- Request for Correction**
- Request for Justification Report
- Download
- Track Correction Request
- View Saved Statements
- Corrections Ready For Submission

**Customer Care**

Toll-Free: 1800 103 0344  
0120 4814600  
contactus@tdscpc.gov.in

**User Login Details**

TAN / PAN MUM566971C  
IP: 0:0:0:0:0:0:1  
Last logged in on: 16-Aug-2013 at 02:23 PM

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# Online Correction Request Flow

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 , You have logged in on 16-Aug-2013 at 02:23 PM

File Correction

Please register digital signature for the TAN to proceed with request for correction

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# Online Correction Request Flow

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

Search In Keyword

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

Government of India Income Tax Department

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

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

File Correction

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

Correction Category\* Online 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

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# Online Correction Request Flow

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Search In Keyword

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

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Income Tax Department

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Welcome EDUCATION PRIVATE LIMITED, You have logged in on 02-Aug-2013 at 04:43 PM

**Statement Correction**

No data available for the specified search criteria

Financial Year\* 2010-11 | Quarter\* Q4 | Form Type\* 26Q  
Correction Category\* Online | Latest Token Number\* 859241775727930 | Submit Request

Error Message appears in case of entering incorrect search criteria

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# Online Correction Request Flow

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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 | Submit Request

click on 'Submit Request' to raise the request

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

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

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# Online Correction Request Flow

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Request for correction for Form 26Q of FY 2000-09 and Quarter Q4 has been submitted. Request Number is 454 and Request Date is 4-September-2013. You may check status of the request through 'Track Correction Request' under 'Defaults' menu. Correction can be started once request status is 'Available'.

For Type 1 correction, challan correction and PAN correction have been enabled.

Go to Track Correction Request

Request number received

Click here to track correction request or navigate 'Track Correction Request' under 'Defaults' menu

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# Online Correction Request Flow

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Track Correction Request  
Enter Request number or Request raised period and click on 'View Request'

Filter requests by entering search criteria

Search Option 1 | Search Option 2

Request Number  View Request

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

View All Requests

Under 'Defaults' select 'Track Correction Request'

Click on 'View All' to view all request s raised

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# Online Correction Request Flow

**Search Option 1**

Request Number  [View Request](#)

**Search Option 2**

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

[View All Requests](#)

**Correction Request Details**

1 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.

2 Click on a row to select it and enter User Id in 'Assign To' field and submit to assign the statement to another user

Request Date	Request Number	Financial Year	Quarter	Form Type	Latest Token Number	Status	Filing Type	Correction Category	Remarks	New Token Number	Assigned To
04-Sep-2013	454	2008-09	Q4	26Q	1009XXXXXXXX3072	In Progress	Type1	Online			DEDST0001
30-Aug-2013	448	2008-09	Q4	26Q	1009XXXXXXXX3072	Failed	Type1	Online			DEDST0001
29-Aug-2013	447	2008-09	Q4	26Q	1009XXXXXXXX3072	In Progress	Type1	Online			DEDST0001
22-Aug-2013	442	2008-09	Q4	26Q	1009XXXXXXXX3072	Failed	Type1	Online			DEDST0001
21-Aug-2013	441	2008-09	Q4	26Q	4100XXXXXXXX2471	Rejected	Type1	Online	View Rejection Reason	4100XXXXXXXX2471	DEDST0001

Page 1 of 1 View 1 - 5 of 5

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

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# STATUS OF SUBMITTED REQUEST

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

Page 1 of 1 View 1 - 5 of 5

**Notes**

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

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

■ Correction Category:

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

View all status definitions

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# PAN CORRECTION

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Dashboard Statements / Payments **Defaults** Downloads P

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

File Correction

Financial Year 2008-09 Quarter Q1 Form Type 26Q

Type of Correction\*  View Details

Challan Correction  
PAN Correction

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

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# PAN CORRECTION FOR INVALID PAN

Type of Correction\*  View Details

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

Invalid PAN Valid PAN

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

PAN as per Statement  Show Details Reset Search

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

Challan Detail Record Number	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Name as per Changed PAN	Status
1	3	-	AAAAA1111A	CENTURY ROADLINES			

Page 1 of 1 5

View 1 - 1 of 1

Edited & Saved Rows

View Challan Details

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### PAN Correction – Invalid PAN(contd.)

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

Type of Correction\*  View Details

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

Invalid PAN    Valid PAN

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

PAN as per Statement  Show Details    Reset Search

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

Challan Detail Record Number	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Name as per Changed PAN	Status
1	3	-	AAAAA1111E	CENTURY ROADLINES	AAAAA1111A	null RAJESH	Saved

Page 1 of 1    5

View 1 - 1 of 1

Edited & Saved Rows    View Challan Details

Click on deductee row

Enter correct PAN and click elsewhere on the screen

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### Challan Correction

PAN as per Statement  Show Details    Reset Search

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

Challan Detail Record Number	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Name as per Changed PAN	Status
1	3	-	AAAAA1111E	CENTURY ROADLINES	AAAAA1111A	null RAJESH	Saved

Page 1 of 1    5

View 1 - 1 of 1

Edited & Saved Rows

View Challan Details

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

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

Show Edited Rows

Action On Correction Statement

Submit Correction Statement

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## Valid PAN can also be changed

Invalid PAN    **Valid PAN**

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

PAN as per Statement     Show Details    Reset Search

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

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

Page 1 of 108    View 1 - 5 of 540

Edited & Saved Rows

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

View Challan Details    Show Edited Rows

System will not accept if edited PAN is not in PAN master

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## Challan Correction

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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

Type of Correction\*    View Details

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

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# Challan Correction- Matched Correction

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

File Correction

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

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

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

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

List of Matched Challans List of Unmatched Challans

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

BSR Code	Date on Which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code / Collection Code	TDS / TCS (Rs.)	Surcharge (Rs.)	Educational Cess (Rs.)	Interest (Rs.)	Levy (Rs.)	Others (Rs.)	Total Tax Deposited (Rs.)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)	Amount Claimed as Total Tax Deposited (Rs.)	Amount Claimed as Interest (Rs.)	Amount Claimed as Others (Rs.)
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

Edited & Saved Rows

Edit Matched Challan Details Reset Matched

Action On Correction Statement

Submit Correction Statement

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# Challan Correction

Dashboard Statements / Payments Defaults Communications Downloads Profile Help

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File Correction

Select Type of Correction to work on

Financial Year: 2008-09 Form Type: 26Q

Type of Correction\* --Select--

Challan Correction for Q3 of FY 2008-09

List of Matched Challans List of Unmatched Challans

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

BSR Code	Date on Which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code / Collection Code	TDS / TCS (Rs.)	Surcharge (Rs.)	Educational Cess (Rs.)	Interest (Rs.)	Levy (Rs.)	Others (Rs.)	Total Tax Deposited (Rs.)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)	Amount Claimed as Total Tax Deposited (Rs.)	Amount Claimed as Interest (Rs.)	Amount Claimed as Others (Rs.)
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

Edited & Saved Rows

Edit Matched Challan Details Reset Matched

Action On Correction Statement

Submit Correction Statement

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

Edit fields in the overlay and click

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## Challan Correction (contd)

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

File Correction

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

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

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

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

List of Matched Challans List of Unmatched Challans

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

BSR Code	Date on which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code	TDS / TCS (Rs.)	Surcharges (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-2008	12345	194A	700.00	700.00	800.00	800.00	0.00	700.00	6,000.00	123456	Yes	0.00	340.00	0.00

Page 1 of 1

Edited & Saved Rows

Edit Matched Challan Details Reset Matched Challan Details

Action On Correction Statement

Submit Correction Statement

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## Challan Correction (contd)

Dashboard Statements / Payments Defaults Communications Downloads Profile Help

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

File Correction

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

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

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

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

List of Matched Challans List of Unmatched Challans

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

BSR Code	Date on which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code	TDS / TCS (Rs.)	Surcharges (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-2008	12345	194A	700.00	700.00	800.00	800.00	0.00	700.00	6,000.00	123456	Yes	0.00	340.00	0.00

Page 1 of 1

Edited & Saved Rows

Edit Matched Challan Details Reset Matched Challan Details

Action On Correction Statement

Submit Correction Statement

Click on 'OK'

The page at http://localhost:9080 says:

Are you sure you want to reset to the original values?

OK Cancel

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# Challan Correction (contd)

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

Type of Correction\*  View Details

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

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

Select here to view 'list of Unmatched challan'

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

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

Page 1 of 1

Edited & Saved Rows

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

Edit UnMatched Challan Details

Action On Correction Statement

Submit Correction Statement

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# Challan Correction (contd)

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

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

Challan Serial Number / DDO Serial Number\*: 00370

Type of Correction\*

Challan Correction for Q4 of FY 2008-09

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

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

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

Section Code / Collection Code\*: 194C

**Details of Amount Claimed from the Challan**

Edit values of claimed amount in below fields

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

Amount Claimed as 'Interest' (₹)

Amount Claimed as 'Others' (₹)

**Choose to tag a challan / BIN to the statement**

Tag Challan to Statement

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

Save Cancel

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

File Correction

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

Type of Correction\*:

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

Action Summary

Correction Type	Change
Challan Correction	<input type="button" value="View Corrections"/>
PAN Errors	<input type="button" value="View Corrections"/>

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# SUBMISSION

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

File Correction

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

Type of Correction\*:

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

Action Summary

Correction Type	Change
Challan Correction	<input type="button" value="View Corrections"/>
PAN Errors	<input type="button" value="View Corrections"/>

Click on 'Confirm' to make it Ready For Submission

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# SUBMISSION

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Search In Keyword

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

Government of India  
Income Tax Department

Dashboard Statements / Payments Defaults Downloads Profile Help

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

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

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

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# SUBMISSION

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Dashboard Statements / Payments Defaults Communications Downloads Profile Help

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

**Quick Links**

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

**Alerts**

- ALERT
- Persistence - Saving
- EJB's are part of the Java EE specification

**Defaults**

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

Note: Status indicated above is based on latest accepted statement for the FY & Quarter

**Inbox**

29 New Message(s)

**Status**

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

**Download Requests**

39 New Update(s)

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

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# OPTION FOR VIEWING AVAILABLE

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Dashboard    Statements / Payments    Defaults    Communications    Downloads    Profile    Help

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

Correction Statements Ready For Submission

Select a row to delete statement

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

View Statement    View Statement

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# SUBMISSION

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Dashboard    Statements / Payments    Defaults    Downloads    Profile    Help

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

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

**Action Summary**

Correction Type	Change
Challan Correction	View Corrections
PAN Errors	View Corrections

Submit For Processing    Edit Correction Statement    Back

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

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# DIGITAL SIGNATURE MANDATORY

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

Search In Keyword

English

TDS Centralized Processing Cell

Government of India Income Tax Department

Dashboard State

Welcome EDUCATION PRIVATE LIMITED

Action Summary

Challan Correction

PAN Errors

Submit For Processing

Web Signer

Content to Sign:

SCM^WF^1^RDYSUB^4367890^2012-12-19 11:40:02.186^260^71^02196020010993

Common Name	Issuer Name	Serial No
www.tdsqc.gov.in	DO_NOT_TRUST_FiddlerRoot	11655485183964469895015334...
downloads.tdsqc.gov.in	DO_NOT_TRUST_FiddlerRoot	734184657242174130355745852...
DO_NOT_TRUST_FiddlerRoot	DO_NOT_TRUST_FiddlerRoot	68064082779341288561709975...
test.ECLFP6378L.test	e-Mudhra Sub CA for Class 2 Go...	32500
urs.microsoft.com	DO_NOT_TRUST_FiddlerRoot	10319185018879366845123304...

Click on 'Sign'

View Certificate Sign Cancel

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# RECEIPT OF SUCCESSFUL SUBMISSION

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English

TDS Centralized Processing Cell

TRACES TDS Reconciliation Analysis and Correction Enabling System

Government of India Income Tax Department

Dashboard Statements / Payments Defaults Downloads Profile

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

**Correction statement submitted successfully!**

Correction statement for Q3 of FY 2008-09 for Form 25Q has been submitted for processing. Token Number for this statement is **41000000002073**. You can check status of statements under 'Statements / Payments'.

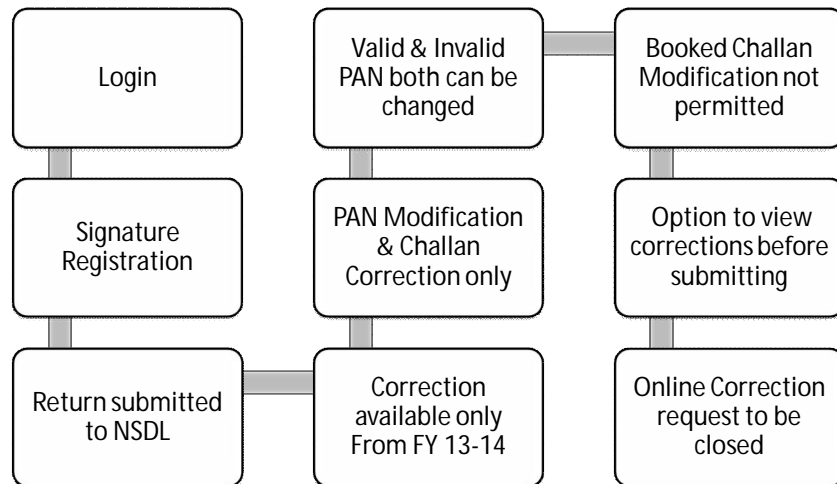
Click on Help icon for help text for this screen

Message showing that correction statement is successfully submitted

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## ONLINE CORRECTION SYSTEM AT GLANCE



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## Applicable provisions Finance Act 2012

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

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

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

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

### TDS Assessment procedure Notified

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## Finance Act 2012 Amendments

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

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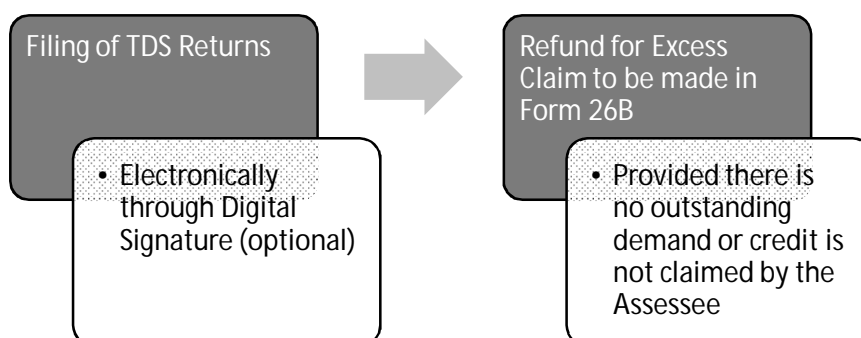
## Any Further help required

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

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## Notification dated 20/03/2013



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## Chart of Password for Deductor

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

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## Password for the Tax Payer

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

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## Contact Details changed

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

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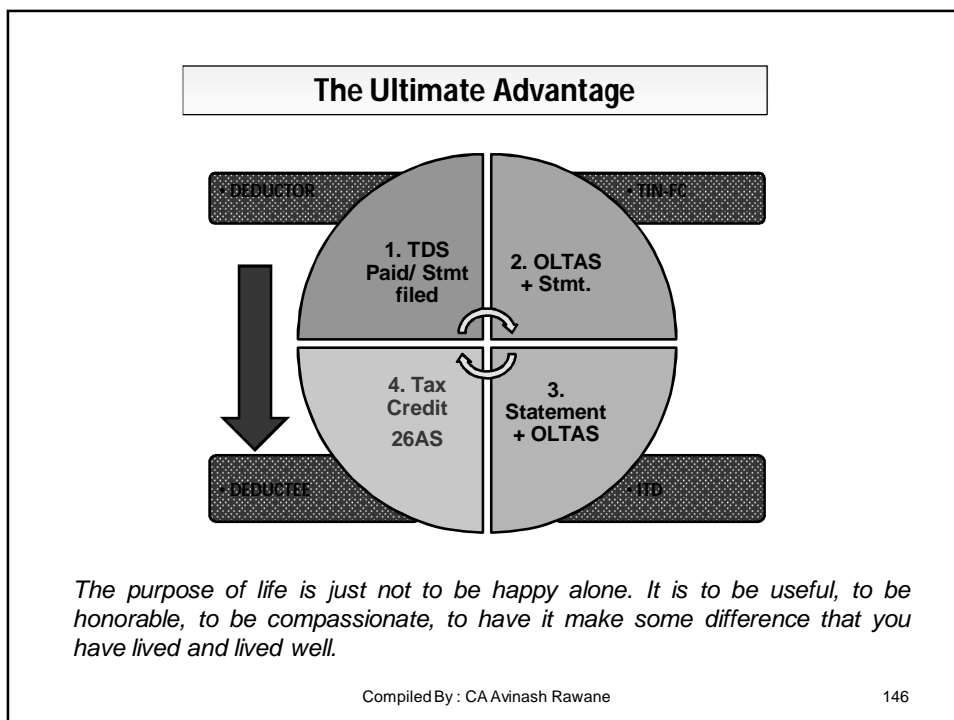
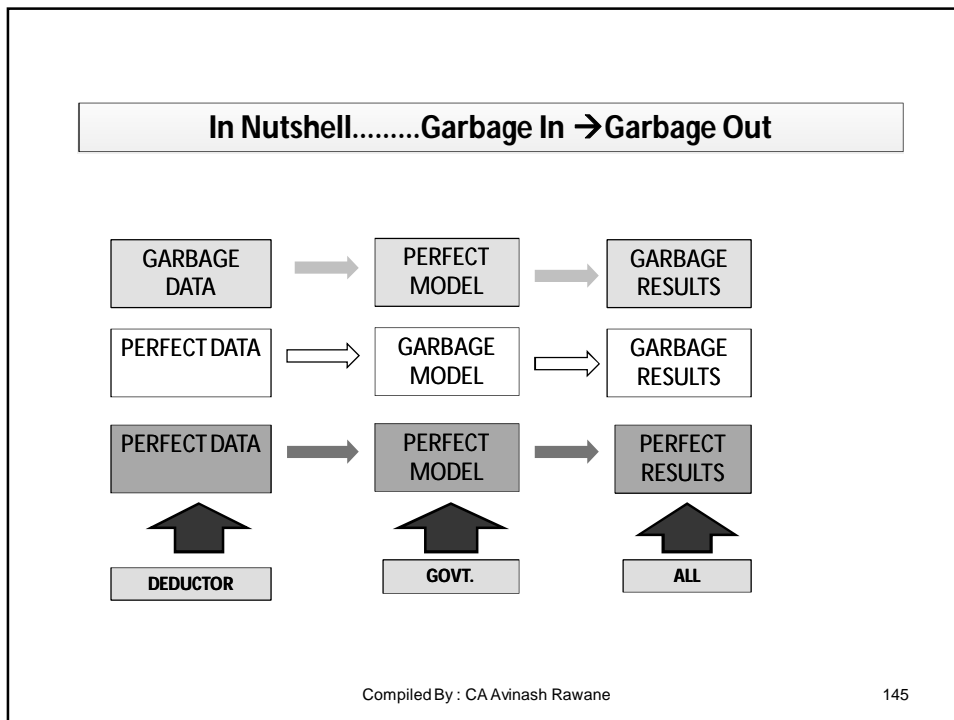
*"Learn from yesterday, live for today,  
hope for tomorrow. The important  
thing is not to stop questioning"*

**Albert Einstein**

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## Forgiveness

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

our **Life TeDious**



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