

# **Income Tax Department**

## **Statement of Financial Transaction (SFT) Report Generation Utility User Guide**

**Version 2.0 (May 2017)**

**Document Version Control**

Version	Month	Remarks
1.0	Jan 2017	First release
2.0	May 2017	In Account Details (Part C), the fields <b>Amount Credited to account before demonetization</b> and <b>Amount Credited to account after demonetization</b> are non-mandatory for <b>SFT 3</b> and <b>SFT 4</b> and mandatory only for <b>SFT 14</b> .

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## Abbreviations Used

Term Used	Description
DQR	Data Quality Report is a XML file, which contains information about data quality issues and errors in the submitted data. It facilitates the user to rectify the errors and generate a correction report. This will be implemented in the Insight reporting portal from May 2017
ITD	Income Tax Department
JRE	Java runtime environment
SFT	Statement of financial transaction
XML	Extensible Markup language (XML) is a set of rules for encoding document in machine readable form.
XSD	XML Schema Document

# 1 Introduction

## 1.1 Intended Audience

The principal officer and the technical personnel of the reporting entity who would be using the Utility are the users of this document.

## 1.2 Legal Framework

Section 285BA of the Income Tax requires specified reporting persons to furnish statement of financial transaction. Rule 114E of the Income Tax Rules, 1962 specifies that the statement of financial transaction required to be furnished under sub-section (1) of section 285BA of the Act shall be furnished in Form No. 61A.

## 1.3 Related Resources

The reporting entity may refer to following resources released by the Directorate of Systems:

Systems Notification(s)	Notifications issued by the Directorate of Systems specifying the procedures, data structures and standards for ensuring secure capture and transmission of data, evolving and implementing appropriate security, archival and retrieval policies
User Manual for ITDREIN Registration and Upload	User Manual to explain steps in registration of filer and upload of SFT (Form 61A)
SFT Report Generation Utility	Java utility to assist the filer in preparation of SFT (Form 61A) in XML file
SFT Report Generation Utility User Guide	User Guide to explain steps in using the Java utility to assist the filer in preparation of SFT (Form 61A) in XML file
SFT Quick Reference Guide	One page document with steps for preparation of SFT

The developers who want to develop program to generate XML may refer to the following:

Form 61A Schema	XSD file which contains the schema in which SFT (Form 61A) needs to be prepared and uploaded/submitted
Form 61A Schema Guide	Guide to assist the filer in understanding the Form 61A Schema

## 2 Overview of the Utility

Report Generation Utility is a desktop utility based on java. The utility enables user to generate validated Form 61A XML Reports which is to be submitted to ITD.

### 2.1 Key Features

Report Generation Utility has following features:



- Preparation of SFT by importing CSV and data entry
- Validation of data
- Assist in correction of errors
- Enable saving and import draft XML file
- Generation of SFT in XML format

### 2.2 Toolbar and Messages

The utility contains Toolbars, messages and buttons. The Report Generation Utility toolbar has a list of pre-arranged command buttons. These buttons in the toolbar are action interfaces that allow the user to perform utility functions.



The utility displays following types of messages:

Message Type	Symbol	Description	Example
Information		Informs about the results of a command.	<i>File saved successfully</i>
Option		Informs the user about multiple options. User can choose to proceed or cancel.	<i>Any data present in the form will be erased. Do you wish to continue?</i>

## 3 Deploying the Utility

### 3.1 Downloading the Utility

The Report Generation Utility is available on the e-filing website home page under forms (other than ITR) tab on of the e-filing portal. The Utility can be downloaded as follows:

1. Go to **e-filing portal** at <https://incometaxindiaefiling.gov.in/>
2. Click on the **Forms (other than ITR)** tab under the **Downloads** section.
3. Click on the **Download** link against **Form 61A** to download the Utility. It allows the user to save the file in the location selected by the user.

### 3.2 Prerequisites for the utility

The Utility requires Java Runtime Environment (JRE) and Unzip software.

1. Operating System
  - Windows 7.1 and above
2. Java Runtime Environment (JRE)
  - It allows the user to run Java supported programs. Report Generation Utility requires JRE to run on Windows based operating system.
  - Download and install JRE version 1.8 Update 101 or later from <https://java.com/en/download/>
3. Unzip software
  - It allows the user to extract the zipped/compressed file.
  - Use tools like WinZip or WinRAR to extract the downloaded Report Generation Utility file.

### 3.3 Deploying the utility

Once the JRE version 1.8 Update 101 or later is installed, the utility can be deployed on user machine by extracting the downloaded file to the folder using tools like WinZip or WinRAR.

### 3.4 Running the utility

After the JRE version and utility is installed, the Report Generation Validation Utility can be run as follows:

1. Go to the folder where the contents of the Utility have been extracted.
2. Click on **ITD\_EFILING\_FORM61A\_PR2.jar** file. It displays the General Instructions window.

**Caution:** The system console window should remain open throughout the operation of the utility. If this window is closed either accidentally or intentionally, data could be lost.



## 4 Preparation of SFT

Form 61A has four parts. Part A contains statement details, which is common to all transaction types. Other three parts relate to report level information (depending on transaction type), which are as follows:

- Part B (Person Based Reporting)
- Part C (Account Based Reporting)
- Part D (Immovable Property Transaction Reporting)

Reporting person/entity is required to furnish separate Form 61 A for each transaction type.

Instructions and validation requirement for Form 61A is given in **Annexure A**.

### 4.1 Selecting the Transaction Type

1. Open Form 61A utility. Select the SFT code from the Drop down on the Instructions page

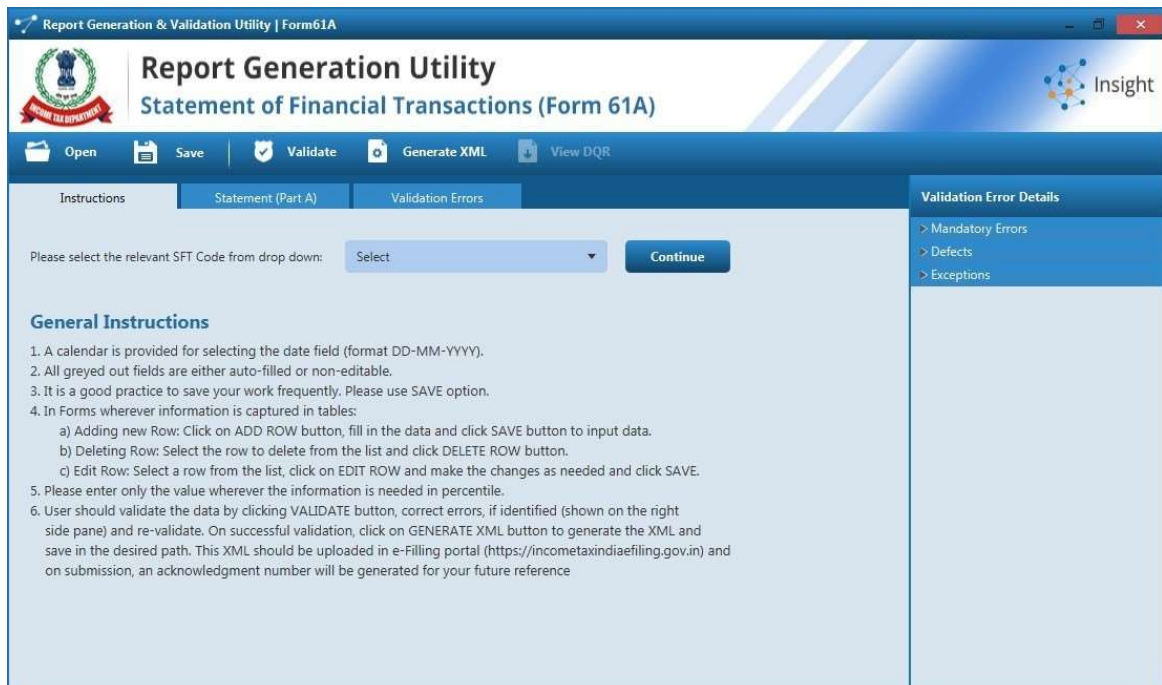


Figure 1: Selection of Transaction Type

2. Utility will ask permission to proceed, click on **OK** to continue

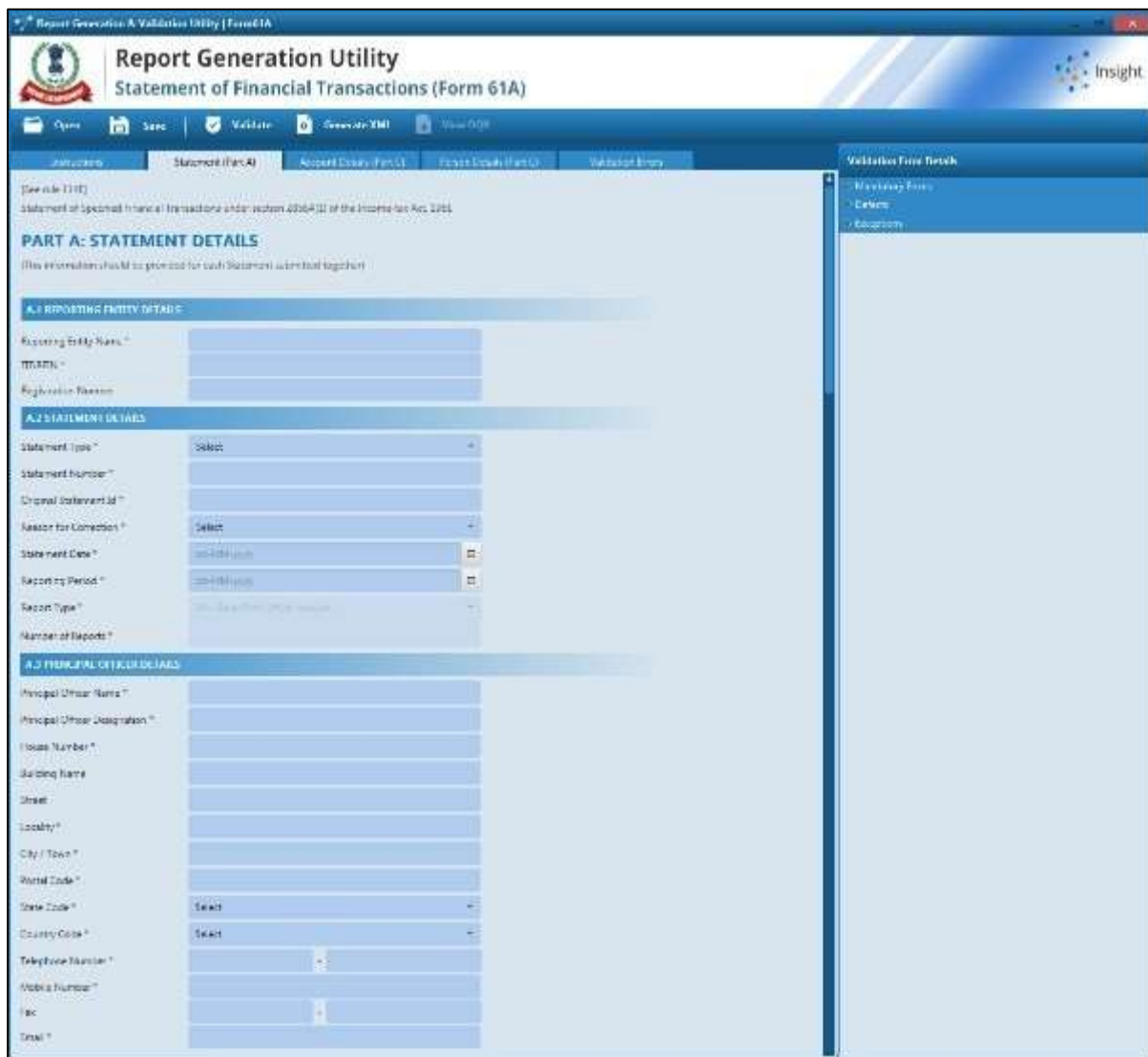
**Caution:** The selection of transaction type (SFT code) will reset the utility and erase the data.

**Note:** The utility shows the relevant parts for submitting report details after selection of the transaction type.

**Note:** The Frequently Asked Questions (FAQs) are given in **Annexure A**

## 4.2 Capturing Statement Details

User needs to click on '**Statement (Part A)**' and fill statement details consisting of Reporting Entity Details, Statements Details and Principal Officer Details. User needs to enter all mandatory fields.



**Report Generation Utility**  
Statement of Financial Transactions (Form 61A)

Navigation: Instructions | **Statement (Part A)** | Account Details (Part B) | Principal Officer Details (Part C) | Validation Error

**PART A: STATEMENT DETAILS**  
(The information should be provided for each Statement submitted together)

**A.1 REPORTING ENTITY DETAILS**

Reporting Entity Name \*

ITIN \*

Registration Number \*

**A.2 STATEMENT DETAILS**

Statement Type \*

Statement Number \*

Original Statement Id \*

Reason for Correction \*

Statement Date \*

Reporting Period \*

Report Type \*

Number of Reports \*

**A.3 PRINCIPAL OFFICER DETAILS**

Principal Officer Name \*

Principal Officer Designation \*

House Number \*

Building Name \*

Street \*

Locality \*

City / Town \*

Postal Code \*

State Code \*

Country Code \*

Telephone Number \*

Mobile Number \*

Pin \*

Email \*

Figure 2: Statement Details (Part A)

Report details can be captured by importing CSV files or manual data entry.

### 4.3 Capturing Report Details by Importing CSV

User can use Coma Separated Values (CSV) file to capture report details.

[illegible]


### Figure 3: Capturing Report Details by Importing CSV

1. Click on **Export CSV** button to download CSV Template
2. Save the CSV at desired location
3. Open the CSV file and fill the details by data entry or pasting values.
4. Click on **Import CSV** button
5. Select the pre saved CSV from file system and then click on Open button to upload
6. CSV imported successfully dialog box will be displayed. Click on OK button to complete the import

**Caution:** CSV Data in incorrect format will not be uploaded in the utility.

**Note:** In case of Account Based Reporting) for accounts with single account holder, user will enter one record row for each account. For Accounts with more than one account holder, user needs to enter multiple record rows for each account, where Account detail (including “Report serial Number”) will be repeated for each account holder. The utility will automatically create reports with unique Report serial Number from the CSV data.

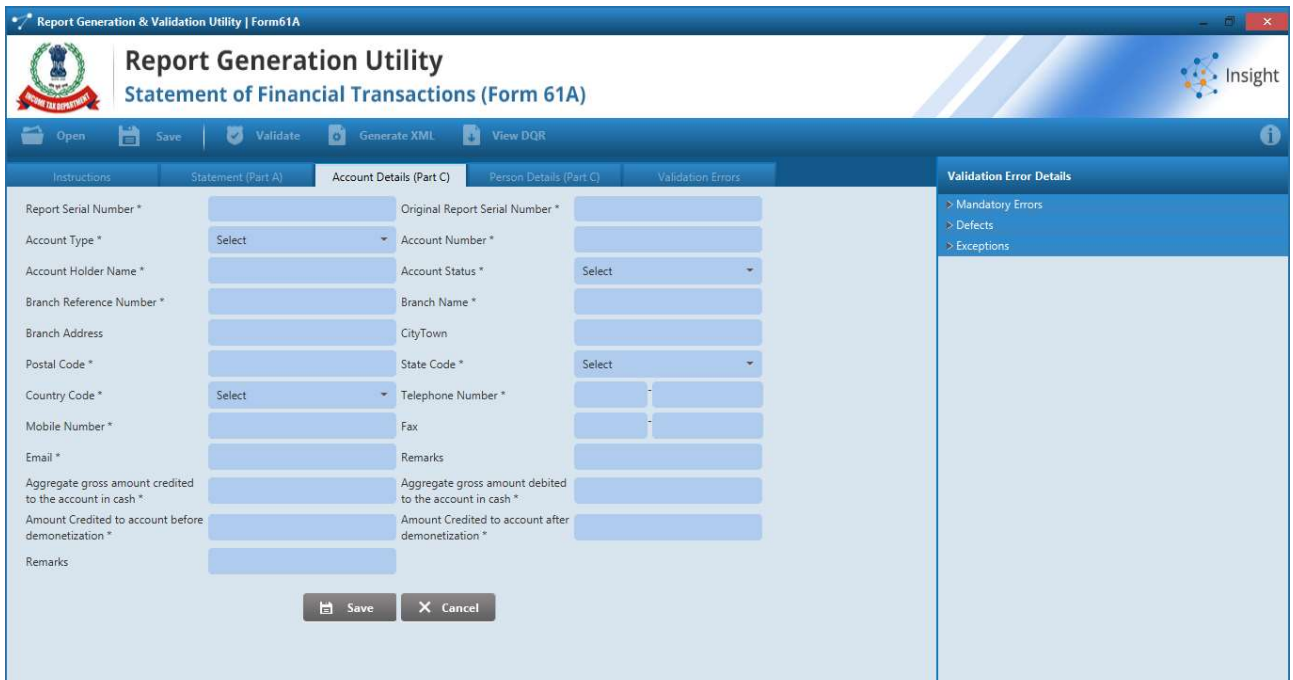
## 4.4 Capturing Report Details by Data Entry



The screenshot shows the 'Report Generation Utility' window for 'Statement of Financial Transactions (Form 61A)'. The 'Account Details (Part C)' tab is active. Below the tab, a table is provided for entering account details. The table has columns for Report Serial Number, Original Report Serial Number, Account Type, Account Number, Account Holder Name, Account Status, Branch Reference Number, Branch Name, and Branch Address. The first row is pre-filled with data: Report Serial Number 1, Original Report Serial Number 2, Account Type BC - Current A, Account Number 32143, Account Holder Name rahul, Account Status C - Closed Account is, Branch Reference Number 187, Branch Name power, and Branch Address gowal. Below the table, there are buttons for 'Add Row', 'Delete Row', 'Edit Row', 'Add Person Details', and 'Generate/Update RDN'. The 'Add Row' button is highlighted with a red box. On the right side, there is a 'Validation Error Details' panel with sections for 'Mandatory Errors', 'Defects', and 'Exceptions'.

Figure 4: Capturing Report Details by Data Entry

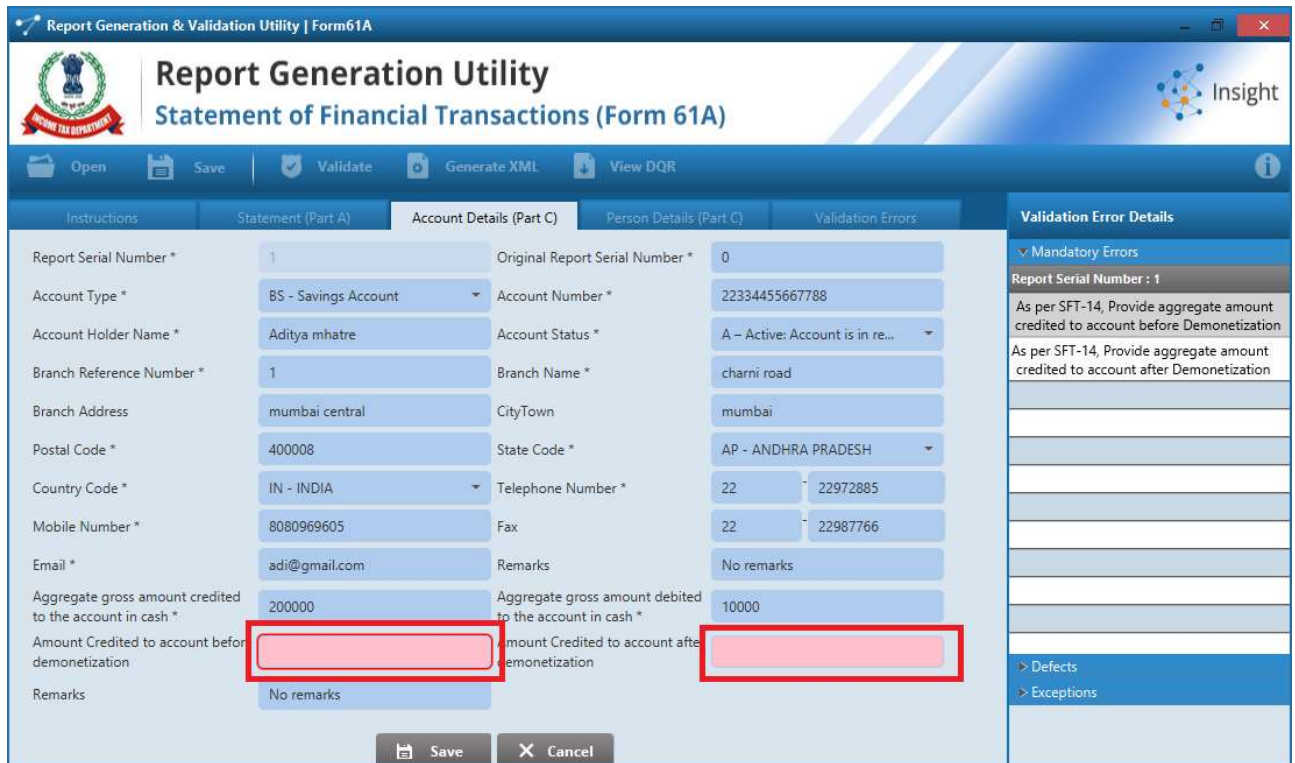
1. Click on **Add Row** button to add a new information record
2. Click on **Delete Row** button to delete the selected information record
3. Click on **Edit Row** button to edit the selected information record



The screenshot shows the 'Report Generation Utility' window for 'Statement of Financial Transactions (Form 61A)'. The 'Account Details (Part C)' tab is active. Below the tab, a form is provided for editing report details. The form has two columns of input fields. The left column includes fields for Report Serial Number \*, Account Type \*, Account Holder Name \*, Branch Reference Number \*, Branch Address, Postal Code \*, Country Code \*, Mobile Number \*, Email \*, Aggregate gross amount credited to the account in cash \*, Amount Credited to account before demonetization \*, and Remarks. The right column includes fields for Original Report Serial Number \*, Account Number \*, Account Status \*, Branch Name \*, City/Town, State Code \*, Telephone Number \*, Fax, and Remarks. At the bottom of the form, there are 'Save' and 'Cancel' buttons. On the right side, there is a 'Validation Error Details' panel with sections for 'Mandatory Errors', 'Defects', and 'Exceptions'.

Figure 5: Editing Report Details

4. In Case of **SFT 14**, without entering the details for **Amount Credited to account before demonetization** and **Amount Credited to account after demonetization**, utility will throw the following errors (as these two fields are mandatory for SFT 14)
  - a. As per SFT-14, Provide aggregate amount credited to account before Demonetization
  - b. As per SFT-14, Provide aggregate amount credited to account after Demonetization



Report Generation & Validation Utility | Form 61A

**Report Generation Utility**  
Statement of Financial Transactions (Form 61A)

Open Save Validate Generate XML View DQR

Instructions Statement (Part A) Account Details (Part C) Person Details (Part C) Validation Errors Validation Error Details

Report Serial Number \* 1 Original Report Serial Number \* 0

Account Type \* BS - Savings Account Account Number \* 22334455667788

Account Holder Name \* Aditya mhatre Account Status \* A - Active: Account is in re...

Branch Reference Number \* 1 Branch Name \* charni road

Branch Address mumbai central CityTown mumbai

Postal Code \* 400008 State Code \* AP - ANDHRA PRADESH

Country Code \* IN - INDIA Telephone Number \* 22 22972885

Mobile Number \* 8080969605 Fax 22 22987766

Email \* adi@gmail.com Remarks No remarks

Aggregate gross amount credited to the account in cash \* 200000 Aggregate gross amount debited to the account in cash \* 10000

Amount Credited to account before demonetization Amount Credited to account after demonetization

Remarks No remarks

Save Cancel

**Validation Error Details**

▼ Mandatory Errors

Report Serial Number : 1

As per SFT-14, Provide aggregate amount credited to account before Demonetization

As per SFT-14, Provide aggregate amount credited to account after Demonetization

► Defects

► Exceptions

5. Fill the details and click on Save button to save the details



## 5 Validation of SFT

The utility allows the user to validate the information and identify errors before submission. The errors have been classified in following categories:

Mandatory Errors	Mandatory Schema level errors need to be resolved by user for successful generation of XML report.
Defects	Defects can be Statement level defects or Report level Defects. Statement Defects are those which render the Statement (Part A) defective. Such Statements will be rejected and the reporting entity needs to resubmit the statement. Report defects are those which render a particular report(s) (Part B/C/D) as defective in the statement. A statement may have multiple reports and only reports with defects would be rejected. The reporting entity needs to correct and submit the reports again in the corrected statement.
Exceptions	Exceptions do not result in the statement/report being rejected. The exceptions should be reviewed by the reporting person/entities and if any information is available, the reporting entity may provide the information. If any defect is noticed, the reporting entity needs to rectify the defect by submitting a correction statement.

The explanation of various types of validation errors is given in **Annexure C**.

### 5.1 Validating data

1. Click on **Validate** button on the tool bar
2. Utility will display validation errors on Validation Tab
3. Click on Validation row to see details of Validation errors on the right window pane of screen

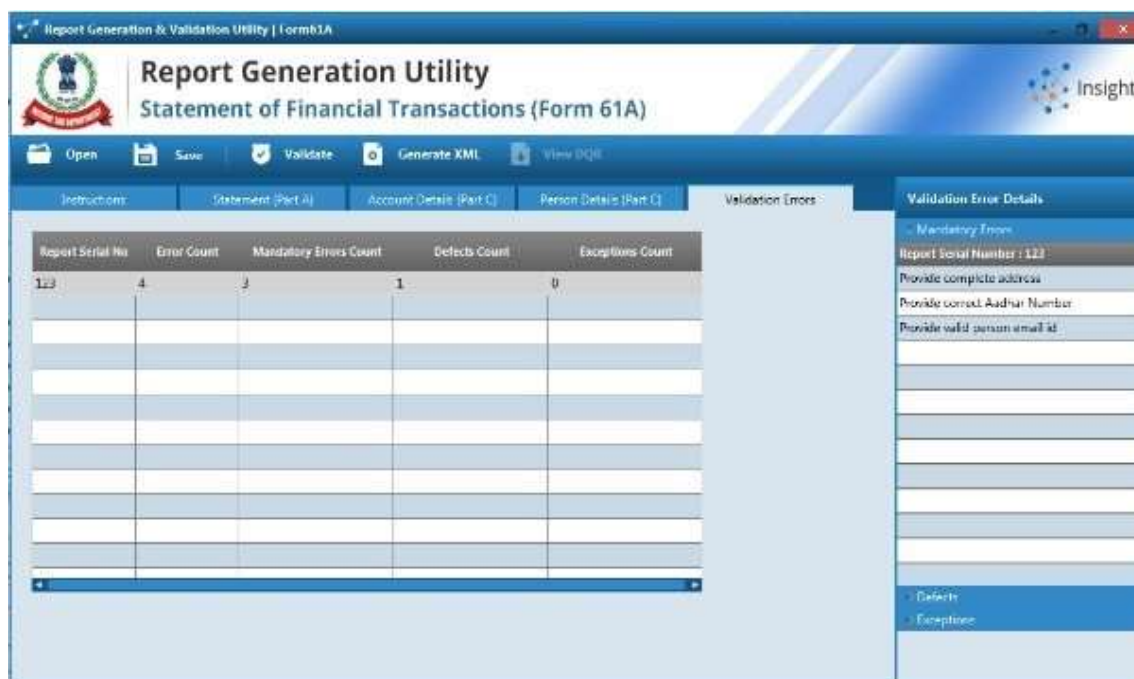
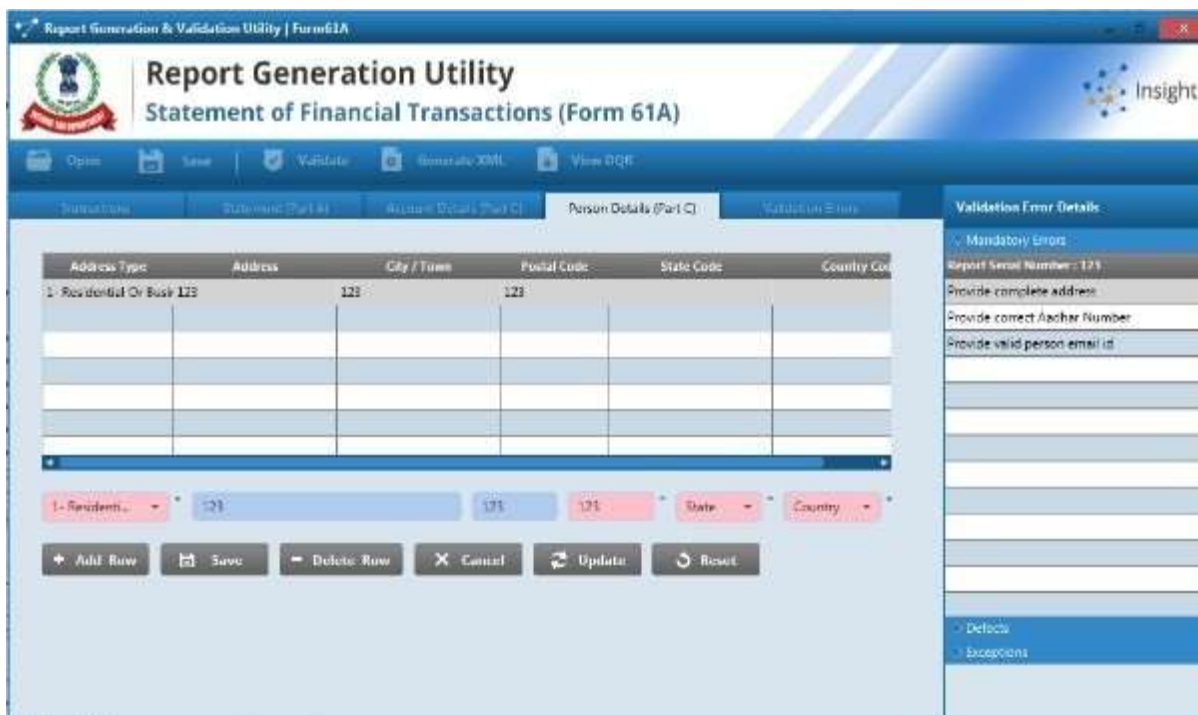


Figure 6: Viewing Validation Error Details

## 5.2 Correcting the Errors

1. Click on any particular validation error from list, utility will show the field highlighted in red, where corrections can be made



The screenshot displays the 'Report Generation Utility | Form 61A' window. The main title is 'Report Generation Utility Statement of Financial Transactions (Form 61A)'. The interface includes a menu bar with 'Open', 'Save', 'Validate', 'Generate XML', and 'View DQR'. Below the menu bar, there are tabs for 'Statement Details', 'Statement Part A', 'Account Details Part C', 'Person Details Part C', and 'Validation Errors'. The 'Validation Errors' tab is active, showing a list of errors under 'Mandatory Errors'. The errors listed are: 'Report Serial Number: 121', 'Provide complete address', 'Provide correct Aadhar Number', and 'Provide valid person email id'. The 'Address Type' is set to 'Residential Or Bus' and the 'Address' field is highlighted in red. The 'City / Town' field is also highlighted in red. The 'Postal Code' field is set to '123'. The 'State Code' field is set to '121'. The 'Country Code' field is set to '121'. The 'Date' field is set to '12/12/2017'. The 'Country' field is set to 'India'. The 'Add Row', 'Save', 'Delete Row', 'Cancel', 'Update', and 'Reset' buttons are visible at the bottom of the form.

Figure 7: Correction of Errors

2. Fix the errors and then click on Validate button again to check whether error has been removed.
3. If there are no validation errors, **"Validation Successful"** dialog box is displayed to the user.

## 6 Generation of SFT

1. Click on Generate XML button on the toolbar
2. If there are no validation errors, Utility will display Form Validation Successful dialog box, click on OK button.
3. Give the desired path where user wants to save XML on machine and click on save button

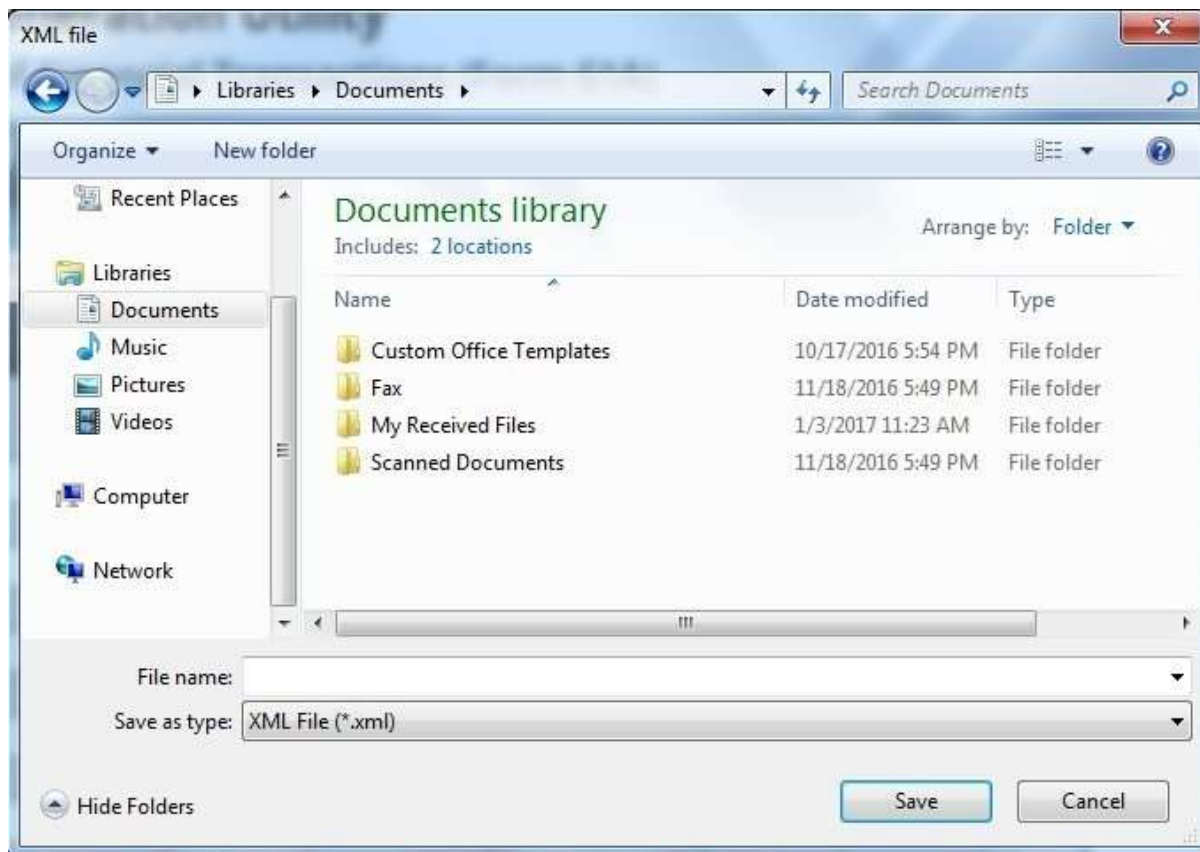


Figure 8: Generation and Saving of SFT XML File

**Note:** User should use click on **Validate** Button before generating XML to resolve any errors

**Note:** The XML Report generated from utility needs to be submitted through e-Filing Portal (<https://incometaxindiaefiling.gov.in/>)



## 7 Other Features of the Utility

### 7.1 Exporting SFT Data in CSV file

The utility allows user to export SFT data in CSV file

1. Click on **Export CSV** button to export SFT Data in CSV
2. Save the CSV at desired location

### 7.2 Saving Draft XML File

The utility allows user to save filled information as draft which can be later viewed and edited.

1. Click on **Save** button in toolbar
2. File window will be displayed to select the folder where file needs to be saved.
3. Give desired path to save draft XML file

### 7.3 Opening Saved XML File

The utility allows user to open, view and edit the saved draft and XML.

1. Click on **Open** button in toolbar
2. Select the desired saved file from machine and click on **Open** button
3. The information in the saved XL file will be loaded

### 7.4 Preparation of NIL Statement

Utility allows user to generate SFT (XML) with no financial transactions in it. This functionality is useful when Reporting Entity has no financial transaction to report.

1. Fill required information in Statement (Part A) and select ND (No Data) from Statement Type drop down field.
2. Save XML to desired location on machine.

### 7.5 Preparation of Correction Statement

In an event, if user needs to send correction statement for a previously submitted statement, User can generate a correction statement.

Steps for correction in previously submitted information:-

1. Open existing XML which need to be corrected
2. Select CB- Correction statement containing correction for previously submitted information selection from Statement Type dropdown list
3. Mention the statement ID of the original Statement which is being corrected in the element 'Original Statement ID'.
4. Mention the Report Serial Number of the original report which is being corrected in the element 'Original Report Serial Number'. Only reports which are to be corrected /revised/deleted should be retained and other reports may be deleted.

## **Annexure A - Frequently Asked Questions (FAQs)**

### **Deploying the Utility**

#### **1. How to install the utility on a windows platform?**

The downloaded zip file has to be extracted using WinZip or WinRAR tools. For more details refer section 3.4 of the user guide.

#### **2. Whether the utility needs any other software to be installed?**

Yes. Report Generation Utility requires JRE to run on Windows based operating system. Download and install JRE version 1.8 Update 101 or later. For more details, refer section 3.2 of the user guide.

#### **3. How to run the utility?**

Click on RGU-Form61A-v1.jar file to run the utility. For more details, refer section 3.4 of the user guide.

### **Preparation of SFT**

#### **4. How to capture data in the utility?**

Data can be captured by importing CSV or data entry.

#### **5. What date format should be used while filling CSV?**

User should use DD-MM-YYYY format while entering data in CSV. If date is entered in incorrect format then CSV will not be imported successfully.

#### **6. Can data be saved before the report is complete?**

Yes. Save the data using Save button in the tool bar. The data is saved with a draft extension. To retrieve the data in the utility, use the Open button from the tool bar.

#### **7. What data format should be used while entering data in CSV?**

Data format to be used for various fields is described in Form 61A or Annexure B of the user guide.

#### **8. How to capture information for more than account holders?**

For Accounts with more than one account holder, user needs to enter multiple record rows for each account, where Account detail (including "Report serial Number") will be repeated for each account holder. The utility will automatically create reports with unique Report serial Number from the CSV data.

#### **9. How to view information importing CSV?**

After successful CSV import, data is visible in the relevant tab of the utility.

## **Validation of SFT**

### **10. What are various types of validation errors?**

The errors have been classified as mandatory errors, defects and exceptions. . For more details refer Annexure B of the user guide.

### **11. What are mandatory errors?**

Mandatory errors need to be resolved by user for successful generation of XML report. These are generally schema level errors. For resolving these type of errors, the data filled should be as per the Form 61A schema validation

### **12. What are defects?**

Defects can be Statement level defects or Report level Defects. Statement Defects are those which render the Statement (Part A) defective. Such Statements will be rejected and the reporting entity needs to resubmit the statement. Report defects are those which render a particular report(s) (Part B/C/D) as defective in the statement. A statement may have multiple reports and only reports with defects would be rejected. The reporting entity needs to correct and submit the reports again in the corrected statement.

### **13. What are exceptions?**

Exceptions do not result in the statement/report being rejected. The exceptions should be reviewed by the reporting person/entities and if any information is available, the reporting entity may provide the information. If any defect is noticed, the reporting entity needs to rectify the defect by submitting a correction statement.

### **14. How to identify validation errors?**

When user clicks on validate button, validation summary is displayed in Validation Error tab. On selecting a particular Row on the validation error screen, error details are displayed on screen on the right side. On selecting the error, user is directed towards the erroneous field on the screen.

### **15. How to rectify validation errors?**

User can navigate to erroneous fields via Validation Error Details screen on the right side of the screen. Erroneous fields are highlighted in Red and are editable for user to correct.

## **Generation of SFT**

### **16. Whether any validations are required before generation of XML?**

Validations have to be performed before generating an XML file. User is not allowed to generate XML Report with invalid data. In Form 61A utility validations are of 3 types – Mandatory, Defects and Exceptions. It is required to resolve any Mandatory Errors before generation of XML report.

### **17. Where generated XML files should be submitted?**

The XML Report generated from utility needs to be submitted through e-Filing Portal (<https://incometaxindiaefiling.gov.in/>)

### **18. What is the extension of generated file?**

Generated XML file should have '.xml' extension.

## **Other Features**

### **19. Can data be saved before the report is complete?**

Yes. User can save the data using **Save** button in the tool bar. To retrieve the data in the utility, use the **Open** button from the tool bar

### **20. How to load an existing XML file?**

Select the saved XML file using the **Open** button from the tool bar.

## Annexure B – Form 61A

**FORM No. 61A**

**Statement of Specified Financial Transactions under section 285BA(1) of the Income-tax Act,  
1961**

## PART A: STATEMENT DETAILS

(This information should be provided for each Statement submitted together)

<b>A.1</b>	<b>REPORTING ENTITY DETAILS</b>														
A.1.1	Reporting Entity Name														
A.1.2	Income-Tax Department Reporting Entity Identification Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
A.1.3	Registration Number														
<b>A.2</b>	<b>STATEMENT DETAILS</b>														
A.2.1	Statement Type	<input type="text"/>	<input type="text"/>	Insert 2 character code											
A.2.2	Statement Number														
A.2.3	Original Statement Id														
A.2.4	Reason for Correction	<input type="text"/>	Insert 1 character code												
A.2.5	Statement Date														
A.2.6	Reporting Period														
A.2.7	Report Types	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
A.2.8	Number of Reports														
<b>A.3</b>	<b>PRINCIPAL OFFICER DETAILS</b>														
A.3.1	Name														
A.3.2	Designation														
A.3.3	Address														
A.3.4	City / Town														
A.3.5	Postal Code														
A.3.6	State Code	<input type="text"/>	<input type="text"/>	Insert 2 character code											
A.3.7	Country Code	<input type="text"/>	<input type="text"/>	Insert 2 character code											
A.3.8	Telephone														
A.3.9	Mobile														
A.3.10	Fax														
A.3.11	Email														

## PART B: REPORT DETAILS FOR PERSON BASED REPORTING

<b>B.1</b>	<b>REPORT NUMBER</b> (To be provided for each person being reported)	
B.1.1	Report Serial Number	
B.1.2	Original Report Serial Number	
<b>B.2</b>	<b>PERSON DETAILS</b>	
B.2.1	Person Name	
B.2.2	Person Type	<input type="text"/> <input type="text"/> Insert 2 character code
B.2.3	Customer Identity	
B.2.4	Gender (for individuals)	<input type="text"/> Insert 1 character code
B.2.5	Father's Name (for Individuals)	
B.2.6	PAN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
B.2.7	Aadhaar Number (for Individuals)	
B.2.8	Form 60 Acknowledgement	
B.2.9	Identification Type	<input type="text"/> Insert 1 character code
B.2.10	Identification Number	
B.2.11	Date of Birth/ Incorporation	
B.2.12	Nationality/Country of Incorporation	<input type="text"/> <input type="text"/> Insert 2 character code
B.2.13	Business or occupation	
B.2.14	Address	
B.2.15	Address Type	<input type="text"/> Insert 1 character code
B.2.16	City / Town	
B.2.17	Postal Code	
B.2.18	State Code	<input type="text"/> <input type="text"/> Insert 2 character code
B.2.19	Country Code	<input type="text"/> <input type="text"/> Insert 2 character code
B.2.20	Mobile/Telephone Number	
B.2.21	Other Contact Number	
B.2.22	Email	
B.2.23	Remarks	
<b>B.3</b>	<b>FINANCIAL TRANSACTION SUMMARY</b>	
B.3.1	Product Type	<input type="text"/> <input type="text"/> Insert 2 character code

B.3.2	Aggregate gross amount received from the person	
B.3.3	Aggregate gross amount received from the person in cash	
B.3.4	Aggregate gross amount paid to the person	
B.3.5	Remarks	
<b>B.4</b>	<b>FINANCIAL TRANSACTION DETAILS (To be provided for each distinctive product)</b>	
B.4.1	Product Identifier	
B.4.2	Last Date of Transaction	
B.4.2	Aggregate gross amount received from the person	
B.4.4	Aggregate gross amount received from the person in cash	
B.4.5	Aggregate gross amount paid to the person	
B.4.6	Related Account Number	
B.4.7	Related Institution Name	
B.4.8	Related Institution Ref Number	
B.4.9	Remarks	

### PART C: REPORT DETAILS FOR BANK/POST OFFICE ACCOUNT

(This information should be provided for each Account being reported)

<b>C.1</b>	<b>REPORT NUMBER</b> (To be provided for each account being reported)	
C.1.1	Report Serial Number	
C.1.2	Original Report Serial Number	
<b>C.2</b>	<b>ACCOUNT DETAILS</b>	
C.2.1	Account Type	<input type="text"/> <input type="text"/> Insert 2 character code
C.2.2	Account Number	
C.2.3	Account Holder Name	
C.2.4	Account Status	<input type="text"/> Insert 1 character code
C.2.5	Branch Reference Number	
C.2.6	Branch Name	
C.2.7	Branch Address	
C.2.8	City Town	
C.2.9	Postal Code	
C.2.10	State Code	<input type="text"/> <input type="text"/> Insert 2 character code
C.2.11	Country Code	<input type="text"/> <input type="text"/> Insert 2 character code
C.2.12	Telephone	
C.2.13	Mobile	
C.2.14	Fax	
C.2.15	Email	
C.2.16	Remarks	
<b>C.3</b>	<b>ACCOUNT SUMMARY</b>	
C.3.1	Aggregate gross amount credited to the account in cash	
C.3.2	Aggregate gross amount debited to the account in cash	
C.3.3	Aggregate gross amount credited to the account in cash from 1st day of April, 2016 to 8th November, 2016	
C.3.4	Aggregate gross amount credited to the account in cash from 9th day of November, 2016 to 30th day of December, 2016	
C.3.5	Remarks	
<b>C.4</b>	<b>PERSON DETAILS</b> (To be provided for each person related to the account)	



C.4.1	Account Relationship	<input type="text"/> Insert 1 character code
C.4.2	Person Name	
C.4.3	Person Type	<input type="text"/> <input type="text"/> Insert 2 character code
C.4.4	Customer Identity	
C.4.5	Gender(for Individuals)	<input type="text"/> Insert 1 character code
C.4.6	Father's Name (for Individuals)	
C.4.7	PAN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
C.4.8	Aadhaar Number (for Individuals)	
C.4.9	Form 60 Acknowledgement	
C.4.10	Identification Type	<input type="text"/> Insert 1 character code
C.4.11	Identification Number	
C.4.12	Date of Birth/ Incorporation	
C.4.13	Nationality/Country of Incorporation	<input type="text"/> <input type="text"/> Insert 2 character code
C.4.14	Business or Occupation	
C.4.15	Address	
C.4.16	Address Type	<input type="text"/> Insert 1 character code
C.4.17	City / Town	
C.4.18	Postal Code	
C.4.19	State Code	<input type="text"/> <input type="text"/> Insert 2 character code
C.4.20	Country Code	<input type="text"/> <input type="text"/> Insert 2 character code
C.4.21	Mobile/Telephone Number	
C.4.22	Other Contact Number	
C.4.23	Email	
C.4.24	Remarks	

## PART D: REPORT DETAILS FOR IMMOVABLE PROPERTY TRANSACTIONS BASED REPROTING

(This information should be provided for each Transaction being reported)

<b>D.1</b>	<b>REPORT NUMBER</b> (To be provided for each account being reported)	
D.1.1	Report Serial Number	
D.1.2	Original Report Serial Number	
<b>D.2</b>	<b>TRANSACTION DETAILS</b>	
D.2.1	Transaction Date	
D.2.2	Transaction Identity	
D.2.3	Transaction Type	<input type="text"/> Insert 1 character code
D.2.4	Transaction Amount	
D.2.5	Property Type	<input type="text"/> Insert 1 character code
D.2.6	Whether property is within municipal limits	<input type="text"/> Insert 1 character code
D.2.7	Property Address	
D.2.8	City / Town	
D.2.9	Postal Code	
D.2.10	State Code	<input type="text"/> <input type="text"/> Insert 2 character code
D.2.11	Country Code	<input type="text"/> <input type="text"/> Insert 2 character code
D.2.12	Stamp Value	
D.2.13	Remarks	
<b>D.3</b>	<b>PERSON DETAILS</b> ((To be provided for each person related to the transaction))	
D.3.1	Transaction Relation	<input type="text"/> <input type="text"/> Insert 2 character code
D.3.2	Transaction Amount related to the person	
D.3.3	Person Name	
D.3.4	Person Type	<input type="text"/> <input type="text"/> Insert 2 character code
D.3.5	Gender(for Individuals)	<input type="text"/> Insert 1 character code
D.3.6	Father's Name (for Individuals)	
D.3.7	PAN	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
D.3.8	Aadhaar Number (for Individuals)	
D.3.9	Form 60 Acknowledgement	
D.3.10	Identification Type	<input type="text"/> Insert 1 character code
D.3.11	Identification Number	

D.3.12	Date of Birth/ Incorporation	
D.3.13	Nationality/Country of Incorporation	<input type="text"/> <input type="text"/> Insert 2 character code
D.3.14	Address	
D.3.15	City / Town	
D.3.16	Postal Code	
D.3.17	State Code	<input type="text"/> <input type="text"/> Insert 2 character code
D.3.18	Country Code	<input type="text"/> <input type="text"/> Insert 2 character code
D.3.19	Mobile/Telephone Number	
D.3.20	Other Contact Number	
D.3.21	Email	
D.3.22	Remarks	

### Instructions to Form 61A

The requirement field for each data element indicates whether the element is validation or optional in the schema.

Validation	“Validation” elements MUST be present for ALL data records in a file and an automated validation check will be undertaken. The Sender should do a technical check of the data file content using XML tools to make sure all “Validation” elements are present and if they are not, the sender should correct the file. The Income-tax Department will also do so and if incorrect, will reject the file.
(Optional) Mandatory	(Optional) Mandatory data element is not required for schema validation but is required for reporting depending on availability of information or other factors. These elements may be present in most (but not all) circumstances, so the validation will be based rule based.
Optional	An optional element specified in form. May be reported if available.

### Specific Instructions

S. No.	Element	Description	Requirement
A.1.1	Reporting Entity Name	Complete name of the reporting entity.	Validation
A.1.2	ITDREIN (Income-tax Department Reporting Entity Identification Number)	ITDREIN is the Unique ID issued by ITD which will be communicated by ITD after the registration of the reporting entity with ITD. The ITDREIN is a 16-character identification number in the format XXXXXXXXXXXX.YYYYYY where XXXXXXXXXXXX is the PAN or TAN of the reporting entity and YYYYYY is a sequentially generated number. The reporting Entity may use a dummy number (PAN+99999 or TAN+99999) till the ITDREIN is communicated.	Validation
A.1.3	Registration Number	This number is the registration number or any number used in correspondence with the regulator of the financial institution. This number will be used during verification of the registration of the reporting entity and in correspondence with the regulators.	(Optional) Mandatory
A.2.1	Statement Type	Type of Statement submitted. Permissible values are: NB – New Statement containing new information CB – Correction Statement containing corrections for previously submitted information ND - No Data to report One Statement can contain only one type of Statement. Even if missing information has to be supplied, the complete report has to be submitted instead of an incremental report.	Validation

S. No.	Element	Description	Requirement
A.2.2	Statement Number	Statement Number is a free text field capturing the sender's unique identifying number (created by the sender) that identifies the particular Statement being sent. The identifier allows both the sender and receiver to identify the specific Statement later if questions or corrections arise. After successful submission of the Statement to ITD, a new unique Statement ID will be allotted for future reference. The reporting entities should maintain the linkage between the Statement Number and Statement ID. Example of the statement number is 2015/01.	Validation
A.2.3	Original Statement Id	Statement ID of the original Statement which is being replaced deleted or referred by reports in the current Statement. In case the Statement is new and unrelated to any previous Statement, mention '0' here.	Validation
A.2.4	Reason of Correction	Reason for revision to be stated when the original Statement is corrected. Permissible values are: A - Acknowledgement of original Statement had many errors which are being resolved B - Errors in original Statement are being corrected suo-motu C - The correction report is on account of additional information being submitted N - Not applicable as this is a new statement/test data/ there is no data to report Z - Other reason	Validation
A.2.5	Statement Date	This identifies the date and time when the Statement was compiled. This element will be automatically populated by the host system.	Validation
A.2.6	Reporting Period	This identifies the last day of the reporting period	Validation
A.2.7	Report Type	Types of reports contained in the Statement. Permissible value are: AF- Aggregated Financial Transactions BA – Bank/Post Office Account IM - Immovable Property Transactions	Validation
A.2.8	Number of Reports	Number of Reports in the Statement.	Validation
A.3.1	Designated Director Name	Name of the Designated Director. Refer to the registration requirement under section 285BA of the Income-tax Act and Rule 114E(7) of the Income-tax Rule	Validation
A.3.2	Designated Director Designation	Designation of the Designated Director in the organisation of statement filer.	Validation

S. No.	Element	Description	Requirement
A.3.3	Address	Complete address of the nodal officer consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
A.3.4	City Town	Name of City, Town or Village	Validation
A.3.5	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
A.3.6	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
A.3.7	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
A.3.8	Telephone	Telephone number in format STD Code-Telephone number. (Example 0120-2894016)	Validation
A.3.9	Mobile	Contact Mobile number. Please do not add “0” before the number	Validation
A.3.10	Fax	Fax number in format STD Code-Telephone number. (Example 0120-2894016)	Optional
A.3.11	Email	E-mail of the nodal officer	Validation
<b>Part B</b>	<b>Details of Aggregated Financial Transactions</b>	<b>This part is to be reported for financial transactions in Time deposits, Credit cards, Mutual funds, Bonds/debenture, Share issue/buyback, Sale of foreign currency.</b>	
B.1.1	Report Serial Number	The number uniquely represents a report within a Statement. The Report Serial Number should be unique within the Statement. This number along with Statement ID will uniquely identify any report received by ITD.	Validation
B.1.2	Original Report Serial Number	The Report Serial Number of the original report that has to be replaced or deleted. This number along with Original Statement ID will uniquely identify the report which is being corrected. In case there is no correction of any report, mention ‘0’ here.	Validation
B.2.1	Person Name	Name of the individual or entity.	Validation

S. No.	Element	Description	Requirement
B.2.2	Person Type	The permissible values are: IN - Individual SP- Sole Proprietorship PF- Partnership Firm HF - HUF CR - Private Limited Company CB - Public Limited Company SO - Society AO - Association of persons/Body of individuals TR - Trust LI - Liquidator LL - LLP ZZ - Others XX – Not Categorised	Validation
B.2.3	Customer ID	Customer ID/Number allotted by the reporting entity (if available)	(Optional) Mandatory
B.2.4	Gender (for individuals)	Permissible values are: M - Male F - Female O – Others N – Not Applicable (for entities) X – Not Categorised	Validation
B.2.5	Father's Name (for individuals)	Name of the father (if available). Mandatory if valid PAN is not reported.	(Optional) Mandatory
B.2.6	PAN	Permanent Account Number issued by Income Tax Department	(Optional) Mandatory
B.2.7	Aadhaar Number (for individuals)	Aadhaar number issued by UIDAI (if available).	(Optional) Mandatory
B.2.8	Form 60 Acknowledgment	Form 60 Acknowledgment number, if applicable	(Optional) Mandatory
B.2.9	Identification Type	Document submitted as proof of identity of the individual. Permissible values are: A - Passport B - Election Id Card C - PAN Card D - ID Card issued by Government/PSU E - Driving License G - UIDAI Letter / Aadhaar Card H - NREGA job card Z – Others Mandatory if valid PAN is not reported.	(Optional) Mandatory

S. No.	Element	Description	Requirement
B.2.10	Identification Number	Number mentioned in the identification document Mandatory if valid PAN is not reported.	(Optional) Mandatory
B.2.11	Date of birth/Incorporation	Individual: Actual Date of Birth; Company: Date of incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.	(Optional) Mandatory
B.2.12	Nationality/Country of Incorporation	2 character Country Code (ISO 3166)	(Optional) Mandatory
B.2.13	Business or occupation	Business or occupation (if available)	Optional
B.2.14	Address	Complete address of the person consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
B.2.15	Address Type	Indicates the legal character of the address. Permissible values are: 1- Residential Or Business 2 - Residential 3 - Business 4 – Registered Office 5 – Unspecified	Optional
B.2.16	City / Town	Name of City, Town or Village	(Optional) Mandatory
B.2.17	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
B.2.18	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
B.2.19	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
B.2.20	Mobile/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (if available)	(Optional) Mandatory
B.2.21	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number	Optional
B.2.22	Email	Email Address (if available)	(Optional) Mandatory



S. No.	Element	Description	Requirement
B.2.23	Remarks	Remarks or any other information	Optional
B.3.1	Product Type	Type of product linked with the transaction. Permissible values are: BD - Bonds or Debentures CC- Credit Card DD – Bank draft or pay order or banker's cheque PI – Prepaid Instrument FC - Foreign Currency sale MF - Mutual Fund SI – Shares issued SB – Shares bought back TD - Time Deposit ZZ – Others XX - Unspecified	(Optional) Mandatory
B.3.2	Aggregate gross amount received from the person	Aggregate gross amount received from the person (including in cash, if any) during the period	(Optional) Mandatory
B.3.3	Aggregate gross amount received from the person in cash	Aggregate gross amount received from the person in cash during the period	(Optional) Mandatory
B.3.4	Aggregate gross amount paid to the person	Aggregate gross amount paid to the person during the period	(Optional) Mandatory
B.3.5	Remarks	Remarks or any other information	Optional
B.4.1	Product Identifier	Unique identifier to identify the product. E.g. Time deposit number, credit card number etc.	(Optional) Mandatory
B.4.2	Last Date of Transaction	Last Date of Transaction for the product	
B.4.3	Aggregate gross amount received from the person	Aggregate gross amount paid by the person during the period	(Optional) Mandatory
B.4.4	Aggregate gross amount received from the person in cash	Aggregate gross amount paid by the person in cash during the period	(Optional) Mandatory

S. No.	Element	Description	Requirement
B.4.5	Aggregate gross amount paid to the person	Aggregate gross amount paid to the person during the period	(Optional) Mandatory
B.4.6	Related Account Number	Account number (if available) from/to which funds was transferred.	Optional
B.4.7	Related Institution Name	Name of the institution (if available) from / to which funds were transferred.	Optional
B.4.8	Related Institution Ref Number	Institution reference number of the institution (if available) from /to which funds were transferred.	Optional
B.4.9	Remarks	Remarks or any other information	Optional
<b>Part C</b>	<b>Details of Bank/Post Office Account</b>	<b>This part is to be reported for bank account or post office account in which cash deposit or withdrawal above the prescribed threshold is made.</b>	
C.1.1	Report Serial Number	The number uniquely represents a report within a Statement. The Report Serial Number should be unique within the Statement. This number along with Statement ID will uniquely identify any report received by ITD.	Validation
C.1.2	Original Report Serial Number	The Report Serial Number of the original report that has to be replaced or deleted. This number along with Original Statement ID will uniquely identify the report which is being corrected.  In case there is no correction of any report, mention '0' here.	Validation
C.2.1	Account Type	Type of account. Permissible values are: BS - Savings Account BC - Current Account ZZ - Other Account XX - Not Categorised	Validation
C.2.2	Account Number	Provide the account number used by the financial institution to identify the account. If the financial institution does not have an account number then provide the functional equivalent unique identifier used by the financial institution to identify the account.	Validation
C.2.3	Account Holder Name	Name of first/sole account holder.	Validation

S. No.	Element	Description	Requirement
C.2.4	Account Status	Status of the account. Permissible values are: A – Active: Account is in regular use C - Closed: Account is closed during the financial year Z - Others: Not listed above X - Not categorized: The information is not available.	Validation
C.2.5	Branch Reference Number	The unique number (IFSC code etc.) to uniquely identify the branch. Reporting Financial Institution can use self-generated numbers to uniquely identify the branch.	Validation
C.2.6	Branch Name	Name of Branch linked to the account. This could be the home or linked branch.	Validation
C.2.7	Branch Address	Complete address of the branch consisting of house number, building name, street, locality, city, state, Postal Code and country.	(Optional) Mandatory
C.2.8	City / Town	Name of City, Town or Village	(Optional) Mandatory
C.2.9	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
C.2.10	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
C.2.11	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
C.2.12	Telephone	Telephone number in format STD Code-Telephone number. (Example 0120-2894016)	Validation
C.2.13	Mobile	Contact Mobile number. Please do not add “0” before the number	Validation
C.2.14	Fax	Fax number in format STD Code-Telephone number. (Example 0120-2894016)	Optional
C.2.15	Email	E-mail of the Branch head	Validation
C.2.16	Remarks	Remarks or any other information	Optional
C.3.1	Aggregate gross amount credited to the account in cash	Aggregate gross amount credited to the account in cash during the period.	Validation

S. No.	Element	Description	Requirement
C.3.2	Aggregate gross amount debited to the account in cash	Aggregate gross amount debited to the account in cash during the period.	Validation
C.3.3	Aggregate gross amount credited to the account in cash from 1st day of April, 2016 to 8th November, 2016	Aggregate gross amount credited to the account in cash from 1st day of April, 2016 to 8th November, 2016	Optional (Mandatory for SFT 14)
C.3.4	Aggregate gross amount credited to the account in cash from 9th day of November, 2016 to 30th day of December, 2016	Aggregate gross amount credited to the account in cash from 9th day of November, 2016 to 30th day of December, 2016	Optional (Mandatory for SFT 14)
C.3.5	Remarks	Remarks or any other information	Optional
C.4.1	Account Relationship	Permissible values for Relationship type are: F - First/Sole Account Holder S - Second Account Holder T - Third Account Holder A - Authorised Signatory C - Controlling Person Z - Others X - Not Categorised	Validation
C.4.2	Person Name	Name of the individual or entity.	Validation

S. No.	Element	Description	Requirement
C.4.3	Person Type	The permissible values are: IN - Individual SP- Sole Proprietorship PF- Partnership Firm HF - HUF CR - Private Limited Company CB - Public Limited Company SO - Society AO - Association of persons/Body of individuals TR - Trust LI - Liquidator LL - LLP ZZ - Others XX – Not Categorised	Validation
C.4.4	Customer ID	Customer ID/Number allotted by the reporting entity (if available)	(Optional) Mandatory
C.4.5	Gender (for individuals)	Permissible values are: M - Male F - Female O – Others N – Not Applicable (for entities) X – Not Categorised	Validation
C.4.6	Father's Name (for individuals)	Name of the father (if available). Mandatory if valid PAN is not reported.	(Optional) Mandatory
C.4.7	PAN	Permanent Account Number issued by Income Tax Department	(Optional) Mandatory
C.4.8	Aadhaar Number (for individuals)	Aadhaar number issued by UIDAI (if available).	(Optional) Mandatory
C.4.9	Form 60 Acknowledgment	Form 60 Acknowledgment number, if applicable	(Optional) Mandatory
C.4.10	Identification Type	Document submitted as proof of identity of the individual. Permissible values are: A - Passport B - Election Id Card C - PAN Card D - ID Card issued by Government/PSU E - Driving License G - UIDAI Letter / Aadhaar Card H - NREGA job card Z – Others Mandatory if valid PAN is not reported.	(Optional) Mandatory
C.4.11	Identification Number	Number mentioned in the identification document Mandatory if valid PAN is not reported.	(Optional) Mandatory

S. No.	Element	Description	Requirement
C.4.12	Date of birth/Incorporation	Individual: Actual Date of Birth; Company: Date of incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.	(Optional) Mandatory
C.4.13	Nationality/Country of Incorporation	2 character Country Code (ISO 3166)	(Optional) Mandatory
C.4.14	Business or occupation	Business or occupation (if available)	Optional
C.4.15	Address	Complete address of the person consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
C.4.16	Address Type	Indicates the legal character of the address. Permissible values are: 1- Residential Or Business 2 - Residential 3 - Business 4 – Registered Office 5 – Unspecified	Optional
C.4.17	City / Town	Name of City, Town or Village	(Optional) Mandatory
C.4.18	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
C.4.19	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
C.4.20	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
C.4.21	Mobile/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (if available)	(Optional) Mandatory
C.4.22	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number	Optional
C.4.23	Email	Email Address (if available)	(Optional) Mandatory
C.4.24	Remarks	Remarks or any other information	Optional
<b>Part D</b>	<b>Details for Immovable Property</b>	<b>This part is to be reported for Immovable property transactions</b>	

S. No.	Element	Description	Requirement
D.1.1	Report Serial Number	The number uniquely represents a report within a Statement. The Report Serial Number should be unique within the Statement. This number along with Statement ID will uniquely identify any report received by ITD.	Validation
D.1.2	Original Report Serial Number	The Report Serial Number of the original report that has to be replaced or deleted. This number along with Original Statement ID will uniquely identify the report which is being corrected. In case there is no correction of any report, mention '0' here.	Validation
D.2.1	Transaction Date	Date of transaction.	Validation
D.2.2	Transaction ID	Unique ID to identify transaction, if available	(Optional) Mandatory
D.2.3	Transaction Type	Permissible values are: SP – Sale GF - Gift AG - Agreement to Sell PR - Partition ST - Settlement RL - Relinquishment ER - Extinguishment of any right in the asset CA - Compulsory acquisition TP - Transfer as per the section 53A of the Transfer of Property Act, 1882(4 of 1882). SH - Transfer by acquisition of shares ZZ - Others XX - Not Categorized.	Validation
D.2.4	Transaction Amount	Amount of transaction as per registered deed. The amount should be rounded off to nearest rupee without decimal. If this amount is not in Indian Rupees, then convert to Indian Rupees.	Validation
D.2.5	Property Type	The asset underlying the transaction. Permissible values are: A - Agricultural land N - Non-agricultural land C - Commercial property R - Residential property I - Industrial Z - Others X - Not Categorized.	Validation
D.2.6	Whether property is within municipal limits	Permissible values are: Y - Yes N - No X - Not Categorized.	Validation

S. No.	Element	Description	Requirement
D.2.7	Property Address	Address of Property	(Optional) Mandatory
D.2.8	City / Town	Name of City, Town or Village	(Optional) Mandatory
D.2.9	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
D.2.10	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
D.2.11	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
D.2.12	Stamp Value	The value for stamp valuation is to be provided.	Validation
D.2.13	Remarks	Remarks or any other information	Optional
D.3.1	Transaction Relation	Relation of the person to the transaction. Permissible values are: S - Seller/Transferor B - Buyer/Transferee C - Confirming Party P - Power of Attorney holder Z - Others X - Not Categorized	Validation
D.3.2	Transaction Amount related to the person	Amount of transaction related to the person. The amount should be rounded off to nearest rupee without decimal. If this amount is not in Indian Rupees, then convert to Indian Rupees.	(Optional) Mandatory
D.3.3	Person Name	Name of the individual or entity.	Validation
D.3.4	Person Type	The permissible values are: IN - Individual SP- Sole Proprietorship PF- Partnership Firm HF - HUF CR - Private Limited Company CB - Public Limited Company SO - Society AO - Association of persons/Body of individuals TR - Trust LI - Liquidator LL - LLP ZZ - Others XX – Not Categorized	Validation
D.3.5	Gender (for individuals)	Permissible values are: M - Male F - Female O – Others N – Not Applicable (for entities) X – Not Categorized	Validation



S. No.	Element	Description	Requirement
D.3.6	Father's Name (for individuals)	Name of the father (if available). Mandatory if valid PAN is not reported.	(Optional) Mandatory
D.3.7	PAN	Permanent Account Number issued by Income Tax Department	(Optional) Mandatory
D.3.8	Aadhaar Number (for individuals)	Aadhaar number issued by UIDAI (if available).	(Optional) Mandatory
D.3.9	Form 60 Acknowledgment	Form 60 Acknowledgment number, if applicable	(Optional) Mandatory
D.3.10	Identification Type	Document submitted as proof of identity of the individual. Permissible values are: A - Passport B - Election Id Card C - PAN Card D - ID Card issued by Government/PSU E - Driving License G - UIDAI Letter / Aadhaar Card H - NREGA job card Z – Others Mandatory if valid PAN is not reported.	(Optional) Mandatory
D.3.11	Identification Number	Number mentioned in the identification document Mandatory if valid PAN is not reported.	(Optional) Mandatory
D.3.12	Date of birth/Incorporation	Individual: Actual Date of Birth; Company: Date of incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.	(Optional) Mandatory
D.3.13	Nationality/Country of Incorporation	2 character Country Code (ISO 3166)	(Optional) Mandatory
D.3.14	Address	Complete address of the person consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
D.3.15	City / Town	Name of City, Town or Village	(Optional) Mandatory
D.3.16	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation

S. No.	Element	Description	Requirement
D.3.17	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
D.3.18	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation*
D.3.19	Mobile/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (if available)	(Optional) Mandatory
D.3.20	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number	Optional
D.3.21	Email	Email Address (if available)	(Optional) Mandatory
D.3.22	Remarks	Remarks or any other information	Optional

\*Use XX if country code is not available

## Annexure C – Explanation of Validation Errors

The utility allows the user to validate the information and identify errors before submission. The errors have been classified as mandatory errors, defects and exceptions.

### Mandatory Errors

Mandatory errors need to be resolved by user for successful generation of XML report. These are generally schema level errors. For resolving these types of errors, the data filled should be as per the Form 61A schema validation

### Defects

Defects can be Statement level defects or Report level Defects. Statement Defects are those which render the Statement (Part A) defective. Such Statements will be rejected and the reporting entity needs to resubmit the statement. Report defects are those which render a particular report(s) (Part B/C/D) as defective in the statement. A statement may have multiple reports and only reports with defects would be rejected. The reporting entity needs to correct and submit the reports again in the corrected statement. The defect validations handled by the utility are as under:

S. No	Field Reference	Field Name	Defect	Defect Description	Action Required
1	A.2.6	Reporting Period	Failed Reporting period	The Reporting Period is outside the valid range. This date should be after 1 <sup>st</sup> Jan 2015	Provide valid Reporting period
2	B.2.6 C.4.7 D.3.7	PAN	Failed PAN	PAN is mandatory for all person type. In case it is not available then Form 60 acknowledgement no is mandatory	Provide PAN
3	B.2.8 C.4.9 D.3.9	Form 60 Acknowledgment	Failed Form 60 Acknowledgment Number	It should not be blank if PAN is not provided	Provide Form 60 Acknowledgement number
4	B.2.9 C.4.10 D.3.10	Identification Type	Failed Identification Type	Identification type should not be blank if PAN is not reported.	Provide Identification type
5	B.2.10 C.4.11 D.3.11	Identification Number	Failed Identification Number	If PAN is not provided and Identification type is provided, then Identification number must be provided	Provide identification number
6	B.3.1	Product Type	Failed Product type	Blank Product type. If product financial details are provided, then product type must be provided in part B report details.	Provide Product type

S. No	Field Reference	Field Name	Defect	Defect Description	Action Required
7	B.4.1	Product Identifier	Failed Product identifier	Blank Product Identifier	Provide Product Identifier
8	D.2.7	Property Address	Failed Property address	Property address is blank	Provide Property address
9	D.3.2	Transaction Amount related to the person	Failed Transaction Amount	Blank Transaction Amount	Provide Transaction Amount
10	B.3.1	Product Type	Product type selected must match with SFT code	Product type selected must match with SFT code	Product type to be provided as per SFT code
11	C.2.1	Account Type (Part C)	Account type selected must match with SFT code	Account type selected must match with SFT code	Account Type must match with the SFT code
12	C.2.7	Branch Address	Failed branch address	Branch address is blank	Provide branch address

## Exceptions

Exceptions do not result in the statement/report being rejected. The exceptions should be reviewed by the reporting person/entities and if any information is available, the reporting entity may provide the information. If any defect is noticed, the reporting entity needs to rectify the defect by submitting a correction statement. The exceptions identified by the utility are as under:

S. No	Field Reference	Field Name	Exception	Exception Description	Action Required
1	B.2.5 C.4.6 D.3.6	Father's Name (for individuals)	Failed Father's Name	In case the person type is "IN" and the PAN is not reported then Father's Name should not be blank	Provide Father's name
2	B.2.11 C.4.12 D.3.12	Date of birth/Incorporation	Failed DOB/DOI	Blank DOB/DOI & PAN not provided	Provide DOB/DOI
3	B.2.12 C.4.13 D.3.13	Nationality/Country of Incorporation	Failed Nationality	Nationality/Country of Incorporation is not provided	Provide Nationality if available
4	B.2.20 B.2.22 C.4.21 C.4.23 D.3.19 D.3.21	Mobile/Telephone Number Email	Failed Mobile No Failed Email id	Blank Email Id, mobile no and telephone no	Provide at least one-Email id/Mobile no/Telephone no
5	B.4.3	Aggregate gross amount received from the person	Failed Amount Received	The sum of this field for each distinctive product doesn't match with the "Aggregate gross amount received from the person" in financial summary detail provided.	Verify values and ensure that aggregate gross amount is correct
6	B.4.4	Aggregate gross amount received from the person in cash	Failed Amount Received in cash	The sum of this field for each distinctive product doesn't match with the "Aggregate gross amount received from the person in cash" in financial summary detail provided.	Verify values and ensure that aggregate gross amount is correct
7	B.4.5	Aggregate gross amount paid to the person	Failed Amount Paid	The sum of this field for each distinctive product doesn't match with the "Aggregate gross amount paid to the person" in financial summary detail provided.	Verify values and ensure that aggregate gross amount is correct
8	D.2.2	Transaction ID (Part D)	Blank Id	Field should not be blank	Provide ID if available