



सत्यमेव जयते

For Departmental Use only

TDS Assessing Officers' (AO) Manual 2014-15

The screenshot displays the TDS TRACES portal interface. At the top left is the TDS Centralized Processing Cell logo. The main header includes the TRACES logo and the full name 'TDS Reconciliation Analysis and Correction Enabling System'. On the top right is the Government of India Income Tax Department logo. Below the header is a navigation bar with tabs for Home, Deductor, Tax Payer, and PAO. The main content area features a 'Login' section with links for Login, Register as New User, Forgot Password, and Forgot User ID. A central banner highlights 'Transaction Based Report for Non-Residents no PAN transactions.' with an image of a hand using a mobile device. To the right, there is a 'Customer Care' section with toll-free numbers (1800 103 0344 and 0120 4814600) and an email address (contactus@tdscpc.gov.in). Below this is a 'Popular FAQ' section with links to 'Justification report?', 'Late payment/Short payment/Late deduction/Short deduction', and 'Late-Filing'. At the bottom, there is a 'Tag Cloud' section with 'Tax Payer PAN'. A 'Quick Links' sidebar on the left lists various services like TDS CPC Communications, e-Tutorials, and Conso File Formats. A central 'About the portal' section describes TRACES as a web-based application for TDS administration. A 'Highlights of the Portal' section lists several key features available to users.



TRACES

TDS Reconciliation Analysis and Correction Enabling System



Centralized Processing Cell (Tax Deduction at Source)

- a step towards robust
TDS Administration

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Sector-3, Vaishali, Ghaziabad (UP)

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MESSAGE

The CPC (TDS) provides an integrated platform to effectively administer TDS provisions in the country. CPC (TDS) is an amalgamation of modern technology and optimum human effort, offering enhanced productivity, accuracy and timelines. The technology driven initiative is a major milestone towards establishing a non-intrusive, non-adversarial TDS administration.

To enhance effective usage of the new system, change management is critical. It is, therefore, important to apprise more than 400 TDS Assessing Officers of the Income-Tax Department about various features of the intranet service of the CPC-TDS viz. AO Portal. The TDS-Assessing Officers Manual is a document that provides comprehensive information about various aspects involving TDS administration. The manual gives an overview of the concepts involved in the CPC-TDS, its extent of activities, facilities available to the TDS officers including MIS & Analytics reports etc.

I am confident that the TDS-AOs' Manual will help the TDS field formations in enhancing the efficiency & effectiveness of TDS administration leading to improved TDS collections.

(Promila Bhardwaj)

Director General of Income Tax (Systems)

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Centralized Processing Cell (TDS)

*From the
Editor's Desk* 

Centralized Processing Cell - TDS (CPC-TDS) has been conceptualized to ensure end-to-end e-enabled services that are accessible on any-time, any-where basis with no cost to the taxpayers / deductors. The CPC-TDS has taken over bulk office responsibilities of the TDS Assessing Officers and has introduced transparency in the TDS administration through online display of information. With the state of art of I.T. platform, using best of the breed technology, the CPC-TDS services more than 15 lakh deductors, more than 4 crore taxpayers and more than 400 officers of the Income Tax Department who are administering the TDS across India. CPC-TDS provides an integrated platform to all the above stakeholders thereby enabling robust reconciliation at different stages.

With the enablement of all functionalities, available to the TDS Assessing Officers through AO portal, the TDS-officers have been requesting for a comprehensive manual that may act as a reference document. The **TDS-AO's Manual** is an effort in this direction. The manual has been designed to address the requirements of officers, across the hierarchy, who are associated with the TDS administration. The manual has been compiled in very simple and easy to read format. The chapters in the manual give insight on various features of the CPC-TDS project.

Chapter-I gives an insight about the basic philosophy of the CPC-TDS initiative. The chapter discusses various features, offered through CPC-TDS, that are relevant to different stakeholders viz., deductors, taxpayers and the TDS officers in the Income Tax Department. This chapter may be of interest to the senior officers in the Department as it also discusses following values that have been brought through the initiative -

- (i) Re-engineered processes in TDS administration
- (ii) Process flow involved in data matching from different sources
- (iii) Before - after attributes in the TDS administration
- (iv) Concept of e-office on HUB-SPOKE model.

Chapter-II is a description about various functionalities that are available to the TDS officers through AO portal, available on the intranet. Various functionalities including **View of status of challans**, processing of statements, demand, quality cases etc., are discussed in this chapter. Each of the functionalities have been described, in detail, including the **Relevance of the said functionality**. While explaining the functionalities - 'why', 'what', 'who' and 'how' aspects have been kept in mind. The

processes have been explained through screen shots and flow charts. The chapter gives step-wise details about the functionalities, available on the TRACES portal of the CPC-TDS. This chapter would be of value to the Commissioners of Income Tax, Range officers and the Assessing Officers who are administering the TDS provisions.

Chapter-III of the manual is a compilation of the MIS & Analytic Reports that are available through the AO portal of the CPC-TDS. The chapter discusses the attributes of each of such MIS report along with relevant screen shots. The reports including Default Reports, Unconsumed Challan Report, PAN errors, TAN directory, 15CA Report etc., would help the officers in identifying cases and areas on which focused enforcement / follow up action could be taken.

Chapter-IV is a compilation of the Frequently Asked Questions (FAQs) that may be relevant to different stakeholders i.e., deductors, taxpayers and Assessing Officers. While comprehensive FAQs and e-tutorials are available online on the internet as well as intranet, the FAQs in this chapter would help the officers in addressing common queries that may arise in day-to-day administration of TDS provisions.

Chapter-V is a compilation of relevant circulars and notifications concerning processing of TDS statements u/s 200A of I.T. Act 1961.

Chapter-VI gives, in brief, the performance statistics of the CPC-TDS. The statistics reflect the ambit of activities being done in the CPC-TDS and the extent of stakeholders that are being serviced through the facility.

Appendices give Central Action Plan for 2014-15 relevant for TDS and for prosecution of deductors & reasons for rejection of statements and resolution thereof. This chapter has been added with the intention that the manual becomes a single reference document for TDS Assessing Officers.

This is the first attempt in bringing such manual. However, I am sure that the field officers would find the contents meaningful & useful.

The CPC-TDS team, comprising of the officers / officials posted in the CPC and personnel of the Managed Service Provider, have worked hard to bring out this manual. I am thankful to each of them for having ensured that we come out with comprehensive manual with minimal errors.

We, at CPC-TDS, work on the philosophy of more USAGE **implies more productivity**. Our success lies in more & more users using the facility. Our endeavor is to continuously improve our services to all stakeholders. The field officers are requested to send us their valuable feedback about the manual, including suggestions about any new features that may be added in the manual.



(Ravi Agrawal)
CIT (CPC-TDS)

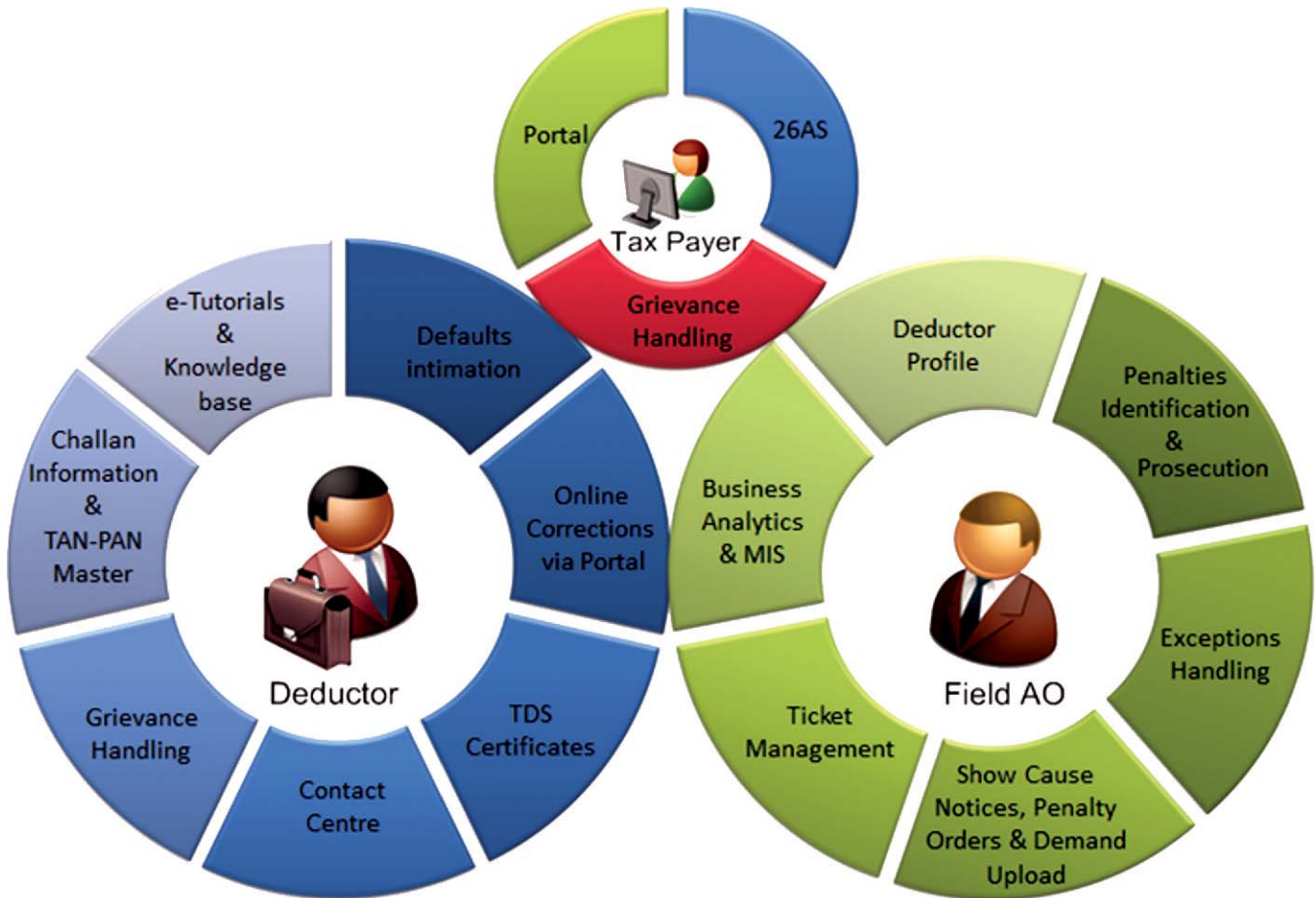
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Chapter-I



CPC for End Users

Value Addition through CPC (TDS)

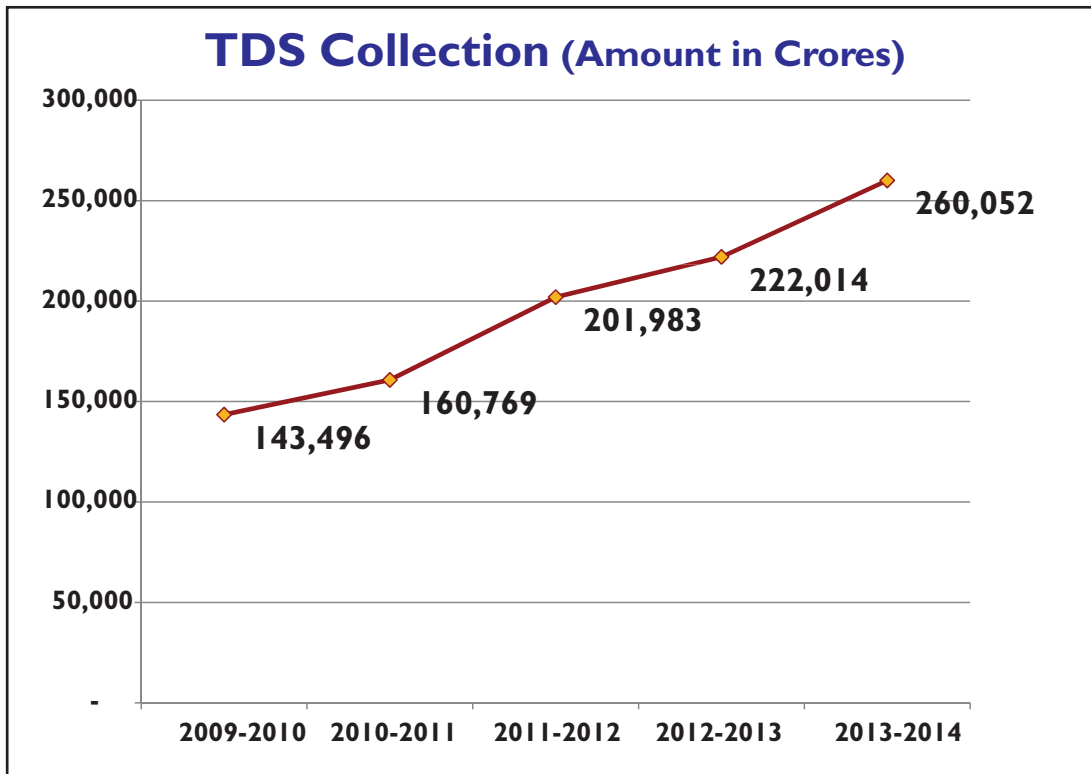


TDS
Centralized Processing Cell

TRACES

TDS Reconciliation Analysis and Correction Enabling System

The Tax Deducted at Source rests on the principle of – *Pay as you earn*. It constitutes nearly 40% of the Direct Tax Revenue. In F.Y. 2013-14, the growth in TDS was 17% as against an overall growth in Direct Tax Collection at 14%.



CHALLENGES IN ADMINISTERING TDS – PRE F.Y. 2013

In the legacy system, the deductee claimed TDS credits based on manual TDS certificates, issued by the deductors. There was no correlation between tax deductions, tax payments and issuance of TDS certificates. Verification from the deductors was limited & restricted. Hence, the conventional practice of giving credit of tax deductions, based on manual TDS certificates, was open-ended leading to tax frauds.

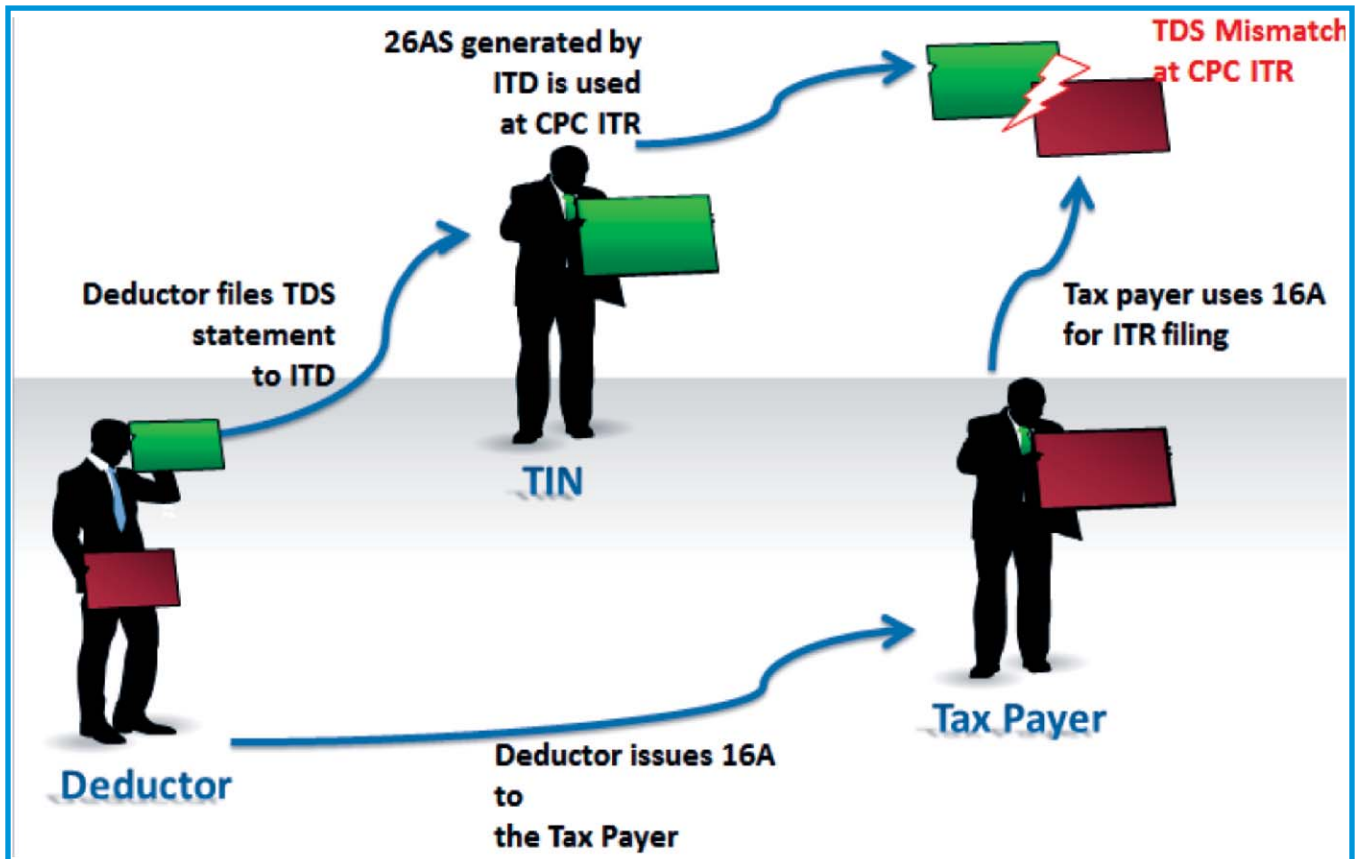
With enormous volume of transactional information, it was impossible to verify the genuineness of TDS certificates that were being presented to the Income Tax Department for claiming tax credits. **The Income Tax Department, therefore, faced challenges in giving credit of TDS on the basis of manual TDS certificates.** Tax payers were burdened with high compliance cost. Delayed refunds were a source of large number of grievances. The discretion, involved in granting credit for TDS certificates, led to charges of corruption and malpractices in processing of Income Tax Returns. Further, in case of defaults on part of the tax deductor, loss to the exchequer was manifold.

Bottlenecks/Constraints

The Business Process Reengineering Study, conducted by the Income tax Department, identified following bottlenecks/ constraints:-

- o The department did not have technology-driven capability to handle large volumes of TDS Statements received.
- o There was no mechanism to reconcile 'Tax Deducted' with the 'Tax Credit' claimed in the Income Tax Returns. **Annual Tax Credit Statement (Form 26AS) was not reliable and had to be overridden by manual TDS certificates.**
- o There was no centralized accounting for either the deductors or the taxpayers.
- o There was no integrated platform for the deductors, taxpayers, and Field Assessing Officers to interact.
- o Time lag between deduction of tax by the deductor and giving its actual credit to the taxpayer was inordinately long. In some cases, the delay was more than 2-3 years. The business relationship had ended by the time such TDS mismatch was discovered. Thus, the taxpayer was not in a position to get the reporting of TDS rectified by the deductor.

(Pre-CPC-TDS)



CPC-TDS - BACKBONE OF TDS ADMINISTRATION

One of the important functions in the Income Tax Department is the processing of the Income Tax Returns (ITRs), filed by the Tax Payers, and the Tax Deducted at Source (TDS) statements, filed by the Deductors.

The Centralized Processing Centre at Bangalore is the hub for processing of Income Tax Returns, with a centralized Data Centre and Central Database. To process Income Tax Returns through technology driven process at Central level, it was imperative that mechanisms be put in place that ensure 100% on time and accurate centralized processing of the TDS/TCS statements. Since the information, submitted by the deductor in the TDS statement, forms the basis on which the deductee is given credit of taxes, therefore, there was a need to have a robust mechanism that ensures correct, reliable flow of data to the department's database and its collation on the basis of taxpayer identifier(s) (PAN).

In the journey of tax administration in the Income Tax Department (ITD), **March 29, 2012** was a **milestone**, when the **Centralized Processing Cell (Tax Deducted at Source)** [CPC TDS, in short] at **Vaishali, Ghaziabad, UP** demonstrated a first glimpse into the future of TDS processing.

CPC-TDS has been conceptualized to undertake **end to end processing of TDS statements through a Rule Based Technology enabled system**. The rule based automated processing of 'Statements' leads to uniform results and faster turnaround time besides ensuring seamless flow of data for tax credits. CPC-TDS introduces transparency in the processes through online display of information and provides an integrated platform for tax deductors, taxpayers and the officers of Income tax department. Thus, **it forms the backbone of overall TDS administration** in the Income Tax Department.

CPC-TDS puts in place robust back office automation on an outsourced model for performing non-core activities. A robust compliance framework for administering TDS and ITRs paves way to achieve *Vision 2020* of the department.

India is one of the very few countries to put in place an initiative of this scale for reconciliation of Tax Deducted at Source.

CONCEPT OF CPC-TDS

- o Centralized Processing Cell (TDS) is a technology-driven transformational initiative on 'Tax Deduction at Source' that provides a comprehensive solution through 'Tax Deduction, Reconciliation, Analysis and Correction Enabling System (**TRACES**)' - **its core engine**.

- o CPC-TDS undertakes bulk processing of TDS statements to generate 'Annual Tax Credit' statements for each taxpayer in Form 26AS, TDS certificates in Form 16 / 16A & identifies TDS defaults of short payment, short deduction, interest, etc.
- o CPC-TDS reconciles and co-relates information from various sources including banks (tax payment), deductors (reporting tax deduction), Assessing Officers (mapping no tax / low tax deductions) and tax professionals (reporting international transactions).

With its inclusive approach, the initiative provides bouquet of services to its stake holders including deductors, deductees, Principal Accounts Officers of the Central and State Governments & the officers of the Income Tax Department.

The users / stakeholders interact with the CPC-TDS system and with each other through multiple channels of communication including Call Centre, e-mail, website, etc.

OBJECTIVES OF CPC-TDS

The CPC-TDS is driven by the following objectives:

- o Provide a comprehensive technology platform for all stakeholders
- o Enhance TDS processing capabilities
- o Streamline tax accounting
- o Address TDS mismatch issue through Online generation of TDS certificates
- o Minimise TDS frauds
- o Improve filing of TDS statements and reporting of correct income
- o Release of manpower from bulk functions
- o Empower assessing officers with Business Analytics for Risk Profiling and Enforcement functions
- o Provide insights for policy formulation on the basis of data relating to nature & extent of financial transactions & demographic profile of persons involved in such transactions

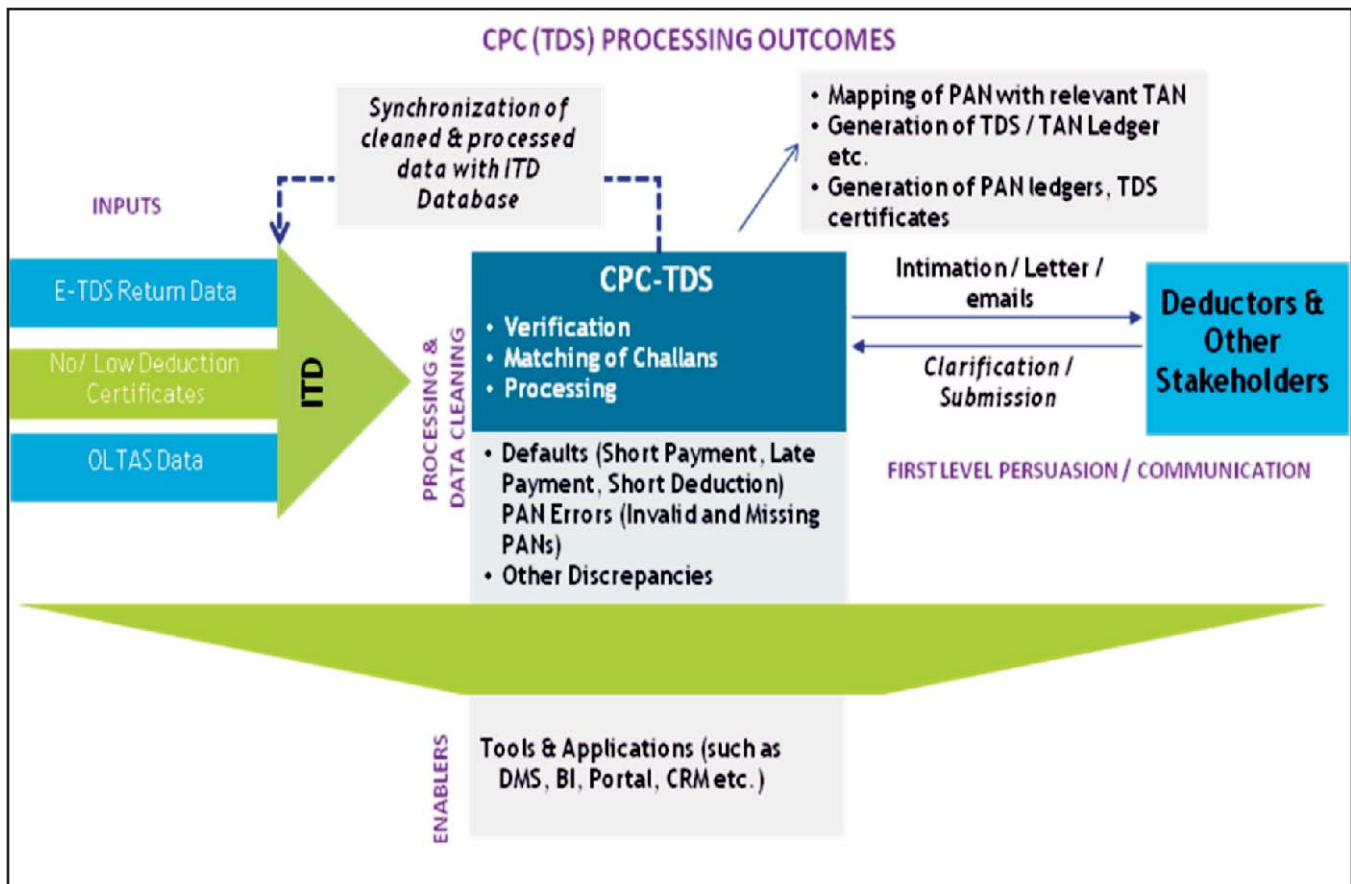
APPROACH AND STRATEGY –USAGE

The Strategy is to encourage & prompt the stakeholders towards 'USAGE' of the facilities. **More 'USAGE'** inherently creates more awareness, transparency & compliance.

- o **U**niform – Uniform interpretation of laws & procedures through conversion of laws into set of mathematical formulae.

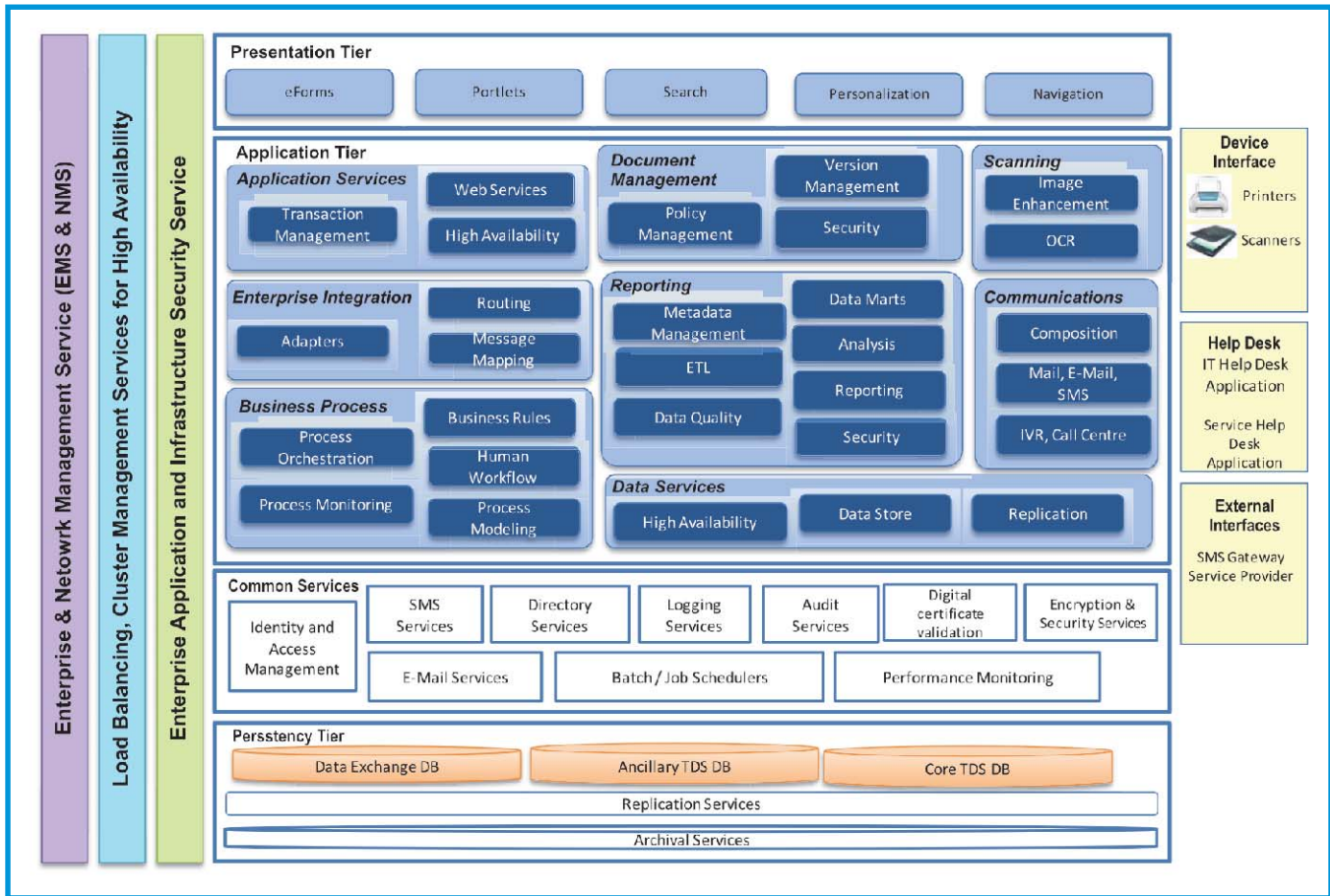
- o **S**implification – Simplification and standardization of backend & front end processes. Redesigning & reduction in number of forms.
- o **A**ccessibility – Services at the doorstep of taxpayer –any time/ anywhere & realising jurisdiction free tax administration for bulk processes.
- o **G**ood Tax Governance – Each rupee that is collected is accounted for. Robust reconciliation of tax collected vis-à-vis credit claimed.
- o **E**mpowerment - Empowering the tax payer with information, knowledge of laws & procedures and status of the proceeding through multiple communication channels.

FRAMEWORK OF CPC-TDS



TECHNOLOGY ARCHITECTURE VIEW OF CPC-TDS

The diagram below illustrates technology architecture in the CPC-TDS.



COMPONENTS OF CPC-TDS

- o **Data Centre**
 - Primary Data Centre, Noida
 - Disaster Recovery Site, Pune
- o **Document Management Centre, Vaishali**
- o **Website-TRACES Portal-for**
 - Deductors
 - Deductees
 - Principal Accounts Officers

- o **Portal for Field Assessing Officers**
- o **Call Centre:**
 - Inbound
 - Outbound
- o **Bulk email facilities**
 - Awareness of Tax Provisions
 - Feedback on compliance
- o **Online Feedback Module**
- o **Ticket Management System**

ATTRIBUTES OF THE CPC-TDS

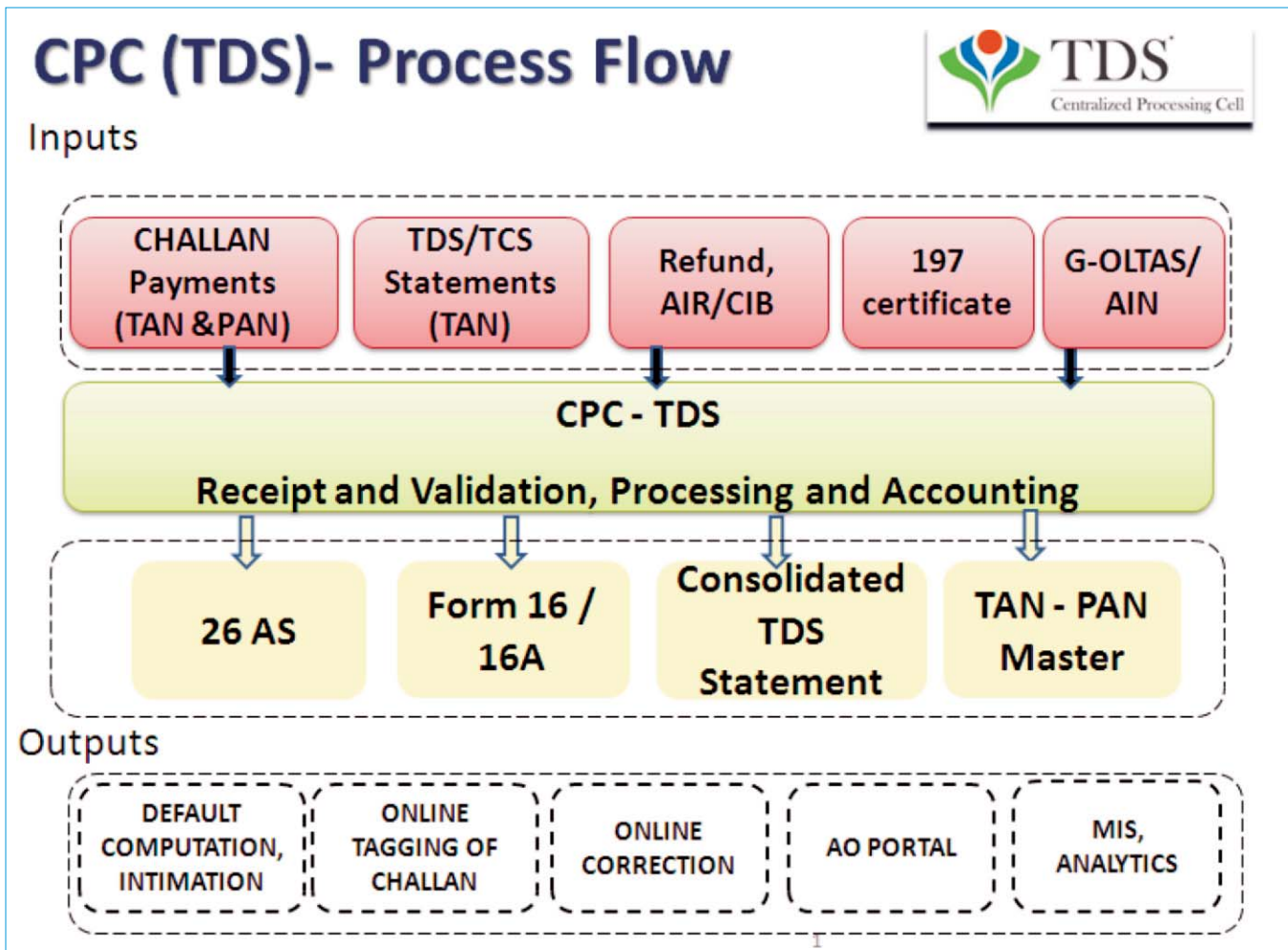
- i. Database size – 700 crores transactional data
- ii. State of the art Data Centers at NOIDA and Pune
- iii. 250 plus operational resources
- iv. Processing Capacity
 - Processing capacity of more than 1 crore deductee records in 24 hours.
 - Average processing time < 5 days from the date of receipt at CPC-TDS
 - Processing capacity of nearly 2000 inbound letters in a day
 - Processing capacity of nearly 30000 outbound intimations in a day
- v. Intimation of defaults is also being sent to the registered email IDs.

CPC-TDS - GAME CHANGER

The core engine of the CPC-TDS is called TRACES (**Tax Deduction Reconciliation, Analysis & Correction Enabling System**). TRACES is a web-based application, developed by the CPC-TDS that provides an interface to all stakeholders associated with TDS administration. The application has three important attributes:-

- o **Reconciliation** - On TRACES, **Input** (OLTAS Challan and Original/Correction Statement as received from Tax Information Network) and **output** (Form 16/16A and Form 26AS as produced by TRACES) are duly reconciled. Therefore, TRACES ensures that two sets of records are in agreement.

- o **Analysis** - TRACES facilitates compilation of reports that are provided to the officers in the Income Tax Department for policy making. The reports are available to the CsIT (TDS), Addl. CsIT (TDS) & TDS Assessing Officers for enforcement of TDS provisions at the regional levels.
- o **Correction Enabling System** – TRACES enables correction systems to the deductors for correcting the challans, statements, etc. This facilitates resolution / closure of defaults. The process flow at the CPC-TDS is depicted below:-



(Re-engineered Processes for CPC-TDS stakeholders)

The processes in CPC-TDS mark a paradigm shift in managing TDS collections with deep orientation towards stakeholders (Deductors/Taxpayers/PAOs/TDS Officers) and services. The facility provides effective communication channels to the Deductor and Taxpayer community. The initiative envisages leveraging technology by achieving economies of scale and working towards ensuring robust service delivery.

COVERAGE – GEOGRAPHICAL AND DEMOGRAPHIC

The CPC-TDS services its stakeholders who are **spread across the country**. It works on the “HUB-SPOKE” model, with CPC-TDS being the hub for e-delivery of services. The TDS offices located all over India act as an extended delivery centers through the e-office model.

Demographic spread

CPC-TDS brings value to various institutions, organizations (both within and outside government). The stakeholders include tax deductors and tax payers across India and abroad. It touches ALL government establishments, banks, financial institutions, corporates on one hand and on the other, provides services to ALL the taxpayers, whether filing tax returns or otherwise. The users of the facilities at CPC-TDS include –

- o **More than 4 crores Taxpayers** including corporates, individuals, business entities and others. 35 banks are linked to the CPC-TDS system for online access to Tax Credit Statement (26AS). Around 3 Crore registered users of e-filing website of the Income tax Department have online access to Tax Credit Statement (26AS).
- o **More than 15 Lakh Deductors** including more than 1,75,000 offices of the Central & State Governments
- o **More than 5000 Government** (Central & state) treasuries, sub-treasuries in each district and other Principal Accounts officers
- o **More than 500 Field Officers** of the **Income Tax Department**, spread across the country, who are responsible for TDS administration
- o **Tax policy wing** of the Central Board of Direct Taxes

E-ENABLED SERVICES TO CPC-TDS STAKEHOLDERS

Leveraging on the centralized processing of statements, several value added services and process improvements have been introduced. Online services, being provided to all the stakeholders, are driven through **TRACES**. The **Deductors** have been provided an elaborate deductor portal on the CPC-TDS website www.tdscpc.gov.in. **TDS Assessing Officers of the Income tax Department** have been provided Intranet Portal that offers wide variety of functionalities to the AOs.

Value added services are available in following areas:

For TDS Assessing Officers

Through the portal, following functionalities have been provided to the AOs:

- o Tickets
 - Create / Close / Search Tickets
- o View
 - Consolidated File download
 - TDS Statement Processing Status
 - OLTAS Challan Details
 - TAN/AIN details
 - Profile of Deductor
 - Default Summary & Justification Report
 - Communications
 - Form 26AS
 - G-OLTAS Transfer Voucher
 - Intimations u/s 200A/ 154
 - Consolidated Demand
- o Correction
 - OLTAS Challan Correction
 - Forced Matching – Statement
- o Manual Demand Management
 - Bulk Upload Demand
 - Add / Modify / Delete Demand
 - Tag / Replace a Challan
- o Accounting
- o TDS Defaulter Report (TDR)
- o Quality Cases & Awareness Programmes
- o Generate / History of Notice / Order
 - Prosecution
 - Order u/s 201
 - Penalty Order
- o Wide Range of MIS Reports – generate / customize MIS reports / data analytics reports
- o Educational – E-tutorial & FAQs.

For Deductors

- o Online Correction of statements
- o Download of Form 16/16A
- o Download of Justification Report
- o Download of Consolidated statement file
- o Online PAN verification
- o 197 Certificate Validations
- o TAN-PAN Verification
- o CPC TDS communication and bulk e-mail facilities
- o View of default summary
- o View of statement and Challan Status
- o Aggregate TDS Compliance for entities having multiple deductor branches
- o Transaction Based Report (TBR) for Non residents
- o Dashboard View – statement status and default payment, deductor compliance profile
- o Circulars and notifications
- o E-tutorials and FAQs.

For Tax Payers

- o View & download Form 26AS
- o View, download & correction of Form 16B
- o NRI Registration
- o Aggregated TDS compliance view to all TANs associated with a PAN & 'Part-G' of 26AS statement
- o Feedback module.

Education

- o E-tutorials
- o FAQs
- o Circulars and Notifications
- o Feedback
- o Download Forms
- o CPC-TDS Communication
- o Updates
- o Rates.

RE-ENGINEERED PROCESS THROUGH CPC-TDS

With the inception of CPC-TDS, following processes have been reengineered:-

ISSUE OF DIGITAL TDS CERTIFICATE

Before CPC-TDS

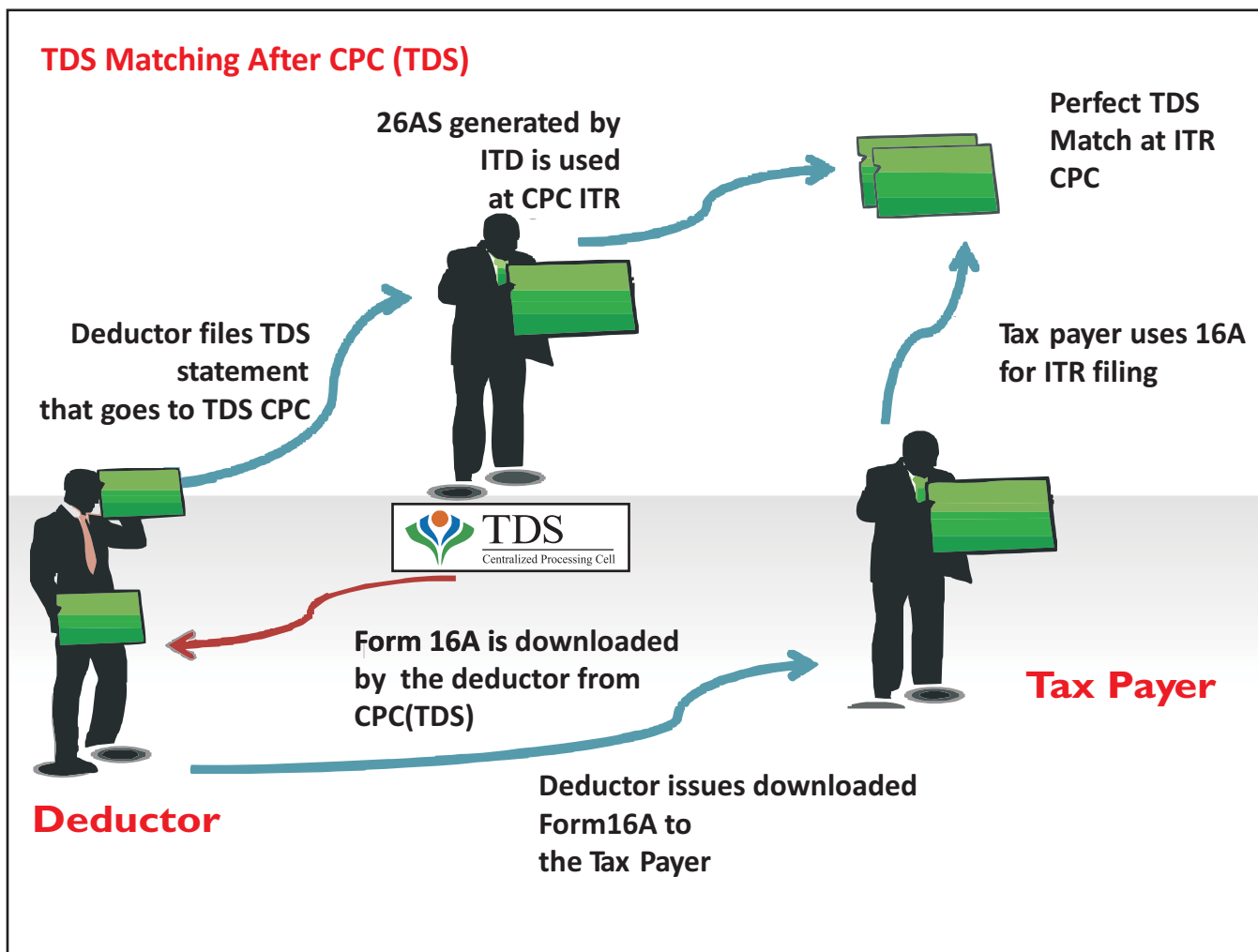
The traditional practice of manual TDS certificates has been a major cause of TDS mismatch in the processing of Income Tax Returns. Manual TDS certificates had following issues associated with them:-

- o The process of verification of TDS certificates was lengthy and time consuming leading to delayed Income Tax Refunds and harassment of the taxpayers.
- o There was no mechanism for checking fraudulent tax credit claims.
- o The deductors were either not reporting the tax deducted or were reporting an amount different from the TDS certificate issued. This led to mismatch during the processing of Income tax Returns.
- o Since the Annual Tax Credit statement was not accurate, automated processing of Income tax Returns was not effective as the resolution of TDS mismatch required manual intervention.

After CPC-TDS

The CPC-TDS now generates TDS certificates from the data reported by the deductors and after matching tax payments (reported through banks or other competent entities). **These certificates, having a reference number, are verifiable online and unique for a deductor-deductee combination.** In this way, the amount depicted in the TDS certificate matches with the amount reflected in the Annual Tax Credit Statement. This rules out possibility of a mismatch while processing of Income Tax Returns.

The re-engineered solution is represented in the diagram below:-



The **Red Arrow** in the above schema is the central point of the re-engineered process. This has brought about transformational change in the overall TDS administration. The process ensures a single version of truth for the department and for the taxpayer in respect of TDS credits.

The reengineered process, as above, has eliminated TDS mismatch issues faced by lakh of taxpayers. The matching of TDS credits, while processing of ITRs, has improved from 89% to 96% over a period of last two years. Verifiable single version of truth, through reengineering, also eliminates any possibility of fraudulent claim of TDS based on bogus TDS certificates.

The statistics reflect that more than 90% of the deductors have already adapted the reengineered process.

ONLINE CORRECTION OF TDS STATEMENTS

Before CPC-TDS

The deductors are often required to make corrections to the PAN and other details, quoted in the statements, in order to resolve TDS mismatch for the taxpayers and for resolution of TDS defaults. The deductors were **reluctant in filing correction statements** as it involved time, effort and money. This led to rise in the number of taxpayer grievances as due credit of taxes deducted could not be given.

After CPC-TDS

The CPC-TDS provides facility for online correction of TDS statements. Thus the deductors can now correct PANs and other attributes of the transactions by promptly filing a correction **any time anywhere**. At the same time, with this facility, any correction, for resolution of defaults can also be carried out at deductor's convenience.

E-OFFICE

Before CPC-TDS

Field TDS offices in the Income Tax Department have been running in a traditional manual mode. Some of the major issues, identified with the manual functioning of these offices, are:-

1. Time and space constraint forced the officers to handle routine tasks in an ad-hoc manner.
2. Manual record maintenance posed challenges in retrieval & collation of documents.
3. Audit trail for various actions taken by the officers was not maintained systematically.
4. No synchronization between the actions being performed through technology enabled system and the actions performed manually by the officers.
5. Limited interface for resolution of grievances. The deductors/stakeholders could interact with the department only through written communication and/or visit to the Income tax office.

After CPC-TDS

The CPC-TDS provides an integrated technology driven platform for enabling e-office in the Income Tax Department. **Over 500 Officers of the Income Tax Department, administering TDS provisions across India, connect with CPC-TDS system through its Intranet services.** In addition, a dedicated Helpdesk for assistance to these officers has been enabled.

The CPC-TDS has re-engineered following processes in the offices of the TDS Field Officers:-

- o A process is in place for the correction of challans through online mode.
- o The CPC-TDS provides visibility to the Field Officers as regards grievances of the deductors/ taxpayers related to their jurisdiction. This has helped in bringing down physical visits to the ITD office.
- o The CPC-TDS provides a facility for Online Generation of Notices and Orders, required for the enforcement of TDS provisions. This has helped in minimizing manual activities for Field Officers and allowing them to focus on supervision and control.
- o Online repository of the notices and orders through CPC-TDS facilitates adherence to statutory timelines. The tax demand, raised as consequence of these actions, is also captured in the system.
- o The CPC-TDS facilitates consolidation of 'manual demands' and 'system generated demands' on one platform.
- o The CPC-TDS provides **platform for sharing of knowledge and best practices among the officers of the Income Tax Department** through the facility of 'Quality Cases' (QC) and 'Awareness Program' (AP) material upload on the TRACES website.

CENTRALIZED ISSUE & DISPATCH OF INTIMATIONS - AUTOMATED DOCUMENT MANAGEMENT SYSTEM (DMS)

Before CPC-TDS

The process of dispatch of intimations was unorganized and managed at the local level by each of the Field Officers separately.

Following drawbacks/challenges were identified:-

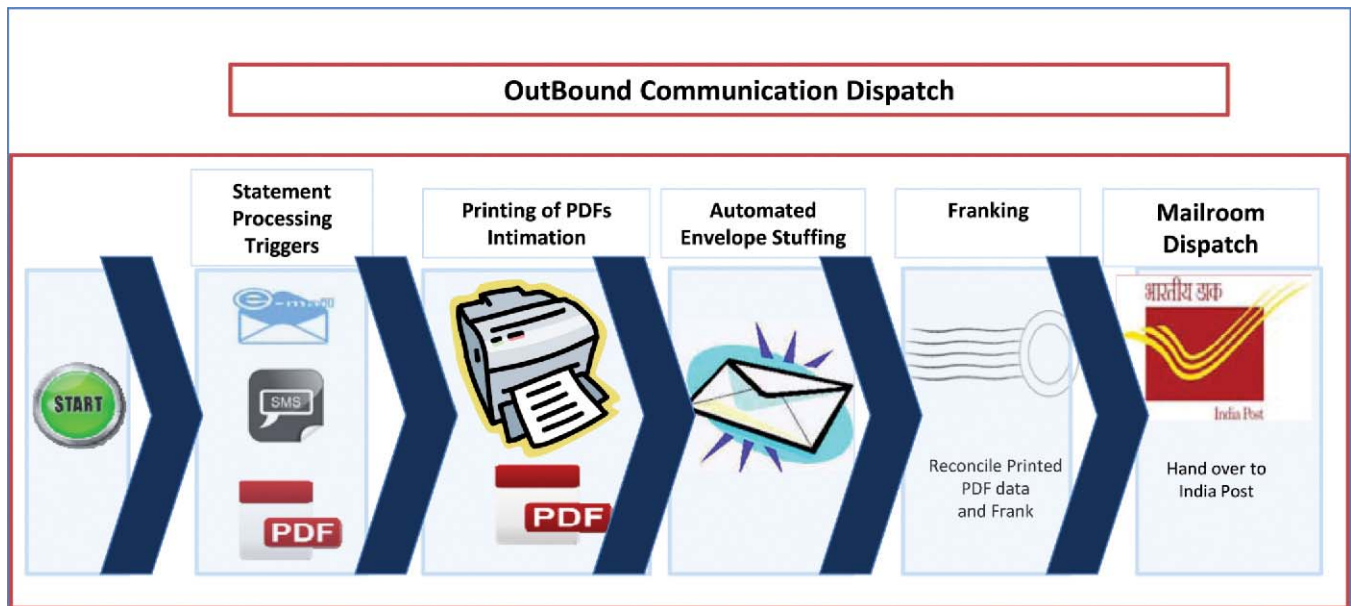
- a. The printing and dispatch of intimations was a manual process. Due to limited manpower, issue of intimations in all the cases could not be ensured.
- b. Due to unorganized Record Management for intimations, the date of service of intimations could not be ascertained, thus, making it difficult for the Field Officers to effectively pursue the demand raised.
- c. Core enforcement functions of the Field Officers were neglected as significant effort and time went into printing and service of TDS intimations.

After CPC-TDS

The intimations are now being dispatched from a centralized automated system, through emails, SMS, postal mail and are also being shown on the dashboard of the deductors. With above

services in place, the manpower in the department has been relieved of the task of manually sending out intimations. They can now focus on quality tasks.

The deductors also benefit as defaults are intimated to them within seven days of filing of the TDS statement, leading to better compliance. There are better chances of service of intimations, etc because address of communication is same as that stated in the TDS statement.



PROACTIVE DISSEMINATION OF INFORMATION - PROMOTING VOLUNTARY COMPLIANCE

Before CPC-TDS

Income Tax Department has been relying on the traditional methods of advertisements, postal letters and seminars to disseminate information. The communications sent out by the department were generic and did not deliver focused message to a particular audience.

After CPC-TDS

The inception of CPC-TDS marks a paradigm shift in the TDS administration towards achieving a Non-Adversarial, Non-Intrusive Tax administration. More than 1.50 crore educational e-mails on various issues have already been sent by CPC-TDS to the deductors.

Timely processing of TDS statements coupled with multifold communication channels (Portal, emails and call center) have facilitated compliance-driven ecosystem for the deductors. CPC-TDS

has leveraged these channels **to send specific emails to the target audience** (e.g. non-filers, late filers, tax defaulters etc.) with an aim to create ‘**TDS default free**’ environment and to promote voluntary compliance.

Three-pronged approach has been adopted to address the closure of the defaults:

- o Timely intimation to the deductors –giving sense of “someone watching” - Persuades them for voluntary compliance.
- o E-mail & Call Centre campaign - Persuades the deductors to close the defaults.
- o ‘*Any time Any where*’ facility for online correction - Facilitates resolution of defaults.

The impact is clearly visible in the following areas of TDS administration:

- o Improvement in filers of TDS Statements within due date.
- o Improvement in deposit of tax within due date.
- o Reduction in TDS default cases.
- o Reduction in quoting of invalid PANs.

INSTITUTIONALIZED MECHANISMS FOR GRIEVANCE REDRESSAL & COMMUNICATIONS

Before CPC-TDS

The legacy system did not have an integrated platform for handling of grievances. There was no mechanism for bringing stakeholders, in grievance, on the same platform to work out a resolution to such grievance.

After CPC-TDS

The CPC-TDS has put in place a Call Centre for real time support to all the stakeholders. Further, the stakeholders can also reach CPC-TDS through e-mail, Grievance Portal on the website and by writing a letter. The grievances are being handled in a centralized manner and all the stakeholders are given visibility regarding grievance by virtue of an integrated system.

DATA FOR POLICY FORMULATION AND SOCIAL POLICY PLANNING

Before CPC-TDS

The legacy system for processing TDS statements did not use any tools for data analysis. Only static standalone reports were available without any inter-linkages.

After CPC-TDS

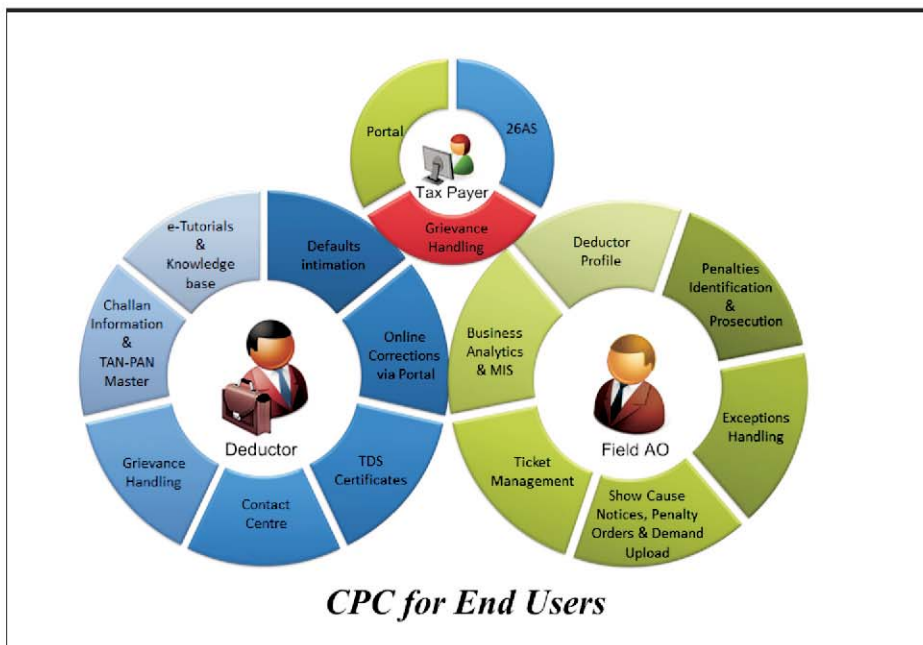
Using data mining and analytics tools, CPC-TDS provides an updated **Management Information System (MIS) and Business Intelligence (BI) reports** to the field authorities. This helps them to focus on the potential cases involving high-risk. Field authorities stand empowered and equipped to take up the enforcement work in effective and efficient manner.

The output of analytical tools also acts as an input for effective policy formulation.

CITIZEN CENTRICITY

The operationalization of CPC-TDS has benefitted multiple stakeholders involved in TDS administration by way of an integrated interactive platform for Service Delivery. This has made a tremendous impact on effort, time and cost.

CPC (TDS) for End Users



- Deductors:

Non-intrusive integrated platform that provides online services related to TDS Statement/ Challan processing, Corrections, Default information, TDS certificates and real-time support for clarifications.

- Taxpayers:

View of Tax Credit Statements in Form 26AS with real-time support for clarifications.

- Field TDS Officers:

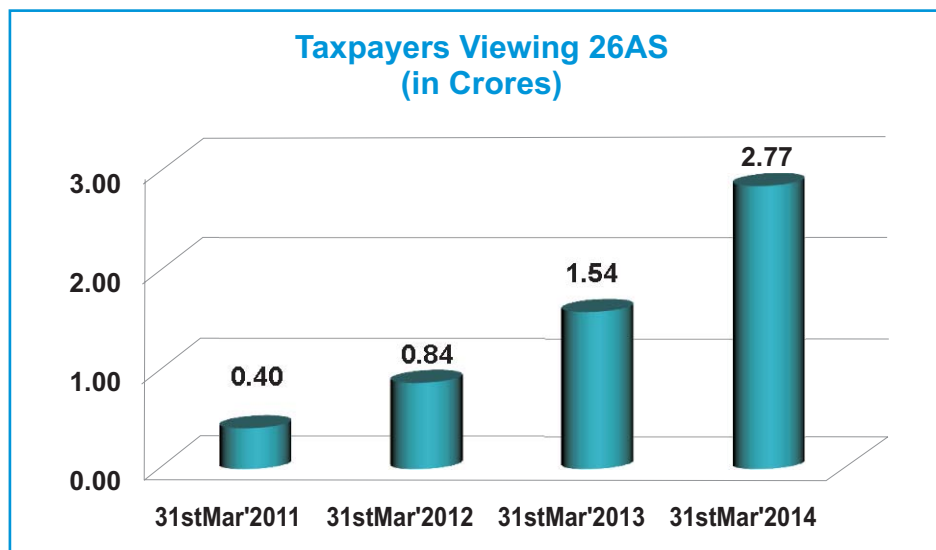
Comprehensive Assessing Officers Portal that enables:

- Consolidation of Demand Registers
- Real time Analytics and MIS for enforcement
- Online Ticket Management System.

TAXPAYERS

1. With CPC-TDS generating TDS certificates centrally, the initiative has **eliminated mismatch of tax credits at the time of claiming credit for TDS** in the Income Tax Return.
2. The taxpayers do not have to maintain record of manual paper TDS certificates. All information related to TDS credits, is available online in the form of Annual Tax Credit statement (Form 26AS). The taxpayer has to only verify it from time to time.
3. With the elimination of manual issuance of TDS certificate by the deductor, verification by the Income Tax Department is not required. This **has cut down unnecessary delays in the granting of tax credits**.
4. The availability of Form 26AS online has facilitated accurate & complete reporting of Income. As a consequence, **compliance cost for the taxpayer has come down**.
5. The e-filing website of the Income tax department pre-populates Tax Credit data in the Income Tax Return Form based on information sent by CPC-TDS. This has made the process of filing **Income Tax Return easy**.
6. **The Annual Tax Credit Statement is updated on a near real time basis**. Hence discrepancies in the TDS reported by the deductor, can be reported by **taxpayer to deductor, while the transaction is very recent**.
7. **Malpractices in the issuance of refunds, etc have been minimized**.

The graph below shows that more and more taxpayers are viewing their Form 26AS:-



DEDUCTORS

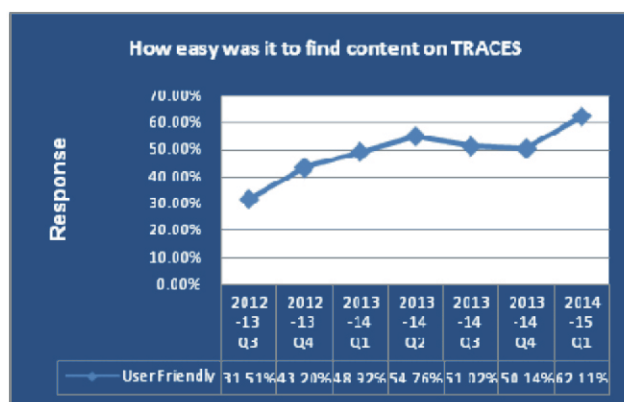
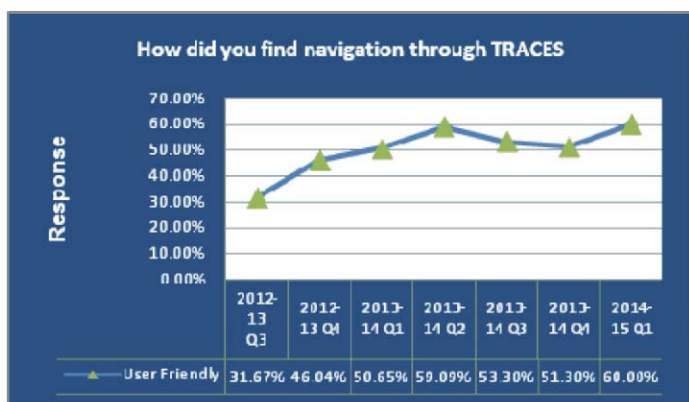
1. **Single Window Delivery:** A comprehensive web based service delivery platform takes care of all the compliance needs of deductors and is a source of constant feedback.
2. **Online Correction facility is available on anytime anywhere basis.** This is one of the major components of the integrated interactive platform of CPC-TDS.
3. **The CPC-TDS has promoted voluntary compliance by the deductors.** Through **proactive** dissemination of Information, CPC-TDS has been able to **help the deductors in avoiding defaults and consequent costs by providing valuable updates through educational emails and other sources.**

Feedback and Grievance Redressal: The centralized tracking of grievance ensures that the time taken for redressal is minimized.

Audit Trail: CPC-TDS has audit logs that records details about who has accessed the system, when and from where the access has been sought and what has been accessed. Audit logs of the front end users (field assessing officers, CPC-MSP users, CPC ITD users, deductors and taxpayers) are also maintained.

User friendly response Mechanism:

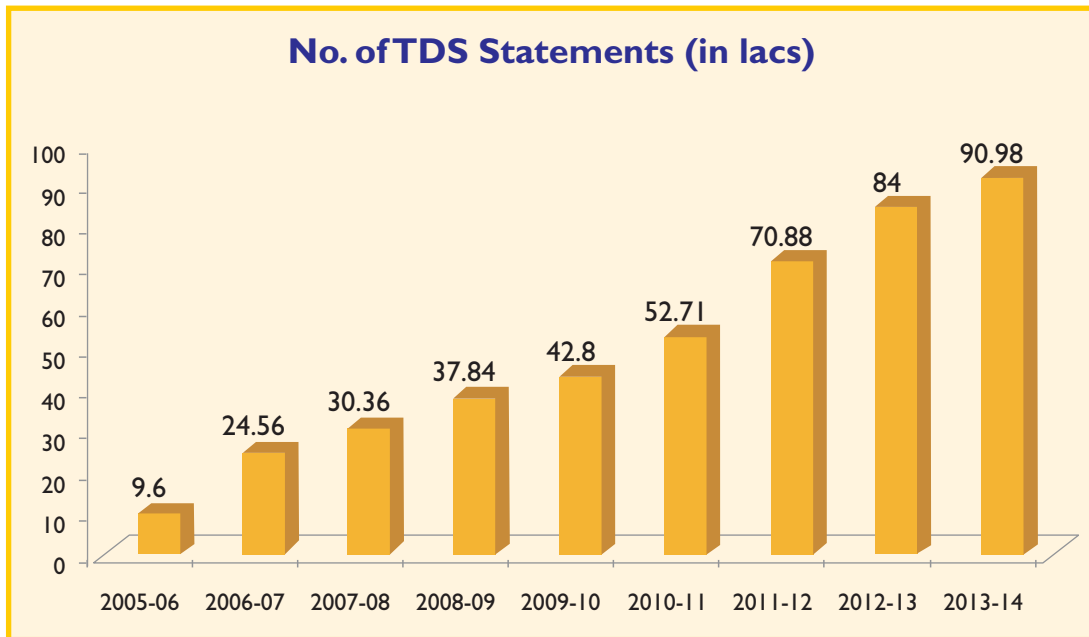
Feedback from deductors as well as deductees is being taken on continual basis. Following graphs provide a snap shot of the **Responses** on few of the online questions (till Q1 2014-15):-



Increasing trend in the graphs is a pointer to the fact that CPC-TDS attaches immense value to the feedbacks received from the stakeholders and strives to put in place a solution that is more user-friendly and acceptable.

STATISTICS & EFFICIENCY ACHIEVED

Graph below shows the **increasing trend of volume of statements** processed over the years:-



Within a short period of 15 months, the CPC-TDS had been able to build efficiency in the new system with the use of the state-of-the-art IT platform, using the best of the breed technology for all its software and hardware architecture.

EXTENT OF TRANSACTIONS

Upto 30th November, 2014

Particulars	View / Download in Number of Transaction
Registered deductors	13.18 Lakhs
Tax Credit Statements (Form 26AS)	14.76 Crores
TDS Certificate (Form 16/16A)	27.03 Crores
Download of Justification Reports	36.42 Lakhs
Consolidated Files	65.53 Lakhs

Attributes	Count
No of statements processed	1.81 Crores
Online correction submitted	2,11,118

TDS STATEMENT PROCESSING EFFICIENCY

CPC-TDS has efficiently processed increasing volume of the TDS statements. **The average processing time for the TDS statements is T*+3 days. The intimations in the default cases, through emails and SMS, are being sent on the day of processing itself and the paper intimations are usually sent within T*+5 days.**

*T – T represent the day of receiving of TDS statements in CPC-TDS system.

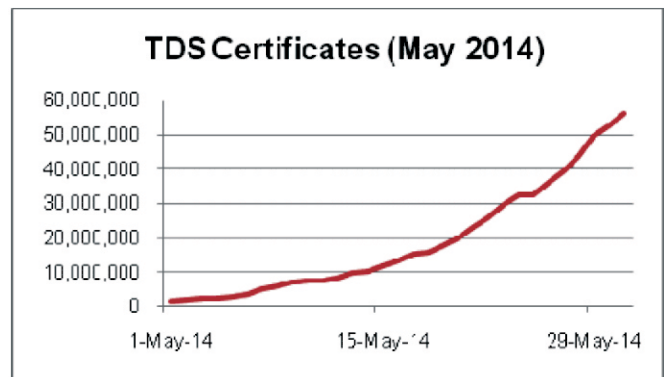
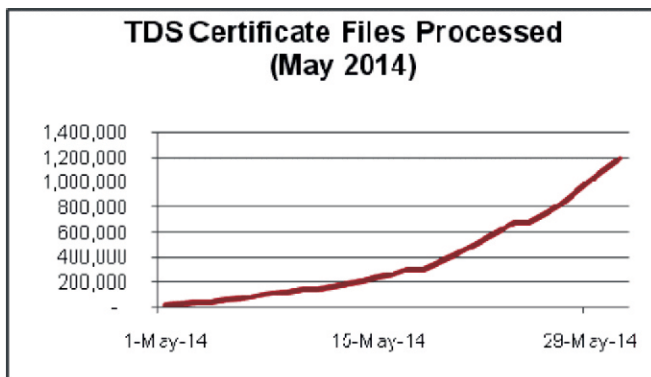
CPC-TDS has successfully processed daily peak volume of 50,000 TDS statements in May 2014. Similarly, a maximum of 1.25 lakh intimations were dispatched in one day in the month of December 2013.

CPC-TDS has sent **77 lakh intimations** in respect of TDS defaults in the past 15 months.

TDS CERTIFICATES PROCESSING EFFICIENCY

CPC-TDS has successfully handled peak load of TDS certificate generation and download requests in the month of May 2014. This is evident from the statistics below:-

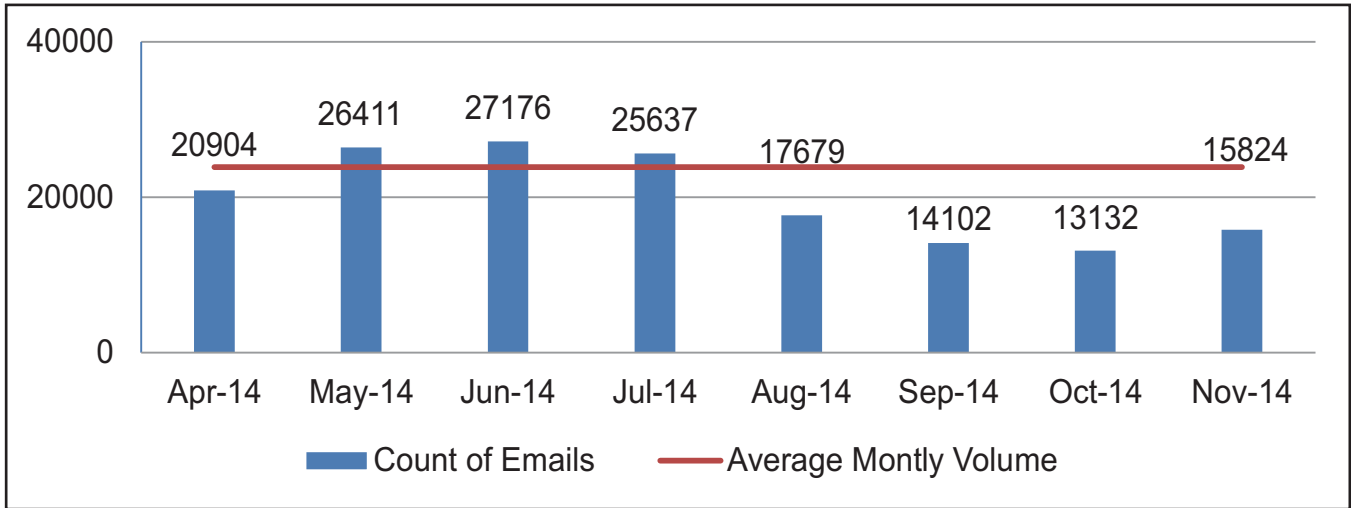
- o Total **5.6 crores** TDS certificates were downloaded with a Turn Around Time of 24 hours.
- o Daily Average volumes of 39.17 lakh certificates were generated during peak days.
- o **Peak volume of 57.14 lakh certificates were generated on a single day.**



E-MAILS PROCESSING EFFICIENCY

CPC-TDS has established processes to efficiently manage emails, received from Deductors/Taxpayers, seeking guidance and resolution to their TDS-related queries and grievances. A total of **5.73 Lakhs emails** have been processed till 30th November 2014.

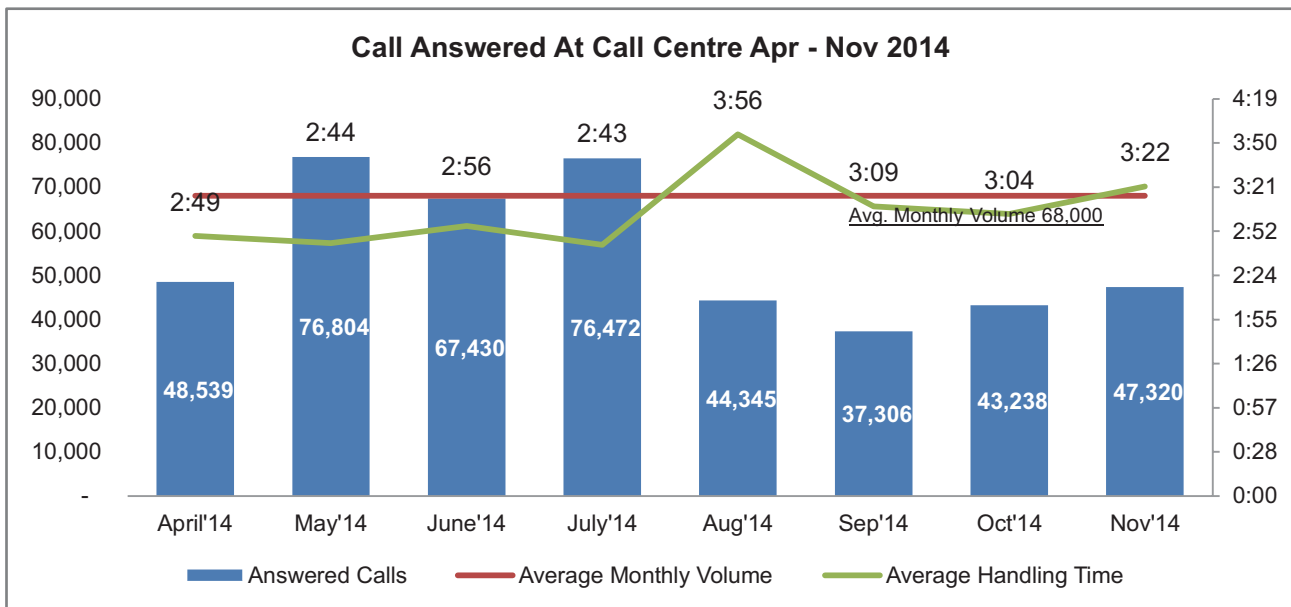
Volume of e-mails Processed:-



CALL CENTRE EFFICIENCY

CPC-TDS assists the end-users with its toll-free Inbound Helpdesk facility. 30 resources are available during business hours 6 days a week.

- o Average of 45,000 **calls is being responded every month** at the Call Centre.
- o The Call Centre responded to over 77,000 calls during peak periods, representing a 33% improvement over average monthly transactional volumes.
- o The Average Call Handling Time (ACHT) has significantly reduced from 4:41 minutes to 2:43 minutes since June 2013, adding to the efficiency of the Call Centre.
- o The Call Centre handled an average of 4,800 calls per day, during peak period of May 21 – 28, 2014.



SUMMING UP

The CPC-TDS is the harbinger of a Non-Intrusive, Non-Adversarial technology driven TDS administration in the country. The robust technology platform has been leveraged to provide value added services to more than 15 lakh deductors and 4 crores taxpayers from all over India and abroad.

Besides the deductors & taxpayers, the Government has benefitted in terms of:-

- o Improved Compliance
- o Revenue Augmentation
- o Robust TDS administration.
- o Savings in terms of time, cost and effort.

The value, brought by the CPC-TDS, has been aptly expressed by various visiting dignitaries while penning their remarks in the visitors' book.

The CPC-TDS, therefore, sets an example of an e-governance initiative that provides complete end to end e-services solution to its stakeholders within & outside the government.

Message from the then Union Finance Minister

I am happy and proud to inaugurate CPC (TDS) of the Income Tax Department. This is a world class facility employing the most advanced technologies and I am sure will be a boon to the taxpayer and an effective tool for the tax collector. My best wishes

Pranab Kumar
23.02.2013

It is a privilege to be part of the inauguration of this excellent facility. This CPC TDS comes as a boon to the tax payer as well as for the government. My congratulations to all those who have labored for this launch and my best wishes for the sustained delivery of services to the tax payer from this centre.

Sumit Bose 23/02/13
SUMIT BOSE
Revenue Secretary

As Member (Computerization), I feel proud that my team in System Directorate has been instrumental in bringing out this world class facility. I have no doubt that it will go a long way in augmenting tax collection as also be able to provide outstanding taxpayer services. Bravo to the whole team for their concerted efforts, hard work, dedication and commitment.

Sudha Sharma
Member (I & C) CBOT.
23.2.2013

I am greatly honoured to be at the helm of affairs on the day that the Hon'ble F.M. has inaugurated this CPC (TDS) which has been seen as a world class facility. The team work is visible and is greatly to be appreciated. I am sure that the citizens of the country will be benefited and the Income Tax Dept. will contribute in large measure to the developmental efforts of the G.O.I. by assisting in revenue augmentation while providing excellent taxpayer services.

I congratulate all who participated in today's effort.

Anil Kumar
23.2.2013.

Poonam Kishore Saxena
Chairperson, C.B.S.T.

It is amazing how technology can create a win-win for the tax-payer as well as the tax-collector. My admiration for the CBEC, Directorate of Systems and all the officers who have made this happen.

Anand Nayyar
23/2/2013

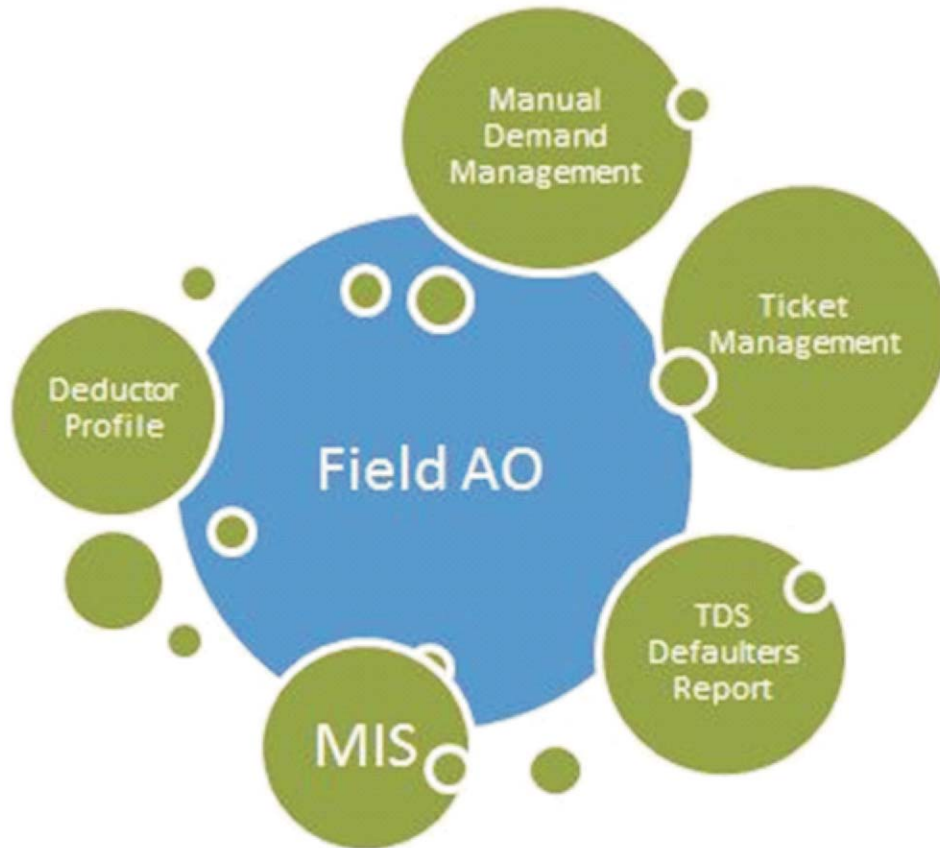
Anand Nayyar,
Secretary,
Dept. of Economic Affairs,
Ministry of Finance,
Govt. of India

We are very impressed with the facility we have seen in CPC TDS. Whatever we had heard of this world class facility is really true. Congratulations to the IT team, & the vision of the IT Dept which has made this happen.

J.M. Shanti Sundaram
26/6/13

J. M. Shanti Sundaram
Member CBEC (with Team)

Chapter-II



Assessing Officers' Portal



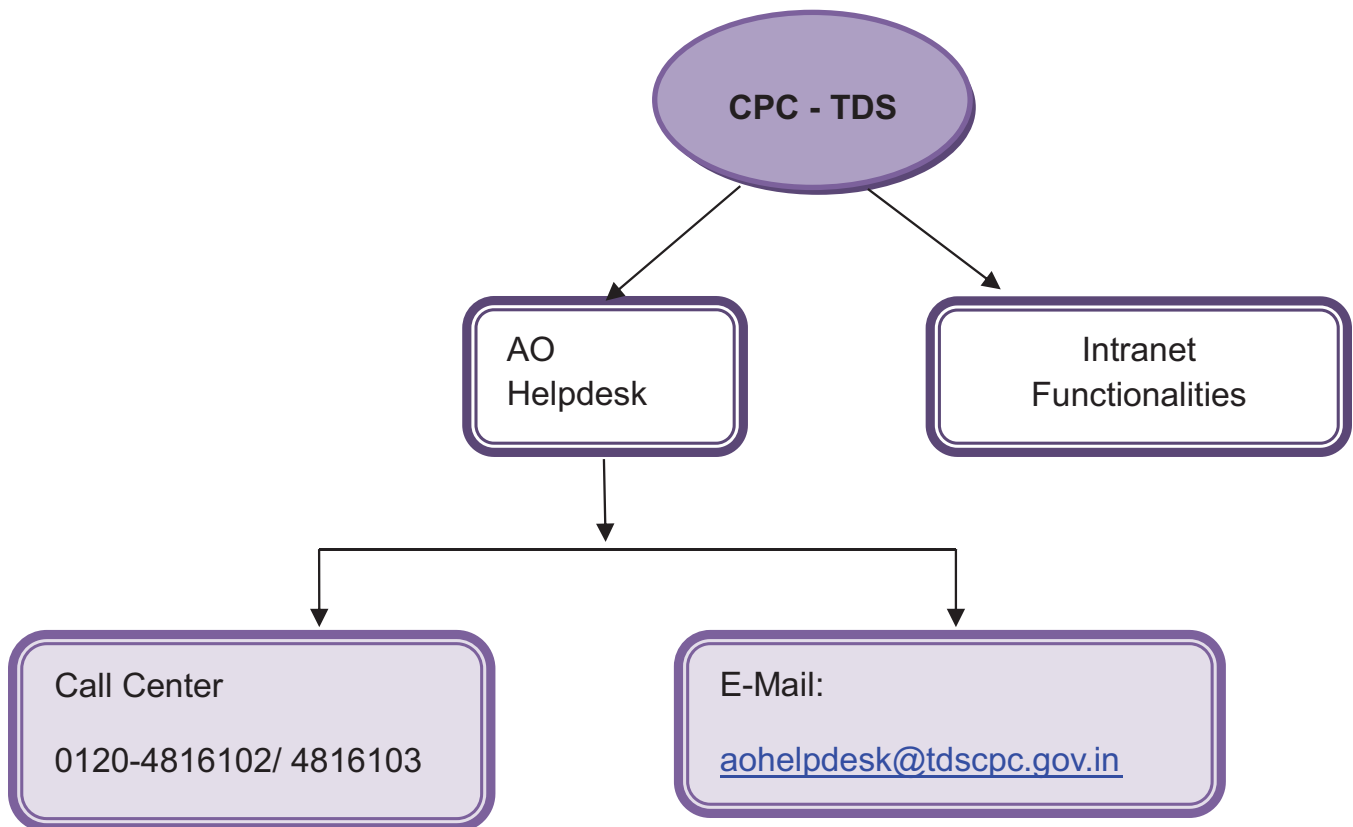
INTEGRATED PLATFORM

With the CPC-TDS being a pivot in administering TDS provisions, it is imperative that the field officers in TDS charges are linked to each other & to the CPC-TDS through an integrated platform.

The intranet AO portal (<http://10.48.68.29/app/myportal>), developed under the overall umbrella of TRACES, provides an integrated platform that facilitates communication amongst –

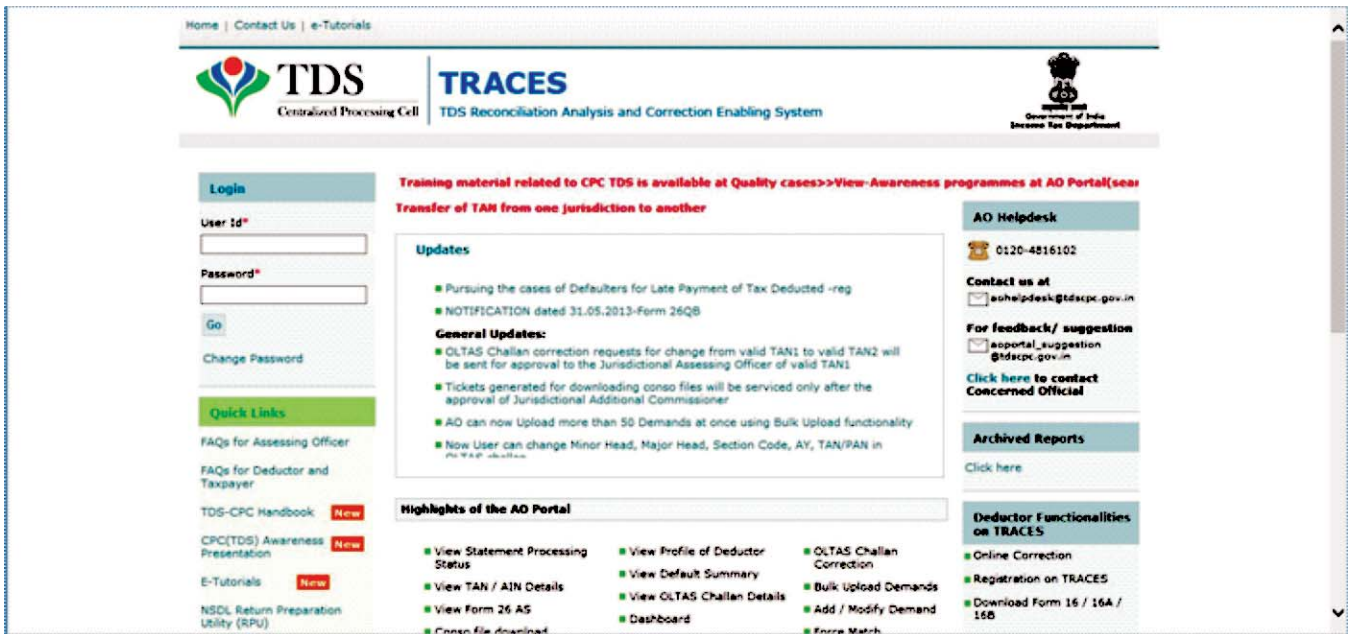
- i. The field TDS Officers;
- ii. The Deductors &
- iii. The CPC-TDS

A schematic overview of the facilities available to the field TDS officers is as below:



HOME PAGE – TRACES (HTTP://10.48.68.29)

Home Page : When a user enters the above mentioned URL in address bar, following home page of TRACES-AO portal appears.



The screenshot shows the TRACES AO Portal Home Page. At the top, there is a navigation bar with 'Home | Contact Us | e-Tutorials'. The main header features the TDS Centralized Processing Cell logo and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). On the right, there is a logo for the Income Tax Department, Government of India.

The page is divided into three main panels:

- Left Panel:** Contains a 'Login' section with 'User Id*' and 'Password*' input fields, a 'Go' button, and a 'Change Password' link. Below this is a 'Quick Links' section with links for 'FAQs for Assessing Officer', 'FAQs for Deductor and Taxpayer', 'TDS-CPC Handbook' (marked as 'New'), 'CPC(TDS) Awareness Presentation' (marked as 'New'), 'E-Tutorials' (marked as 'New'), and 'NSDL Return Preparation Utility (RPU)'.
- Central Panel:** Features a 'Training material related to CPC TDS is available at Quality cases>>View-Awareness programmes at AO Portal(see Transfer of TAN from one jurisdiction to another)' announcement. Below this is an 'Updates' section with several bullet points regarding defaulters, notifications, and general updates. At the bottom of the central panel is a 'Highlights of the AO Portal' section with a grid of links: 'View Statement Processing Status', 'View TAN / AIN Details', 'View Form 26 AS', 'View Profile of Deductor', 'View Default Summary', 'View OLTAS Challan Details', 'Dashboard', 'OLTAS Challan Correction', 'Bulk Upload Demands', 'Add / Modify Demand', and 'Force Match'.
- Right Panel:** Includes an 'AO Helpdesk' section with the phone number '0120-4816102' and an email 'aohelpdesk@tdscpc.gov.in'. Below this is a 'For feedback/ suggestion' section with an email 'aoportal_suggestion@tdscpc.gov.in' and a 'Click here to contact Concerned Official' link. Further down is an 'Archived Reports' section with a 'Click here' link, and a 'Deductor Functionalities on TRACES' section with links for 'Online Correction', 'Registration on TRACES', and 'Download Form 16 / 16A / 16B'.

Features of Home Page:

Latest news and updates from CPC-TDS are published on this page at regular intervals. Analytics-based MIS reports on important issues are also available on this page. The content on the home page is structured in three panels – Left, Central & Right.

LEFT PANEL:

Login: The user is required to enter 'Username' and 'password' to login on TRACES. Once logged in, TRACES provides various functionalities to the registered officers administering TDS provisions in the Income Tax Department. Password can also be changed through this section.

Quick Links: This section contains documents that are helpful to the TDS officers in navigating through the AO portal. These include FAQs and e-tutorials also.

Tax Payers Functionality on TRACES: Functionalities that are available for taxpayers through web portal are listed in this section.

CENTRAL PANEL:

Tickers: Tickers are important notifications for officers using the AO portal.

Updates: In this section CPC-TDS posts latest notifications & letters related to TDS procedures, etc.

Highlights of the AO portal: This section contains the list of functionalities available for AOs via AO portal.

Also, important analytical reports (CIT-TDS wise) on various issues prepared by CPC-TDS from time to time; are available below this section. The analytical reports are password protected. The password can be obtained from assigned nodal officials at CPC-TDS.

RIGHT PANEL:

AO helpdesk details, Archived reports and functionalities that are available deductors are listed in this section.



At the top of the section, there are three links:

1. **Home:** This link redirects user to home screen.
2. **Contact Us:** This link contains contact number of nodal officials (posted at CPC-TDS).
3. **E-tutorials:** This link redirects user to another page that contains e-tutorials for various functionalities of AO portal.

AO - HELPDESK

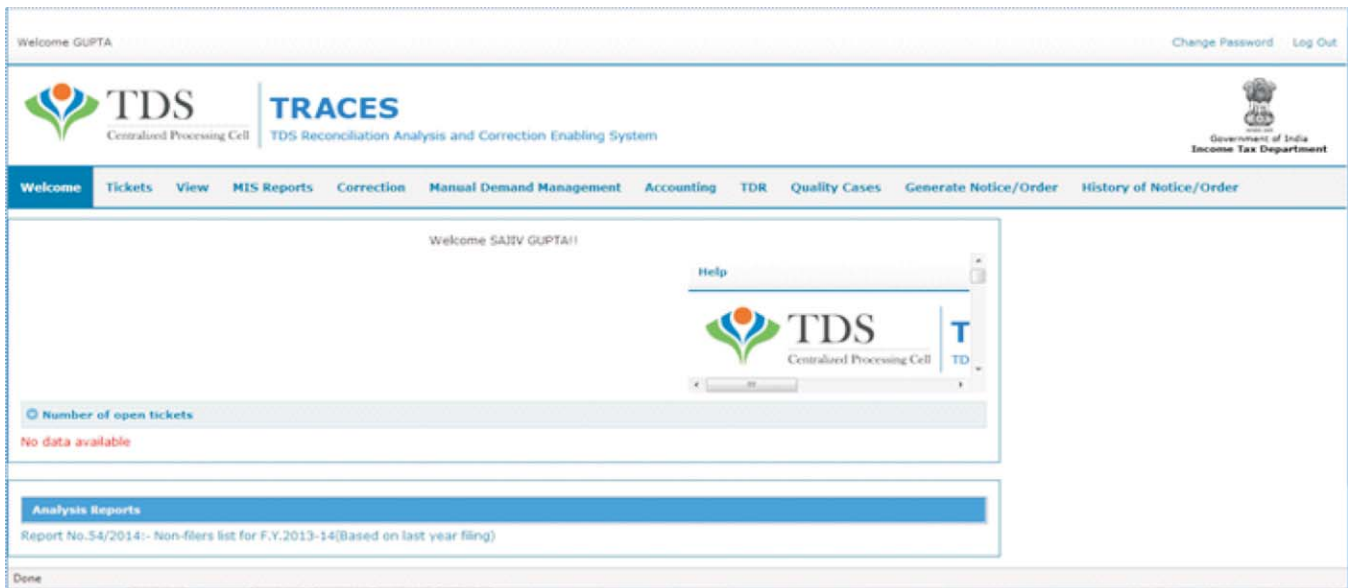
An exclusive helpdesk support (+91 120 4816102), for assistance of the TDS Officers, is available during the working hours (**Monday – Friday, 9.30 AM to 5.30 PM**). Queries related to portal 'login' or 'functionalities', available on the AO portal, can also be sent by email to aohelpdesk@tdscpc.gov.in.

Configuration on AO Portal & Login:

When a TDS officer joins a TDS charge, the first thing he/she needs to do is to get his/her RSA token mapped to the AO code of the new charge through the Regional Computer Centre (RCC). Once the same has been done, he/she needs to send a mail to aohelpdesk@tdscpc.gov.in from his/her **official email ID**. On receipt of the mail, The officer is then configured to the AO portal. The default password for login is informed offline to the officer.

Steps to Login:

- i. Go to the intranet address **http://10.48.68.29**
- ii. Enter '**username**' & '**password**' communicated by AO helpdesk. First time login will be with the 'default password'. The system prompts the user to change the password. Password should contain a minimum of **8 alpha numeric characters** with **at least one alphabet in Capital**.
- iii. Enter RSA code and login.
- iv. As soon as the user logs in, **Welcome Screen** is visible with following attributes
 - o No. of tickets open for user's action, &
 - o A link of **Quick MIS**.



- ☞ In case the user is mapped to more than one charge, **Welcome screen** will require him/her to choose the AO code for which he/she wants to login.
- ☞ Whenever a user is transferred out of a charge or additional charge is withdrawn, he/she must ensure that the corresponding role is disabled in the system. He/she should, therefore, inform the concerned RCC and the AO helpdesk at CPC-TDS in writing on aohelpdesk@tdscpc.gov.in

Change Password:

User can change the password by using '**change password**' option on the '**Home page**'. In order to change the password, user must follow these steps:

- i. Click on '**Change password**'.

- ii. On change password screen enter 'old password', 'new password' and then re-enter 'new password'.
- iii. Password should contain a **minimum of 8 alpha numeric characters with at least one in Capital**.

Reset Password:

If a user forgets his/her password, password can be reset only by the CPC-TDS on a request of the User (received through e-mail from his official mail). On receipt of mail by AO helpdesk, the User is informed back with the '**default password**'. User has thereafter to follow the same steps as required for first time login.

FUNCTIONALITIES ON 'AO PORTAL'

Following functionalities are available to TDS Officers on the 'AO Portal':

o **View:**

It facilitates view of TDS particulars through :

- TAN/AIN details
- Profile of Deductor
- TDS Statement Processing Status
- Form 26AS
- OLTAS Challan Details
- G-OLTAS Transfer Voucher
- Consolidated File download
- Intimations u/s 200A/154.
- Default Summary & Justification Report
- Consolidated Demand
- Communications

o **Correction :**

It facilitates correction on attributes of '**OLTAS Challan**' and '**unmatched**' challan in TDS statement through:

- OLTAS Challan
- Forced Match Statement

o **Manual Demand Management :**

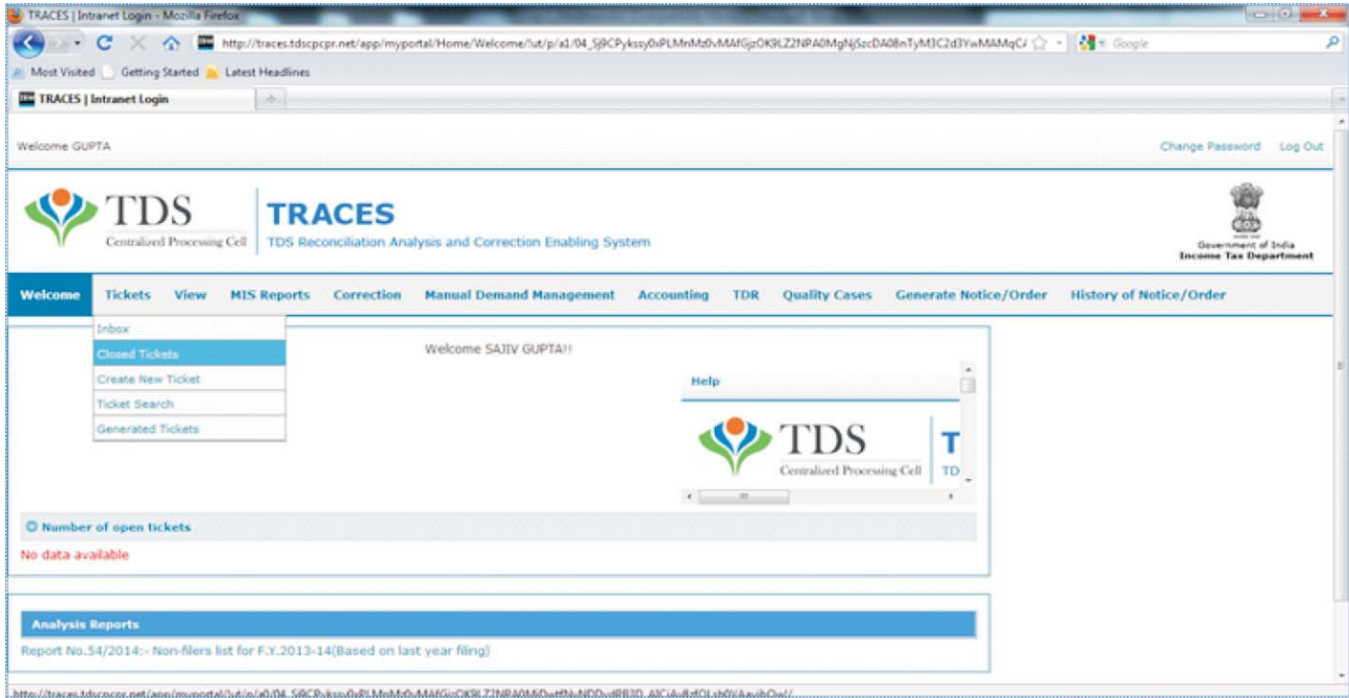
It facilitates management of manual demand, raised by the TDS Assessing Officer outside the system, through :

- Bulk Upload Demand

- Add/Modify/Delete Demand
- Tag/Replace an OLTAS Challan to square up demand
- o **Tickets:**
It facilitates TDS Officers to communicate with CPC-TDS using 'tickets' through :
 - Create /Close/ Search Tickets
- o **Accounting:**
It facilitates in maintaining double Entry Accounting of challans & their apportionment to deductees/defaults through:
 - Ledger Reports
 - Trial Balance
 - Default Reports
- o **TDS Defaulter Report (TDR):**
It facilitates identification of '**High risk and Revenue potential**' cases that ought to be verified by the TDS officers through:
 - TDR status
 - Outstanding demand
 - View of Action Taken on TDRs
- o **Quality Cases & Awareness Programs:**
It facilitates replication of best practices across the country through:
 - Upload of quality cases & awareness program(s)
 - View of quality cases & awareness program(s)
- o **Enforcement :**
It facilitates maintenance of online repository of:
 - Order u/s 201
 - Penalty Order
 - Prosecution
- o **Refund**
It facilitates issuance of refund of excess TDS.
- o **MIS (Management Information System) Reports :**
It facilitates generation of MIS/Data Analytics reports on issues relevant for TDS administration.
- o **Educational :**
It facilitates TDS Officers to understand the functionalities through:
 - E-tutorial & FAQs.

The aforesaid functionalities are discussed further down in detail:

1. TICKET



TDS officer can create a 'ticket' on the TRACES portal to send suggestions/queries to CPC-TDS. Once a ticket is created using "**Create Ticket**" option, CPC-TDS team starts working on it. The action taken on the ticket can be viewed by the concerned officer using '**Generated Tickets**' option. At times, CPC-TDS may also assign a ticket to officer(s) in the field for action at their end. These tickets can be accessed through the '**Inbox**', available under '**Tickets menu**'.

o **What can be done:**

- Ticket creation using 'Create Ticket'
- Status of ticket can be checked using 'Generated Tickets' option
- Any ticket can be searched using 'Ticket Search'
- Action is to be taken on the assigned tickets available in the 'Inbox'
- Closed Tickets can be accessed using 'Closed Tickets' option.

o **Who can take above action:**

- All the TDS-officers viz. Commissioners, Additional Commissioners, and Assessing Officers, posted in the relevant TDS charge.

o **Relevance of the Functionality:**

- The functionality allows convenient and prompt communication between officers in the field and the CPC-TDS, thus, providing them a platform to resolve their queries.

o **How to use the Functionality :**

• **Inbox ticket:**

All assigned tickets appear in **Inbox** of the designated TDS officer wherein the user can view such tickets that are assigned to him/her. He/she can take action or forward the ticket, if required, and thereafter close the ticket. Following kind of tickets may be assigned to officers posted in the field:-

SI.No.	Type of ticket	Raised by
1	OLTAS Challan Correction	Relevant TDS AO for correction of TAN (refer sec 3.1.2 of this manual)
2	Refund	Deductor using web portal



Tickets may be assigned to the officers in the field by CPC-TDS for action on their part as per the jurisdiction.

• **TRACES- Intranet AO Portal Flow :**

- ♦ User selects 'Inbox' sub-menu from 'Tickets' tab in main menu
- ♦ Alternatively, Dashboard hyperlinks can be used to navigate to 'Inbox'
- ♦ 'Inbox' screen with filter criteria is displayed
- ♦ User can use 'Filter Criteria' to filter contents of 'Inbox'.

• **Closed Tickets:**

Once resolution has been provided by the concerned TDS officer or the ticket (wrongly posted to an officer) is assigned to correct jurisdictional TDS officer, the 'ticket' can be closed by such officer. **Closed Tickets menu** contains **Ticket Action History** and **Communication history** that is related to a particular Token.

User can view all the tickets that are **closed** by the user himself/herself. Closed tickets can be searched by choosing **any** of the following:

- ♦ TAN
- ♦ Financial year
- ♦ Ticket Creation Date (From/To)
- ♦ Token No.
- ♦ Quarter
- ♦ Ticket Number
- ♦ Category
- ♦ TRACES Ticket No.

- **TRACES- Intranet AO Portal Flow**

- ♦ User selects 'Closed Tickets' sub-menu from 'Tickets' tab in main menu
- ♦ 'Closed Tickets' screen with filter criteria will be displayed
- ♦ User can use 'Filter Criteria' to filter contents of Closed Tickets
- ♦ User clicks on 'Ticket Number' in the 'Closed Tickets' to view the Ticket details.

- **Create New Ticket :**

Ticket can be created for raising queries or grievances, received from the deductor. For creating a ticket, following inputs are mandatory:

- ♦ Financial Year
- ♦ Quarter
- ♦ Token No.
- ♦ Form type
- ♦ Category
- ♦ Stake holder

The Assessing officer may upload relevant documents and may also record his/her comments.

- **TRACES- Intranet AO Portal Flow :**

- ♦ Click on 'Ticket' Menu
- ♦ Click on 'Create New Ticket' sub-menu to open 'Create New Ticket' screen.
- ♦ Enter data/ document in the data entry screen :
 - Enter data in relevant fields
 - Browse and attach file, if required
- ♦ To create new ticket–click on 'Submit'
- ♦ The user is guided to recipient's ticket pool (determined by the system based on category of ticket);
- ♦ To cancel the request –click on 'Cancel'. User is routed back to the previous screen.

- **Ticket Search**

All tickets have 'unique' reference number. This functionality helps the TDS officer to search a specific ticket that is assigned to him/her or created by him/her, even if it is closed. There are two search options available to search a ticket.

Search option-1

Ticket can be viewed by choosing any of the following search criteria:

- ◆ Ticket No.
- ◆ Ticket creation date
- ◆ Financial Year
- ◆ Quarter
- ◆ Token No.
- ◆ TAN
- ◆ RCC
- ◆ Form type
- ◆ Assigned date
- ◆ Category
- ◆ Age of the ticket

Search option -2 (should be used for OLTAS Challan Correction Tickets)

Ticket can be searched on the basis of Challan Identification Number (CIN) details.



The system maintains & displays any of the following status of a ticket–

- ◆ Open,
- ◆ Closed,
- ◆ In progress.

- **Generated tickets:**

User can view all the tickets that have been created by the user himself/herself.

‘Generated tickets’ can be searched by choosing **any** of the following in the ‘Generated tickets’ sub-menu:

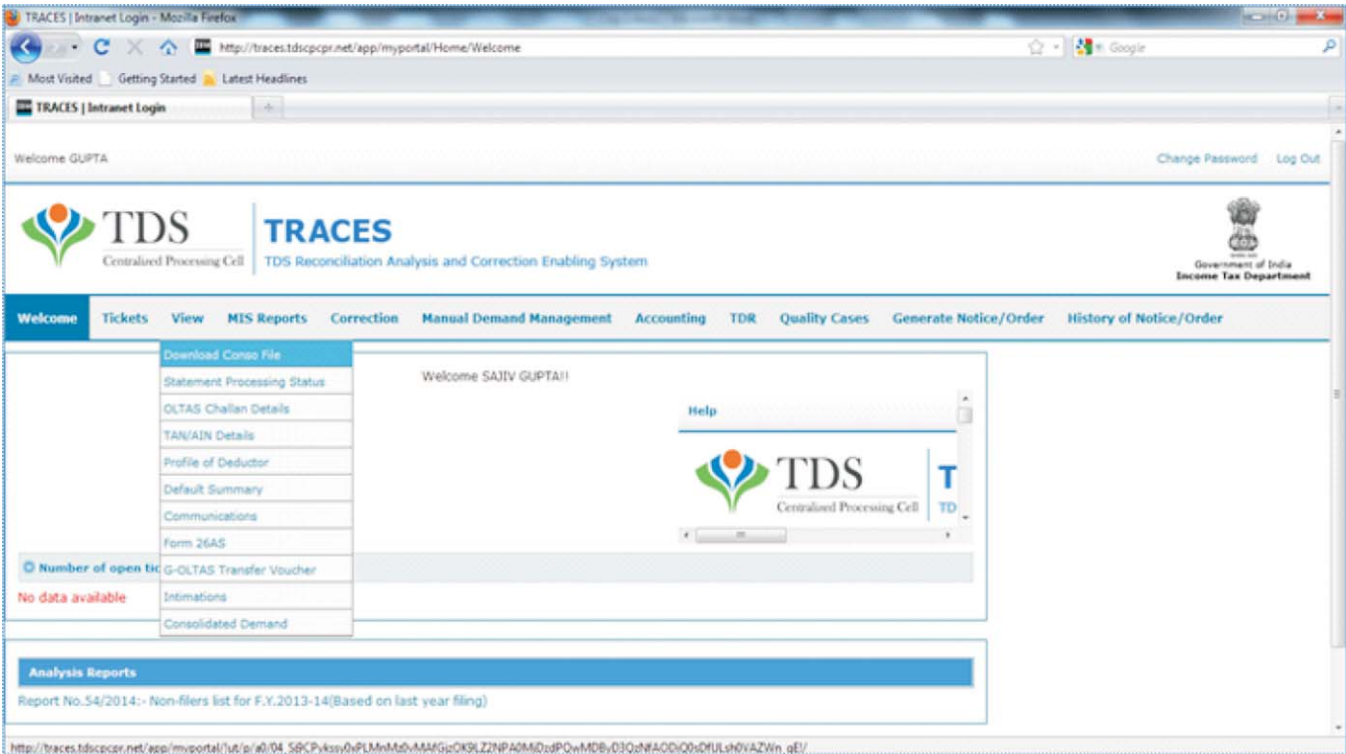
- ◆ Ticket No.
- ◆ Ticket creation date
- ◆ Financial Year
- ◆ Quarter
- ◆ Token No.
- ◆ TAN
- ◆ RCC
- ◆ Form type
- ◆ Assigned date
- ◆ Category
- ◆ Age of the ticket



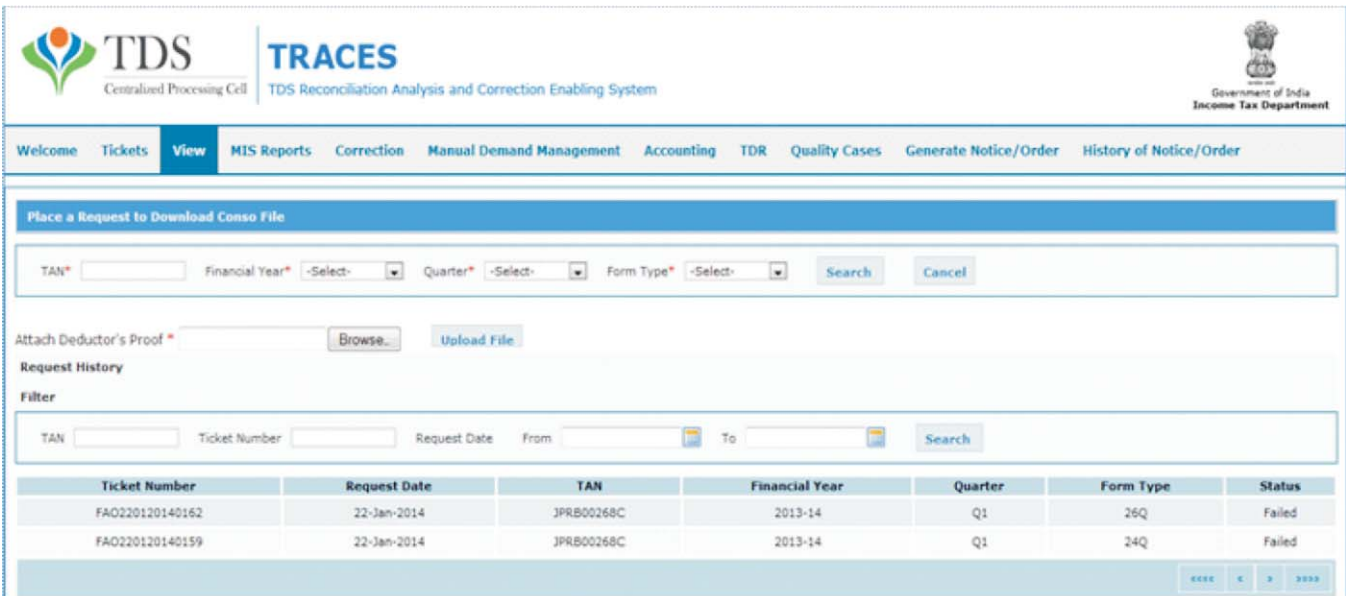
The system maintains & displays any of the following status of a ticket–

- ◆ Open,
- ◆ Closed,
- ◆ In progress.

2. VIEW



2.1 DOWNLOAD CONSO FILE (CONSOLIDATED TDS STATEMENT)



Ticket Number	Request Date	TAN	Financial Year	Quarter	Form Type	Status
FA0220120140162	22-Jan-2014	JPRB00268C	2013-14	Q1	26Q	Failed
FA0220120140159	22-Jan-2014	JPRB00268C	2013-14	Q1	24Q	Failed

When a deductor files correction over an original TDS statement or over an already filed & applied correction, the CPC-TDS merges the statements into a **consolidated file, commonly known as**

conso file. The said file is available to the deductor for further corrections through the website www.tdscpc.gov.in. The same file is also available to the TDS-AOs for verification through the AO portal of CPC-TDS.

o **What can be downloaded:**

- Consolidated file of the statement(s) filed by the deductor, for a particular TAN, Financial Year, Quarter and Form Type (from F.Y. 2007-08 & onwards).

o **Who can download:**

- AOs under whose jurisdiction respective TAN has been mapped in the system. However, online approval of the Range officer is required before a **conso file** can be downloaded by the AO.

o **Relevance of the Functionality:**

The basic intent of generation of a 'conso file' is to help the deductor in maintaining the latest version of the TDS statement for a particular Financial Year, Form Type and Quarter. Otherwise, the deductor may find it difficult to file corrections as there is a greater likelihood of inconsistency in the data.

With the CPC-TDS generating default notices as a result of processing u/s 200A, AOs have been requesting for view of complete statement so that they can answer the deductors' queries as regards default generated in the statement. Further, the AOs have been requesting this data to identify/verify facts during proceedings u/s 201, survey proceedings, etc.

Also, the deductors are required to fill in *Know Your Customer (KYC)* details to enable them to use various functionalities on TRACES website (*The KYC details are the details reported in the relevant statement. These details are required to be filled in by the deductors to establish their identity to the system online*). At times, deductor loses basic attributes of the data in the relevant statement. The details in such cases, can now be downloaded from the AO portal by the concerned AO and may be given to the deductors after due verification(s) as regards their identity and authority.



The conso file, as downloaded from the AO portal of CPC-TDS, can be opened through Return Preparation Utility (RPU). 'RPU' is freely available on the internet at www.tin-nsdl.com

o **How to use the functionality:**

- The TDS officer logs into the AO portal and selects '**Conso File**' from the '**Download**' menu
- '**Request for Consolidated File**' page is displayed
- Select TAN, Financial Year, Quarter and Form Type and click on '**Search**'
System will show all the regular and correction statements, filed for entered search criteria, with processing status.
- TDS officer has to attach necessary documents evidencing that the deductor has represented to him/her. If user wants to download a conso file without deductor's request, he/she can upload the reasons for downloading.
- Click on '**Download**' button. A ticket will be generated that is routed to Range officer for approval. (ticket status will be '**Sent For Approval**').
- After approval from the Range officer, Conso file will be made available on the same screen (where the request was placed) within two working days.
- User can view the request in output table (below input parameters), download the file and provide it to the deductor on request in writing.

Note:

- i. The file will remain available for downloading upto 24 hours from the time it is downloaded for the first time.
- ii. There is filter of TAN, Ticket Number and Request Date Range on the screen to identify the relevant request.

CAUTION: The Conso file is available to the deductor on internet via TRACES portal also. Since the Conso file contains information about the deductees & any change directly impacts tax credits pertaining to them, the conso file (downloaded from the AO portal) should be given to deductor only in exceptional cases & only after due verification. The conso files should not be shared with deductors or their representatives as a regular practice.

2.2 STATEMENT PROCESSING STATUS

Welcome Tickets **View** MIS Reports Correction Manual Demand Management Accounting TDR Quality Cases

Statement Processing Status

Search Option 1

TAN* Financial Year* Quarter Form Type

Search Option 2

Token Number* Financial Year*

Status of Statement(s)

For Financial Year 2013-2014							
Type of Statement	TAN	Token Number	Quarter	Form Type	Processing Status	Date of Filing	Date of Processing
Regular	JPRS10494B	0913XXXXXXXX3442	Q1	26Q	Processed With Defaults	15-Jul-2013	21-Mar-2014
Regular	JPRS10494B	0913XXXXXXXX2434	Q2	26Q	Processed With Defaults	15-Oct-2013	20-Mar-2014
Regular	JPRS10494B	0913XXXXXXXX9095	Q3	26Q	Processed With Defaults	17-Jan-2014	20-Mar-2014
Regular	JPRS10494B	0913XXXXXXXX5016	Q4	26Q	Processed Without Defaults	05-May-2014	11-May-2014

TDS statements are filed in electronic format (either online or through TIN –FC) across India. The same are being processed at CPC –TDS for the purposes of generating Form 26AS & for identifying defaults. ‘Statement Processing Status’& other details in the TDS statements, filed by the deductors mapped to his/her Jurisdiction, are available to the TDS officers on the A.O. Portal of the CPC-TDS.

o **What can be viewed:**

- Type of statement (Regular/Correction).
- Period of Statement (FY, Quarter).
- Form Type.
- Processing Status.
- Date of Filing and Processing.

o **Who can view :**

Commissioner of Income Tax, Addl. Commissioner of Income Tax, and Assessing Officer under whose jurisdiction the TAN has been mapped in the system.

It may please be noted that in case the concerned officers are not able to view statements for a particular TAN, it implies that such TAN is not mapped to their charge. Therefore, even the

collections would not be accounted in that charge. In such cases, steps may be taken to get the TAN transferred to the correct Jurisdiction. To know the present jurisdiction of TAN, refer to Sec 2.4 of this manual.

o **Relevance of the functionality:**

The functionality enables a TDS officer the view of processing status of TDS statements of deductors under his/her jurisdiction.

o **How to use the functionality:**

- Under 'View' menu, the User selects "Statement Processing Status" option.
- Any of the two search criteria available on the screen can be used.

Possible Processing Status is as follows:

- Processed With Defaults
- Processed Without Defaults
- Pending for Processing
- Processed for 26AS
- Rejected

'Processed with default' & 'Rejected' are hyperlinks that redirect user to 'Default Summary' (refer sec 2.6) and 'Rejection Reasons' (refer Appendix-II) respectively. Justification Report is available for all statements with status 'Processed with defaults'.

2.3 OLTA CHALLAN DETAILS

TAN/PAN	BSR Code	Date of Deposit	Challan Serial Number	Base Tax (₹)	Surcharge (₹)	Education Cess (₹)	Interest (₹)	Others (₹)	Whether Penalty Imposed in this case (₹)	Total Tax Deposited (₹)	Challan Status	Available Amount (₹)
JPRS10494B	0242465	30-Apr-2014	2356	9000.00	0.00	0.00	270.00	0.00	0.00	9270.00	FULLY CONSUMED	0.00
JPRS10494B	0242465	11-Jan-2014	339	9000.00	0.00	0.00	0.00	0.00	0.00	9000.00	FULLY CONSUMED	0.00
JPRS10494B	0242465	11-Jan-2014	345	1390.00	0.00	0.00	0.00	0.00	0.00	1390.00	FULLY CONSUMED	0.00
JPRS10494B	0242465	15-Oct-2013	172	9000.00	0.00	0.00	270.00	0.00	0.00	9270.00	PARTIALLY CONSUMED	270.00
JPRS10494B	0242465	15-Jul-2013	598	9000.00	0.00	0.00	0.00	0.00	0.00	9000.00	FULLY	0.00

This functionality helps TDS officers to view OLTAS challan details on the Intranet TRACES portal viz. TAN/PAN of challan, challan amount, consumption status, available balance, etc.

o **How to use the functionality:**

From 'View' menu, select 'OLTAS Challan Details' option.

Search Option 1 (to view all challans for a particular TAN and Financial Year):

Enter following details:

- ♦ TAN
- ♦ Financial Year
- ♦ Date Range

Search Option 2 (to view a particular Challan):

Enter following details:

- ♦ BSR Code
- ♦ Date of Deposit
- ♦ Challan Serial Number



The functionality has been discussed, in detail, in section 3.1 of this manual along with the OLTAS Challan Correction.

2.4 TAN/AIN DETAILS

TAN / AIN Details			
TAN*	JPRS10494B	OR	AIN*
Search			
TAN	JPRS10494B		
PAN Of Deductor	AAFFT9713L		
Name Of Deductor	SHRI CHAND TANK		
Designation	Not Available		
AO Number	2		
AO Code	WT		
Area	RAJASTHAN		
Range	RANGE TDS, JAIPUR		
TAN Status	Active		
	As per Latest Filed Statement	As per Registration on TRACES	As per TAN Master Database
Category	Individual/HUF (Q)	Statutory Autonomous Bodies	Br. of Indv./HUF
Communication Address	300 HIMMAT NAGAR GOPAL, PURA BY PASS, Jaipur, 27, 302018	300, HIMMAT NAGAR, GOPALPURA BYE PASS TONK, ROAD JAIPUR, 27, 302018	300, HIMMAT NAGAR, GOPALPURA BYE PASS TONK, ROAD JAIPUR, 27, 302018
Email ID	bhanu1266@gmail.com	BHANU1266@GMAIL.COM	BHANU1266@GMAIL.COM
Contact Number (Mobile)	Not Available	9887539887	Not Available
Contact Number (Phone)	Not Available	Not Available	919887901772

Done

TDS officers can use this functionality to view details of any **TAN or AIN** (Accounts Officer Identification Number) irrespective of jurisdiction.


o **What can be viewed:**

• **In respect of TAN**

- ♦ PAN of deductor
- ♦ Name of Deductor
- ♦ Jurisdiction under which the TAN lies
- ♦ TAN Status (Active/ Inactive)
- ♦ Addresses as per :
 - i. Latest Filed statement,
 - ii. Registration on TRACES, &
 - iii. TAN master.

• **In respect of AIN**

- ♦ Name of the AIN
- ♦ AIN Status
- ♦ Category
- ♦ Jurisdiction under which the AIN lies
- ♦ Addresses & contact details as per
 - i. Latest Filed statement
 - ii. Registration on TRACES, &
 - iii AIN master.

 The three addresses (based on different information sources) have been provided at one place to facilitate locating the deductor for any follow up/enforcement action.

o **Who can view :**

Commissioner of Income Tax, Addl. Commissioner of Income Tax and Assessing Officers (TDS) posted in the relevant TDS charge.

o **Relevance of the functionality:**

This functionality enables TDS officers to know the details of a TAN holder e.g. contact details from three sources, as detailed above, category of deductor, status (whether active or inactive) and jurisdiction of the TAN, etc. The officer can use this functionality to ascertain details of deductor for **initiating recovery proceedings** also.

o **How to use the functionality:**

- Select ‘**TAN/AIN Details**’ option from ‘**View**’ menu
- Search on ‘**TAN/AIN**’

2.5 PROFILE OF DEDUCTOR

[Welcome](#)
[Tickets](#)
[View](#)
[MIS Reports](#)
[Correction](#)
[Manual Demand Management](#)
[Accounting](#)
[TDR](#)
[Quality Cases](#)
[Generate Notice/Order](#)
[History of Notice/Order](#)

Profile of Deductor

TAN* JPRS10494B Financial Year* 2013-14 Quarter -Select-

Quarter	Form Type	Regular Token Number	Number of Correction Statements Accepted	Mode of Filing Correction		Mode of Communication by Deductor				Number of Defaults(As per the Regular statement)	Default Amount(As per the Regular statement)(₹)		Default Amount(As per the latest Correction)(₹)	
				TIN-FC	TRACES	Traces-Deductor	Traces-Field AO	Call Center	DMS		Gross	Net	Gross	Net
				Q1	26Q	0913XXXXXX3442	-	-	-		-	-	-	-
Q2	26Q	0913XXXXXX2434	-	-	-	-	-	-	-	3	405.00	410.00	405.00	410.00
Q3	26Q	0913XXXXXX9095	-	-	-	-	-	-	-	5	844.00	840.00	844.00	840.00
Q4	26Q	0913XXXXXX5016	-	-	-	-	-	-	-	2	315.00	50.00	315.00	50.00

Notes:
■ Fields marked by asterisk (*) are mandatory

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- o **What can be viewed :**
 - Number of Correction Statements Accepted
 - Mode of filing Correction
 - Mode of Communication with CPC-TDS by Deductor
 - Number of Defaults (As per Regular statement)
 - Default Amount as per
 - ♦ Regular statement&
 - ♦ Latest Correction Statement.
 - Late filing trends of the Deductor.

Profile of Deductor

TAN* [REDACTED] Financial Year* 2013-14 Quarter -Select-

Quarter	Form Type	Regular Token Number	Number of Correction Statements Accepted	Mode of Filing Correction		Mode of Communication by Deductor				Number of Defaults(As per the Regular statement)	Default Amount(As per the Regular statement)(₹)		Default Amount(As per the latest Correction)(₹)		
				TIN-FC	TRACES	Trace Deduct	Traces-Deductor	Traces-Field AO	Call Center		DMS	Gross	Net	Gross	Net
				Q1	27Q	0918XXXXXX3283	-	-	-		-	-	-	-	-
Q1	26Q	0918XXXXXX3272	4	4	-	-	-	-	-	-	582625.59	582630.00	-	-	
Q1	24Q	0918XXXXXX3821	1	1	-	-	-	-	-	-	149538.50	149540.00	-	-	
Q2	26Q	0918XXXXXX2571	3	3	-	-	-	-	-	-	195988.11	195990.00	-	-	
Q2	24Q	0918XXXXXX9022	3	3	-	-	-	-	-	-	129317.50	129320.00	-	-	
Q3	24Q	0745XXXXXX0784	5	5	-	-	-	-	-	-	996908.00	996900.00	-	-	
Q3	26Q	0745XXXXXX1016	6	6	-	-	-	-	-	-	521703.12	521700.00	-	-	
Q4	26Q	0519XXXXXX6332	4	4	-	-	-	-	-	3230	194932.50	194930.00	293418.50	293420.00	
Q4	24Q	0519XXXXXX6413	4	4	-	-	-	-	-	359	62302.50	62070.00	83450.84	83220.00	

Notes:
■ Fields marked by asterisk (*) are mandatory

Done

o **Who can view :**

Commissioner of Income Tax, Addl. Commissioner of Income Tax and Assessing Officer (TDS) posted in relevant TDS charge.

o **Relevance of the functionality:**

The functionality has been provided to field officers so that they can have a bird's eye view of the profile of a deductor under their jurisdiction. The output broadly gives view on deductor's responsiveness to the notices, correction filing behavior, default trends and the impact of corrections on resolution of defaults. This would also help TDS officers in identifying cases for enforcement action.

o **How to use the functionality:**

- From '**View**' tab in main menu, select '**Profile of Deductor**' sub-menu.
- Enter following details and **submit**:
 - ♦ TAN
 - ♦ Financial Year
 - ♦ Quarter



Gross Default: This is the total default amount identified on processing the statement u/s 200A.



Net Default: This is the default amount obtained after **adjusting** the amount paid against that default as reflected in the statement. For example, if processing of a statement results in the Late Filing Fee of Rs 5000/- and same amount was paid before filing the statement and relevant challan has correctly been tagged in the statement, the '**Gross default**' will be Rs 5000/- but '**Net default**' will be zero.

2.6 DEFAULT SUMMARY

Default Summary Details				
Sr.No	Type of Default	Default Amount (₹)	Amount Reported As 'Interest / Others' Claimed in the Statement (₹)	Download Justification Report
				Payable (₹)
1	Short Payment	0.00	0.00	0.00
2	Short Deduction	0.00	0.00	0.00
3	Interest on Payment Defaults u/s 201			
3(a)	Interest on Short Payment	0.00	0.00	0.00
3(b)	Interest on Late Payment	84390.00	84390.00	0.00
3(c)	Additional Late Payment interest against the processing of latest correction	0.00	0.00	0.00
4	Interest on Deduction defaults u/s 201			
4(a)	Interest on Short Deduction	0.00	0.00	0.00
4(b)	Interest on Late Deduction	0.00	0.00	0.00
4(c)	Additional Late Deduction interest against the processing of latest correction	0.00	0.00	0.00
5	Late Filing Fee u/s 234E			
5(a)	Late Filing Levy	9600.00	9600.00	0.00
5(b)	Additional Late Filing Levy against the processing of latest correction	0.00	0.00	0.00
6	Interest u/s 220(2)	96.00	45.00	51.00
Total Payable (₹)				51.00
Net Payable (Rounded-Off) (₹)				50.00

Following type of defaults are determined and generated on processing a TDS statement u/s 200 A of Income Tax Act 1961:-

- a. Late Payment interest,
- b. Late Deduction interest,
- c. Short Payment,
- d. Short Deduction,
- e. Late Filing fee,&
- f. Interest u/s 220(2).



- i. As soon as the Statement is **processed with default**, intimation u/s 200A of the I.T. Act is sent to the deductor in the above format. The intimations are being sent by post and also through registered email. The intimations are also available in the '**Inbox**' of the deductor.
- ii. A detailed justification of the defaults is available to the deductor on internet for download in the form of **Justification Report** on TRACES website. The TDS officers in the field can also see these defaults against TANs under their jurisdiction.

iii. In case of filing a correction statement, complete statement gets reprocessed and accordingly, default summary gets modified.

o **What can be viewed:**

Users can view the following details in respect of defaults:

- Order passed date for each statement i.e. regular as well as correction(s);
- Default Amount [Gross Default (Refer sec 2.5)];
- Amount reported as 'Interest/ Others', claimed in the statement;
- Payable amount for each type of default and total outstanding demand [Net Demand (Refer sec 2.5)];
- PAN error summary;
- Default wise sheets in the Justification Report;
- Complete Justification Report in excel format.

Default Summary		
TAN : JPRA00045D, Name As per TAN Master : AUTOLITE (INDIA) LIMITED, Financial Year : 2013-14,		
Quarter	Form Type	Total Net Payable (Rounded-Off) (₹)
Q1	26Q	162520.00
Q1	24Q	53970.00
Q2	24Q	145320.00
Q2	26Q	117430.00
Q3	26Q	109370.00
Q3	24Q	140220.00
Q4	27EQ	5000.00
Q4	26Q	94520.00
Q4	24Q	122680.00
Total Net Payable (₹)		951030.00

o **Who can view:**

Commissioners of Income Tax, Additional Commissioners of Income Tax, and Assessing Officers, under whose jurisdiction, TAN is mapped in the system.

o **Relevance of the functionality:**

The TDS officers may use this facility when a deductor approaches them for justification & explanation of the intimation sent by the CPC-TDS. Also, before initiating recovery

proceedings, AOs may ascertain the demand using this facility and the consolidated demand across all years against the deductor. (refer sec 2.11 of this manual).

Note: If a deductor approaches the officer with intimation where the demand is different from that shown on the screen, please compare the Order Pass Dates. If the Order Pass Date on the screen is later than that on the intimation, this implies that the statement has been reprocessed at the CPC-TDS. In such a case, advise the deductor to verify the demand again on TRACES portal.

o **How to use the functionality:**

- **Select 'Default Summary' option from 'View' menu.**

Search Option 1: (for F.Yr. demand)

Enter following details:

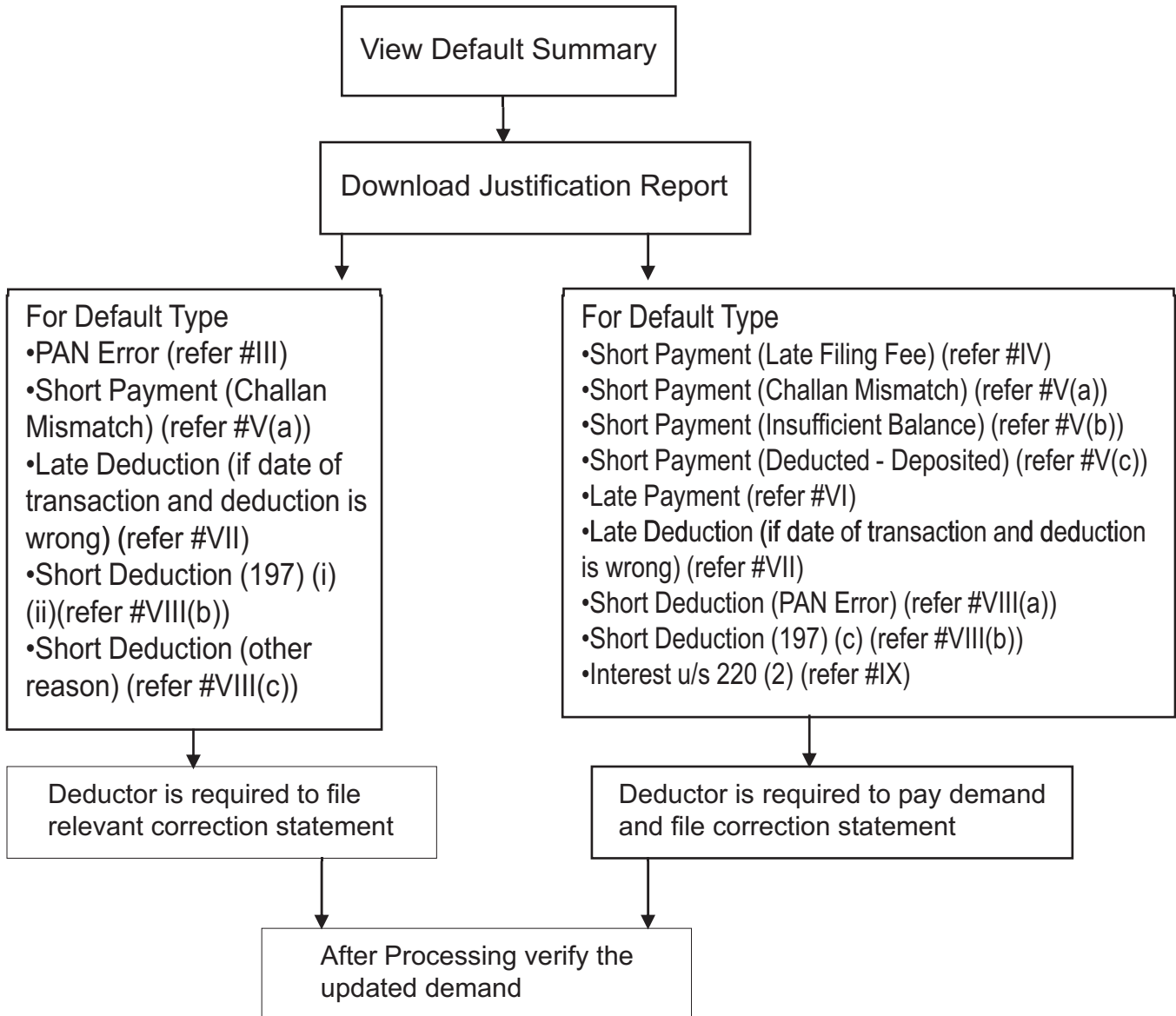
- ♦ TAN* (*mandatory fields)
- ♦ Financial Year*
- ♦ Quarter
- ♦ Form Type

Search Option 2: (for specific statement)

- ♦ Enter **Token Number***:
- ♦ Output table will be displayed with the default details.
- ♦ Click on '**Form type**' to view detailed intimation of default(s).
- ♦ Click on '**Type of default**' to view relevant page of the Justification Report.
- ♦ Click on '**Download Justification Report**' link to download the report in excel format.

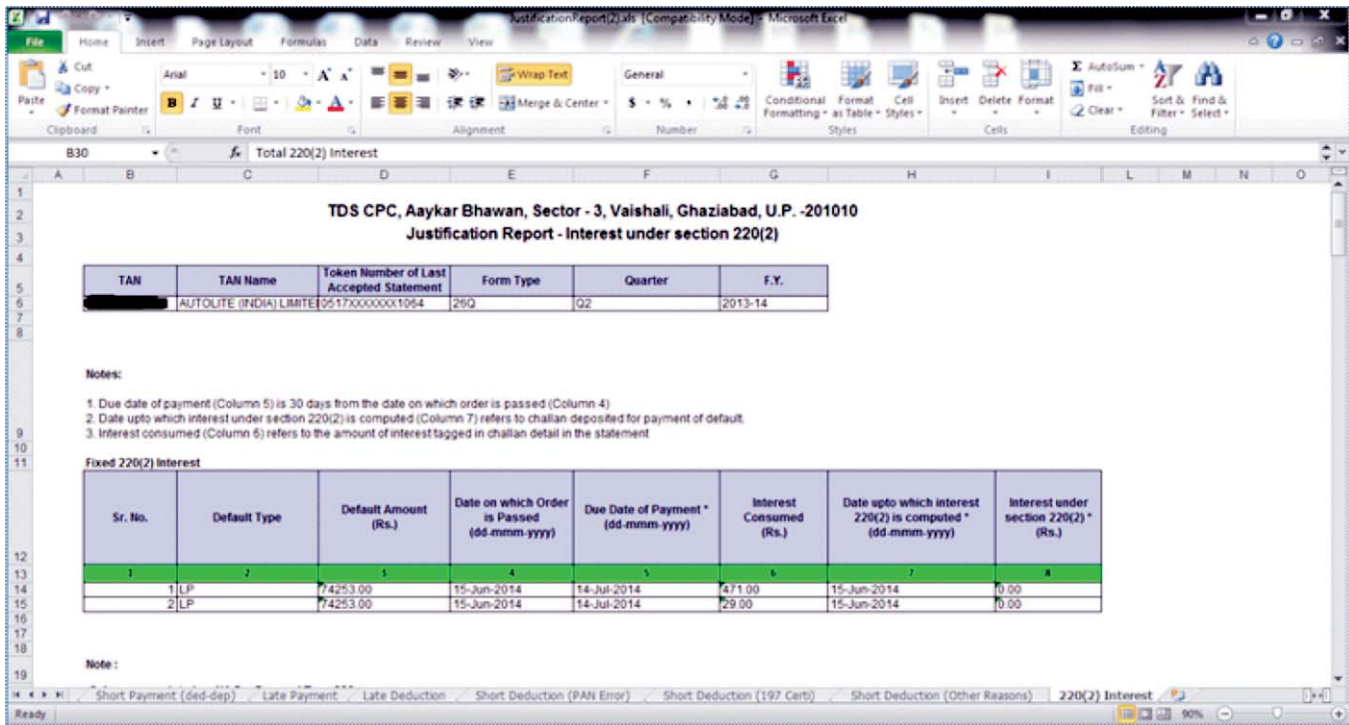
Note: For detailed explanation of Justification Report, please refer to section **Justification Report** (Ref: Section 2.7 of the manual)

A flow chart for resolution of different types of defaults is given below:



TRACES facilitates '**online corrections**' free of cost to the deductors. The TDS officers may please educate & encourage the deductors to file corrections online.

2.6.1 JUSTIFICATION REPORT:



TDS CPC, Aaykar Bhawan, Sector - 3, Vaishali, Ghaziabad, U.P. -201010
Justification Report - Interest under section 220(2)

TAN	TAN Name	Token Number of Last Accepted Statement	Form Type	Quarter	F.Y.
[REDACTED]	AUTOLITE (INDIA) LIMITE	0517XXXXXX1054	26Q	Q2	2013-14

Notes:

- Due date of payment (Column 5) is 30 days from the date on which order is passed (Column 4)
- Date upto which interest under section 220(2) is computed (Column 7) refers to challan deposited for payment of default.
- Interest consumed (Column 6) refers to the amount of interest tagged in challan detail in the statement

Fixed 220(2) Interest

Sr. No.	Default Type	Default Amount (Rs.)	Date on which Order is Passed (dd.mmm-yyyy)	Due Date of Payment * (dd.mmm-yyyy)	Interest Consumed (Rs.)	Date upto which interest 220(2) is computed * (dd.mmm-yyyy)	Interest under section 220(2) * (Rs.)
1	LP	74253.00	15-Jun-2014	14-Jul-2014	671.00	15-Jun-2014	0.00
2	LP	74253.00	15-Jun-2014	14-Jul-2014	29.00	15-Jun-2014	0.00

Note:

(It is advised to download a justification report and use the same for understanding the concepts below)

Justification reports are detailed explanation of defaults, raised on processing of TDS statements u/s 200A of the IT Act. These reports are also available online to the deductors. The reports, being in excel format, are easily readable. The report is generated by the CPC-TDS for each statement & for each quarter wherever such statement has any default. Justification Reports can be used by the TDS Officers to understand the rationale of the default & to suggest remedial measures to the deductors. These reports shall also help them in presenting the case before appellate authorities and in preparing remand reports, etc. The report shall give strength to the Assessing officer to pursue the demand.

Following are the components in a '**Justification Report**':-

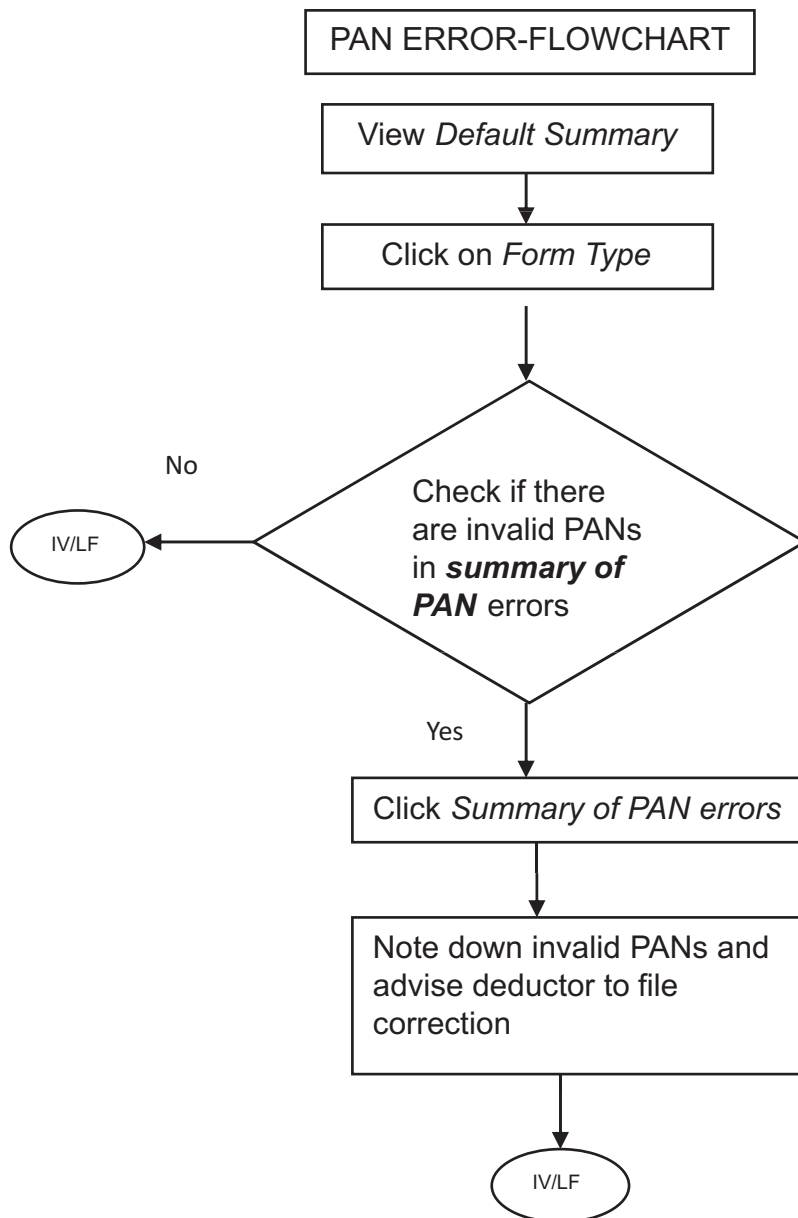
I. **JR - Cover Sheet :**

This work sheet gives details of the deductor and those of the relevant TDS statement viz. TAN, Name of deductor, Type of Deductor, Token Number of the relevant TDS statement, Form type, Financial Year, Quarter, Date of Filing and Date of Processing.

II. **JR - Table of Contents (TOC):**

The TOC is an index of the report with hyperlinks to every sheet.

III. JR - PAN Error:



PAN Error: this includes deductee transaction involving:

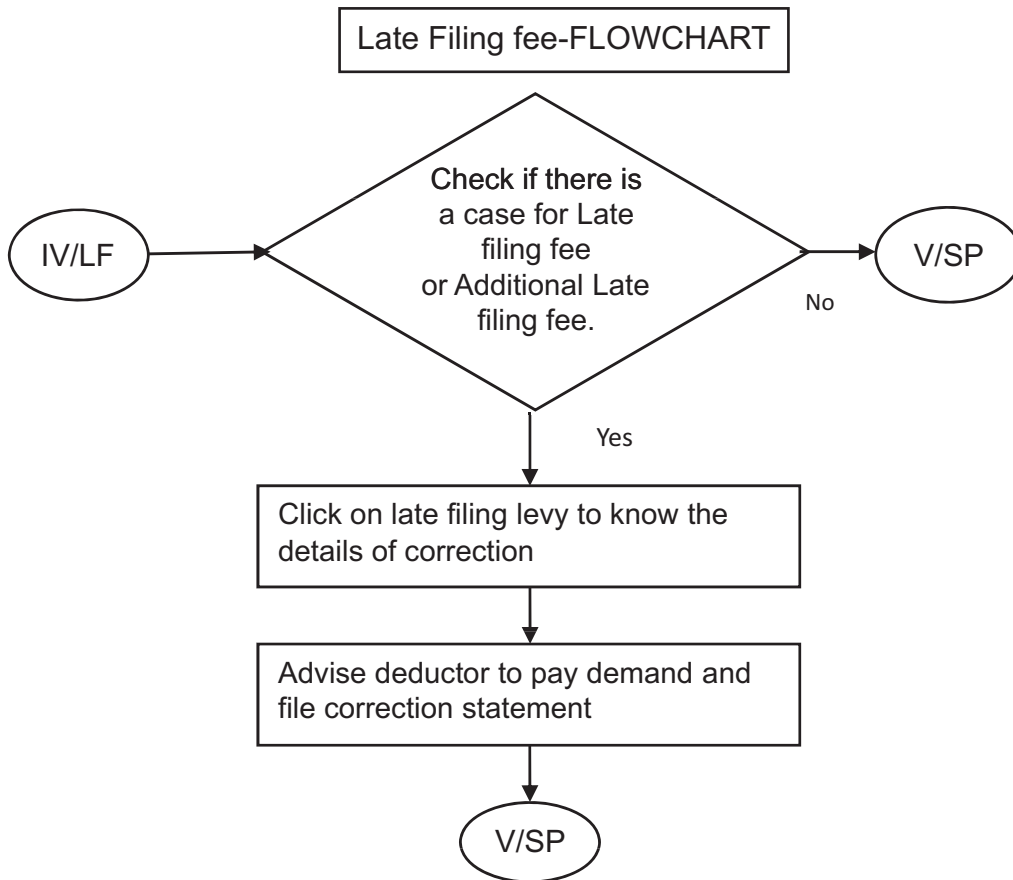
- I. Invalid PAN ; or
- II. PAN not available ; or
- III. PAN applied for

Resolution: This default arises when deductor quotes 'Invalid PAN' (PAN not available in PAN database) or the deductor has reported 'PAN NOT AVAILABLE' or 'PAN APPLIED'. In such cases, the TDS amount will not be visible in deductee's Form 26AS. It assumes significance as the deductors should be persuaded to resolve PAN errors as taxpayers cannot claim tax credits if the same are not appearing in their Form 26AS. Hence, in order to

enable a deductee to take credit of the TDS amount, the deductor must file a correction statement mentioning the correct PAN.

Online Correction: The deductor can also use online correction facility on TRACES with digital signature to correct a PAN in reported transactions.

IV. JR-Short Payment on account of Late Filing Fee u/s 234E:

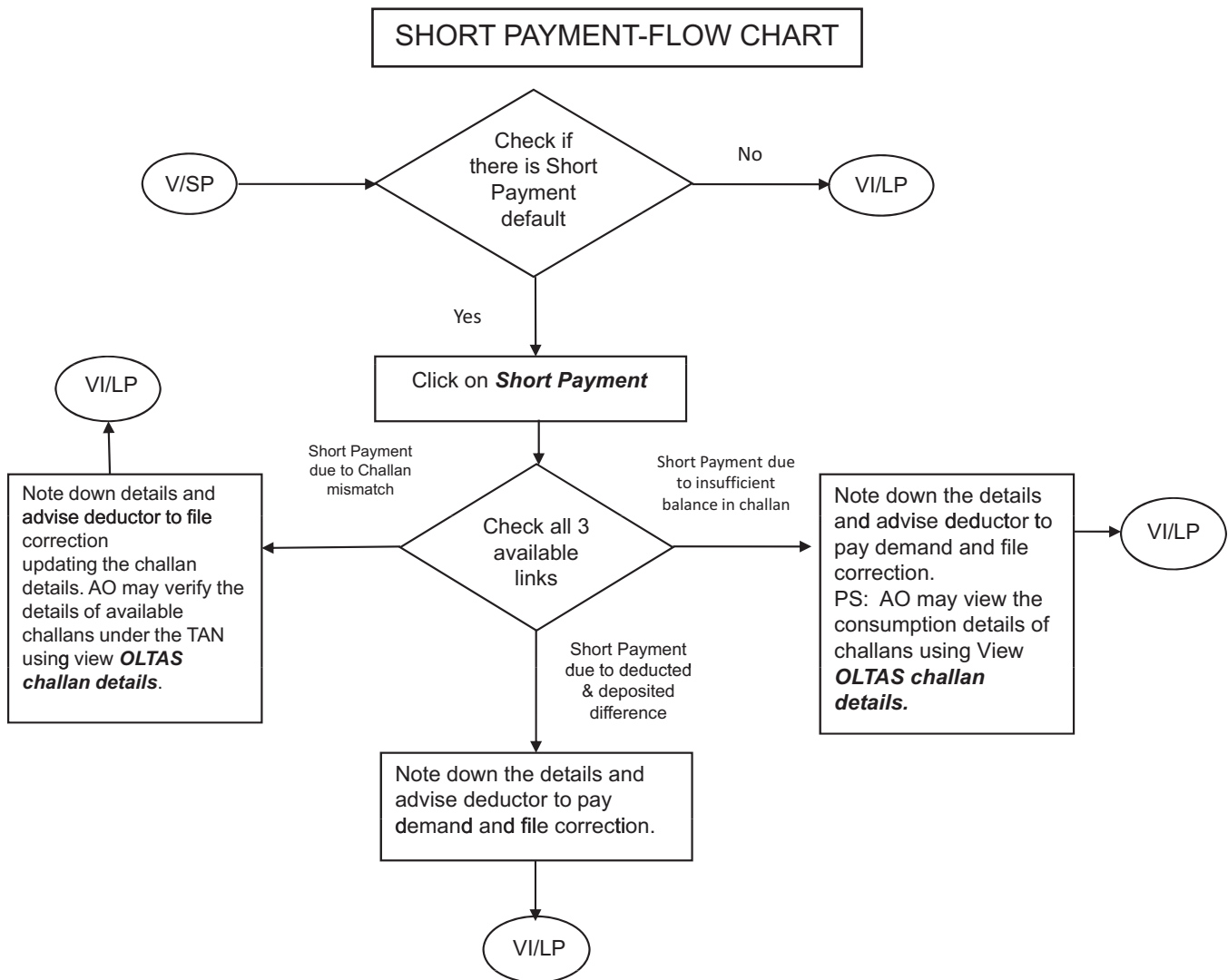


This work sheet gives detailed calculation of 'Late filing fee' determined u/s 234E of IT Act, 1961.

Resolution: The default refers to Short Payment as a result of Late Filing of the TDS statement. The demand can be reduced when deductor deposits a challan of the requisite amount or tags an existing challan with adequate '**available balance**'. The deductor should then file a correction statement quoting the same challan and mentioning the amount of fee deposited in column "**FEE**".

Online Correction: The deductor can also use online correction facility on TRACES without digital signature to resolve demand relating to 'Late filing fee' and / or 'Additional Late filing fee'.

V. JR - Short Payment



Short Payment default is of following three types.

- Short Payment (Challan Mismatch) [V(a)]
- Short Payment (Insufficient Balance) [V(b)]
- Short Payment (Deducted-Deposited) [V(c)]

V(a) JR - Short Payment (Challan Mismatch):

This work sheet gives details of CD (Challan Detail) row for which Short Payment default has been determined due to any of the following reasons:

- a. **Mismatch:** Mismatch between challan/transfer voucher (CIN/BIN) particulars, as reported in the '**Challan Details**' in the statement, vis-à-vis challan/transfer voucher (CIN/ BIN) details, reported by bank/PAO in OLTAS/GOLTAS.

- b. **No challan:** The challan/Transfer Voucher, reported in the statement, does not exist in OLTAS/GOLTAS.
- c. **Wrong TAN/ay:** The deductor has quoted wrong TAN or AY (Assessment Year) in the challan, while making payment to the bank.

Resolution:

- For #a.** In such cases, the challan/transfer voucher (CIN/BIN) exists in OLTAS/GOLTAS but does not match with statement particulars. The demand can be reduced by requesting the deductor to go for offline correction using Conso file or **online correction on TRACES** that is available **without** digital signature.
- For #b.** In such cases, deductor needs to pay the demand and file correction statement using Conso file or **online correction on TRACES** that is available **without** digital signature.
- For #c.** In such cases, the AO should correct the TAN/AY in the challan using OLTAS challan correction (Refer sec 3.1.2 of this manual).

V(b) Short Payment (Insufficient Balance):

This worksheet reflects Short Payment default due to insufficient balance in the challan. Short payment in such cases arises when though a challan, quoted in the statement, matches with the challan reported through OLTAS, but such challan (in OLTAS) **does not** have sufficient 'available' balance to absorb the 'Tax Deposited' mapped against that challan in the TDS statement.

e.g. Challan (as per 'OLTAS'): Rs. 100/-

'**Available balance**' (as per 'OLTAS') against that challan: Rs. 60/- (Balance Rs. 40/- has been claimed in other statement or has been mapped to other set of deductee rows elsewhere);

'**Tax deposited**' (in the statement) mapped against this challan: Rs 90/-

In such case, the SP-IC (Short Payment due to Insufficient Balance) would be to the extent of Rs. 90/- minus Rs. 60/- = Rs. 30/-.

Resolution:

- i. Deductor to either pay additional amount or to map another challan with adequate 'available balance'.
- ii. Deductor ought to file correction statement (online **without** digital signature or offline by downloading Conso file) wherein the challan in the statement be replaced by another challan with sufficient 'available' balance.


V(c) Short Payment (Deducted-Deposited):

Where deductor, while filling the deductee details in the statement, mentions deposited amount less than the deducted amount, this default is generated. In such cases, the deductor has admitted that though higher amount of tax has been deducted, only part of it has been deposited.

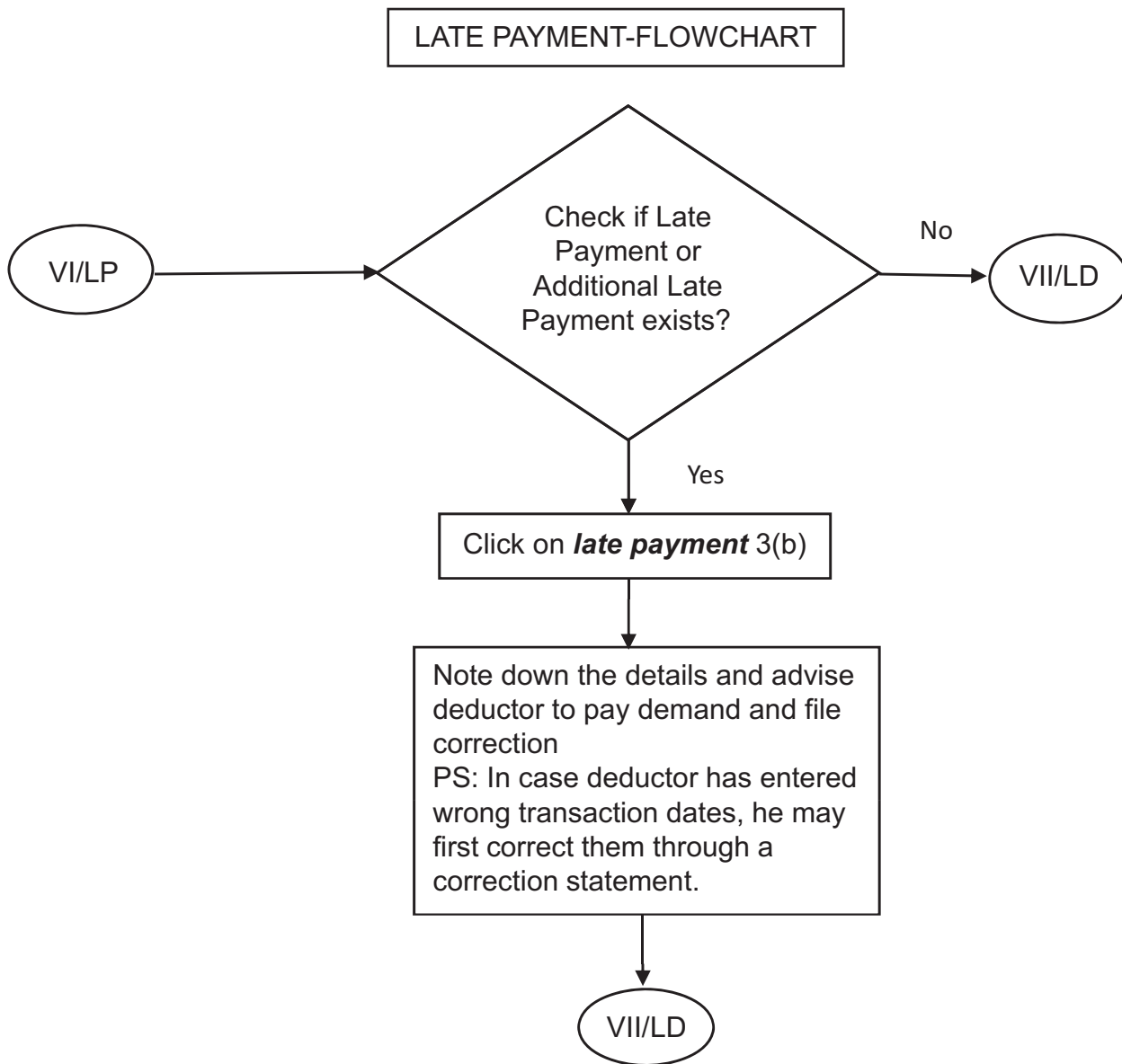
Resolution:

- i. Deductor to make payment to the extent of shortfall; and
- ii. To file correction statement (online **with** digital signature or offline by downloading Conso File) wherein the new challan should be reported and the 'deposited amount' be increased to that extent.

Please note: If the deductor corrects only the 'deposited' amount in the deductee row without changing the 'challan detail', system shall generate '**Short Payment- Insufficient Balance**' on processing correction statements.

 Along with the short payment demand, deductor **must pay** Late Payment Interest till the date of challan, else while processing the statement, system will generate a default of '**Late Payment**', if sufficient balance is not available in challan already tagged in the statement.


VI. JR - Late Payment:



This worksheet gives row wise (transaction wise) calculations of '**Late Payment**' default. The system calculates late payment default by considering due dates of payment corresponding to the date of deduction.

The interpretation of the concept of 'late' is based on General Clauses Act, 1897, Income Tax Act, 1961 & Income Tax Rules, 1962. **Calendar month** is being taken as 'month' in view of the above Acts. The system, therefore, **calculates late payment for each reported transaction by taking date of deduction as the basis & compares this with the data as reported by the banks & embedded in the 'Challan Identification No.'** i.e. CIN through OLTAS.

Please note that as per Rule 20, Central Government Account (Receipts and Payments) Rules, 1983, Government dues tendered in the form of cheque or draft that is accepted under the provisions of Rule 19 and is honored on presentation, shall be deemed to have been paid, where the cheque or draft is tendered to the bank, on the date on which it was cleared and entered in the receipt scroll.

-  (i) **Additional Late Payment Interest** is Late Payment Interest default arising out of the processing of correction statement filed by the deductor. If a new row has been added in the correction statement which results in Late Payment, the demand of this interest amount will be visible under the heading **Additional Late Payment interest**. Late Payment interest and additional Late Payment Interest are collectively available in Late Payment sheet of the Justification Report.

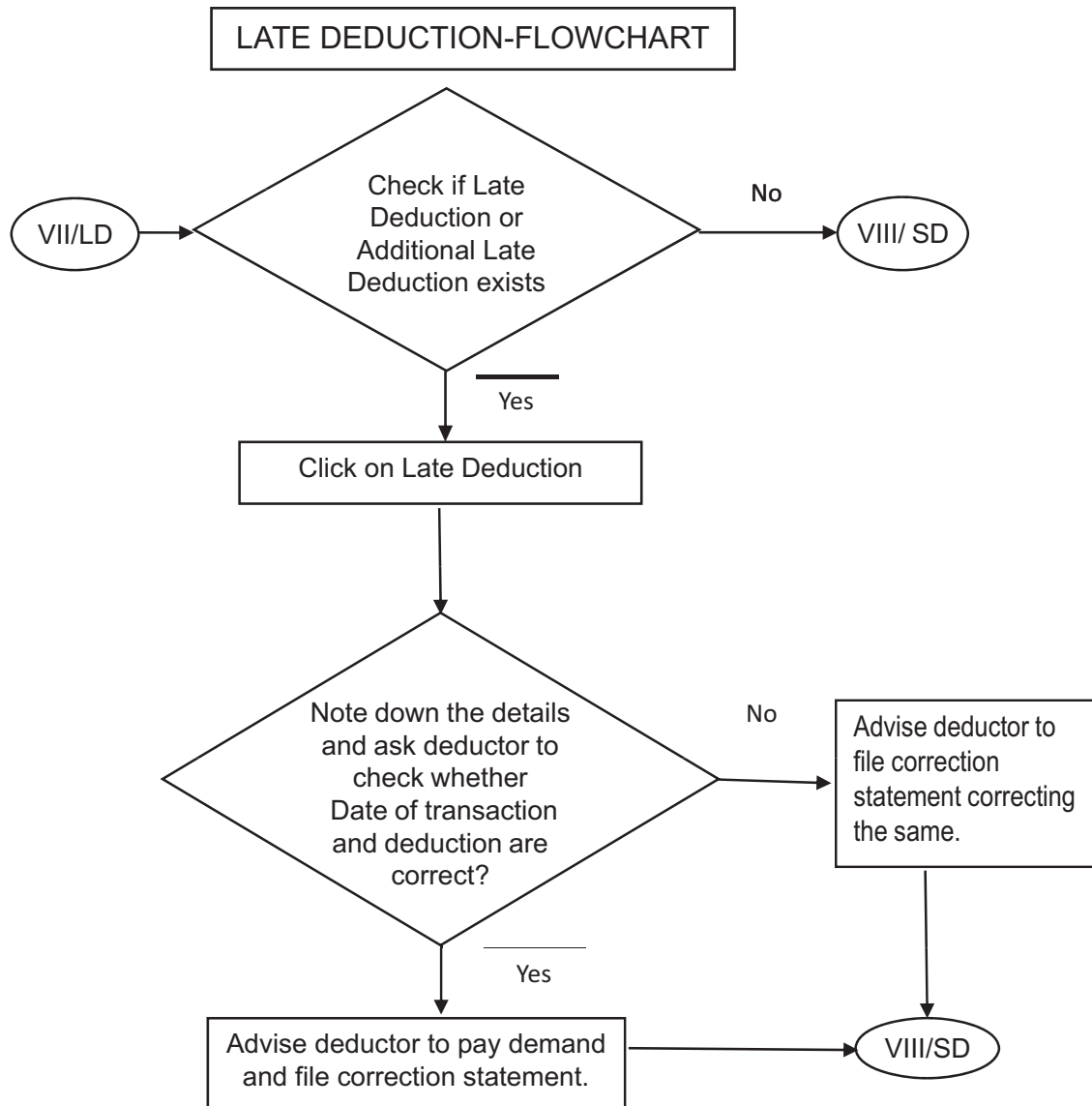
- (ii) All the gazetted holidays declared by Central Govt. and Sundays are being taken care of automatically while considering the due date of payment of TDS/TCS to government account as well as filing of the statement i.e. if due date falls on Sunday, the succeeding day is being taken as due date. However, if a sudden announcement of a holiday is made by the Central Government, the same will be taken care by reprocessing the relevant statement.

Resolution:

- i. Deductor to make the payment or tag challan having adequate 'Available Balance'.

- ii. Deductor to file online correction on TRACES **without** digital signature or offline correction by downloading Conso File.

VII. JR - Late Deduction



This worksheet reflects row wise (transaction wise) calculations of **Late Deduction default**. The system calculates late deduction default by considering due dates of deduction corresponding to the date of transaction (Both of these dates should be same). The interpretation of the concept of 'late' is based on General Clauses Act, 1897, Income Tax Act, 1961 & Income Tax Rules, 1962. '**Calendar month**' is being taken as 'month' in view of the above Acts. The system, therefore, calculates late deduction for each reported transaction by taking date of transaction as the basis & compares this with the date of deduction, as reported by the deductor in the deductee details of the statement.




Additional Late Deduction interest is actually a Late Deduction Interest default arising out of the processing of correction statement filed by the deductor. If a new row has been added in the correction statement that reports Late Deduction, the system

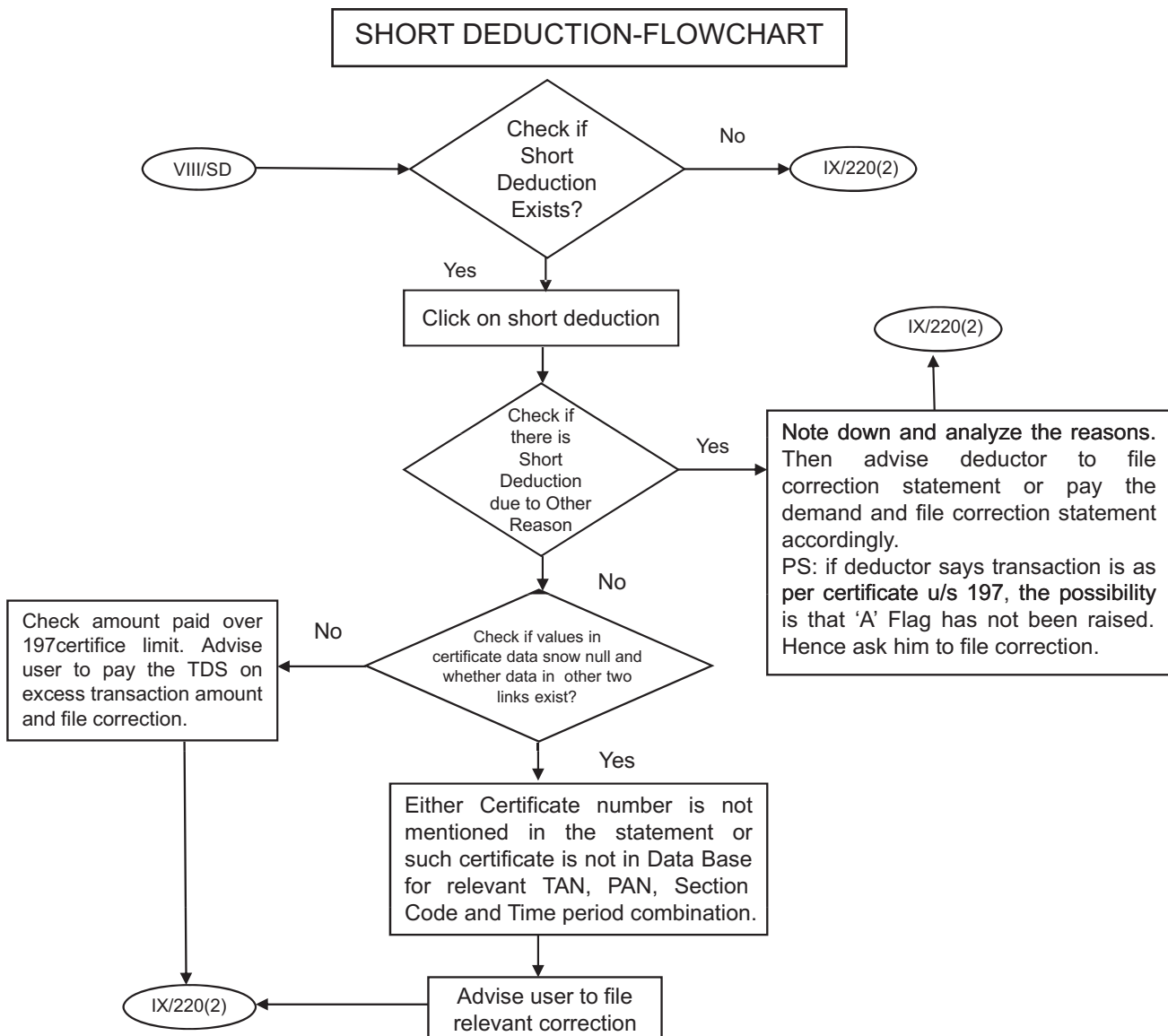
generates demand against 'Additional Late deduction interest'. Late Deduction Interest and Additional Late Deduction Interest are collectively available in 'Late Deduction' sheet of the Justification Report.

Resolution:

- i. Deductor to make the payment or tag challan having adequate 'Available Balance'.
- ii. Deductor to file online correction on TRACES **without** digital signature or offline correction by downloading Conso File.

 In case of a data entry error resulting in the wrong date of deduction or transaction, the deductor may correct the dates by filing a correction statement.

VIII. JR - Short Deduction




Short Deduction is of following three types:-

- Short Deduction (PAN Error) [viii(a)]
- Short Deduction (197 Certificate) [viii(b)]
- Short Deduction (Other Reasons) [viii(c)]

VIII(a) Short Deduction (PAN Error):

As per sec 206AA of the IT Act, 1961, in case, a deductor (a) doesn't have the correct PAN of the deductee while deducting the tax & / or, (b) reports incorrect PAN or 'PAN not available', or 'PAN applied' while filing the TDS statement, he must deduct tax at 20% or the rate prescribed in the relevant section of the IT Act, 1961, whichever is higher. In such cases, if deductor deducts tax at rates lower than 20%, this default arises.

Resolution: Deductor should make the payment of demand amount and then file online correction with digital signature or offline correction by downloading Conso File and mention the correct PAN in deductee details as well as the requisite challan in Challan details.

 In case of TDS statement for Form Type 24Q Qtr. 4, PAN must be corrected in Annexure I and II **both**, as correcting of PAN in annexure I of the statement impacts 26AS of the deductee while Annexure II shall reduce the short deduction demand.

VIII(b) Short Deduction (197 Certificate):


Row wise deductee details of '**Short Deduction**' raised due to **mismatch or over consumption of Lower Deduction certificate u/s 197** can be found under this heading. This default is raised generally due to following two reasons:

- a. The certificate number u/s 197, mentioned in the statement, does not exist in the database of TRACES for corresponding TAN, PAN, Section Code and Time Period combination.
- b. The transaction amount between TAN and PAN has already exceeded the limit as provided in the said 197 certificate.

Resolution:

For #a, deductor should file offline correction by downloading Conso File correcting the certificate number or raising the 'Reason for lower Deduction' flag or **Online Correction** with digital signature facility on www.tdscpc.gov.in.

For #b, deductor should make payment of the demand amount and then file offline correction by downloading Conso File and mention the requisite challan in Challan details. **Online Correction** with digital signature facility can also be used to address the default.

 TDS-AOs are advised to ensure that all 197 certificates are issued only after taking print out through the system.

VIII(c) Short Deduction (Other Reasons):

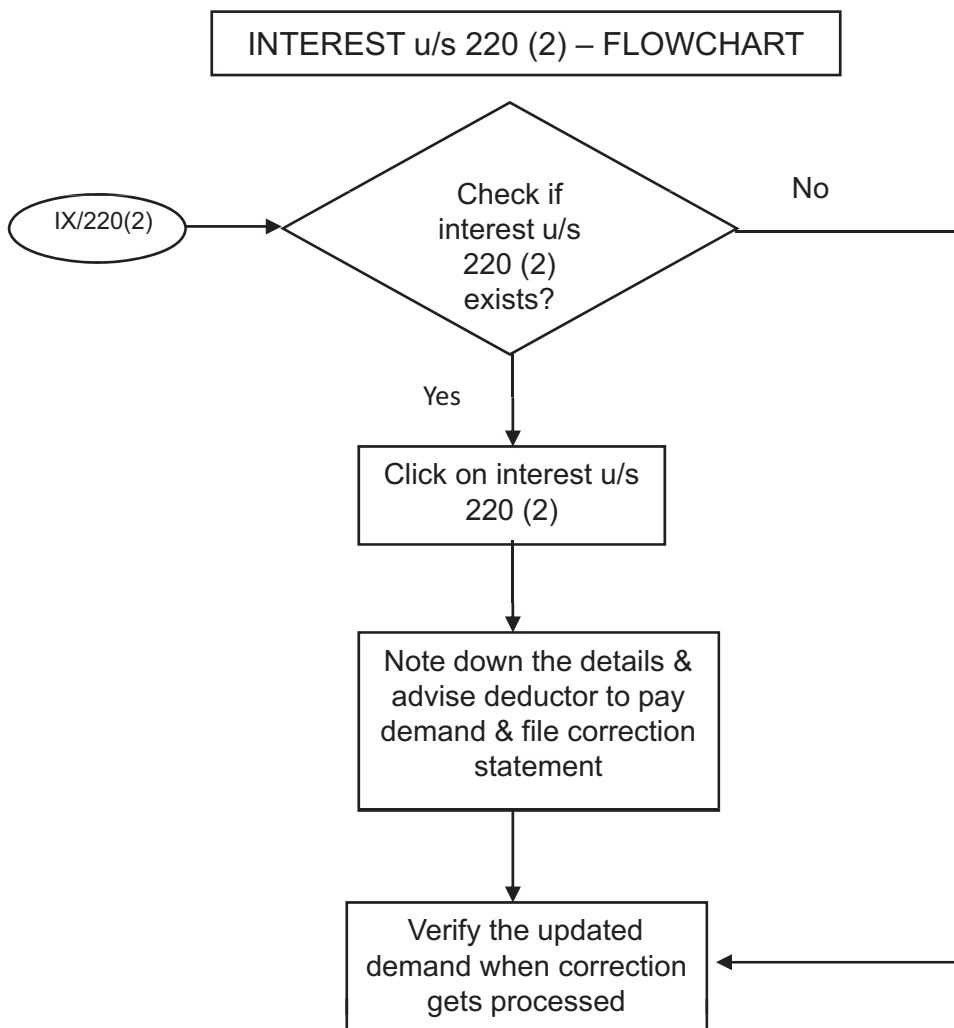
The deductee row wise details of Short Deduction raised due to 'any other reason' can be found under this heading. This default may arise due to various reasons, viz.

- i. deduction at a rate lower than that prescribed in the relevant section code of the IT Act, 1961;
- ii. not raising relevant lower or no deduction flags i.e. flag 'A' for Lower deduction certificate, flag 'B' for 15G/H, flag 'T' for Transporter, flag 'S' for software, flag 'C' for higher deduction, flag 'Y' for Threshold Limit, etc.

Resolution:

Deductor to file correction statement making relevant changes offline by downloading conso file or **online corrections on TRACES** with digital signature.

IX. JR - 220 (2) Interest:



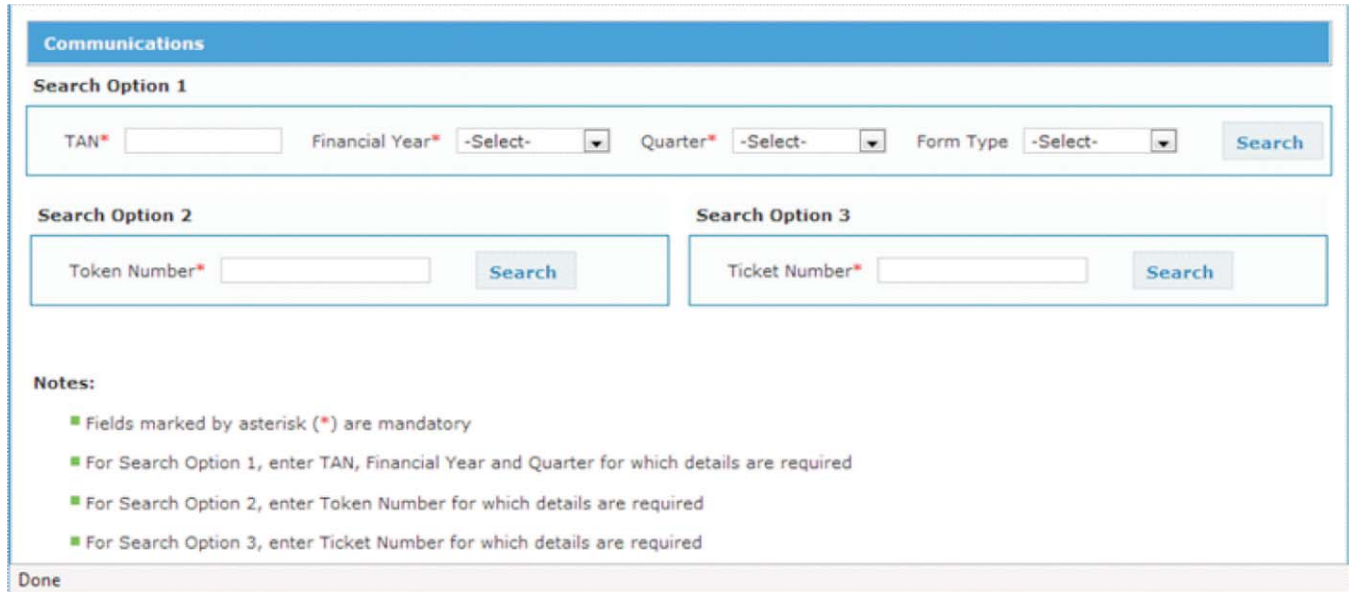
The details of interest u/s 220(2) are available on this worksheet.

Resolution: Deductor to make the payment of demand and then file online correction on TRACES without digital signature or offline correction by downloading Conso File and mentioning requisite challan in Challan details.

NOTE: For the statements that have been processed before the CPC-TDS started processing and no correction statement has been filed for such statements, the Justification Report is available on TRACES in excel format only and not through hyperlinks on default type.

2.7 COMMUNICATION

TDS Assessing Officer has been provided with a facility to view all the communications sent by the deductors under his jurisdiction to CPC-TDS.



Communications

Search Option 1

TAN* Financial Year* Quarter* Form Type

Search Option 2 **Search Option 3**

Token Number* Ticket Number*

Notes:

- Fields marked by asterisk (*) are mandatory
- For Search Option 1, enter TAN, Financial Year and Quarter for which details are required
- For Search Option 2, enter Token Number for which details are required
- For Search Option 3, enter Ticket Number for which details are required

Done

o **What can be done:**

TDS Assessing Officer can view all the communications, (letters, e-mails, requests for resolution) sent by the deductors under his jurisdiction, to CPC-TDS and replies thereon.

o **Who can use:**

TDS Assessing officer can use this functionality.

o **Relevance of the functionality:**

The functionality is relevant for a TDS AO, when a deductor approaches him/ her with a complaint that no action has been taken by CPC-TDS on his/her communication or if the deductor is not satisfied with the response given by CPC-TDS.

o **How to use the functionality:**

- Select “**Communication**” link from ‘**View**’ tab in main menu;
- Search page for ‘Communication’ will be displayed.

Search Option 1:

Enter following details and click on ‘**Search**’:

- ♦ TAN
- ♦ Financial Year
- ♦ Quarter
- ♦ Form Type

Output table will be displayed with the columns as listed in the **Attributes List**.

Search Option 2:

Enter ‘**Token Number**’ and ‘**Ticket number**’ and click on ‘**Search**’

Output table will display all related token numbers and their tickets. If user has entered any regular token number or any correction token number, then output table will show all tickets related to regular and correction token numbers.

- **View available to the TDS AO**

On clicking any ticket number, user will be able to see :

- ♦ Relevant ticket details.
- ♦ All internal comments given by any user who has worked on the ticket.
- ♦ View ‘**Standard template response sent to Deductor**’ which was entered by each user who has worked on the ticket under ‘**External Comments**’ column by clicking on ‘**View**’.
- ♦ Latest communication made on this ticket (On clicking Deductor’s communication / Draft Response / CPC Response).

2.8 FORM 26AS

TAN* JPRO01876A Assessment Year* 2014-15 PAN* BNNPG7059J Search

Form 26AS

Annual Tax Statement under Section 203AA of the Income Tax Act, 1961

See Section 203AA and second provision to Section 206C (5) of the Income Tax Act, 1961 and Rule 31AB of Income Tax Rules, 1962

Permanent Account Number (PAN) [REDACTED] Current Status of PAN Active Financial Year 2013-14 Assessment Year 2014-15

Name of Assessee [REDACTED]

Address of Assessee [REDACTED], TOWER-3 [REDACTED] FLOOR, SECTOR 5, [REDACTED], PUSHP VIHAR, [REDACTED], 9, 110017

PART A - Details of Tax Deducted at Source

Sr.No.	TDS Certificate Number	Name of Deductor			TAN of Deductor	Total Amount Paid / Credited* (₹)	Total Tax Deducted (₹)	Total TDS Deposited (₹)
1	-	[REDACTED] LTD			[REDACTED]	1688204.00	280912.00	280912.00
Sr.No.	Section Under Which Deduction Made ¹	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited (₹)	Tax Deducted** (₹)	TDS Deposited (₹)
1	92A	30-Nov-2013	F	14-Jan-2014	-	184633.00	36458.00	36458.00
2	92A	24-Dec-2013	F	06-Jun-2014	-	218620.00	36454.00	36454.00
3	92A	24-Dec-2013	O	01-Aug-2014	-	218620.00	36454.00	36454.00
4	92A	31-Dec-2013	F	06-Jun-2014	-	216114.00	36460.00	36460.00
5	92A	31-Dec-2013	O	01-Aug-2014	-	216114.00	36460.00	36460.00
6	92A	31-Jan-2014	F	01-Jun-2014	-	215986.00	34211.00	34211.00

The CPC-TDS compiles Form 26AS statements for each taxpayer & facilitates its online display on internet.

The above format of Form 26AS is available to each taxpayer on the internet. The taxpayer can view his/her 'Annual Tax Credit Statement' in Form 26AS (being compiled by CPC-TDS) through multiple interfaces viz.

- o Registered user on TRACES www.tdscpc.gov.in
- o Registered user on e-filing portal of Income Tax Department (www.incometaxindiaefiling.gov.in); & / or
- o Internet banking users of various banks.

Form 26 AS, when downloaded by the taxpayers, contains various information. The table below gives a brief description of various parts of Form 26AS and indicates corresponding persons who may be contacted in case of discrepancies.

Part of Form 26AS	Description	Contact Person
A	Details of Tax Deducted at Source	Deductor
A1	Details of Tax Deducted at Source 15G/15H	Deductor
A2	Details of Tax Deducted at Source on Sale of Immovable Property U/S 194IA (For Seller of Property)	Deductor (Buyer)
B	Details of Tax Collected At Source	Collector
C	Details of Tax Paid (Other Than TDS/TCS)	Jurisdictional PAN Assessing Officer/Bank
D	Details of Paid Refund	Jurisdictional PAN Assessing Officer/ITR-CPC
E	Details of AIR Transaction	Concerned AIR Filer
F	Details of TDS On Sale Of Immovable Property U/S 194IA (For Buyer of Property)	NSDL / Concerned Bank Branch
G	Details of TDS Defaults of deductors that are branches of the PAN	Concerned Deductor(s)

o **What can be viewed :**

The above view is available on the internet to the taxpayer. However on the AO portal, transactions reported in TDS Statement by only that TAN holder (that falls within the jurisdiction of the concerned officer) with respect to a particular PAN for a particular period can be viewed (i.e. Part A, A1 and B of Form 26AS) for a Financial year. Rest of the parts are not available for view to the concerned TDS officer.

o **Who can view :**

Commissioner of Income Tax, Addl. Commissioner of Income Tax, and Assessing Officer under whose charge the TAN has been mapped in the system.

Important: This view only gives entries pertaining to TAN mapped to the jurisdiction of the officer. Therefore, **the entries may be partial as transactions reported by deductors falling outside the Jurisdiction will not be visible.**

o **Relevance of the functionality:**

This would help the TDS officers in complying with Delhi High Court mandamus by pursuing the deductors who have deducted the tax but not reported TDS/TCS against a particular taxpayer(s).

o **How to use the functionality:**

- Select ‘**Form 26AS**’ option from ‘**View**’ menu
- Search page for ‘Form 26AS’ will be displayed
- Search as per search criterion i.e. TAN, PAN & A.Y.

2.9 G-OLTAS TRANSFER VOUCHER

G-OLTAS Transfer Voucher Details

Search Option 1

TAN* Financial Year* 2014-15 Available Amount (₹) -Select-
 Date of Deposit of Transfer Voucher From To

Search Option 2

Receipt Number* Date of Deposit* Transfer Voucher*

Search Option 3

AIN Number* Date of Deposit*

For TAN JPRP01869A, Financial Year 2014-15

TAN	AIN Number	Receipt Number	Date of Deposit	Transfer Voucher Number	Total Tax Deposited (₹)	Transfer Voucher Status	Available Amount (₹)
██████████	1014086	██████████	██████████	██████████	7882615.00	UNCLAIMED	7882615.00
██████████	1014086	██████████	██████████	██████████	1218203.00	UNCLAIMED	1218203.00

G-OLTAS or Government–OLTAS is a process flow of reporting TDS remittances, in the case of government deductors, through book adjustments rather than payment through challans. In the case of such government deductors, the TDS made by the Drawing & Disbursing Officers (DDOs) is remitted to their respective Principal Accounts Officers (PAOs) or District Treasury Officers (DTOs) or Zonal Accounts Officers (ZAOs) depending on official hierarchy in different departments of the Central & State Govts. In such cases, the respective PAOs / DTOs/ZAOs, etc. is required to file monthly statements in Form 24G wherein the TDS made by each of the DDOs (mapped to them) is reported.

The PAOs / DTOs/ZAOs file such statements (Form 24G) against AINs (Accounts Officer Identification Number) that is allotted to each of such PAOs / DTOs / ZAOs, etc. Against each entry of details of DDO in Form No. 24G, a unique **BIN (Book Adjustment Identification Number)** (consisting of Receipt Number, Date of Deposit and Transfer Voucher Number) is generated. BIN is generated for each DDO who, in turn, is required to quote the same while filing quarterly TDS statement. Effectively, BIN is a substitute for a CIN (in case of challans) for TDS remitted by government departments through book adjustment.

o **What can be viewed:**

- TAN of the DDO
- AIN of the PAO
- Transfer voucher details
- Total tax deposited
- Available amount
- Transfer voucher status.

The status of transfer voucher may be:

- Fully consumed
- Partially consumed
- Unclaimed

In case of status being **fully or partially consumed**, following details of statements, where the transfer voucher has been consumed, can be seen:

- Token Number
- Financial Year for Statement
- Quarter
- Form Type
- Claimed Amount
- Credit Given

o **Who can View:**

Commissioners of Income Tax, Additional Commissioners of Income Tax and Assessing Officers.

o **Relevance of the functionality:**

The functionality is helpful when government deductor approaches the TDS Officer in context of mismatch of amount in TDS/TCS Statement vis-a-vis Form 24G or to understand the justification for mismatch amount found while processing a TDS/TCS statement. The TDS officer can also ascertain whether a particular transfer voucher has been consumed while processing the relevant statement or not.

o **How to use the functionality:**

- Click on **G-OLTAS Transfer Voucher** under **view** menu
- Search can be done by any of the three options:
 01. TAN and Financial year (for user's jurisdiction only)
 02. Receipt number, Date of Deposit and Transfer voucher (BIN) (For any BIN)
 03. AIN and Date of Deposit (for user's jurisdiction only)

2.10 INTIMATIONS

Intimations

Search Option 1

TAN* Financial Year* Quarter* Form Type*

Search Option 2

Communication Reference Number of Intimation*

TAN	Name of Deductor as per TAN Master	Address of Deductor as per TAN Master	Financial Year	Quarter	Form Type	Communication Reference Number	Mode Of Communication	E-mail id of Deductor	Email id of Deductor (TRACES)	Intimations	Delivery Status of Email
JPRS10494B	SHRI CHAND TANK	300, HIMMAT NAGAR, GOPALPURA BYE PASS TONK, ROAD JAIPUR, 27, 302018	2014-15	Q1	26Q	100010835776	Email and Post	bhanu1266@gmail.com	BHANU1266@GMAIL.COM	view	Sent

Notes:

- Fields marked by asterisk (*) are mandatory
- For Search Option 1, enter TAN, Financial Year, Quarter and Form Type for which details are required.
- For Search Option 2, enter Communication Reference Number for which details are required.

When TDS statement is processed u/s 200A & default is determined, CPC-TDS sends an intimation of default to the deductor by email as well as by registered post. The intimations are also available in the **'Inbox'** of deductor-dashboard that is accessible on www.tdscpc.gov.in. Intimations, through email or Inbox, are sent just after the processing of statement is completed. The intimations are being normally sent by post, within a week of processing of the statement. Therefore, in case the deductors approach TDS officers with plea that intimation has not been received in case of statement processed with defaults, it may be because either a wrong email-ID has been given or the deductor has not checked his 'Inbox' on TRACES portal.

A copy of the intimation is also available to the AO to provide the same to the deductor. If AO wants to view the intimation, he/she may use this facility under 'View' menu.

o **What can be viewed :**

- TAN
- Name of Deductor as per TAN Master
- Address of deductor
- Financial Year/Quarter
- Form Type
- Communication Reference
- Mode of Communication
- Email ID of Deductor (TRACES)
- Copy of Intimations
- Delivery status of Email

o **Who can view:**

Commissioner of Income Tax, Addl. Commissioner of Income Tax and Assessing Officer under whose charge the TAN has been mapped in the system.

o **Relevance of the functionality:**

This facility can be used to view copy of the intimations as well as to confirm the delivery status of such intimation. The AO can view email address of deductor, registered with TRACES and that filed in the statement. AO can also take a print out of the copy of intimation sent to the deductor which he/she may need in prosecution cases.

o **How to use the functionality:**

- Select **Intimation** option from **View tab** in Main menu
- Use any of the search criteria. In the output table, details of intimations sent to the deductor will be displayed.
- Copy of Intimation can be viewed by clicking on the '**View**' hyperlink.

2.11 CONSOLIDATED DEMAND

Consolidated Demand					
TAN* JPRS10494B		Financial Year -Select-		Search	
Demand Details					
For TAN: JPRS10494B , Name of TAN: SHRI CHAND TANK					
Financial Year	CPC Processed Demand (₹)	Demands Uploaded by Field AO (₹)	CPC Generated (Penalty, 201 etc) Demand (₹)	ITD System Demand (₹)	Gross Demand Amount (₹)
2011-12	-	15620.00	-	-	15620.00
2012-13	1590.00	-	-	-	1590.00
2013-14	1760.00	-	-	-	1760.00
2014-15	140.00	-	-	-	140.00
Total Amount (₹)	3490.00	15620.00	0	0	
Notes:					
■ Name of TAN, which is shown in the output table, has been taken from TAN Master					

In CPC-TDS system, there are four types of demand:

- i. CPC processed demand.
- ii. Demand uploaded by Field AO.
- iii. Demand Raised by Field AO (Penalty, Order u/s 201, etc.) using TRACES portal.
- iv. Demand generated in ITD system before the CPC-TDS came into existence.

o **What can be viewed:**

- All four types of demand Financial Year wise as per input values
- Gross Demand

o **Who can view:**

Commissioner of Income Tax, Addl. Commissioner of Income Tax, and Assessing Officer can view the demand for a particular TAN under their jurisdiction.

o **Relevance of the functionality:**

This functionality enables AO to view total of all the demand for a TAN for specific Financial Year as well as across the years, at one place.

o **How to use the functionality:**

- Select '**Consolidated Demand**' option from '**View**' menu;
- Search page for '**Consolidated Demand**' will be displayed.
- Enter following details and click on '**Search**':
 - i. TAN (mandatory)
 - ii. Financial Year (optional)
- Output table displays four types of demand (as indicated above) against a TAN for each financial year. In case the user wants to see demand across the years, he/ she may enter only TAN in the search criteria.
- On clicking '**CPC Processed Demand**' or '**ITD System Demand**', the user will be redirected to '**Default Summary**' screen with pre-filled TAN and FY wherein details of demand can be viewed.
- On Clicking '**Demands Uploaded by Field AO**' or '**CPC Generated Demand**', the user will be redirected to a new screen named as '**Demand Detail**' where details of demand can be viewed.

3. CORRECTION

3.1 VIEW AND CORRECTION OF CHALLANS

Tax Deducted/collected at Source is paid by the deductors/collectors through challans, under **minor head 200 or 400** (in case of payment against demand). The data, reported by banks through OLTAS, is matched with the data reported by the deductor in the TDS statements. The CPC-TDS facilitates credit of challans across financial years (+/- 1 year), sections, quarters and form types. Therefore, the assessing officer may like to ascertain the current status of utilization of challan including the amount consumed therein.

Though **more than 85%** of the tax payment is now being made through e-mode, at times, in the case of manual (paper) challans due to data entry errors on part of the bank or the deductor, various fields viz. TAN, minor head, Asstt. Year, Financial year, etc may require to be changed. In the case of online payments, the TDS officers have been given rights to make changes in challan with minor head 200 or 400. To facilitate verification and to enable assessing officer(s) to ascertain facts and data, the AO portal of CPC -TDS provides view and correction facilities for such challans.

3.1.1 VIEW CHALLAN DETAILS

Welcome Tickets **View** MIS Reports Correction Manual Demand Management Accounting TDR Quality Cases Generate Notice/Order History of Notice/Order

OLTAS Challan Details

Search Option 1

TAN* JPRS10494B Financial Year* 2013-14 Available Amount (₹) -Select-

Date of Deposit of Challan From (dd-mmm-yyyy) To (dd-mmm-yyyy) Search

Search Option 2

BSR Code* Date of Deposit* (dd-mmm-yyyy) Challan Serial Number* Search

TAN/PAN	BSR Code	Date of Deposit	Challan Serial Number	Base Tax (₹)	Surcharge (₹)	Education Cess (₹)	Interest (₹)	Others (₹)	Whether Penalty Imposed in this case (₹)	Total Tax Deposited (₹)	Challan Status	Available Amount (₹)
JPRS10494B	0242465	30-Apr-2014	2356	9000.00	0.00	0.00	270.00	0.00	0.00	9270.00	FULLY CONSUMED	0.00
JPRS10494B	0242465	11-Jan-2014	339	9000.00	0.00	0.00	0.00	0.00	0.00	9000.00	FULLY CONSUMED	0.00
JPRS10494B	0242465	11-Jan-2014	345	1390.00	0.00	0.00	0.00	0.00	0.00	1390.00	FULLY CONSUMED	0.00
JPRS10494B	0242465	15-Oct-2013	172	9000.00	0.00	0.00	270.00	0.00	0.00	9270.00	PARTIALLY CONSUMED	270.00
JPRS10494B	0242465	15-Jul-2013	598	9000.00	0.00	0.00	0.00	0.00	0.00	9000.00	FULLY	0.00

o **What can be viewed:**

Users can view following challan details:

- TAN as reported by the bank;

- Bifurcation of Total Tax Deposited, i.e. Base Tax, Surcharge, Education Cess, Interest, Others & Penalty;
- Challan amount,
- Consumption status and
- Available balance.

o **Who can view:**

Commissioners of Income Tax, Addl./Joint Commissioners of Income Tax and the Assessing Officers in whose jurisdiction TAN **mentioned in the challan** has been mapped in the system. However, using search option 2 (discussed below), a challan belonging to any TAN, regardless of the jurisdiction, can be viewed.

o **Relevance of the functionality:**

The functionality is helpful especially, when deductor approaches the officer for correction of challan or to understand the justification for **short payment default** due to **insufficient balance** or in other cases where deductor claims that though challan has been deposited but the same has not been given credit while processing the TDS/TCS statement. The officer can also ascertain whether a particular challan has been consumed while processing the relevant statement.

o **How to use the functionality:**

The functionality can be used as per the flow mentioned below:-

- Select “**OLTAS Challan Details**” option from ‘**View**’ menu
- Choose one of the two options:-

Search Option 1 (in order to view challan for a particular TAN):

Enter following details and click on *Search*:

- ♦ TAN
- ♦ Financial Year
- ♦ Date Range (date is taken based on the deposit date as mentioned in the Challan Identification Number (CIN))

Search Option 2 (in order to view a particular Challan):

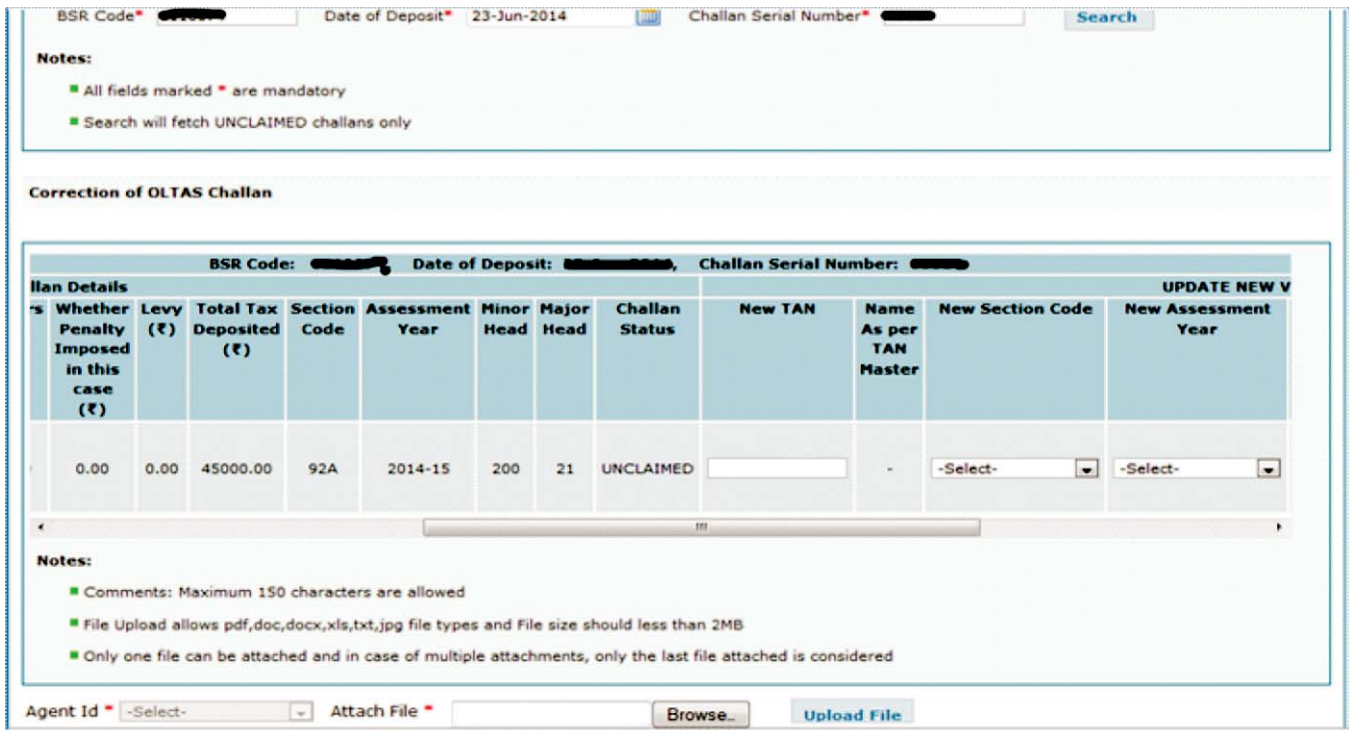
Enter following details and click on *Search*:

- ♦ BSR Code
- ♦ Date of Deposit
- ♦ Challan Serial Number

o **E-tutorial & FAQs on challan view :**

The e-tutorial on challan view and status gives step by step guidance to the users about the functionality. Comprehensive FAQs are also available on the subject. (Please refer to Chapter-IV of this manual). The updated e-tutorials and FAQs are also available on the AO portal.

3.1.2 CHALLAN CORRECTION



BSR Code* [REDACTED] Date of Deposit* 23-Jun-2014 Challan Serial Number* [REDACTED] Search

Notes:

- All fields marked * are mandatory
- Search will fetch UNCLAIMED challans only

Correction of OLTAS Challan

BSR Code: [REDACTED] Date of Deposit: [REDACTED], Challan Serial Number: [REDACTED]

Challan Details								UPDATE NEW V			
Whether Penalty Imposed in this case (₹)	Levy (₹)	Total Tax Deposited (₹)	Section Code	Assessment Year	Minor Head	Major Head	Challan Status	New TAN	Name As per TAN Master	New Section Code	New Assessment Year
0.00	0.00	45000.00	92A	2014-15	200	21	UNCLAIMED		-	-Select-	-Select-

Notes:

- Comments: Maximum 150 characters are allowed
- File Upload allows pdf,doc,docx,xls,txt,jpg file types and File size should less than 2MB
- Only one file can be attached and in case of multiple attachments, only the last file attached is considered

Agent Id * -Select- Attach File * Browse_ Upload File

o **What can be corrected & by whom:**

Challans can be corrected through banks as well as through the jurisdictional Assessing Officer.

The table below indicates:

- Fields that can be corrected in a challan;
- Relevant authority who can correct the challan; &
- Time slots available to different agencies/authority for correction:

Sr.No.	Challan Field	Period for Correction Request (in days)	
		Through Bank	Through Assessing Officer
1	PAN / TAN	Within 7 days from challan deposit date	After 7 days from challan deposit date
2	Assessment Year	Within 7 days from challan deposit date	After 7 days from challan deposit date
3	Major Head	Within 3 months from challan deposit date	After 3 months from challan deposit date
4	Minor Head	Within 3 months from challan deposit date	After 3 months from challan deposit date
5	Nature of Payment	Within 3 months from challan deposit date	After 3 months from challan deposit date
6	Total Amount	Within 7 days from challan deposit date	———Not applicable———

Note: Correction mechanism through banks is applicable only for physical / manual challans. For challan through online mode (internet challan), the above challan fields other than 'total amount' can be corrected only by the Jurisdictional Assessing Officer.

o **Relevance of the functionality:**

The data reported through OLTAS is matched with the data reported by the deductor in the TDS statements. The CPC-TDS facilitates credit of challans across financial years (+/- 1 year), sections, quarters and form types. The challan correction is allowed for the following reasons:

- **Incorrect TAN, AY etc.** can lead to Short Payment defaults in processing of TDS statements. Correction of TAN and/or other particulars **automatically triggers re-processing of TDS/TCS statements where the said challan has been claimed.** Therefore, such correction in challan automatically **reduces short payment defaults** in the statements where such challan has been quoted by that TAN.
- **Due to incorrect PAN** in a challan, relevant entries will not be visible in Form 26AS. Further the relevant PAN will not be given credit of taxes paid. Therefore, **change of an incorrect TAN to correct PAN** is permitted. Once correction is done, the 26AS of the relevant PAN shall be updated with the said challan. Further, the relevant PAN shall be entitled to the credit of taxes;

Note: Corrections in the challans can be made only ONCE.


o **Types of Challan correction:**

There are **five types** of OLTAS challan correction:

Type 1: Changes in:

- a. Valid TAN 1; or
- b. Structurally valid TAN (but not found in TAN master) to valid TAN 2.

If a deductor, while depositing a challan has wrongly mentioned his TAN as **TAN1** instead of his actual TAN, which is **TAN2**, he can approach his jurisdictional TDS AO i.e. **AO for TAN2**, say **AO2**. The **AO2** can raise a ticket using this functionality and same will be sent for approval/rejection to **AO for TAN1**, say AO1. AO1 can approve/reject **the tickets** from **Inbox** available under **Tickets** menu of the AO portal.

 If there is **no AO** mapped to TAN1 or **same AO has jurisdiction on both the TANs**, then **CPC-TDS AO will approve/reject the ticket**. This has been done to ensure that in the case of change of TAN, at least two officers examine & decide the request.

Type 2: Changes in:

- a. Valid PAN to valid TAN2; or
- b. Structurally valid PAN (but not found in PAN master) to valid TAN2; or
- c. Suspense (neither TAN nor PAN in terms of structure also) to valid TAN2

If a deductor while depositing a challan, has wrongly mentioned some PAN or some structurally valid PAN (but not found in PAN Master) or some value (which is neither PAN nor TAN in structure) instead of his TAN, he can approach his jurisdictional TDS AO i.e. **AO for TAN**, say **AO_T**. The **AO_T** can raise a ticket using this functionality and same will be sent for approval/rejection to **CPC-TDS AO**. CPC-TDS AO can approve/reject the ticket from his **Inbox**, available under **Tickets** menu of the AO portal. Once CPC-TDS AO approves the ticket, the same will be sent to CPC ITR for further approval/rejection. Once CPC-ITR approves the change, the change will be committed to the database.

Type 3: Changes in:

Valid TAN to Valid PAN

This type of ticket can be created by **PAN AO using ITD system**. The same is sent for approval/rejection to **TAN AO** on the **AO portal of CPC-TDS**. Again **if there is no AO mapped to TAN**, the ticket will be sent to **CPC-TDS AO** for approval/rejection.

Type 4: Changes in:

Valid PAN to Valid PAN

The functionality is outside TDS-CPC's purview. The correction can be done by **PAN AOs using ITD system.** However, once the correction in PAN is done, **26AS of the new PAN shall be updated** with challan details.

Type 5: Changes in:

Major head, Minor Head, Section code and assessment year changes.

The AO of TAN, existing in OLTAS challan, can raise this ticket. The change will be committed to database by end of the next day.

NOTE:

1. TDS AO must raise/approve/reject the ticket after due verification and satisfaction as CPCAO is responsible for data consistency only.
2. As far as processing in CPC-TDS is concerned, there is no need to correct AY (if the correction is in the range of +/- 1 Year), Section Code, Major Head or Minor Head e.g. if a challan belongs to AY 2014-15 i.e. FY 2013-14, it can be claimed in any statement of FY 2012-13, 2013-14, and 2014-15.

o **Requirement of uploading documents while requesting corrections through CPC-TDS (Types 1 to 3 & 5)**

With a view to ensure that requisite documents evidencing genuineness of the claim of deductors are readily available for future verification/audit, the CPC-TDS facilitates upload of any or combination of documents viz:

- Deductor's application,
- Copy of the Challan,
- Bank's letter in case of bank's mistake,
- Indemnity bond from the TAN holder who is requesting the credit,
- NOC from the TAN holder of TAN existing in challan or any other relevant documents.
- Any other document that the officers may deem fit.

The facility is intended to assist the officers in safe record keeping and is, therefore, a part of the Record Management System of the CPC-TDS. Also the documents are available for perusal of the officer approving/rejecting the ticket.

Important points:

- Details of OLTAS challan can be corrected only if it is unclaimed.

- User cannot select 800 as minor code for a challan. Similarly challans with minor head 800 cannot be corrected.
- When user enters new TAN, the system will verify whether TAN is available in TAN Master or not. If it is available then user will be allowed to enter the TAN.
- Name as per Challan is fetched from OLTAS Database.
- There can be only one request in pending state at a time for a challan. If there is any request for a challan in 'pending' state, the system will not allow creating another ticket for the same CIN.
- If there is a challan on which challan correction request was raised earlier and it was rejected due to any reason, then user can raise another correction ticket for the same CIN.
- If for any challan, refund request (status as open) exists in system, then system will not allow user to raise OLTAS challan correction request on same challan. If user enters such kind of challan on which refund request is already raised, then this challan will not be shown in output table and system will show error message "*There is a refund request existing against this challan. So user is not allowed to raise any OLTAS challan correction request on this challan*".
- For type-5 correction in any challan, section code for a given value (Say 192) cannot be changed to Null.

o **How to use the functionality for different types of correction through AO portal:**

TRACES Flow for Ticket Creation*:

- The functionality is available under **Correction** menu as 'OLTAS Challan Correction'
- TDS AO searches for CIN using search criterion. If the challan is unclaimed, it is displayed in the '**OLTAS Challan details**' table.
- TDS AO fills in all the relevant fields, uploads the file, selects agent ID from the drop down, selects the mandatory check boxes.

On submission, ticket is created and routed to **relevant AO's Inbox** for approval/rejection.

TRACES Flow for Ticket Approval*:

- AO opens his **Inbox** available under *Tickets* menu
- He/she clicks on **Ticket number** to open the ticket.
- After due verification and satisfaction, the AO can select mandatory check boxes and **approve/reject** the ticket as the case may be.

- After approval, changes will be committed to database within a day.
- AOs may view the status of ticket using **Ticket search** option. (Refer Sec. 1 of this chapter)

*** E-tutorial & FAQs on challan correction:**

The e-tutorial on challan correction gives step by step guidance to the users about the functionality. Comprehensive FAQs are also available on the subject. Please refer to Chapter-IV of this manual. The updated e-tutorials and FAQs are also available on the AO portal.

3.2 FORCED MATCHING OF CHALLAN

TAN* Financial Year* Quarter* Form Type*

Search Option 2

Latest Accepted Token Number* Financial Year*

Unmatched Challan Details from the Statement Database

Select	BSR Code / Receipt Number	Date on which Tax Deposited	Challan Serial Number / Transfer Voucher	Section Code / Collection Code	TDS / TCS (₹)	Surcharge (₹)	Education Cess (₹)	Interest (₹)	Levy (₹)	Others (₹)	Total Tax Deposited (₹)	Cheque No / D.D. No	Whether TDS / TCS Deposited by Book Adjustment (Yes / No)
<input type="checkbox"/>	0170032	03-May-2011	105	192	587100.00	0.00	0.00	0.00	0.0	0.00	587100.00		Yes

Attach File*

After payment of TDS to government through a challan/transfer voucher, deductor files a quarterly TDS statement. In the statement, deductor mentions the challan details, i.e. BSR Code, Date of deposit, Challan Serial Number, Amount, etc. CPC-TDS, while processing these statements, matches these details with the challans available in OLTAS database. In case, if no such challan is found in the OLTAS database, challan is said to be mismatched and the system raises a default of **Short Payment (SP) due to challan mismatch (CM)**.

To facilitate assessing officers the view of unmatched challans in the statements filed by TANs under their charge and to enable them to match these challans with any of the unconsumed

challans available in OLTAS database under the ownership of same TAN for the relevant period, the AO Portal provides the functionality of Force Matching of challan.

☞ Presently statements for **FY 2010-11 & 2011-12** are available for Force Matching with relevant challans.

o **What can be viewed:**

Users can view those **CD** (challan detail) rows from challan details of the statement, which stand **unmatched** while processing.

o **Who can view:**

The Assessing Officer can view these details for TANs under his jurisdiction.

o **What action can be taken:**

User can view '**unconsumed**' **challans**/Transfer Vouchers from OLTAS/G-OLTAS database for a particular TAN and instruct the system to force match it with one or more of the **unmatched challans from the statement**. However, the total of the amount shown in statement for the challans should be equal to or less than the 'available balance' in the said challan.

☞ 'Unmatched challan' -challan quoted in the TDS statement
'Unconsumed challan' – challan as per OLTAS.

o **Who can take the action:**

The Assessing Officer can force match the challans for TANs under his jurisdiction.

o **Relevance of the Functionality:**

When there is a default of Short Payment due to challan mismatch and challans/transfer vouchers of same or higher value are available in the OLTAS/G-OLTAS database and the deductor is reluctant to file the Correction Statement, the AO can use this functionality to close the default.

Important:

- When User does force matching of available challan / transfer voucher with unmatched challan / transfer voucher of statement, then **by default system take same section code as was mentioned in challan / transfer voucher from Statement**.
- Please note that Force Matching gives credit of payment in the Statement without changing the Challan details mentioned in the statement. Hence, the same should be

done only on deductor's request in writing and the application is to be uploaded on the portal while raising the request.

- ✎ ♦ Only those challans / transfer voucher from OLTAS / G-OLTAS will be shown in output table that have 'available balance' either equal to or greater than the total amount of the challan as per statement (**total tax deposited + interest + others + Levy**). While Force matching the challan, these values are visible below the table on the screen titled 'Edit Unmatched Challan Details'.
- ♦ Only those Transfer vouchers from G-OLTAS will be displayed whose financial year and quarter is same as those of the Statement for which 'unmatched challan' is selected.

o **How to use the Facility:**

- **Search unmatched challan from statement**

Search criteria 1 : TAN, Financial Year, Quarter and Form type

Search criteria 2 : Latest Accepted Token Number

All unmatched challans from Statement are shown in the output table.

- **Search and Match relevant OLTAS challan**

- i. Click on 'Select' hyperlink.
- ii. A pop up is shown with all the data of statement challan.
- iii. Click on '**Force Match Challan**' button. All challans and book entry transfer vouchers with their available balance from OLTAS / G-OLTAS database will be shown in a separate pop up table.
- iv. Select single challan / transfer voucher from OLTAS / G-OLTAS and then click on '**Tag Selected Challan**'. (If user clicks on 'Cancel' button, user will be re-directed to the main screen.)
- v. The row on which user has done force matching, will be highlighted.
- vi. Select another row and repeat force matching steps. (If the user selects row(s) and clicks on '**Reset Unmatched Challan Details**'; then Force matched data will be reset).
- vii. Click on 'Detail' hyperlink under Force Matched Challan; a new pop up will be shown which will display challan / transfer voucher data from statement and OLTAS / G-OLTAS.
- viii. Attach a document that Deductor has submitted to the TDS-AO.
- ix. Select row(s) and click on '**Submit for Force Matching**' button.

- x. On submission, '**Summary of Force Matched Challan**' pop up will be shown with 'Confirm' and 'Cancel' button.
- xi. Once user clicks on 'Confirm' button, ticket is created and the same remains available in **Generated Tickets** under **Tickets** menu.

o **After Ticket Creation**

- After submission, ticket is pushed to backend for reprocessing of the statement.
- Once re-processing is completed, end result (Force Match applied successfully / Rejected <<with reason of rejection>>) of this action will be displayed.

4. MANUAL DEMAND MANAGEMENT

There are broadly three plat forms and/or sources of creation of demand:-

A. System Generated Demand: These are demand **raised as a result of processing of TDS statements u/s 200A & u/s 154 of IT Act, 1961**. Prior to the setting up of CPC-TDS in F.Y. 2012-13, processing of TDS statements was being done through ITD developed software. Therefore, demand in this category can be divided into two:

A1: Demand raised in system prior to 18/10/2012: This demand has been raised by ITD software when intimations were dispatched physically by the TDS assessing officers. Processing through ITD software has been done for:

- i) All original statement pertaining to F.Y 2011-12 & before that were filed upto 18/10/2012.
- ii) All correction statements relating to F.Y 2011-12 & before that were filed upto 18/10/2012.

A2: Demand raised by CPC-TDS after 18/10/2012: Following statements are being processed by the CPC-TDS:

- i) All original statements filed for F.Y 2012-13 & onwards.
- ii) All correction statements filed on & after 18/10/2012. This includes even those statements that were processed earlier by ITD software but have been subsequently processed by CPC-TDS on account of a correction statement having been filed.

B. Demand raised by Field officers in System: These are demand raised **by fields officers (for Penalty or u/s 201 as a result of Survey, etc.) using TRACES AO Portal**. This can be done by using *Generate Penalty Order & Order u/s 201, Prosecution & Compounding* functionalities being provided on AO Portal. These are explained in later sections.

- C. Manual Demands (out of the System):** These are demand **raised by field officers as a result of survey, etc.** The only difference between this type and that mentioned as Type B above is that here AO passes a manual order. Hence, the demand does not get stored in the database automatically.

Importance of uploading of Manual Demand:

As per prevalent practice, AOs record **Type C demand** in their D & CR registers & start follow up for collection. As soon as the collection is received and a counterfoil of challan presented before the Assessing Officer, the AO records the same in the register and treats the demand as 'collected'. However, in this practice, **challans stay "Unclaimed" in OLTAS database** i.e. they are available for matching & consumption against any TDS statements or any other demand which is outstanding as per the System. **THIS MAY LEAD TO REVENUE LOSS or FRAUDS** by virtue of double claim. Hence, it is very crucial to upload the manual demand (including squared up demand) and so that the balance of these challans is reduced by an appropriate amount.

Facility through CPC-TDS:

To address the gaps & to eliminate possibilities, as above, CPC-TDS has introduced following functionalities that are available in two parts:-

- o Upload Demand facility. (Section 4.1)
- o Tag /Replace Challan. (Section 4.2)

4.1 UPLOAD DEMAND

This functionality should be used to upload 'manual' demand (type 'C' above) into the System. The same can be done by using two options:

- a. 'Bulk upload' of demand
 - b. Add/ Modify demand
- o **What type of Demand is to be uploaded:**
- All manual demand, raised by the TDS officers against the deductor(s), whether collected or not, are to be uploaded on the AO Portal of the CPC-TDS. The TDS officers are advised to **ensure that due care is exercised to upload the amount of demand that remains after giving appeal effect or rectification u/s 154, etc as on the date of upload of the demand.** The collection, if any, is to be accounted for by the **tag challan functionality**, available on the A.O. Portal. By tagging a challan, demand to the extent of tagged challan is reduced. Similarly, 'available balance' in the said challan also stands reduced.

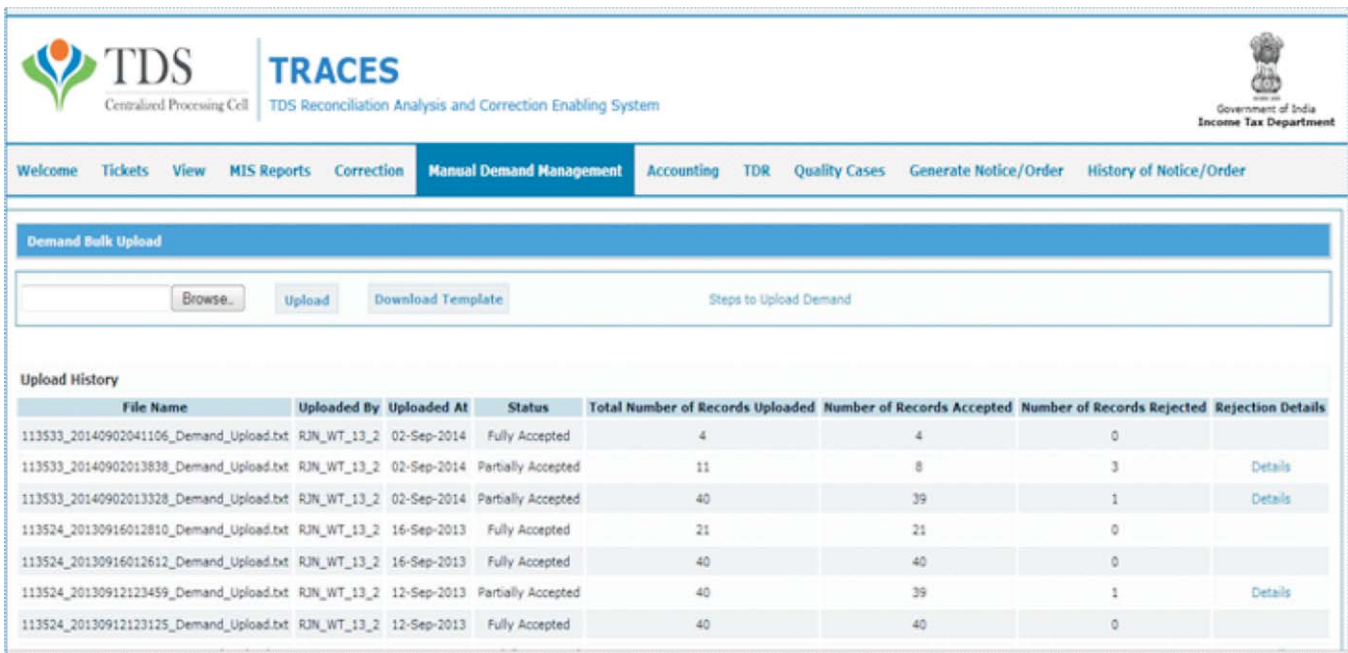
o **Who can upload the demand:**

AO, under whose jurisdiction the TAN has been mapped in the System, can upload the demand.

o **Relevance of the functionality:**

The functionality must be used in order to record the demand in System. This exercise will finally help in getting rid of the manual Demand & Collection Registers. Further, this shall enable giving credit of collection against demand on the System. The challans will be frozen and thereby prevented from being used elsewhere.

4.1 A. BULK UPLOAD



The screenshot displays the TDS TRACES web application interface. At the top, there are logos for TDS Centralized Processing Cell and TRACES (TDS Reconciliation Analysis and Correction Enabling System), along with the Government of India Income Tax Department logo. A navigation menu includes: Welcome, Tickets, View, MIS Reports, Correction, Manual Demand Management (highlighted), Accounting, TDR, Quality Cases, Generate Notice/Order, and History of Notice/Order. Below the menu is a 'Demand Bulk Upload' section with a file input field, 'Browse...', 'Upload', and 'Download Template' buttons, and a link for 'Steps to Upload Demand'. An 'Upload History' table is shown below, listing various upload records with columns for File Name, Uploaded By, Uploaded At, Status, Total Number of Records Uploaded, Number of Records Accepted, Number of Records Rejected, and Rejection Details.

File Name	Uploaded By	Uploaded At	Status	Total Number of Records Uploaded	Number of Records Accepted	Number of Records Rejected	Rejection Details
113533_20140902041106_Demand_Upload.txt	RJN_WT_13_2	02-Sep-2014	Fully Accepted	4	4	0	
113533_20140902013838_Demand_Upload.txt	RJN_WT_13_2	02-Sep-2014	Partially Accepted	11	8	3	Details
113533_20140902013328_Demand_Upload.txt	RJN_WT_13_2	02-Sep-2014	Partially Accepted	40	39	1	Details
113524_20130916012810_Demand_Upload.txt	RJN_WT_13_2	16-Sep-2013	Fully Accepted	21	21	0	
113524_20130916012612_Demand_Upload.txt	RJN_WT_13_2	16-Sep-2013	Fully Accepted	40	40	0	
113524_20130912123459_Demand_Upload.txt	RJN_WT_13_2	12-Sep-2013	Partially Accepted	40	39	1	Details
113524_20130912123125_Demand_Upload.txt	RJN_WT_13_2	12-Sep-2013	Fully Accepted	40	40	0	

The functionality is used to upload a number of demand rows in single file in one go.

o **How to use the functionality:**

To upload the demand in bulk

- Step 1 - Select '**Bulk Upload**' sub-menu from '**Upload Demand**' tab in main menu.
- Step 2- Download the template available in excel format and fill in the required information.
- Step 3– Browse the template, to be uploaded, and click '**Upload**'
- Step 4 - History of the file uploaded is displayed at the bottom of the screen.

Please refer to the examples below and '**read me**' sheet of the template before filling in the excel sheet.

- I. **Gross Demand:** Demand originally raised by the TDS officer.
- II. **'Net Demand':** Demand after giving appeal effect or rectification against the 'Gross demand' raised but before allowing any credit for any payment.
- III. A challan, received against demand, is to be tagged using Tag/Replace Challan Functionality.

Upload Demand Scenarios and Examples:-

Scenario 1:

The demand originally raised	=	Rs.10,00,000/-;
Reduction in appeal (before date of upload)	=	Rs.2,00,000/-;
Reduction by Rectification (before date of upload)	=	Rs.1,00,000/-
Collection (before date of upload)	=	Rs.3,00,000/-

Demand to be uploaded:

- a) Gross Demand = Demand originally raised (Rs.10,00,000/-).
- b) Net Demand = Demand originally raised (Rs.10,00,000/-) – [Reduction in appeal= (Rs.2,00,000/-) + Reduction by Rectification= (Rs.1,00,000/-)] = Rs.7,00,000/-.

Thereafter 'tag' challan of Rs.3,00,000/- against the demand. The System will automatically 'reduce' the total demand by Rs.3,00,000/-.

Scenario 2:

The demand originally raised	=	Rs.6,00,000/-;
Collection (before date of upload)	=	Rs.2,00,000/-;
Collection (after date of upload)	=	Rs.1,00,000/-
Reduction in appeal/ Rectification	=	0

Demand to be uploaded:

- a) Gross Demand = Demand originally raised (Rs.6,00,000/-).
- b) Net Demand = Demand originally raised (Rs.6,00,000/-) – [Reduction in appeal (Nil) + Reduction by Rectification (Nil)]= Rs.6,00,000/-.

Thereafter 'tag' challan of Rs.2,00,000/- against the demand. The System will automatically 'reduce' the total demand by Rs.2,00,000/-.

- c) When challan for Rs.1,00,000/- is received, subsequent to date of upload, this challan can be tagged to further reduce the 'net demand'.

Scenario 3:

The demand originally raised	=	Rs.6,00,000/-;
Interest u/s 220(2) at the time of uploading	=	Rs.10,000/-
Collection	=	Rs.2,00,000/-;
Reduction in appeal/ Rectification	=	0

Demand to be uploaded:

- Gross Demand = Demand originally raised (Rs 6,00,000/-).
- Interest u/s 220(2) = Rs.10,000/- [Note: This can be updated at any time also while tagging the challan].
- Net Demand = Rs.6,00,000/- [Note: In column displaying Total Demand Rs.6,10,000 will be auto updated]

Thereafter 'tag' challan of Rs.2,00,000/- against the demand. The System will automatically 'reduce' total demand by Rs.2,00,000/-.

4.1 B. ADD/MODIFY DEMAND

Add Demand
 Modify Demand
 Delete Demand

Search Criteria

TAN	<input type="text"/>	Demand Creation Date	From <input type="text"/>	To <input type="text"/>
Financial Year	<input type="text" value="-Select-"/>	Record Creation Date	From <input type="text"/>	To <input type="text"/>
Demand Type	<input type="text" value="-Select-"/>	Source Of Demand	<input type="text" value="-Select-"/>	

Please enter at least one field to search Search

Select	TAN* (1)	Financial Year* (2)	Quarter (3)	Form Type (4)	Demand Type* (5)	Section Code* (6)	Demand Creation Date (7)	Date Dema
<input type="checkbox"/>	JPRS10494B	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	09-May-2014	28-May
<input type="checkbox"/>	JPR01266G	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	09-May-2014	30-May
<input type="checkbox"/>	JPRN04033B	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	09-May-2014	30-May
<input type="checkbox"/>	JPRB01601F	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	09-May-2014	28-May
<input type="checkbox"/>	JPRO01769F	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	29-May-2014	30-May
<input type="checkbox"/>	JPRW00241D	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	29-May-2014	30-May
<input type="checkbox"/>	JPRM04351E	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	29-May-2014	30-May
<input type="checkbox"/>	JPRJ07648E	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	29-May-2014	30-May
<input type="checkbox"/>	JPRC03603F	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	09-May-2014	28-May
<input type="checkbox"/>	JPRM06074F	2011-12	-Select-	-Select-	Penalty Order	272A(2)k	09-May-2014	28-May

Add Demand: Using this functionality, demand is uploaded row by row instead of a complete excel file.

Modify Demand: Demand may need to be modified after uploading, either due to error while uploading or change in demand due to appeal order, etc.

Delete Demand: An already uploaded demand may be deleted using this facility. The need of deleting the demand may be due to data entry error. Even demands tagged with a challan can be deleted.

o **Relevance of the functionality:**

The '**Add Demand**' facility is relevant for AO when he/she wants to add a single demand entry. The basic intent to provide 'Bulk Upload' and 'Add demand' separately is that Bulk upload may be used to upload all the demand from registers in one instance whereas latter may be used in routine course so that demand may be uploaded as soon as it is raised by the AO.

The '**Modify**' and '**Delete**' demand facilities may be used when demand has been wrongly uploaded or there is some change in demand due to appeal order, etc. It is suggested that AO should henceforth raise demand through the A.O. Portal itself by using:


- 201 functionality;
- Penalty functionality; &
- Prosecution & Compounding functionality.

In such cases, there shall be no need to separately upload any demand.

o **How to use the functionality:**

The above facilities can be used as per the following flow:-

Add/modify/delete a record

- Step 1 – Select '**Add/Modify**' option from '**Manual Demand Management**' menu.
 - Step 2 –Add/Modify the demand as follows:
 - ♦ **Add** a demand
 - Select '**Add Demand**' radio button and enter the required details and click on *Add Demand* button
 - ♦ **Modify** an already uploaded Demand
 - Select **Modify Demand radio** button.
 - Search for required demand details to be edited, using search criterion
 - Select the row, modify the required details and click on *Modify* button
 - ♦ **Delete** an already uploaded Demand
 - Select **Delete Demand radio** button
 - Search for demand to be deleted
 - Select the row and click on **Delete** button
-  User can view **last 10 deleted records** and also recall them using the link given on *Delete Demand* screen.

4.2 TAG/REPLACE A CHALLAN

Tag / Replace a Challan

Search Criteria

TAN*	<input type="text" value="JPRS10494B"/>	Demand Creation Date	From <input type="text"/>	To <input type="text"/>
Financial Year	<input type="text" value="-Select-"/>	Comm Ref No	<input type="text"/>	
Demand Type	<input type="text" value="-Select-"/>	Source of Demand	<input type="text" value="-Select-"/>	

Demand Details

For TAN: JPRS10494B , Name of TAN: SHRI CHAND TANK and Address of TAN: 300, HIMMAT NAGAR, GOPALPURA BYE PASS TONK, ROAD JAIPUR, 27, 302018

Select	Source of Demand	Demand Type	Financial Year	Quarter	Form Type	Communication Reference Number	Demand Creation Date	Total Demand (₹)	Balance Total Demand (₹)	Tagged Challan Details
<input type="radio"/>	Uploaded by Field AO	Penalty Order	2011-12	Q4	-	-	09-MAY-2014	15620.00	15620.00	View

Attach File *

(User can attach .pdf, .xlsx, .docx, .txt, .jpg of size up to 2MB)

Notes:

- Demands on which modification has been done in last 24 hours, will not be displayed in above output table for challan tagging. System will display those demands after 24 hours.
- If there is no challan tagged with the demand, then 'View' hyperlink for that demand will be disabled.
- Demand for which there is any open request for challan tagging or challan Replacement, that will not be displayed.

After the manual demand has been uploaded to the CPC-TDS database, TDS AOs must tag all the challans that have been received as collection against the said demand. The same may be done using this functionality. **However, a challan can be tagged only after 24 hours of last modification of that demand.**

👉 **Challans** can be tagged with the manual demand that has been uploaded by AO and that has been raised by AO using other functionalities i.e. Penalty, Order u/s 201 and Prosecution (Refer sec. 8) provided on TRACES portal.

o **Which challans can be tagged:**

The unconsumed challan(s) pertaining to the TAN against whom the demand is outstanding can be tagged. These challans should have **non-zero 'available' balance**. The list of all such challans is displayed on the relevant screen. User has to select the relevant challan to be tagged.

o **Who can Tag the challan:**

AO, under whose jurisdiction TAN has been mapped in the System, can tag a challan against the demand.

o **Relevance of the functionality:**

The functionality is useful for AO to prevent possibility of revenue loss due to dual consumption of same challan (once in System and once in manual registers). Also, it enables AOs to record the demand and collection online rather than on manual registers. This functionality therefore, helps in discounting with manual demand & collection registers.

Upload the document/file to tag challans: CPC-TDS promotes e-office concept in TDS administration of the department. Therefore, this functionality facilitates maintenance of record of any document, (produced by deductor evidencing such payment viz. challan, indemnity bond, request letter, etc.) and enables easy access & retrieval for future audit. The AO can, therefore, upload copy of challan or other document or self-certification (in absence of document) at the time of tagging of challan.

o **How to use the Functionality:**

- **Search demand and modify, if required**

- Select '**Tag/ Replace challan**' under *Manual Demand Management* menu.
- Search the required demand using available search criterion.
- Upload the file (document) received from deductor in allowed formats (.pdf, .xlsx, .docx, .txt, .jpg) only.
- Select the demand row with which challan is to be tagged.
- A pop up screen is shown that will ask if user wants to update interest 220(2) or not.
- On clicking 'Yes', user is redirected to 'Modify Demand' screen with only that demand in output table.
- Modify the relevant details.
- Click on '**Modify**' button. The user is redirected to main '**Tag / Replace Challan**' screen where user gets message that he/ she can tag a challan after 24 hours for this demand. Therefore, challan can be tagged after 24 hours of last modification of a demand.


- **Tag Challan**

- I. On clicking 'No', a new screen opens where selected demand is shown along with **two search criteria**.
- II. Search the challan using any of the criteria.
- III. Click on '**Add**' for the challan to be tagged.
- IV. Select challan(s) and also enter amount to be consumed from that challan(s).
- V. Select mandatory check box.
- VI. Click on '**Create Request**' button.

- VII. A new pop up screen is shown that shows selected demand and challan(s) that will be tagged with this demand through this request.
- VIII. On clicking ‘**Yes**’ on this pop up, a ticket will be created for challan tagging with category named as ‘**Tag Challan**’.

o **Processing of Ticket (generated as per step# viii above)**

- The Ticket will go to ‘**Generate Ticket List**’ of Field AO who has raised this ticket. The user can only view this ticket and can’t take any action on it.
- Ticket will be with CPC-TDS and once processing team tags the challan(s) with the demand, ticket gets closed and subsequently demand & challan balance are reduced.
- User can use ‘**OLTAS challan details**’ under ‘**View**’ menu to verify challan balance and ‘**Consolidated Demand**’ under ‘**View**’ menu to verify demand details.

 **View** hyperlink can be used to view all the challan(s) that are already tagged with a demand or their tagging request is ‘**under progress**’.

Replace Challan:

At times, a wrong challan may be tagged against a particular default. The deductor may, therefore, point out such discrepancy. There may, therefore, arise a need for replacing the said challan with another challan. However, while replacing the challan, system validates the following:

- i) The new challan ought to belong to same TAN;
- ii) The ‘available’ balance in the new challan should be ‘equal to’ or ‘greater than’ the consumed amount of the earlier challan in respect of that demand.

o **How to use the Functionality:**

- Upload the file (document), received from deductor in allowed formats (.pdf, .xlsx, .docx, .txt, .jpg) only.
- Select the demand row for which challan is to be replaced and click on ‘**Replace Challan**’.
- A pop up screen is shown that will ask if user wants to update interest due to section 220(2) or not.
- Click on ‘Yes’. The user is redirected to ‘**Modify Demand**’ screen with only that demand in output table or on clicking of ‘No’, a new screen opens where selected demand is shown along with two search criteria.
- Select the challan that needs to be tagged in place of already tagged challan and click on ‘**Replace Challan**’.

- ♦ Ticket will go to '**Generate Ticket List**' of Field AO who has raised this ticket. The user can only view this ticket and can't take any action on it.
- ♦ Ticket will be with CPC-TDS and once processing team tags the challan(s) with the demand, ticket gets closed and subsequently demand & challan balance are reduced.
- ♦ User can use '**OLTAS challan details**' under '**View**' menu to verify challan balance and '**Consolidated Demand**' under '**View**' menu to verify demand details.

5. ACCOUNTING

CPC-TDS has introduced the concept of tax accounting based on the principles of 'Double accounting'. The objective of Accounting in the CPC-TDS is to map the transaction between

- (i) 'Deductor and ITD'; &
- (ii) 'Deductor and Deductee'.

Field Assessing Officer can view Ledger reports, Trial balance for the TANs which come under AO's jurisdiction etc. through '**Accounting**' menu on 'AO Portal'. The CPC-TDS also provides journal entries (in double entry format) for these financial transactions.

The Accounting in CPC-TDS is based on:

- a. OLTAS receipt; &
- b. Statement processing

The '**OLTAS Receipts Accounting**' is based on the tax payments that are reported by the banks. '**TDS Statement Accounting**' is based on output of processing of such statements. The processing of TDS statements results in transferring TDS credits to respective deductee PANs (in Form 26AS) and identification /payments of defaults.

OLTAS Receipts Accounting

Entries are passed in accounting ledgers based on tax payments, reported by the banks, through OLTAS. **TAN account is credited when TDS amount is received from TDS deductor** and the bank account is debited. In case of **non-TDS payments, the PAN account is credited** and the bank account is debited. In case of invalid TAN/PAN, the suspense account is credited and the bank account is debited.

The table below reflects relevant accounting entry at the stage of receiving TDS challans by CPC-TDS from the banks in OLTAS in the case of TDS payments:

When Original OLTAS Challan feed comes in - with Valid TAN

Particulars	Amount (Dr.)	Amount (Cr.)
Bank A/c To TDS - TAN A/c (Being the amount of TDS receipt)	1000	1000

Entries are populated with Major Head, Minor Head, Bank, Bank Branch, PAN, TAN, Name of deductor, Amount of payment, Assessment Year, Financial Year, Suspense entries.

TDS Statement Process Accounting

On processing TDS statements the relevant PAN, based on the transaction reported in the TDS/TCS Statement, is credited to the extent of 'tax deducted' (as reported in such statement). It may be noted that the apportioned amount from 'TAN account' to 'PAN Account' is for valid PAN transactions and 'unidentified account' for invalid/null PAN transactions respectively.

The ledger accounts below reflect the relevant accounting entries illustrating the transactions:

1. If CIN mentioned in statement **matches with OLTAS details** and the amount against the same is available for consumption- Credit given to PAN

Particulars	Amount (Dr.)	Amount (Cr.)
TDS – TAN A/c To PAN A/c (Being credit given to PAN)	1000	1000

2. If CIN mentioned in statement **mismatches with OLTAS details** or CIN mentioned in statement is not available in database - Short Payment Demand is raised for whole amount of TDS.

Particulars	Amount (Dr.)	Amount (Cr.)
TDS – TAN A/c To Short Payment TAN A/c (Being the Short Payment Demand raised for whole amount of TDS)	1000	1000

3. If CIN mentioned in statement **matches with OLTAS details**- Amount deducted and deposited is Rs.1000 but OLTAS balance available for consumption is Rs.600- Demand is raised for Short Payment of Rs.400

Particulars	Amount (Dr.)	Amount (Cr.)
TDS – TANA/c To PAN A/c To Short Payment TANA/c (Being credit given to PAN to the extent of OLTAS Balance available for consumption and demand raised for Short Payment for the balance amount)	1000	600 400

4. If CIN mentioned in statement **matches with OLTAS details** and there is late filing of TDS Statement- Demand is raised for late filing fee u/s 234E.

Particulars	Amount (Dr.)	Amount (Cr.)
TDS – TANA/c To PAN A/c To Late Filing Fee TANA/c (Being the amount of TDS receipts credited to valid PAN and demand raised for late filing of TDS statement)	1100	1000 100

5. If default amount like Late filing Fee is received by CPC-TDS from the banks in OLTAS.

Particulars	Amount (Dr.)	Amount (Cr.)
Bank A/c To TDS - TANA/c (Being the amount of late filing fee received)	100	100

6. If CIN mentioned in correction statement (Tagging the above challan) **matches with OLTAS details** and the balance against the same is available for consumption of late filing Fee.

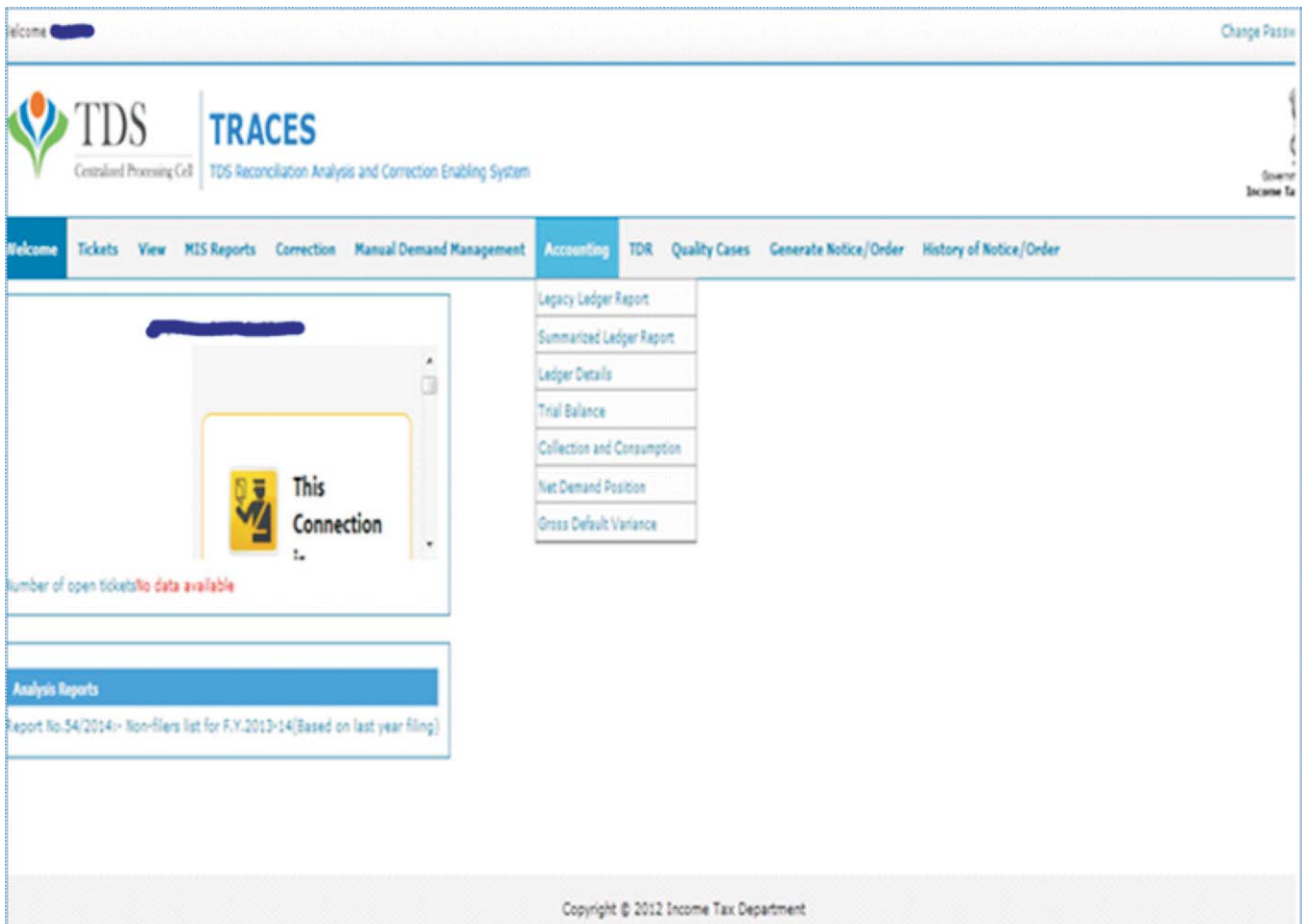
Particulars	Amount (Dr.)	Amount (Cr.)
Late filing Fee TANA/c To Late filing Fee Income A/c (Being the amount of late filing fee received)	100	100

This functionality provides view of the following sub-menu:

- a. Legacy ledger report
- b. Summarised ledger report
- c. Accounting ledger Details
- d. Trial Balance
- e. Collection & consumption
- f. Net demand position
- g. Gross default variance

a. Legacy Ledger Report:

The Assessing Officer can view following details for a particular TAN and Financial Year (prior to the financial year 2012-13):



The screenshot displays the TDS TRACES web application interface. At the top, there is a navigation bar with the TDS logo and 'TRACES' text. Below this is a horizontal menu with options: Welcome, Tickets, View, MIS Reports, Correction, Manual Demand Management, Accounting (highlighted), TDR, Quality Cases, Generate Notice/Order, and History of Notice/Order. A dropdown menu is open under 'Accounting', listing: Legacy Ledger Report, Summarized Ledger Report, Ledger Details, Trial Balance, Collection and Consumption, Net Demand Position, and Gross Default Variance. The main content area shows a dashboard with a 'This Connection' warning icon and text. Below the dashboard, there is a section for 'Analysis Reports' with a link to 'Report No.54/2014:- Non-filers list for F.Y.2013-14(Based on last year filing)'. The footer contains the text 'Copyright © 2012 Income Tax Department'.

- Detailed Legacy Ledger Report for TAN
- Net Demand for TAN
- Balance Transfer to Other Financial Year for TAN

Welcome Tickets View MIS Reports Correction Manual Demand Management **Accounting** TDR Enforcement Quality Cases

Accounting - Legacy Ledger Report(Prior to Financial Year 2012-2013)

TAN * [REDACTED] Financial Year * 2011-12 Generate

For TAN -JPRA00045D and Financial Year 2011-12

Particulars	Amount (₹)
Total Receipts as per OLTAS (A)	8822044.00
Transfer to other FYs (Out of (A)) (A1)	0.00
Transfer From other FYs (B)	0.00
Gross Receipts (C) = (A) + (B) - (A1)	8822044.00
Refund (D)	0.00
Net Receipts (E)=(C)-(D)	8822044.00
Net Available Balance (F)	8856414.00
Net Collection (G) = (E) - (F)	-34370.00
Total Net Default	0.00
Short Deduction / Collection	0.00
Short Payment	0.00
Late Payment Interest u/s 201A	0.00
Late Deduction / Collection Interest u/s 201(1A) / 206C(7)	0.00
Short Payment on account of Late Filing Levy u/s 234E	0.00
Interest u/s 220(2)	0.00
Total Penalty	0.00

[View Detailed Legacy Ledger Report](#)
[Balance Transfer to Other Financial Year](#)

Notes:
Transaction Date means Date of Transaction i.e For collection "Date of Deposit", Demand and Balance Transfer "Date of Processing/Order Pass date" and Penalty "Date of Generation of Penalty Order" in case penalty has been generated through TRACES and date of transaction uploaded by Field AO in case of uploaded Penalty.

Detailed Legacy Ledger Report : This screen shows demand/collection for Statement.

Welcome Tickets View MIS Reports Correction Manual Demand Management **Accounting** TDR Enforcement Quality Cases

Detailed Legacy Ledger Report

Detailed Legacy Ledger Report for TAN [REDACTED] and Financial Year 2011-12

Transaction Type	Transaction Date	Periodicity	Form Type	Transfer Financial Year	CIN	Token Number of Regular Statement	Token Number of Correction Statement	OLTAS Amount (₹)	OL Balan
Demand	18-Apr-2014	Q4	26Q	2011-12	-	0240XXXXXXXX2556	0517XXXXXXXX9071	0.00	
Demand	24-Jul-2014	Q4	26Q	2011-12	-	0240XXXXXXXX2556	0517XXXXXXXX9071	0.00	
Demand	04-Nov-2013	Q4	26Q	2011-12	-	0240XXXXXXXX2556	0918XXXXXXXX8000	0.00	
Demand	04-Nov-2013	Q4	26Q	2011-12	-	0240XXXXXXXX2556	0918XXXXXXXX8000	0.00	
Demand	18-Apr-2014	Q4	26Q	2011-12	-	0240XXXXXXXX2556	0517XXXXXXXX9071	0.00	
Collection	25-May-2012	-	-	-	0331XXXXXXXXXXXX0244	-	-	462430.00	4624
Collection	25-May-2012	-	-	-	0331XXXXXXXXXXXX0246	-	-	350000.00	3500
Collection	25-May-2012	-	-	-	0331XXXXXXXXXXXX0248	-	-	57653.00	576
Collection	25-May-2012	-	-	-	0331XXXXXXXXXXXX0250	-	-	43522.00	435
Collection	25-May-2012	-	-	-	0331XXXXXXXXXXXX0252	-	-	34143.00	341

Back

Notes:
Transaction Date means Date of Transaction i.e For collection "Date of Deposit", Demand and Balance Transfer "Date of Processing/Order Pass date"

Legacy Ledger Report (Prior to F.Y. 2012-2013): This report shows the Net position/Net available balance of a TAN for the Financial Year. This Report shows receipt, transfer, net receipt, refund, Net available Balance and defaults like short payment, short deduction, late deduction and Interest u/s 220 (2). User can view detailed Legacy Report and Balance Transfer to other Financial Year by clicking respective hyperlink.

Accounting - Legacy Ledger Report(Prior to Financial Year 2012-2013)

TAN * [REDACTED] Financial Year * 2011-12

For TAN -JPRA00045D and Financial Year 2011-12

Particulars	Amount (₹)
Total Receipts as per OLTAS (A)	
Transfer to other FYs (Out of (A)) (A1)	
Transfer From other FYs (B)	
Gross Receipts (C) = (A) + (B) - (A1)	
Refund (D)	
Net Receipts (E) = (C) - (D)	
Net Available Balance (F)	
Net Collection (G) = (E) - (F)	
Total Net Default	
Short Deduction / Collection	
Short Payment	
Late Payment Interest u/s 201A	
Late Deduction / Collection Interest u/s 201(1A) / 206C(7)	
Short Payment on account of Late Filing Levy u/s 234E	
Interest u/s 220(2)	
Total Penalty	

[View Detailed Legacy Ledger Report](#)
[Balance Transfer to Other Financial Year](#)

Notes:
Transaction Date means Date of Transaction i.e For collection "Date of Deposit", Demand and Balance Transfer "Date of Processing/Order Pass date" and Penalty "Date of Generation of Penalty Order" in case penalty has been generated through TRACES and date of transaction uploaded by Field AO in case of uploaded Penalty.

b. Summarized Ledger Report:

The TDS Assessing Officer can view summary of the following ledger accounts for a particular TAN or PAN and Financial year:

- Bank Account
- TAN Account
- TAN-PAN Account
- Default Account
- ITD Income Account (indicates collection against demand including interest, penalty etc.)

Welcome Tickets View MIS Reports Correction Manual Demand Management **Accounting** TDR Enforcement Quality Cases

Accounting - Summarized Ledger Report(Prior to Financial Year 2012-2013)

TAN/PAN * [REDACTED] Financial Year * 2012-13

(PAN in case of sale of property)

For TAN -JPRO01876A, Financial Year 2012-13

SUMMARIZED LEDGER REPORT			
ACCOUNTS	DEBITS	CREDITS	BALANCE
Bank A/c	39544399.00	3595.00	39540804.00
TAN-Receipt	103601220.24	106387545.00	2786324.76
TAN-PAN A/C	64194078.00	99512167.00	35318089.00
DEFAULT ACCOUNTS (NET DEMAND)	3401369.00	4339940.24	938571.24
TAN-SHORT PAYMENT PRINCIPAL A/C	39723.00	39723.00	0.00
TAN-SHORT DEDUCTION PRINCIPAL A/C	1192140.00	1460678.24	268538.24
TAN-LATE PAYMENT INTEREST A/C	2090424.00	2702500.00	612076.00
TAN-LATE DEDUCTION INTEREST A/C	82.00	239.00	157.00
TAN-LEVY A/C	79000.00	136800.00	57800.00
ITD INCOME ACCOUNT	254482.00	752301.00	497819.00
LP Income	254482.00	752301.00	497819.00

c. Accounting Ledger Details:

The Assessing Officer can view entries for a particular TAN or PAN, Financial year and any of the below selected ledger accounts:

- Bank A/c
- Late deduction Income A/c*
- Penalty income A/c*
- TAN Short Payment Principal A/c*
- TAN Late deduction Interest A/c*
- TAN-Levy
- TAN – Receipts
- Structurally valid TAN receipts A/c
- TAN-Misc A/c
- PAN receipts
- Late payment Income A/c*
- Levy Income A/c*
- Interest 220 Income A/c*
- TAN Short Payment Interest A/c*
- Interest 220 Principal A/c*
- TAN-Penalty
- TAN-PAN A/c
- Government receipts A/c
- PAN-TAN A/c

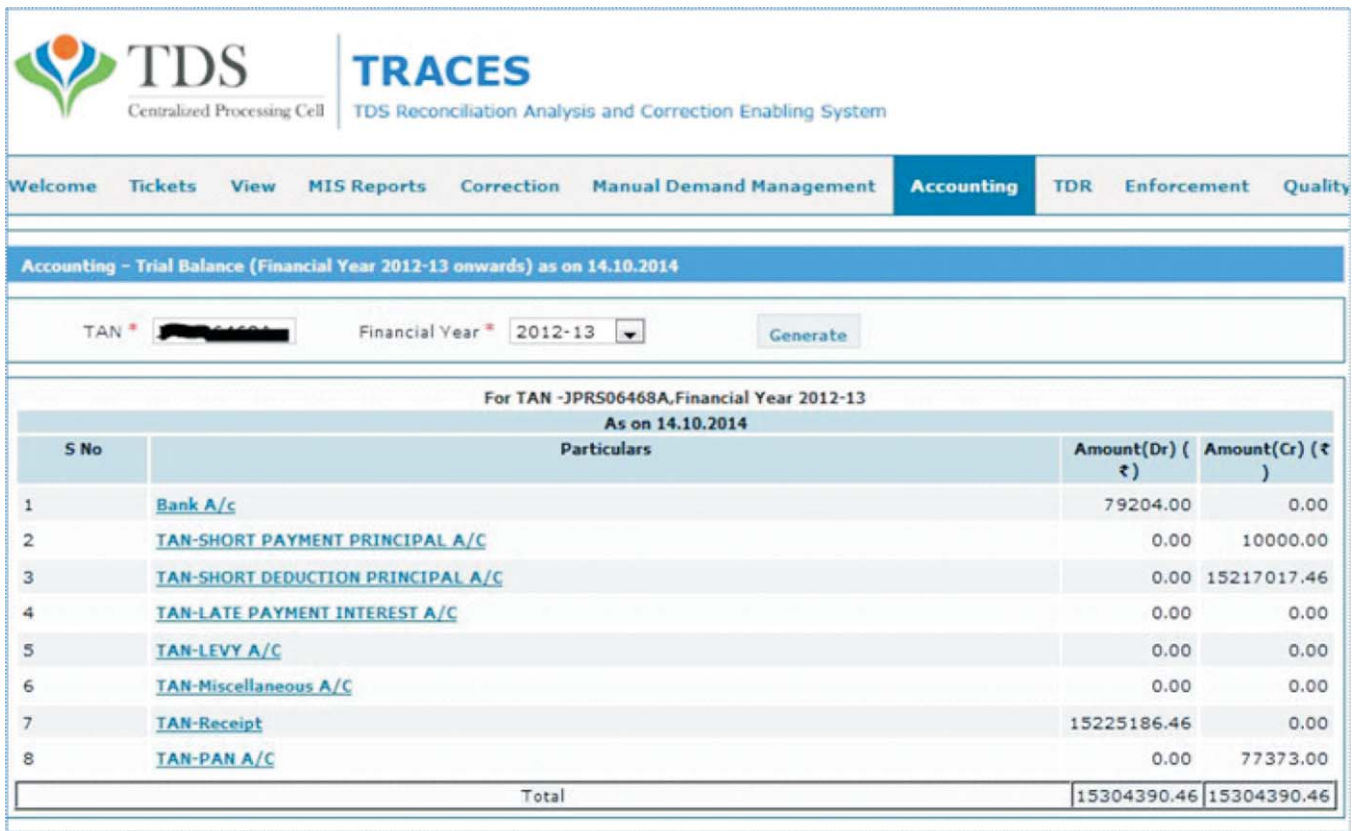
Accounting – Ledger Details									
TAN/PAN * JPRO01876A (PAN in case of sale of property)		LEDGER ACCOUNTS --select--							
Financial Year * 2012-13		Generate							
For TAN -JPRO01876A, Financial Year 2012-13									
Account	Transaction Date	Periodicity	Form Type	Transfer Financial Year	CIN/BIN	Token Number	Particulars	Amount(Dr) (₹)	Amount(Cr) (₹)
Bank A/c	08-May-2012	-	-	-	0170XXXXXXXXXXXX0457	-	To TAN-Receipt	19500.00	0.00
Bank A/c	03-Jul-2012	-	-	-	0170XXXXXXXXXXXX0061	-	To TAN-Receipt	14166.00	0.00
Bank A/c	03-Jul-2012	-	-	-	0170XXXXXXXXXXXX0062	-	To TAN-Receipt	4252.00	0.00
Bank A/c	03-Jul-2012	-	-	-	0170XXXXXXXXXXXX0063	-	To TAN-Receipt	12000.00	0.00
Bank A/c	03-Jul-2012	-	-	-	0170XXXXXXXXXXXX0064	-	To TAN-Receipt	3562.00	0.00
Bank A/c	03-Jul-2012	-	-	-	0170XXXXXXXXXXXX0065	-	To TAN-Receipt	972.00	0.00
Bank A/c	13-Jul-2012	-	-	-	0170XXXXXXXXXXXX0367	-	To TAN-Receipt	723.00	0.00
Bank A/c	14-Jul-2012	-	-	-	0170XXXXXXXXXXXX0279	-	To TAN-Receipt	155153.00	0.00
Bank A/c	14-Jul-2012	-	-	-	0170XXXXXXXXXXXX0281	-	To TAN-Receipt	280325.00	0.00
Bank A/c	14-Jul-2012	-	-	-	0170XXXXXXXXXXXX0299	-	To TAN-Receipt	581142.00	0.00
								Total Number of Records 2576	

- All **'Income'** accounts reflect that corresponding payments have been made by the deductor and reported by filing correction statements. This implies **collection of demand**.
- All **'Principal'** accounts, as regards defaults, indicate the extent of default identified while processing the TDS statements;

- All '**Interest**' accounts indicate the extent of interest charged under various heads while processing TDS statements. However, such interest remains to be paid and / or reported through filing of correction statements.

d. Trial Balance:

The Assessing Officer can view balances (debit or credit, whichever is applicable) of all the above mentioned accounts for a particular TAN and Financial year.



The screenshot shows the TDS TRACES interface. The header includes the TDS logo and 'TRACES TDS Reconciliation Analysis and Correction Enabling System'. The navigation menu includes 'Welcome', 'Tickets', 'View', 'MIS Reports', 'Correction', 'Manual Demand Management', 'Accounting', 'TDR', 'Enforcement', and 'Quality'. The main content area is titled 'Accounting - Trial Balance (Financial Year 2012-13 onwards) as on 14.10.2014'. Below this, there are input fields for 'TAN *' (with a masked value) and 'Financial Year *' (set to '2012-13'), along with a 'Generate' button. The report title is 'For TAN -JPRS06468A, Financial Year 2012-13 As on 14.10.2014'. The table below shows the trial balance with columns for 'S No', 'Particulars', 'Amount(Dr) (₹)', and 'Amount(Cr) (₹)'. The total debit and credit amounts are both 15304390.46.

S No	Particulars	Amount(Dr) (₹)	Amount(Cr) (₹)
1	Bank A/c	79204.00	0.00
2	TAN-SHORT PAYMENT PRINCIPAL A/C	0.00	10000.00
3	TAN-SHORT DEDUCTION PRINCIPAL A/C	0.00	15217017.46
4	TAN-LATE PAYMENT INTEREST A/C	0.00	0.00
5	TAN-LEVY A/C	0.00	0.00
6	TAN-Miscellaneous A/C	0.00	0.00
7	TAN-Receipt	15225186.46	0.00
8	TAN-PAN A/C	0.00	77373.00
Total		15304390.46	15304390.46

e. Collection and Consumption Report:

This report gives details of Collection and Consumption w.r.t. a TAN for a selected Financial Year. The Assessing Officer can view:

- Date of transaction
- Periodicity
- Token number
- Amount
- CIN/BIN details
- Form type
- Name of Account
- Balance

Collection and Consumption Report								
TAN * [REDACTED]		Financial Year * 2012-13		Generate				
For TAN -JPRS06468A, Financial Year 2012-13								
Transaction Date	Periodicity	Form Type	Transfer Financial Year	CIN/BIN	Token Number	Particulars	Amount(Dr) (₹)	Amount(Cr) (₹)
23-May-2012	-	-	-	0170XXXXXXXXXXXX0069	-	By Bank A/c	0.00	618.00
17-Aug-2012	-	-	-	0170XXXXXXXXXXXX0077	-	By Bank A/c	0.00	1800.00
24-Aug-2012	-	-	-	0170XXXXXXXXXXXX0119	-	By Bank A/c	0.00	99.00
24-Aug-2012	-	-	-	0170XXXXXXXXXXXX0120	-	By Bank A/c	0.00	245.00
18-Jul-2012	-	-	-	0170XXXXXXXXXXXX0088	-	By Bank A/c	0.00	245.00
18-Jul-2012	-	-	-	0170XXXXXXXXXXXX0089	-	By Bank A/c	0.00	99.00
18-Jul-2012	-	-	-	0170XXXXXXXXXXXX0090	-	By Bank A/c	0.00	525.00
19-Jul-2012	-	-	-	0170XXXXXXXXXXXX0111	-	By Bank A/c	0.00	2100.00
25-Jul-2012	-	-	-	0170XXXXXXXXXXXX0039	-	By Bank A/c	0.00	1035.00
28-Jul-2012	-	-	-	0170XXXXXXXXXXXX0069	-	By Bank A/c	0.00	1539.00
Total							0.00	28021.00
Balance							0.00	28021.00
Total Number of Records							36	

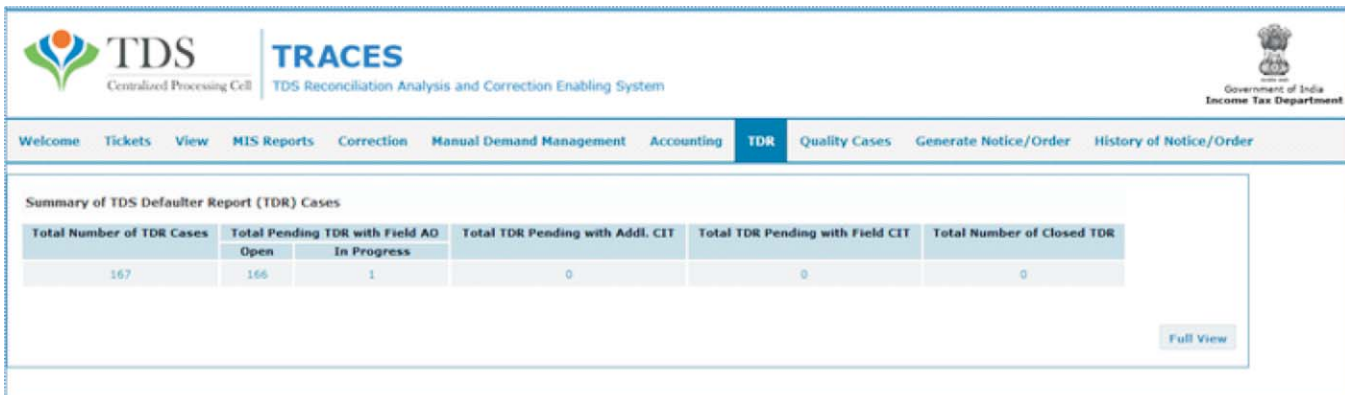
f. Net Demand Position:

This report gives details of demand under various heads for a TAN & for a Financial Year. The Assessing Officer can view:

- Date of transaction
- Periodicity
- Token number
- Amount
- CIN/BIN details
- Form type
- Name of Account
- Balance

Welcome Tickets View MIS Reports Correction Manual Demand Management Accounting TDR Enforcement Quality Cases								
Net Demand Position								
TAN * [REDACTED]		Financial Year * 2013-14		Form Type ----Select----		Quarter ----Select----		Generate
For TAN -JPRA00045D, Financial Year 2013-14								
Transaction Date	Periodicity	Form Type	Transfer Financial Year	CIN/BIN	Token Number	Particulars	Amount(Dr)(₹)	Amount(Cr)(₹)
28-Feb-2014	Q1	27EQ	-	0331XXXXXXXXXXXX1848	0702XXXXXXXX8370	By TAN-LATE PAYMENT INTEREST A/C	0.00	717.00
28-Feb-2014	Q1	27EQ	-	0331XXXXXXXXXXXX1907	0702XXXXXXXX8370	By TAN-LATE PAYMENT INTEREST A/C	0.00	123.00
28-Feb-2014	Q2	27EQ	-	0331XXXXXXXXXXXX0271	0240XXXXXXXX8266	By TAN-LATE PAYMENT INTEREST A/C	0.00	188.00
13-Mar-2014	Q3	27EQ	-	0331XXXXXXXXXXXX0060	0702XXXXXXXX2636	By TAN-LATE PAYMENT INTEREST A/C	0.00	787.00
12-Apr-2014	Q1	24Q	-	0331XXXXXXXXXXXX0389	0517XXXXXXXX7785	By TAN-LATE PAYMENT INTEREST A/C	0.00	94426.50
28-Apr-2014	Q2	26Q	-	0331XXXXXXXXXXXX0849	0517XXXXXXXX1064	By TAN-LATE PAYMENT INTEREST A/C	0.00	471.00
28-Apr-2014	Q2	26Q	-	0331XXXXXXXXXXXX0752	0517XXXXXXXX1064	By TAN-LATE PAYMENT INTEREST A/C	0.00	29.00
06-May-2014	Q1	24Q	-	0331XXXXXXXXXXXX0389	0517XXXXXXXX7785	To TAN-LATE PAYMENT INTEREST A/C	94426.50	0.00

6. TDS DEFAULTER REPORT (TDR)



The screenshot shows the TRACES (TDS Reconciliation Analysis and Correction Enabling System) interface. The header includes the TDS logo and the Government of India Income Tax Department logo. The navigation menu includes: Welcome, Tickets, View, MIS Reports, Correction, Manual Demand Management, Accounting, **TDR**, Quality Cases, Generate Notice/Order, and History of Notice/Order. The main content area displays a 'Summary of TDS Defaulter Report (TDR) Cases' table.

Total Number of TDR Cases	Total Pending TDR with Field AO		Total TDR Pending with Addl. CIT	Total TDR Pending with Field CIT	Total Number of Closed TDR
	Open	In Progress			
167	166	1	0	0	0

A 'Full View' button is located at the bottom right of the table.

To help the field officers in identifying cases that may involve substantial revenue including higher possibility of revenue collection or demand reduction, **TDS Defaulter Reports** are being compiled by the CPC-TDS. The concept finds mention in the Central Action Plan 2014. This functionality is available to TDS officers through AO portal. Some of the parameters on which cases could be selected are Short Payment, Short Deduction, Late Payment, and Late Deduction across all the TDS charges in India.

o **What can be viewed:**

- Number and details of open TDRs
- Reason for which the case has been captured as TDR
- Outstanding demand and default type details
- TAN Holder details
- Action taken and recorded by the AOs for a TDR till date

o **Who can View:**

Commissioners of Income Tax, Additional Commissioners of Income Tax, and Assessing Officers having jurisdiction over those TANs, whose TDR have been compiled.

o **Relevance of Functionality:**

- **For AO:** Based on the TDR, the AOs may take appropriate action like Survey, Penalty, collection /reduction of demand, etc and submit Action Taken Report to the concerned CIT through Range head.
- **For Range Head:** Range Head can review the action taken by AO on the TDRs and either submit the same for approval of CIT or send it back to the AO for more work.

- **For Commissioner of Income Tax:** CIT can review and approve the closure of TDR or may send it back to AO with his/her directions.



TDR may only be closed with the approval of Commissioner of Income Tax.

o **How to use the functionality:**

- Field AO clicks on a **TAN**:- A new screen will open that will show all TDRs against that TAN.
- User clicks on a **TDR Reference Number**:- Brief details pertaining to that TDR will be shown with hyperlink.
- On clicking of hyperlink, details as on the date of generation of TDR and as on date, both will be shown.
- Field AO can see all the details pertaining to that TDR.
- Field AO can enter comments as regards action and send this TDR to Range officer for approval.
- Range officer can view the TDRs coming from different Field AOs pertaining to his jurisdiction.
- Range officer should click on a **TDR Reference Number** to view all details.
- Range officer can send back a TDR to Field AO for more work or can send the TDR to CIT for closure.
- CIT can close the TDR by providing his/her comments or send back TDR to Range officer for re-work.
- Once CIT closes a TDR, no action is required from any other user.

7. QUALITY CASES & AWARENESS PROGRAMMES

7.1 QUALITY CASES AND RELEVANCE:

Assessing Officers in various CIT-TDS charge(s) are involved inspot verification, survey, filing prosecution, passing order u/s 201, recovery, enforcement, etc. A 'quality' work done, in one charge, if shared on common platform, shall benefit various TDS field formations across the country. Besides prompting TDS offices in different charges, it shall lead to meaningful discussions and help the officers to adopt a common approach on similar issues. For this, the CPC-TDS has provided a portal wherein **quality cases** involving on-spot verification, survey, prosecution, order u/s 201, recovery, enforcement, etc. can be uploaded by TDS field formations. Such uploaded information is available to the TDS officers across the country irrespective of their jurisdiction.

7.1.1 CREATION OF QUALITY CASES

[Welcome](#)
[Tickets](#)
[View](#)
[MIS Reports](#)
[Correction](#)
[Manual Demand Management](#)
[Accounting](#)
[TDR](#)
[Quality Cases](#)
[Generate](#)

Reporting of Quality Cases - Create

TAN*
 Financial Year*
 Years Involved*
 Form Type*

If TAN is not available then Name of Deductor*

Jurisdiction :

Issue Identified in the case*

Legal
 Factual
 Legal and Factual
 Others

Relevant Case Law

Section Involved*

Action Triggered through*

Enforcement / Action Taken*

On the spot Verification
 Survey
 201 Order Proceedings
 Prosecution
 Enforcement

Revenue Involved in this case (₹)* **Revenue Realized in this case (₹)***

Whether Penalty Imposed in this case*

Amount Involved in such Penalty (₹)* **Section under which Penalty was Imposed / Initiated***

Whether similar cases have been noticed by you*

If Yes, then count of such cases*

o **What can be done:**

- User can 'create' a quality case for TANs falling under his/her jurisdiction. Quality cases can also be reported for any deductor under his/her jurisdiction even if its TAN is not available.
- User can also upload relevant order u/s 201 /Action Taken Report/ Appeal Order while creating the case.

o **Who can create:**

Commissioners of Income Tax, Additional Commissioners of Income Tax and Assessing Officers posted in TDS charge can upload quality cases.

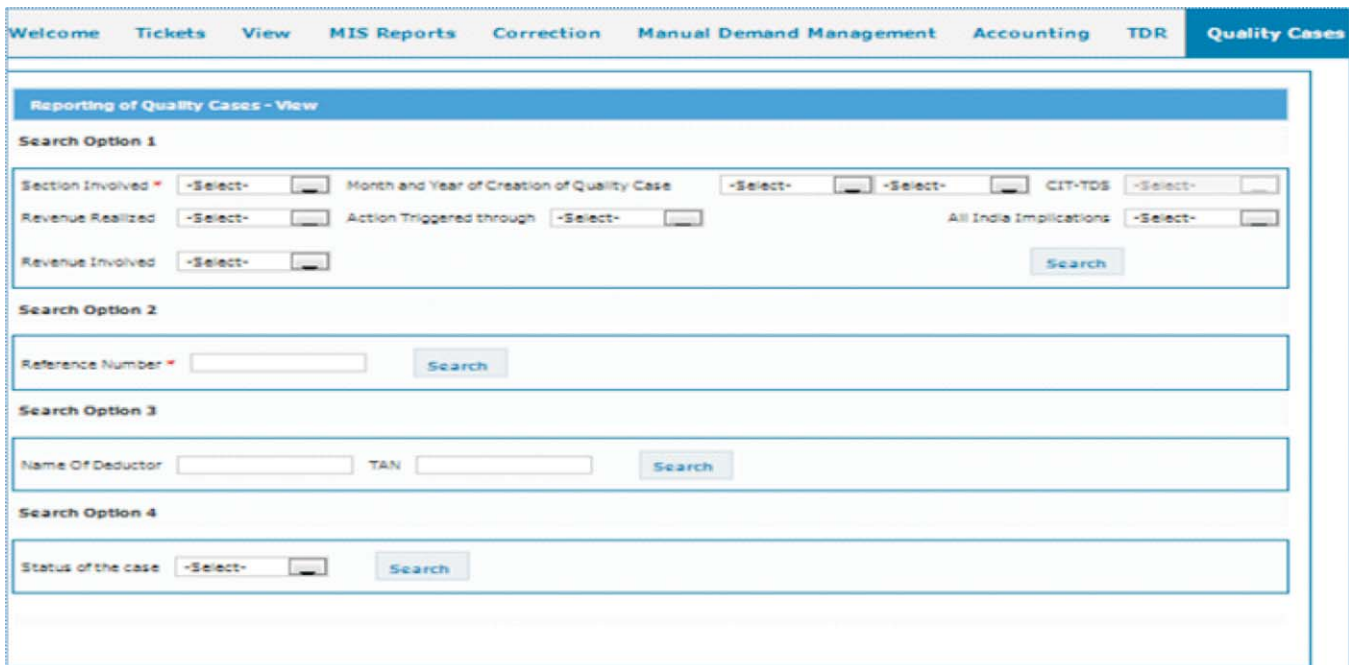
o **Relevance of the functionality:**

Using this functionality, Officers posted in field can share quality work done which shall, in turn, help other officers, as they can view such uploaded cases. This shall, therefore, act as a force multiple as a 'quality' work done or as issue identified in one charge gets replicated in other charges too.

o **How to use the functionality:**

- Select '**Create**' Quality Case from the menu '**Quality Cases**'
- '**Reporting of Quality Case - Create**' page will be displayed.
- Enter TAN (If TAN is not available, provide Name of the deductor), Financial Year, Years Involved, Form Type and click on 'Enter' button.
- System will check whether entered TAN comes under user's jurisdiction or not. If TAN doesn't belong to user's jurisdiction then system will give error message. System will not check jurisdiction if user has entered Name of deductor instead of TAN.
- After clicking on '**Enter**', TAN, Name of TAN, Financial year, Years Involved and Form type will be displayed along with CIT jurisdiction.
- Enter relevant details on the screen with necessary comments.
- Attach order u/s 201 or / and appeal order and click on '**Generate Quality Case**' On clicking '**Generate Quality Case**', a '**Unique Reference Number**' will be generated by the system.

7.1.2 VIEW OF QUALITY CASES:



The screenshot displays the 'Reporting of Quality Cases - View' interface. It features a navigation bar at the top with the following items: Welcome, Tickets, View, MIS Reports, Correction, Manual Demand Management, Accounting, TDR, and Quality Cases. The main content area is titled 'Reporting of Quality Cases - View' and contains four search options:

- Search Option 1:** Includes dropdown menus for 'Section Involved', 'Month and Year of Creation of Quality Case', 'CIT-TDS', 'Revenue Realized', 'Action Triggered through', and 'All India Implications'. It also has a 'Revenue Involved' dropdown and a 'Search' button.
- Search Option 2:** Includes a 'Reference Number' text input field and a 'Search' button.
- Search Option 3:** Includes 'Name Of Deductor' and 'TAN' text input fields and a 'Search' button.
- Search Option 4:** Includes a 'Status of the case' dropdown menu and a 'Search' button.

o **What can be Viewed:**

- User can view all the quality cases irrespective of deductor falling under his/her jurisdiction.
- User can also add his/her comments while viewing a case.
- User can download files, uploaded at the time of creation of Quality Case.

o **Who can View:**

Commissioners of Income Tax, Additional Commissioners of Income Tax and Assessing Officers, posted in, TDS charge.

o **How to use the functionality:**

- Select 'View **Quality Case**' from the menu '**Quality Cases**'
- '**Reporting of Quality Case – View**' page will be displayed

➤ **Search Option 1:**

- ♦ Provide inputs for following fields
 - Section Involved,
 - Month and Year of Creation of Quality case,
 - CIT-TDS,
 - Revenue Realized,
 - Revenue Involved,
 - Action Triggered

and click on 'Search'.

If user wants to view all the cases irrespective of any section, then section involved is not to be entered.

- ♦ Output will show '**Total Number of Quality Cases**' without any jurisdiction check
- ♦ All the cases with provided sections involved will be displayed in the table, if section involved is entered.

➤ **Search Option 2:**

- ♦ Enter **Reference Number of Quality Case** and click '**Search**'
- ♦ Output will display only one row with the details of the given reference number with heading 'For Reference Number'.


➤ **Search Option 3:**

- ♦ Enter value in one field: Name of deductor or TAN &
- ♦ click on 'Search'
- ♦ Output will show '**Total Number of Quality Cases**' without any jurisdiction check for that TAN and/or Deducator's name.
- ♦ All the cases with the provided TAN or Name of deductor will be displayed in the table.

➤ **Search Option 4:**

- ♦ Select either one value in '**Status of the case**' or do not give any value and click on 'Search'

- ♦ In case user has searched for cases with selected status, then output table will show cases with the selected status.
- ♦ If user has not provided any status, then output table will show all the cases uploaded using this functionality across TDS charges. The output will show cases sorted on basis of Status of the case.

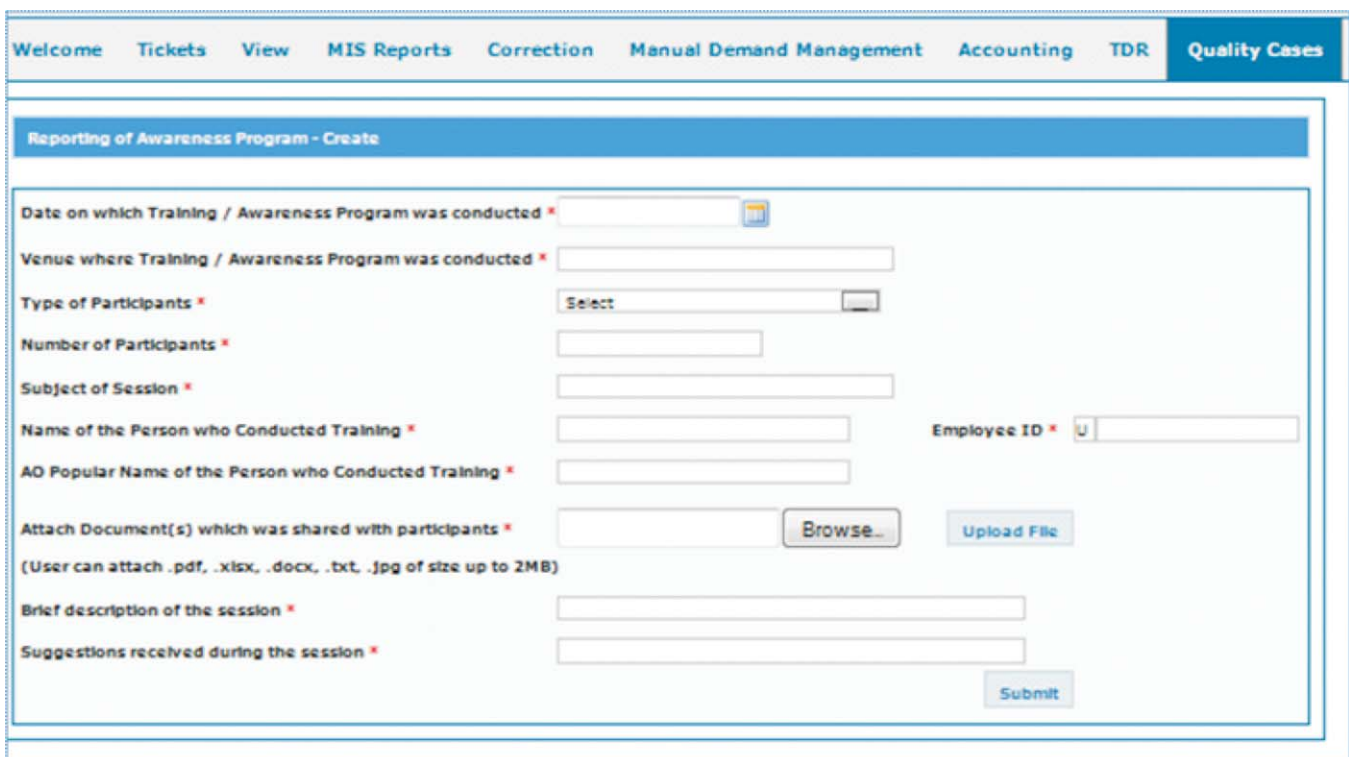
 In the last row of the table, total of revenue involved and revenue realized is shown for all the searched cases.

Display of cases:

- Output table will show 10 cases per page.
- On clicking on Reference Number (Hyperlink), details of the respective cases will be shown as listed in Attributes List (under '**View Quality cases**' table)
- 20 Latest comments logged on by the field users will be displayed in the table with date and user ID
- All the field users and CPC users have option to add any comment. After clicking on 'Add' button, the comments get added in the comment table.
- User can go back to the previous screen by clicking on 'Back' button.

7.2 AWARENESS PROGRAM

7.2.1 CREATION OF AWARENESS PROGRAM



The screenshot shows a web application interface for creating an awareness program report. The navigation bar at the top includes 'Welcome', 'Tickets', 'View', 'MIS Reports', 'Correction', 'Manual Demand Management', 'Accounting', 'TDR', and 'Quality Cases'. The main content area is titled 'Reporting of Awareness Program - Create' and contains the following form fields:

- Date on which Training / Awareness Program was conducted *
- Venue where Training / Awareness Program was conducted *
- Type of Participants * (with a 'Select' dropdown menu)
- Number of Participants *
- Subject of Session *
- Name of the Person who Conducted Training * (with an 'Employee ID * U' field next to it)
- AO Popular Name of the Person who Conducted Training *
- Attach Document(s) which was shared with participants * (with a 'Browse...' button and an 'Upload File' button)
- Brief description of the session *
- Suggestions received during the session *

A 'Submit' button is located at the bottom right of the form.

o **What can be done:**

User can **'create' 'Awareness Program'** by uploading the details with documents- .ppt, etc. that may have done prepared while conducting the Awareness Sessions/Training Programs.

o **Who can create:**

Commissioners of Income Tax, Additional Commissioners of Income Tax, and Assessing Officers posted in TDS charge.

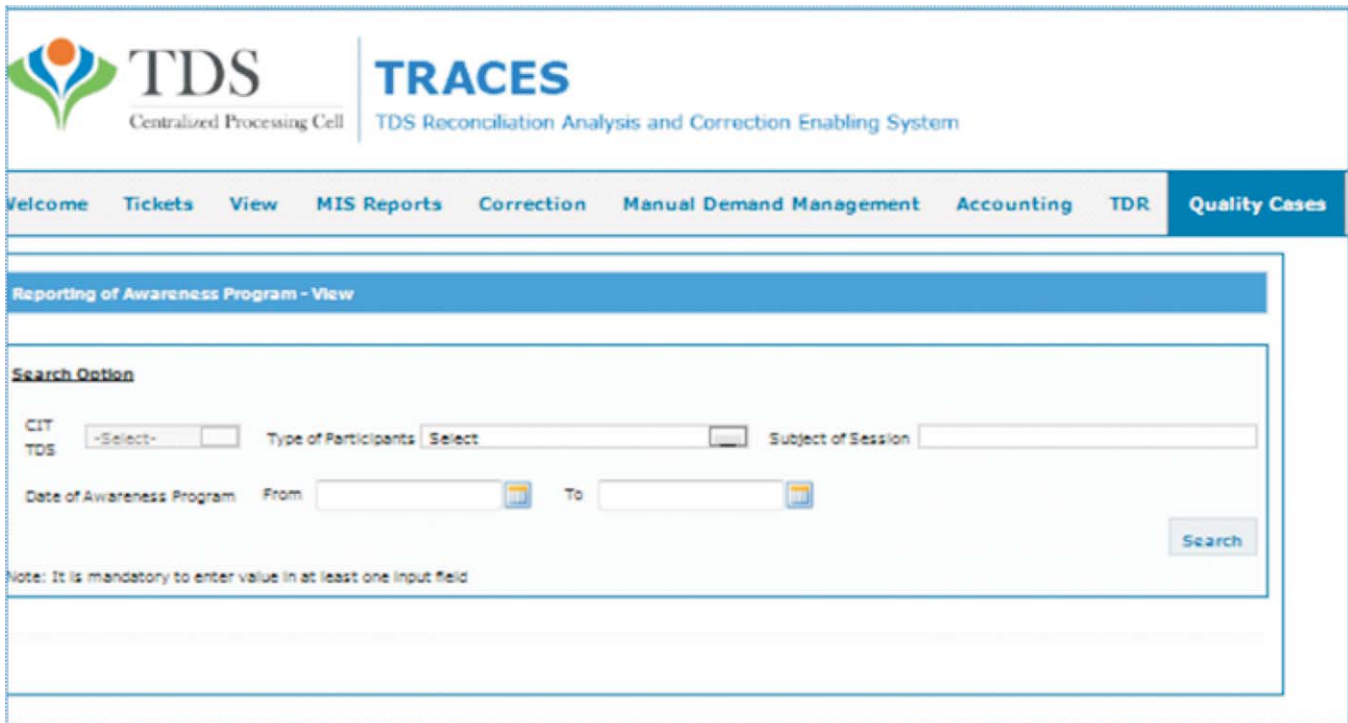
o **Relevance of the functionality:**

The Central Action Plan for FY 2014-15 envisages conducting of awareness program (workshops, Seminars, conferences, etc) on various issues by each CIT (TDS) for Deductors. The platform facilitates sharing of power point presentation, handouts and other material with the colleagues across the country. Therefore, the functionality helps TDS officers in leveraging on efforts, made by other charges as regards awareness program. It also helps in standardizing awareness material across the country.

o **How to use the functionality:**

- Select **'Create – Awareness Program'** from the menu **'Quality Cases'**
- **'Reporting of Awareness Program - Create'** page will be displayed.
- Enter required details on the screen with necessary descriptions.
- Attach document/.ppt which was shared with the participants in the sessions and click on 'Submit' button
- After clicking on 'Submit' button, details entered related to Awareness program will be saved and a Unique Reference Number will be generated.

7.2.2 VIEW OF AWARENESS PROGRAM



The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) interface. At the top, the TDS logo and 'Centralized Processing Cell' are visible alongside the TRACES title. A navigation bar contains links for 'Welcome', 'Tickets', 'View', 'MIS Reports', 'Correction', 'Manual Demand Management', 'Accounting', 'TDR', and 'Quality Cases', with 'Quality Cases' being the active menu item. Below this, the page title is 'Reporting of Awareness Program - View'. A search section titled 'Search Option' contains the following fields: 'CIT' (with a dropdown menu showing 'TDS' and '-Select-'), 'Type of Participants' (with a dropdown menu showing 'Select'), 'Subject of Session' (text input), and 'Date of Awareness Program' (with 'From' and 'To' date pickers). A 'Search' button is located to the right of these fields. A note at the bottom of the search section reads: 'Note: It is mandatory to enter value in at least one input field'.

- o **What can be viewed:**
 - User can view any '**Awareness Program**' uploaded by various Users in the System irrespective of jurisdiction.
 - User can download any uploaded file(s).
- o **How to use the functionality:**
 - Select 'View – **Awareness Program**' from the menu '**Quality Cases**'
 - '**Reporting of Awareness Program – View**' page will be displayed.
 - It is mandatory to enter value in at least one input field before clicking on 'Search' button.
 - Output will show '**Total Number of Awareness Program**' based on the input provided by the user
 - All the cases with the selected parameters will be displayed in the table
 - On clicking on **Reference Number** (Hyperlink), details of the program will be shown as listed in Attributes List (under the view Awareness program table) irrespective of the jurisdiction.

8. ENFORCEMENT

8.1 PENALTY:

Intimation

TAN Financial Year* 2013-14 Quarter* Q1 Type of Default* Short Deducti


Default Amount -Select- Form Type* 26Q Number of PAN Error(s) -Select-

Financial Year 2013-14									
Select	TAN	Quarter	Form Type	Penalty Sections	Default Details	Date of Issuance of Intimation	Token Number (As per Latest Processed Statement)	Comments	View Intimation
<input type="checkbox"/>	JPRG0254SE	Q1	26Q	271C	Rs. 71.44	09-Sep-2014	0910XXXXXXX1566		Preview
<input type="checkbox"/>	JPRM06747G	Q1	26Q	271C	Rs. 601.00	09-Sep-2014	0913XXXXXXX1944		Preview
<input type="checkbox"/>	JPRA03001F	Q1	26Q	271C	Rs. 1.03	09-Sep-2014	0501XXXXXXX6483		Preview
<input type="checkbox"/>	JPRO00088E	Q1	26Q	271C	Rs. 1095.00	09-Sep-2014	0501XXXXXXX2994		Preview
<input type="checkbox"/>	JPRU02211G	Q1	26Q	271C	Rs. 376.84	09-Sep-2014	0910XXXXXXX2664		Preview
<input type="checkbox"/>	JPRC02632A	Q1	26Q	271C	Rs. 1216.15	09-Sep-2014	0501XXXXXXX7393		Preview
<input type="checkbox"/>	JPRS02891A	Q1	26Q	271C	Rs. 11767.20	09-Sep-2014	1002XXXXXXX9881		Preview
<input type="checkbox"/>	JPRS03973E	Q1	26Q	271C	Rs. 1109.20	09-Sep-2014	0277XXXXXXX0450		Preview
<input type="checkbox"/>	JPRR04673E	Q1	26Q	271C	Rs. 244.00	09-Sep-2014	0501XXXXXXX2735		Preview
<input type="checkbox"/>	JPRK03722F	Q1	26Q	271C	Rs. 521.20	09-Sep-2014	1036XXXXXXX3540		Preview

As per CPC-TDS scheme, while CPC-TDS is responsible for processing of TDS statements, filed by the deductors, proposing and imposing of penalty on deductors is the domain of the TDS field formation. In the light of above, CPC-TDS has provided functionality to Additional Commissioners of Income Tax and Assessing Officers in the field for initiating & imposing penalty through AO Portal of CPC-TDS.

Salient features & process flow:


- o The functionality provides a list of probable cases where penalty can be imposed under different sections.
- o Thereafter, AO can generate and send intimation to the deductor indicating his/her intent to impose penalty.

 *The practice of sending intimation is not prevalent in field as AOs directly issue a Show Cause Notice when they intend to impose a penalty. However, as per I T Act, once a show cause notice is issued, AO becomes responsible to dispose of the case **within stipulated time**. This facility enables the AO to intimate a deductor (without issuing a show cause) his intent of initiating penalty proceedings.*

- o **AO can also generate and issue a Show Cause Notice to the Deductor.** While doing so, he/she should enter ***date of issuance of notice*** in the system. As and when the show cause notice is issued, the system calculates and displays the time barring date on the screen. Please note that no time barring date is calculated in the case of intimation.
- o AO can then generate a penalty order finalizing the penalty on the deductor.
- o **What can be done using the functionality:**
 - View list of probable cases, where penalty can be imposed (as per database).
 - View History of Intimations, Show Cause Notices and Penalty Orders passed;
 - Intimations and Show Cause Notices can be printed.
 - First page of penalty order (giving details of the case) can be printed.
 - Body of the penalty order can be uploaded.
 - Date of issuance of Show Cause Notice can be entered.
 - Time Barring date can be extended, after recording the reasons for the same.
- o **Who can use the facility:**

The facility has been provided to TDS-Assessing Officers in the field.
- o **Relevance of the facility:**

The facility helps the TDS-AO in record keeping of the Penalty cases, where penalty is decided or initiated. This also saves his/her time of uploading the demand which he/she would otherwise have to do in case a manual order is passed outside the system.
- o **How to use the functionality:**
 - **Intimations**
 - ♦ Select '***Generate Intimation***' option from ***Enforcement*** menu and sub menu '***Penalty Order***'.
 - ♦ Input data in any search fields and click on '***Search***'.
 - ♦ Based on the search criteria, output table will display all the prospective cases with defaults as per latest processed statement for which penalty proceedings may be initiated.
 - ♦ Default Details can be viewed by clicking on the Default Amount (hyperlink) which will open '***Default Summary***' screen.
 - ♦ Preview Intimations, row by row, by clicking on "***Preview***" hyperlink under '***View Intimation***' column.

- ♦ Enter comments, if any, select row(s) and then click on '**Generate & Print**' button.
 - ♦ Intimation for all selected rows will be generated and can be printed.
-  Communication Reference Number is generated at the back end and is displayed in the Intimation for penalty.
- **Show Cause Notice**
 - ♦ Select 'Generate **Show Cause Notice**' option from '**Enforcement**' menu and sub menu '**Penalty Order**'
 - ♦ Input data in search fields and click on '**Search**'
 - ♦ Based on the search criteria, output table will display all such cases where Show Cause Notices can be issued.
 - ♦ Default Details can be viewed by clicking on the **default amount** hyperlink; this will open '**Default Summery**' screen
 - **History**
 - ♦ Click on **Show Cause Notice History** in '**Enforcement**' menu and sub menu '**Penalty Order**'
 - ♦ Input search criteria and click on **Search**
 - ♦ User can extend time barring date of penalty by entering number of days in this screen. However reason for extending is to be mandatorily entered.
 - **Penalty Order**
 - ♦ Select '**Generate Penalty Order**' link from '**Enforcement**' tab in main menu and sub menu '**Penalty Order**'
 - ♦ Input the search criteria and click on '**Search**'.
 - ♦ Based on search criteria, output table will display all the TANs for which Show Cause Notice has been issued but Penalty has not been decided.
 - ♦ Enter required details, select the row and click on '**Generate and Print**' button. This will print first page of the order.
 - ♦ User can preview Penalty Order by clicking on '**preview**'.
 - ♦ The demand when paid, challan should be tagged using **Tag/Replace Challan** (Refer sec 4.2)
 - **History**
 - ♦ Click on '**Penalty Order History**' option in 'Enforcement' menu and sub menu '**Penalty Order**'
 - ♦ Based on search criteria, output table will display all the TANs for which Penalty Order is generated i.e. Penalty has been decided.

8.2 PROSECUTION

Generate Show Cause Notice - Prosecution

TAN Financial Year of Statement * 2012-13 Type of Default -Select- Period for Late Payment -Select- Search

For Statements of Financial Year 2012-13

Select	TAN	Name of TAN as per TAN Master	Type of Default	Outstanding Demand	Estimated Compounding Fee (₹)	Reason of Issuing Show Cause Notice *	View Show Cause Notice	Details
<input type="checkbox"/>	██████	ANAMIKA CONDUCTORS LIMITED	Late Payment	71960.00	11720.60	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	ASHOKA CREATIONS	Late Payment	336340.00	4003.80	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	ALKA GUPTA	Late Payment	1397190.00	172901.55	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	ANIL KUMAR JAIN	Late Payment	2130.00	27604.00	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	APOLLO ANIMAL MEDICAL GROUP TRUST	Late Payment	844680.00	53962.30	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	AMIT COLONIZERS LTD	Late Payment	243340.00	22771.50	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	ASSOCIATION OF THE RAJASTHAN JOJOBA PLANTATIONL RESEARCH PROJECT	Late Payment	45680.00	1900.15	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	AJAY FINETECH DEVELOPERS PRIVATE LIMITED	Late Payment	811040.00	95371.25	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	ASHOK KASERA	Late Payment	77200.00	5859.15	<input type="text"/>	Preview	Download
<input type="checkbox"/>	██████	ANIL KUMAR GUPTA	Late Payment	697435.00	6082.55	<input type="text"/>	Preview	Download

Generate & Print

Through this functionality, Field Assessing Officer can generate Show Cause Notice under section 276B/276BB. After issuance of Show Cause Notice, Field Assessing officer can initiate Prosecution proceedings and thereafter, they may also initiate Compounding proceedings.

o **What can be done:**

- Generate and print the '**Prosecution Show Cause Notice**' (SCN) for a TAN for a Financial Year
- 'Prosecution Show Cause Notice', can also be reprinted
- User can initiate compounding for a particular case for which Show Cause Notice has been issued.
- Assessing officer can enter '**Final compounding fee**' and a demand to that extent will be created in the system.
- Assessing officer can use Challan for payment of demand (created as compounding fee) by using '**Tag/Replace Challan**' functionality.
- Assessing officer can close the case by issuing certificate for compounding fee paid.

o **Who can use:**

Field Assessing Officer can use this functionality.

o **Relevance of the functionality:**

The functionality enables AO to maintain electronic record of Prosecution cases and Compounding Action. Also, it enables CPC system to account for the compounding fee paid, thereby relieving AO from maintaining manual registers. Moreover, since compounding fee is paid by challan, using this functionality negates the probability of the same challan being used by the deductor elsewhere.

o **How to use this functionality:**

I. **Generate ‘Show Cause Notice’ under section 276B/276BB:**

- Assessing officer selects ‘**Generate Show Cause Notice**’ from the menu ‘**Enforcement** and sub menu ‘**Prosecution 276B**’
- ‘**Generate Show Cause Notice**’ page will be displayed
- Enter following as input fields and click on ‘**Search**’ button
 - i. TAN
 - ii. Financial year of statement as mandatory field
 - iii. Type of default
 - iv. Default amount
 - v. Period of late payment
- All relevant data will be shown in ‘**output**’ table.
- Click on ‘**Preview**’ hyperlink, Show Cause Notice corresponding to that row will be displayed in a pop up with ‘**Cancel**’ button.

INCOME TAX DEPARTMENT
OFFICE OF THE ITO TDS-2, JAIPUR
RANGE TDS, JAIPUR
C.R. BUILDING, JAIPUR

Name and Address			
BHLWARA JAIPUR TOLL ROAD PRIVATE LIMITED J-28 J-28 Subhash Marg, Subhash Marg C- Scheme, Jaipur Jaipur, 302001			
TAN	F.Y.	Communication Ref No.	Date Of Generation
	2012-13		

Sub: Failure to pay tax to the credit of Central Govt. under Chapter XVIII in F.Y 2012-13 A.Y. 2013-14

A perusal of data on system shows that for the F.Y. 2012-13 you have failed to pay the credit of the Central Government tax, deducted at source by you as required by, or under the provisions of Chapter XVII B within the stipulated period as prescribed under the provisions of the Income Tax Act, 1961. The details in this regard are enclosed as Annexure to this letter.

In view of the above, your case has been identified for action u/s. 276B/ 276BB of the I.T.Act, 1961. Accordingly, you are required to explain as to why a proposal of action u/s. 276B/ 276BB of the I.T.Act, 1961 for tax deducted at source default during the F.Y. 2012-13 not be forwarded to the CIT(TDS). Your reply in this regard should be submitted to this office within a week on receipt of this letter. You are also requested to give the following details:

I.

Name of Directors/ Partners/Proprietors/ Principal Officers etc. as applicable in your case (for the F.Y. 2012-13)	Date of Birth	PAN & Residential address

II.

Name of your company	Address (present)	PAN Number	TAN Number

III. Date/s of filing Quarterly returns for the F.Y. 2012-13 along with the copy of acknowledgement of Returns.

This may please be treated as URGENT and the above details should be furnished on or before

- Select row(s) and click on '**Generate and Print**' button. A confirmation message will be shown '**Are you sure you want to generate show cause notice for 3 (selected number of rows) rows?**' with '**Yes**' and '**No**' button.
- On clicking of 'Yes' button, Show Cause Notice will be generated with **communication reference number** printed on them. User can save them and take a print. On clicking of 'No' button, user will be redirected to main screen with searched result.
- On clicking of '**Default Amount**', a new pop up screen will be shown where user can view detail of default amount corresponding to all statements of financial year entered in input field.
- Assessing officer can also download excel sheet for each row which will have detailed default details (deductee row wise with compounding fee calculation).



In output table (when user enters input field), system will not display that TAN for which Show Cause Notice is already issued in the past for given financial year of statement.

e.g.: If for FY 2010-11, a show cause notice was issued against TAN 1, then if user again enters same FY 2010-11, then TAN1 will not be shown in the output table.

- ♦ If Form type is 24Q/ 26Q / 27Q (TDS Statements), then the Prosecution/ compounding case will be under section 276B.
- ♦ If Form type is 27EQ (TCS Statements), then the Prosecution/ compounding case will be under section 276BB.

II. Initiate Prosecution / Compounding on Show Cause Notice:

- Select '**Show Cause Notice History**' from the menu 'Enforcement' and sub menu '**Prosecution 276B**'
- 'Show Cause Notice - History' page will be displayed
- Enter input field in any of the two search options & click on 'Search' button:

Search Option-1

Following fields can be used for search :

- ♦ TAN
- ♦ Financial year of statement as mandatory field
- ♦ Type of default
- ♦ Default amount
- ♦ Period of late payment

Search option-2

Communication Reference Number of show cause notice can be used for search

- ♦ Status of Show Cause Notice will be '**Show Cause Notice Issued**' with AO name and employee number with date.
- ♦ Select row(s) and click on 'Re-Print Show Cause Notice' in case a reprint is requested.



Select only one action on an issued show cause notice at a time.

III. Prosecution: (while launching the prosecution)

- Select '**Prosecution Launched**' from Action taken on the default column and click on 'Save' button.
- Status will be changed to '**Prosecution Launched**' with date and employee number who has taken this action.

IV. No Action: (for cases where no action has been taken)

- Select '**No Action**' from Action taken on the default column and click on 'Save' button.
- Status will be changed to '**No Action**' with date and employee number who has taken this action

V. Compounding: (cases when compounding proceedings initialized)

- Select 'Compounding **Initiated**' from Action taken on the default column and click on 'Save' button.
- Status will be changed to '**Compounding Initiated**' with date and employee number who has taken this action.
- After selecting action as 'Compounding Initiated', '**Final Compounding Fee**' and '**Date of Finalizing Compounding Fee**' column is enabled. When the user enters value in that, status is changed to '**Finalization of Compounding Fee**' with date.
- Once user enters 'Final Compounding Fee', a pop up message will say 'A manual demand will be created in the system of Rs (<Final Compounding Fee>'. Such type of demand will be available for tagging after 24 hours. Do you want to Continue with 'Yes' and 'No' button.
- On clicking of 'Yes',
- A demand is created where source is 'Uploaded by Field AO':
 - ♦ Type is 'Compounding Fee',

- ♦ Communication Reference Number is same as Communication Reference Number of show cause notice,
- ♦ Date of creation is 'Date of Finalizing Compounding Fee'; and
- ♦ Net demand is '**Final Compounding Fee**'.
- ♦ Status is now changed to '**Compounding Fee Finalized**'
- If user clicks on 'No', user is redirected to previous screen.
- User can tag the challan from option '**Tag/Replace Challan**' from menu '**Upload Demand Management**'.
- Once user has tagged a challan, status of this case is changed to "**Tagging Request Initiated**".
- Once ticket is closed (tagging is done successfully), then status of the notice is changed to '**Compounding Fee Paid**' with employee number (who raised request) and date.
- If challan tagging fails, then status is changed to '**Challan Tagging Failed**'. Once status is changed to 'Compounding Fee Paid', then 'Tagged Challan Detail' and 'Issue Compounding Certificate' column is enabled.
- When user clicks on 'Print' hyperlink under '**Issue Compounding Certificate**' column first time then status will be changed to 'Compounding Fee Certificate Issued and Prosecution Dropped' with date. User can take print of compounding fee paid certificate as many times as he/she wants.

On clicking of 'View' under 'Action History' column, action history will be shown in a pop up screen. If challan tagging had failed, then system will show reason of failure along with Ticket number in 'remarks' column.

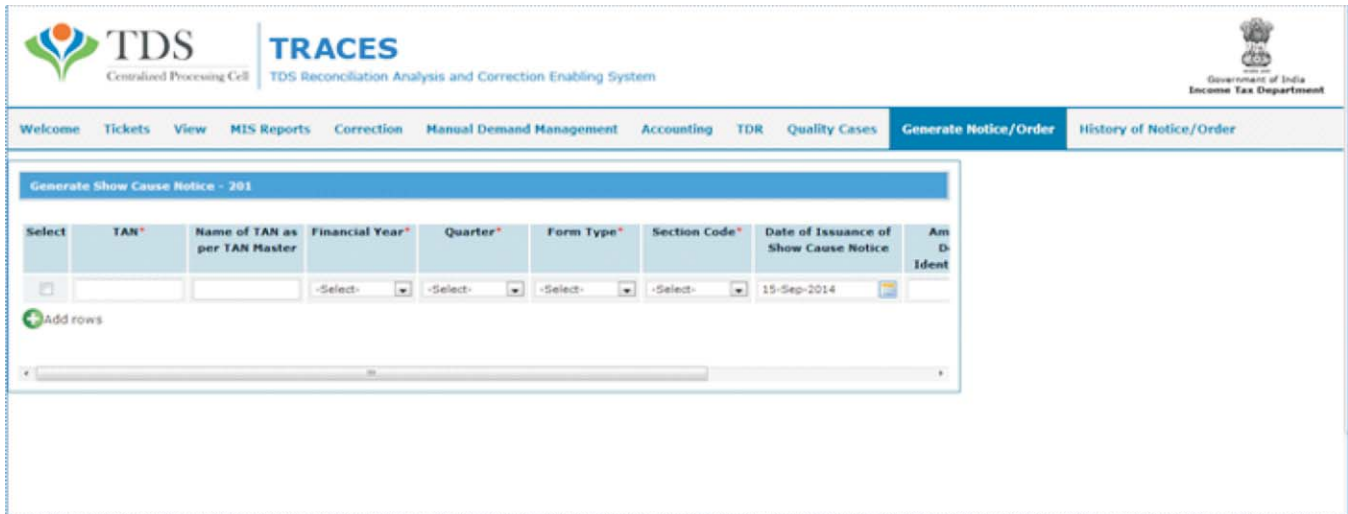
Please note:

- Action such as '**Prosecution Initiated**' can be changed later also.
- If user has taken action as 'Compounding Initiated', then user can't change action later. If status is '**Compounding Fee Paid**', then user can't change action on Show Cause Notice.
- If status is Tagging Request Initiated, then challan cannot be tagged until status is changed to '**Challan Tagging Failed**'.
- Re-print of **Show Cause Notices** and Print of **Compounding Certificates** possible multiple times.

- Once challan is tagged to pay compounding fee and ticket is closed successfully then such tagged challans should not be un-tagged / replaced at any point of time.
- If challan tagging has failed due to any reason, then user should again select same row for tagging. If status is '**Challan tagging failed**' then user should again select the row and click on '**Tag challan for compounding**' button.
- If action is selected as '**Compounding Initiated**' then only '**Final Compounding Fee**' and '**Date of Finalizing Compounding Fee**' field will be enabled.
- If challan tagging is done successfully then only '**Tagged Challan Detail**' and '**Issue Compounding Certificate**' will be enabled.
- '**Balance total demand amount of Compounding Fee demand**' should be equal to '**total amount**' from selected challans.
- Challans, shown in the output table, for tagging are those where challan deposit date is after the date of generation of Show Cause Notice.
- If there is any open request (category can be OLTAS Challan Correction, Force Match) on challan, then this challan will not be shown on screen for tagging to pay compounding fee. If there is an open request of Tag / Replace challan, then this challan will be shown with reduced balance in the screen;
- Once challan is tagged to pay compounding fee, then tagged amount can't be reversed at any moment.
- User can't modify '**Final Compounding Fee**' and '**Date of Finalizing Compounding Fee**' through this screen.

Once '**Compounding Fee**' demand is raised, it will be visible in '**Modify / Delete Demand**' screen also. User can modify '**Compounding Fee**' value on '**Modify / Delete**' screen. If user has done some modification through 'Modify / Delete Demand' screen then this change will be reflected in 'Generate Show Cause Notice –Prosecution –History' screen also and it will be captured in '**Action History**' column also.

8.3 ORDER U/S 201



The screenshot shows the TDS TRACES system interface. The header includes the TDS logo, 'TRACES TDS Reconciliation Analysis and Correction Enabling System', and the Government of India Income Tax Department logo. The navigation menu includes: Welcome, Tickets, View, MIS Reports, Correction, Manual Demand Management, Accounting, TDR, Quality Cases, **Generate Notice/Order**, and History of Notice/Order. The main content area displays a form titled 'Generate Show Cause Notice - 201' with the following table:

Select	TAN*	Name of TAN as per TAN Master	Financial Year*	Quarter*	Form Type*	Section Code*	Date of Issuance of Show Cause Notice	Am D-Ident
<input type="checkbox"/>			-Select-	-Select-	-Select-	-Select-	15-Sep-2014	

Below the table is an 'Add rows' button and a scroll bar.

o **What can be done:**

- Show Cause Notice u/s 201(1)/201(1A) can be issued & printed
- History of Notice can be viewed
- Notices can be reprinted
- Order u/s 201 can be issued & printed

o **Who can do:**

Assessing Officers posted in TDS charge can use this functionality.

o **Relevance of the functionality:**

In the legacy system, AOs used to pass these orders manually and then upload the demand in the system. This functionality enables AO to pass these orders through system. Thus, as and when an order is passed, the demand gets updated into the system. Further this helps the AO to keep record of the pendency & disposals.

o **How to use the functionality:**

Issuing Show Cause Notice

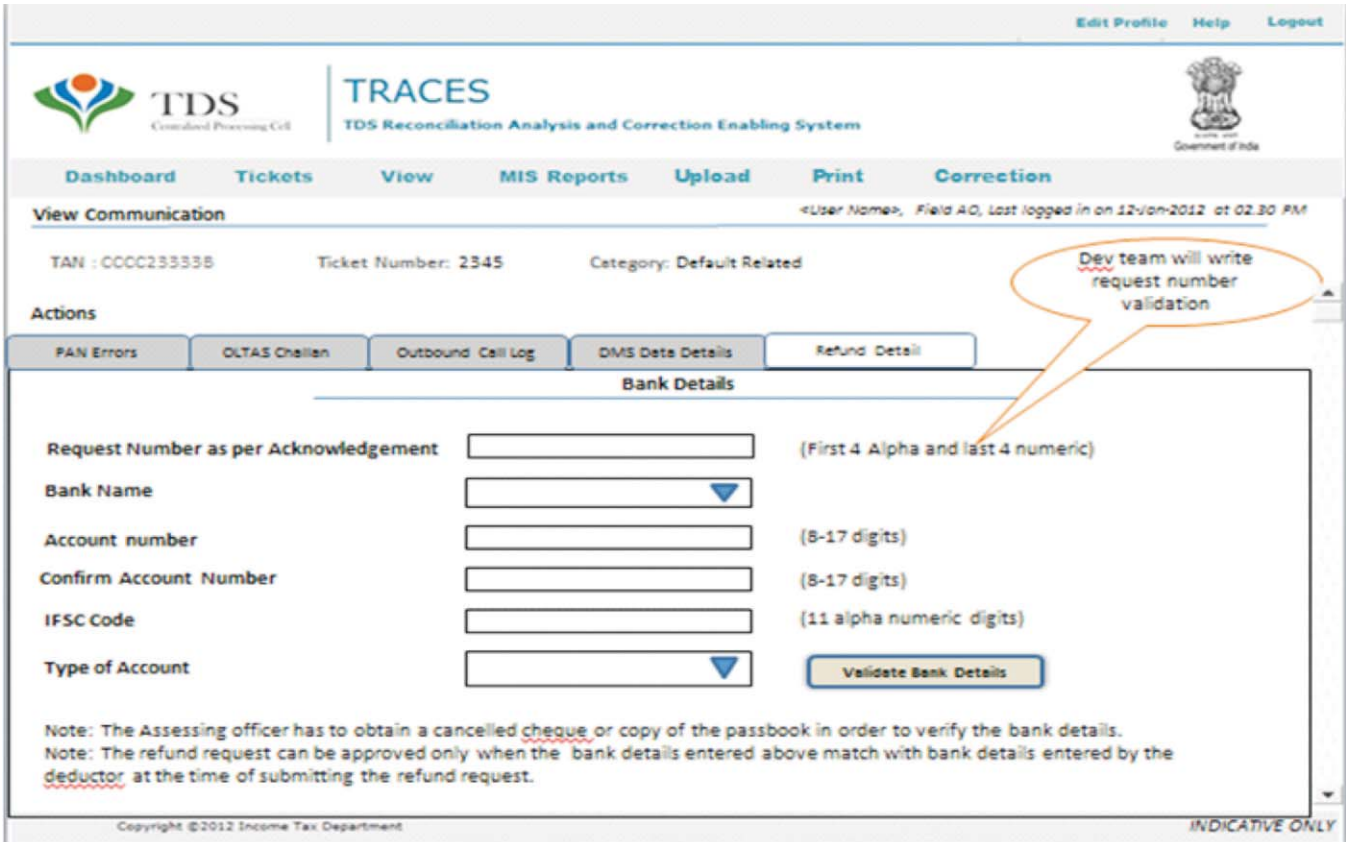
- Click on **Generate Show Cause Notice** under **Enforcement – Show Cause Notice – 201 menu**
- *Provide required values (at least mandatory values)* i.e. TAN, FY, Section Code, Form Type, Quarter, Amount of default Identified and Reason for Issuing Show Cause Notice.

- TAN name is fetched from TAN master database on input of TAN.
- On clicking '**Preview**', **Show Cause Notice** is displayed.
- Select the check box and click on **Generate and Print**; thus notice is generated with a **Unique Communication Reference Number**. User can also generate notices for more than one row at a time.

Access History and issue Order

- Click on **Generate Order u/s 201** under **Enforcement – Show Cause Notice - 201** menu.
- Search the generated notices as per Search criteria i.e. TAN, FY, Quarter, Form type and status of order or Communication Reference Number of generated Show Cause Notice.
- Enter 'Total Default u/s 201(1) r.w.s. 201(1A)' with 'Reason of Issuing Order'.
- Click on whether a survey has been done or not and if **yes**, then date of survey.
- Select row(s) and click on '**Generate and Print Order u/s 201**'; Order u/s 201 will get generated.
- User can take re-print of Show Cause Notice, that has already been issued to the deductor by selecting row(s).
- User can also take re-print of Order u/s 201 which is already issued.
- When User generates Order u/s 201, then a new demand is generated in the system '**201 Order Generated by Field AO**'. Such type of Demand will be visible in '**Modify / Delete Demand**' and '**Tag / Replace Challan**' screens also.

9. REFUND



The screenshot shows the TRACES (TDS Reconciliation Analysis and Correction Enabling System) interface. At the top, there are navigation links for 'Edit Profile', 'Help', and 'Logout'. The main header includes the TDS logo and the Government of India emblem. Below the header, there are tabs for 'Dashboard', 'Tickets', 'View', 'MIS Reports', 'Upload', 'Print', and 'Correction'. The 'View Communication' section displays user information and a ticket number (2345). The 'Actions' section includes buttons for 'FAN Errors', 'OLTAS Challan', 'Outbound Call Log', 'DMS Data Details', and 'Refund Detail'. The 'Bank Details' form contains the following fields:

- Request Number as per Acknowledgement: (First 4 Alpha and last 4 numeric)
- Bank Name: (dropdown)
- Account number: (8-17 digits)
- Confirm Account Number: (8-17 digits)
- IFSC Code: (11 alpha numeric digits)
- Type of Account: (dropdown)

A 'Validate Bank Details' button is located at the bottom right of the form. A note below the form states: 'Note: The Assessing officer has to obtain a cancelled cheque or copy of the passbook in order to verify the bank details. Note: The refund request can be approved only when the bank details entered above match with bank details entered by the deductor at the time of submitting the refund request.' A callout bubble points to the 'Request Number as per Acknowledgement' field with the text: 'Dev team will write request number validation'. The footer includes 'Copyright ©2012 Income Tax Department' and 'INDICATIVE ONLY'.

Section 200 A of Income Tax 1961 also allows issuance of Refunds on excess payment by the deductor. There could be instances where while paying TDS, deductor inadvertently pays more than the actual deducted amount. In such cases, deductor may take to following corrective actions:

- i. In case of manual challan, the amount can be corrected by the concerned bank within seven days of the challan deposit date; or
- ii. Deductor can also use the excess amount paid by tagging such challan in TDS statements (of the same TAN) filed for Financial Year preceding or succeeding the Financial year for which the challan is deposited.
- iii. Deductor can use the challan to pay any other demand outstanding against him during the year preceding or succeeding the financial year for which the challan is deposited.
- iv. If above options do not suffice, the deductor may claim refund online using Refund Portal available at www.tdscpc.gov.in

o **What can be done:**

Refund can be claimed by filing from 26B on www.tdscpc.gov.in

Refund request can be approved or rejected by the TDS-AO through the AO portal.

o **Who can use the functionality:**

Deductor to claim their fund on TRACES portal at www.tdscpc.gov.in

Field AO to approve/reject the refund request on AO portal, available on the intranet

o **Relevance of the functionality:**

The functionality gives an authority to the TDS AO to approve/reject the refund. As and when a deductor places a request for refund, the system checks for any outstanding demand against the deductor. If there is no outstanding demand, the request is sent to the field TDS-AO. The TDS AO then verifies whether there is any outstanding demand in registers, maintained manually or if the challan has been presented to him/her against any manual demand. **In such a case, he/she should reject the request & upload the demand or “Tag the challan” using “Manual Demand Management” (Refer section 4) against the uploaded demand as the case may be.**

o **How to use the functionality:**

i. Refund request will be created by Deductor on Website : www.tdscpc.gov.in

ii. If there is any outstanding demand or a challan correction request in 'open' status, then refund request gets rejected and status shown accordingly on website www.tdscpc.gov.in.

iii. If there is no existing demand or any other challan correction request on same challan then a ticket will be generated under 'Refund' category which goes to Inbox of Jurisdictional AO of the concerned TAN.

• **Approval Process:**

- ♦ Click on relevant ticket number and check the attachment
- ♦ Enter the *request number* as per acknowledgement given by deductor and bank account details under '**Refund Details**' tab (only after obtaining the proof of the same, say passbook or cancelled cheque from the deductor).
- ♦ Click on *Validate Bank Details*. If details get validated successfully, upload the Form 26B acknowledgement and bank details proof and check the relevant declarations; click on **Ok**.
- ♦ TDS-AO approves the ticket.

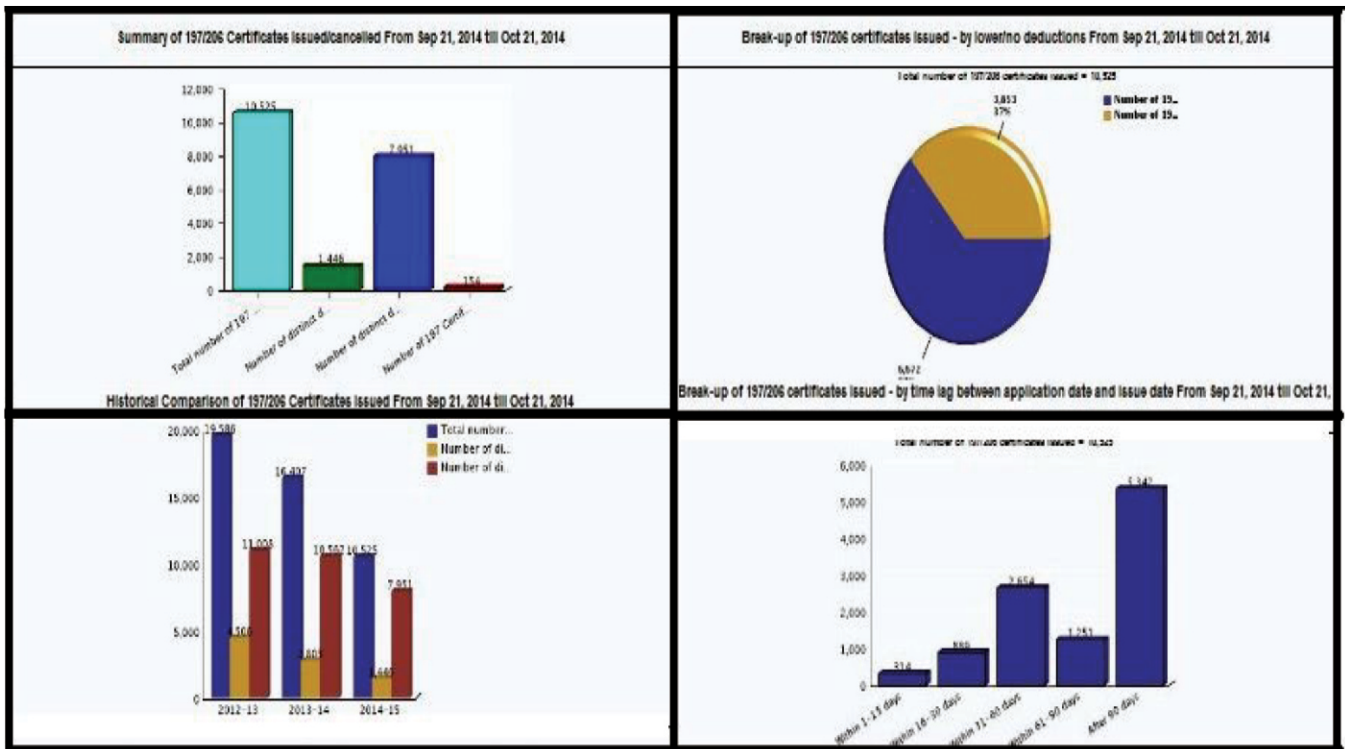
- ♦ System will check whether there is any outstanding demand for the TAN in system.
- ♦ If there is no demand pending, then system allows user to approve this request.

After the ticket is approved, system will send the request to Refund Banker for issue of refund through electronic mode.

- **Rejection Process:**

- ♦ While adding bank details, click on **Validate Bank Details** button.
- ♦ After successful matching of Bank Details, user will be directed to refund details screen to proceed further (Approve or reject the request).
- ♦ If Bank details do not match, then user will be prompted with the message '**Bank Details are not matching**. User should either re-enter bank details or reject the refund request'.
- ♦ On clicking on Re-Enter, all data fields will be pre-filled except **Account number** field. Against mismatched field, there will be error message stating that following field is **unmatched**.
- ♦ In case of mismatch in **Bank details**, user will be asked to reject the request. If he clicks on '**Yes**' to reject the request, refund request will be rejected and reason of rejection for database will be '**Unmatched Bank Details**'.
- ♦ After matching of Bank details, if user wants to reject the request Select **Reason for Rejection: Outstanding Demand**.
- ♦ If there is a demand existing in the system against deductor, system will allow user to click on '**Reject**' button.
- ♦ If there is no demand existing in system then system will show error message to user. After viewing this error message, user may click on hyperlink '**Add Demand**' to add manual demand
- ♦ Once user adds new demand details in new screen, click on '**Back to Ticket**' hyperlink. User will come back to **Refund related ticket** on which user was working.
- ♦ If user again clicks on '**Reject**' button, system will again check in database and will find a demand; now user will be able to **Reject** refund request.

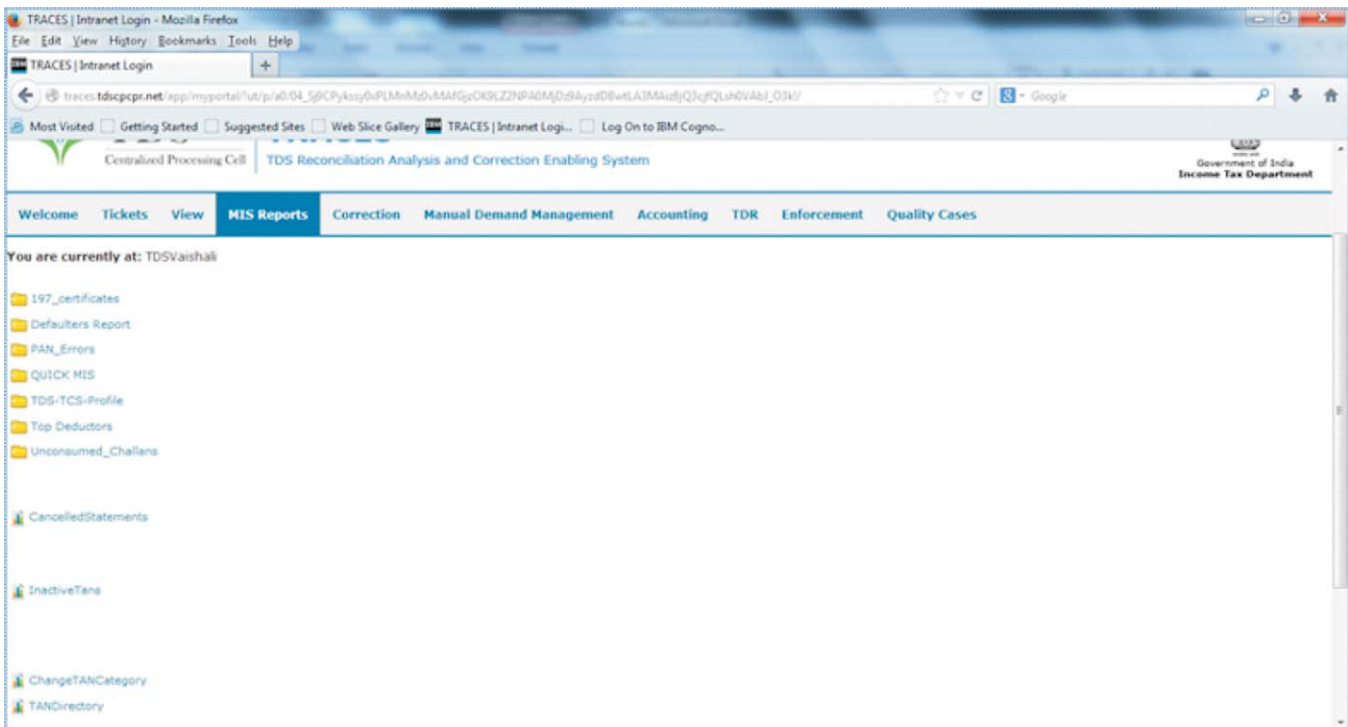
Chapter-III



Management Information System & Analytics



MANAGEMENT INFORMATION SYSTEM (MIS) & ANALYTICS



MIS and analytics are the most important elements of TRACES. ‘**Analytics**’ is used for Risk Profiling, Trend & Pattern Analysis. Various MIS reports are being generated in CPC-TDS and are available to the TDS officers for enforcement and compliance.

RELEVANCE OF THE FUNCTIONALITY

AO portal –TRACES enables the users to use ‘**Business Analytics**’ for risk profiling and enforcement functions. ‘**MIS & Analytics reports**’ involve generation of customized MIS & Data Analytics on various features of TDS administration. These reports help in giving insight about compliance behavior and, therefore, are reliable inputs for policy formulation with real time Analytics. Effective data for enforcement action is available to field officers as regards defaults that has impact on revenue and deductor compliance. Besides, valuable data is relevant for wider usage e.g. drawing demo graphic profile of taxpayers, trends & patterns etc. These reports can also be downloaded in *Excel* format. Therefore, these have flexibility of sorting, filtering & other maneuvering.

How to use the Functionality

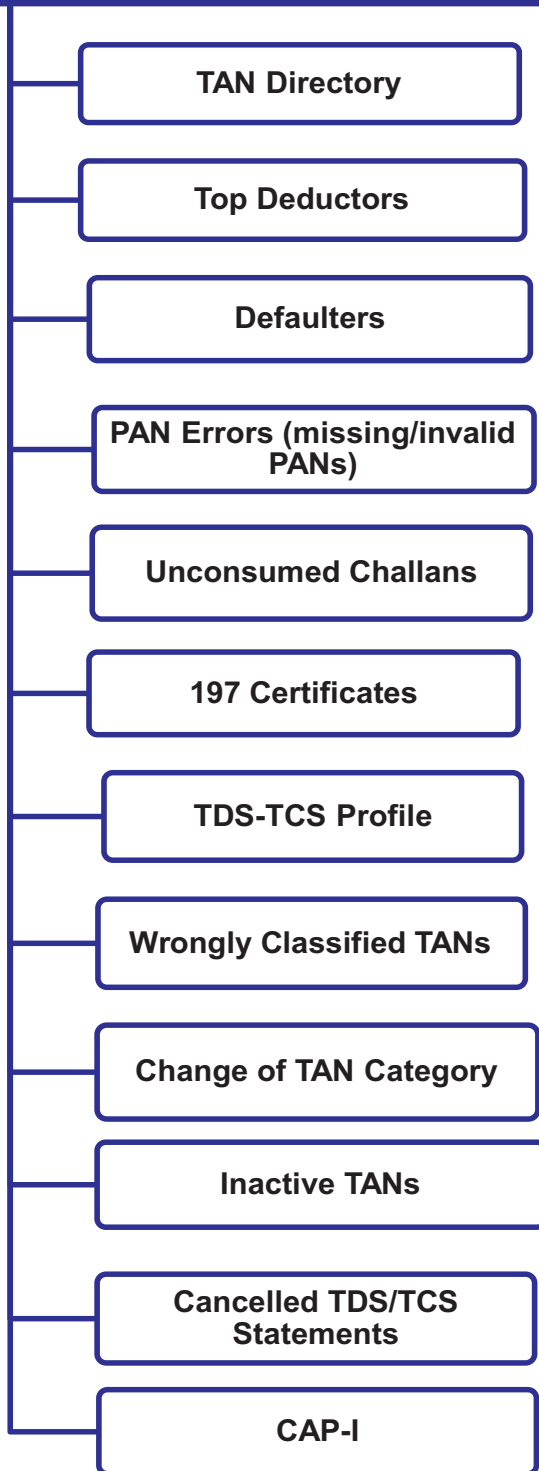
For CsIT/Range Heads:

- 1) Click on 'MIS Reports' Menu
- 2) Select 'Business Intelligence Reports'
- 3) Select the requisite MIS report

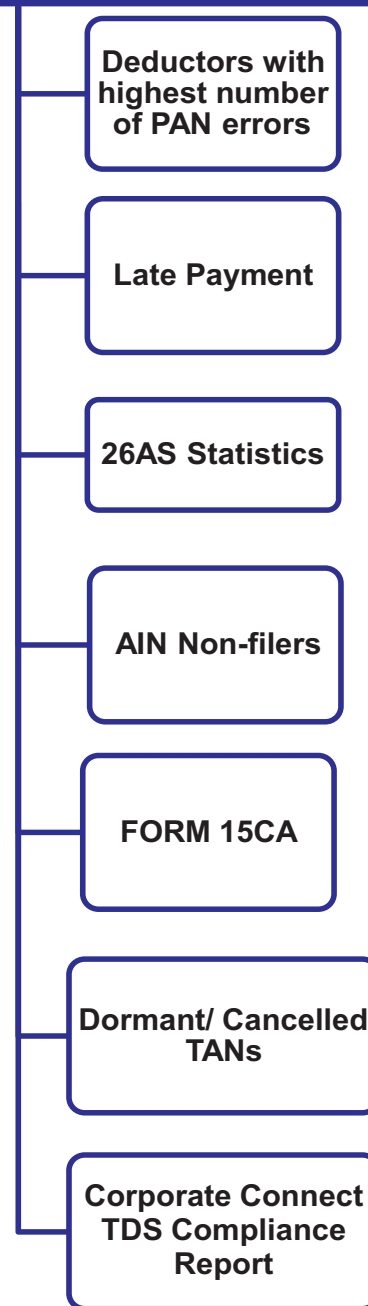
For Field Assessing Officers (FAOs):

- 1) Click on 'MIS Reports' Menu
- 2) Select 'AO Reports'
- 3) Select the requisite MIS report

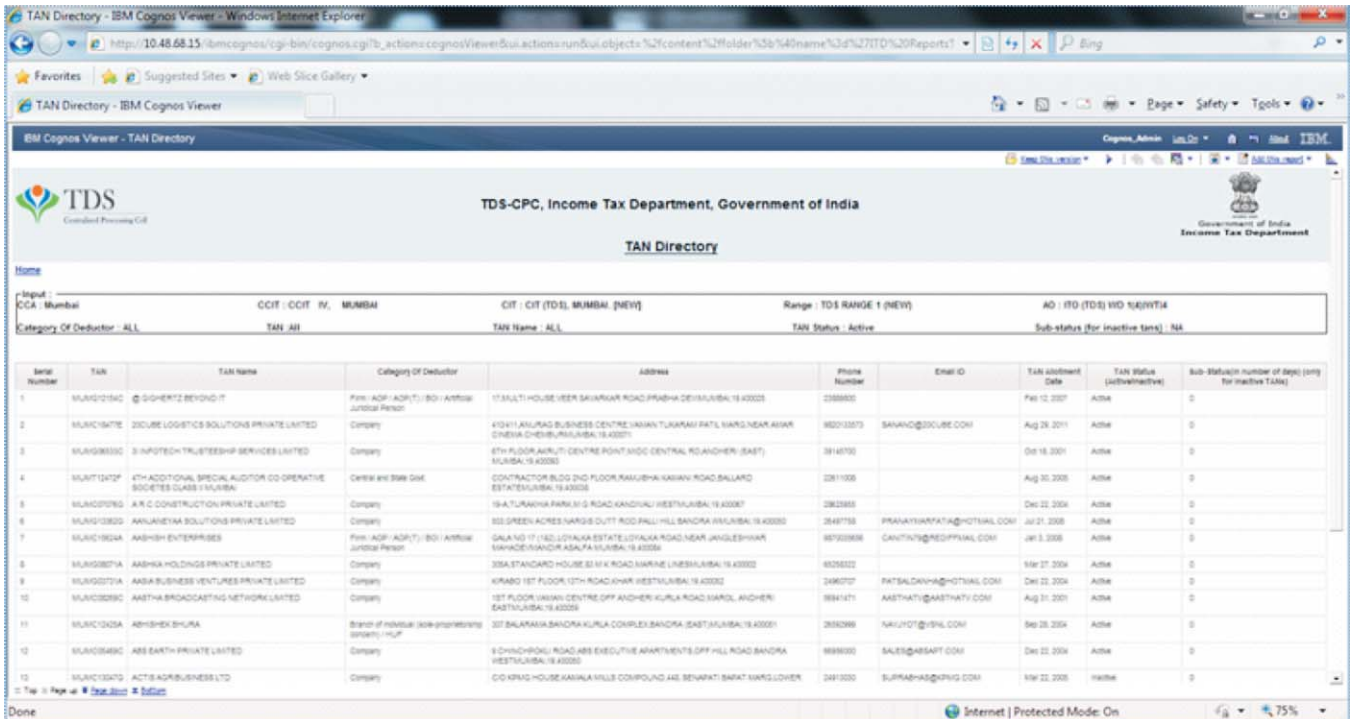
List of MIS for CsIT, Range Heads & AOs



List of MIS only for CsIT and Range Heads



1. TAN DIRECTORY



The screenshot shows the TAN Directory interface with the following search filters: Input: CCA: Mumbai; Category Of Debtor: ALL; TAN All; CIT: CIT IV, MUMBAI; CIT: CIT (TDS) MUMBAI (NEW); Range: TDS RANGE 1 (NEW); AD: ITO (TDS) W/D N/A(W/T)4; Sub-status (for inactive tans): NA.

Serial Number	TAN	TAN Name	Category Of Debtor	Address	Phone Number	Email ID	TAN allotment Date	TAN Status (Active/Inactive)	Sub-Status (number of days since last activity for inactive TANs)
1	MUMG0194C	GOHERTZ BEYOND.IT	Fin: AOP (ADP/T) / BO / Affiliate / Jointed Person	11 MULTI HOUSE VEEER SAHAKAR ROAD PRADEEP DEVI MUMBAI 18 40003	2388932		Feb 12 2007	Active	0
2	MUMG0487E	INDURE LOGISTICS SOLUTIONS PRIVATE LIMITED	Company	410/1 LAKHARAD BUSINESS CENTRE UNANN TUMKARU PATI, WARG NEAR AHWAR DNEHA CHEBUR MUMBAI 18 40007	802013873	SAHAWD@INDURE.COM	Aug 28 2011	Active	0
3	MUMG0833G	3-INPATED TRUSTESHIP SERVICES LIMITED	Company	87th FLOOR AKRUTI CENTRE PONT AND CENTRAL ROAD ANDHER (SAST) MUMBAI 18 40002	31148752		Oct 18 2001	Active	0
4	MUMT1242P	3TH ADDITIONAL SPECIAL AUDITOR CO OPERATIVE SOCIETES CLASS 1 MUMBAI	Central and State Govt	CONTRACTOR BLDG 2ND FLOOR PRADEEP SAHAKAR ROAD BALLARD ESTATE MUMBAI 18 40008	22811028		Aug 20 2008	Active	0
5	MUMG0196G	A R C CONSTRUCTION PRIVATE LIMITED	Company	19-A TURAKHA FARM 31-G ROAD KANDIVALI WEST MUMBAI 18 40007	2822885		Dec 22 2004	Active	0
6	MUMG1038D	ANJANANTA SOLUTIONS PRIVATE LIMITED	Company	80 GREEN ACRES WARGIS OUTT ROAD HILL SANDRA MUMBAI 18 40002	2549758	PRANAYANYPATA@HOTMAIL.COM	Jul 21 2008	Active	0
7	MUMG1924A	ANISH ENTERPRISES	Fin: AOP (ADP/T) / BO / Affiliate / Jointed Person	GALA NO 11 (1E) LOYALKA ESTATE LOYALKA ROAD NEAR JAVLESHWAR SAHADEN ANDHUR ASALFA MUMBAI 18 40004	907928836	GANVITA@REDIFFMAIL.COM	Jan 3 2008	Active	0
8	MUMG0807A	ANISHA HOLDINGS PRIVATE LIMITED	Company	338A STANDARD HOUSE 33 M K ROAD SARANE LIMESH MUMBAI 18 40002	8226322		Mar 27 2004	Active	0
9	MUMG0271A	ANSA BUSINESS VENTURES PRIVATE LIMITED	Company	KRABO 1ST FLOOR 12TH ROAD AHWAR WEST MUMBAI 18 40002	2486707	PATBALDANA@HOTMAIL.COM	Dec 22 2004	Active	0
10	MUMG0288C	ANETHA BROADCASTING NETWORK LIMITED	Company	1ST FLOOR UNANN CENTRE OFF ANDHER KURLA ROAD MARDL ANDHER EAST MUMBAI 18 40005	98841471	ANETHA@ANETHATV.COM	Aug 31 2001	Active	0
11	MUMC1025A	ANISHKESH MURA	Branch of Institute / Joint Enterprises / Branch / Trust	337 BALAKRISHNA BAHORA KURLA COMPLEX BAHORA (SAST) MUMBAI 18 40001	2650266	NAGJIYOT@SHL.COM	Sep 28 2004	Active	0
12	MUMG0848C	ANS EARTH PRIVATE LIMITED	Company	9 CHINCHWADI ROAD ANS EXECUTIVE APARTMENTS OFF HILL ROAD BAHORA WEST MUMBAI 18 40002	9898000	SALES@ANSAPT.COM	Dec 22 2004	Active	0
13	MUMC1034D	ACT'S AGRIBUSINESS LTD	Company	60 KRABO HOUSE KANANA HILLS COMPOUND 448 BENARAT BAKAT MARG LOWER	2491000	SURABHAD@PRIG.COM	Mar 22 2008	InActive	0

Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

TAN directory is a replication / front end of TAN Master. It gives following basic information about a TAN (deductor) to the TDS officers:

- o TAN
- o TAN Name
- o Category of TAN
- o Contact details
- o TAN allotment date
- o TAN Status (Active / inactive)
- o Sub status (Number of days since last activity).

The report would help the field officers to identify deductors falling in their jurisdiction.

2. TOP DEDUCTORS

top deductors home page - Windows Photo Viewer

TDS
Centralized Processing Cell

TDS-CPC, Income Tax Department, Government of India

Top Deductors

Home

Data is last updated till Oct 14, 2014

Inputs

Challan Receipt Year : 2011-12	From Month : April	To Month : March
CCA : Mumbai	CCIT : CCIT IV, MUMBAI	CIT : CIT (TDS), MUMBAI [NEW]
RANGE : TDS RANGE 2 [NEW]	AO : ITO (TDS) WD 2(5)[NEW/WT5]	Nature of Payment : ALL
Category of Deductor : ALL		

Top 5 Deductors by TDS/TCS deposited/reported	Top 5 Deductors by highest Growth/ lowest Decline in deposit/reporting of TDS/TCS	Top 5 Deductors by highest Decline/ lowest Growth TDS/TCS			
Total TDS/TCS Collected : 445.50 (INR in Crores)	TDS/TCS Amount(INR in Crores)	2010-11	2011-12	TDS/TCS Amount(INR in Crores)	2010-11
	MUMP15966F	0.00	1.92	MUMP22742G	2.00
	MUMP27490B	0.00	0.29	MUMF01313E	1.00
	MUMP28954C	0.00	0.26	MUMF02734E	0.00
	MUMP28334F	0.00	1.56	MUMP11565B	0.00
	MUMP29658B	0.00	0.29	MUMP23653A	0.00

top deductors home page

top deductors - Windows Photo Viewer

Top 500 Deductors w.r.t Collection of TDS/TCS during FY- 2011-12 From April Till March

Name of Deductor	TDS/TCS Deposited/Reported during FY (INR in Crores)			CAGR (%)
	FY-2012-13	FY-2011-12	FY-2010-11	
PS TOLL ROAD PRIVATE LIMITED	3.36	37.41	3.07	867.22%
ICICI MERCHANT SERVICES PRIVATE LIMITED	8.58	10.57	3.98	165.92%
PATEL REALTY (INDIA) LIMITED	5.56	8.09	3.24	149.85%
PATNA HIGHWAY PROJECTS LIMITED	6.51	6.36	4.30	48.02%
OFFICE OF THE DIRECTOR GENERAL OF POLICE M S	3.68	5.87	0.07	7,789.81%
ORGANON (INDIA) PRIVATE LIMITED	6.59	5.74	2.69	113.66%
GOLDMAN SACHS (INDIA) FINANCE PRIVATE LIMITED	5.68	5.55	5.29	4.82%
PENINSULA HOLDINGS AND INVESTMENT PRIVATE LIMITED	3.78	5.43	0.51	968.32%
SBI MACQUARIE INFRASTRUCTURE MANAGEMENT PRIVATE LIMITED	2.24	5.36	1.77	203.49%
PLATINUM ADVERTISING PRIVATE LIMITED	3.05	5.17	1.49	247.23%
PLUS BKSP TOLL LIMITED	4.71	4.76	0.76	524.12%
POSCO ENGINEERING AND CONSTRUCTION CO LIMITED	8.78	4.57	4.17	9.60%
PANDHE INFRACONS PRIVATE LIMITED	5.35	4.82	0.17	2,309.05%
OIL AND NATURAL GAS CORPORATION LIMITED	5.96	4.01	2.49	60.84%
FOURCEE INFRASTRUCTURE EQUIPMENTS PRIVATE LIMITED	5.78	3.83	1.94	97.98%

top deductors home page

Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

a) *Top Deductors based on TDS/TCS deposited ‘During’ the financial year:*

The report gives a list of top 500 deductors of respective jurisdiction who have deposited maximum TDS/TCS amount during the selected year/month. In this report, **financial year is considered based on ‘Challan deposit date’**. This report provides a comparative presentation of two financial years also. This report also gives a pictorial representation of:

- o Top 5 Deductors by TDS/TCS deposited/reported
- o Top 5 Deductors by highest Growth/lowest Decline in deposit/reporting of TDS/TCS
- o Top 5 Deductors by highest Decline/lowest Growth in deposit/reporting of TDS/TCS

The report can be generated for a particular period within the financial year also. The report is useful to identify top deductors of a jurisdiction and also their compliance profile as regards payment of taxes in the last three financial years. It may, however, be indicated that since the report is compiled based on payment ‘during’ the year, **it would include payments made for different financial year(s)**.

b) *Top Deductors based on TDS/TCS deposited ‘For’ a financial year:*

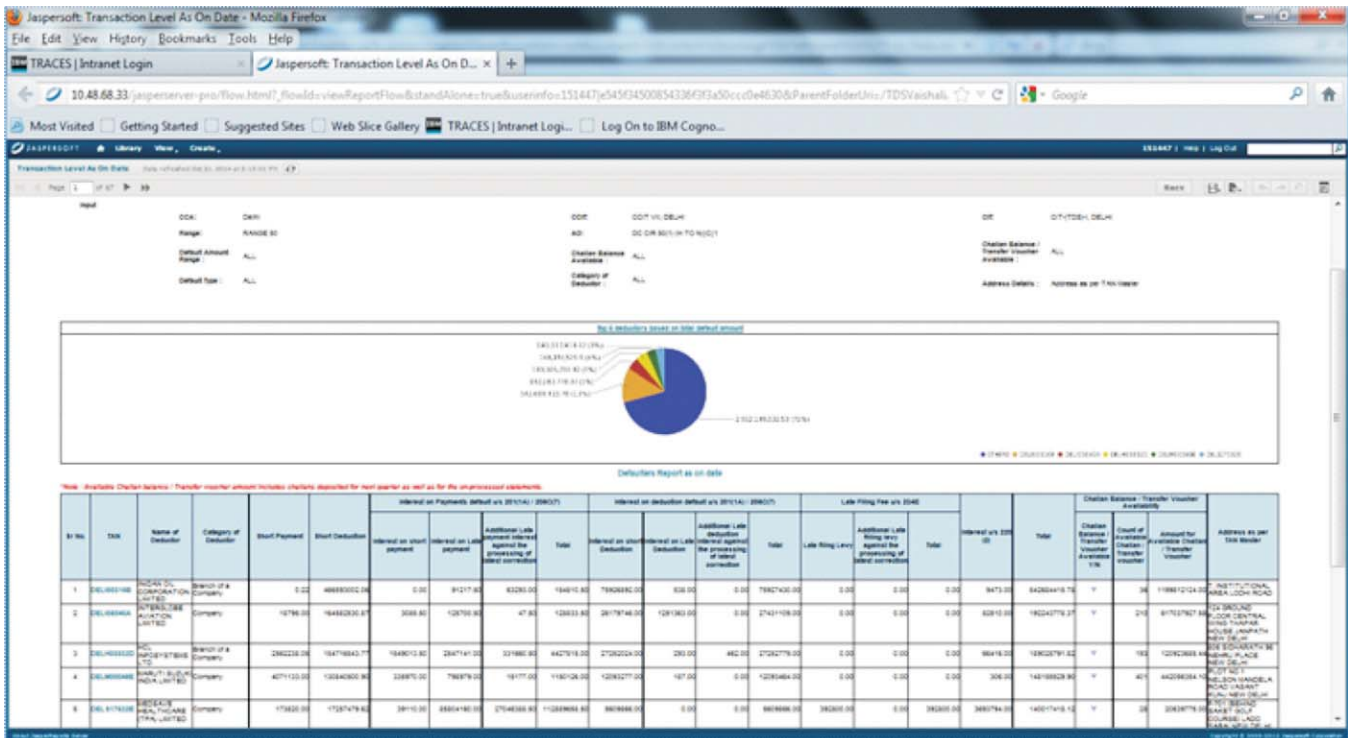
This report gives a list of top 500 deductors of respective jurisdiction who have deposited maximum TDS/TCS amount for the selected financial year. ‘Financial year’ is determined by the ‘Challan Financial year’. This report provides a comparative presentation of three (3) years data i.e. Selected Year, Immediate Next year and Immediate Previous year. This report also gives a pictorial representation of:

- o Top 5 Deductors by TDS/TCS deposited/reported
- o Top 5 Deductors by highest Growth/ lowest Decline in deposit/reporting of TDS/TCS
- o Top 5 Deductors by highest Decline/ lowest Growth in deposit/reporting of TDS/TCS



1. The report may be useful in identifying the deductors who have paid less tax for a financial year. This is indicative of either ‘parking’ the funds for business purposes or lower extent of transactions.
2. The data for respective years is updated till the current date. Therefore, the tax collection for the ‘current’ financial year may always reflect lower figures.

3. DEFAULTERS REPORT



Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

The report gives **demand details of all the defaulter TANs for a selected year as well as across all the years**. Output is shown under various categories of defaults viz. Short Payment, Short Deduction, Late Payment, Late Deduction, Late Filing, Interest on short payment/ late payment/ short deduction, additional interest against processing of latest correction and interest u/s 220. The demand, at statement level for each defaulter TAN, is also being shown in this report.

The report has following attributes:

- o **Transaction level report for a selected Financial Year** with breakup of defaults for each of the defaulters;
- o Defaulters report (as on date) **across all Financial Years** with breakup of defaults.
- o **Detailed TAN default report** with breakup of Form type, Quarter and Default type for a **selected year as well as across all the financial years**.

To facilitate tracking of deductors, the report provides flexibility as regards three addresses viz:

- i) As per TAN master;
- ii) As per TRACES Profile;
- iii) As per Latest statement filed;

The report can, be generated with any of the above three addresses.

4. PAN ERRORS (MISSING/INVALID PANS)



Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

The report displays statistics related to **Non-PAN transactions** reported in TDS/TCS statements. Non-PAN transactions can be divided into various categories as below:

- 1) Structurally Invalid PANs,
- 2) Structurally Valid but not in PAN master,
- 3) Missing PAN (PAN NOT AVAILABLE, PAN APPLIED, PAN INVALID).

This report has following attributes:

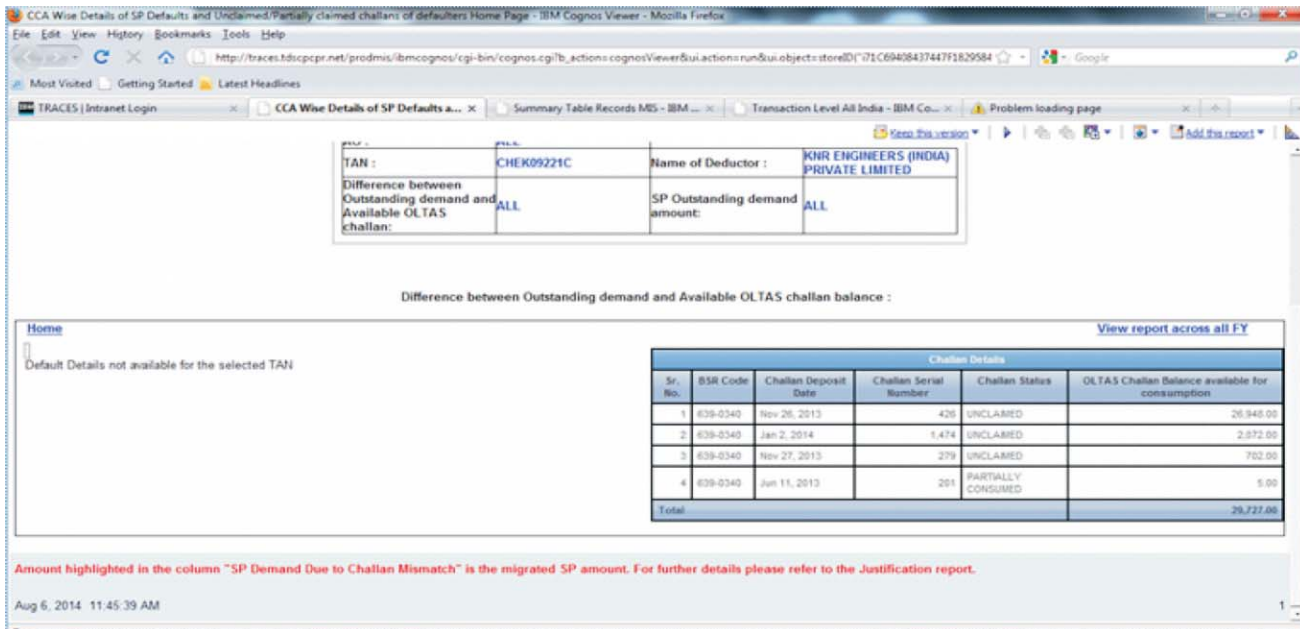
- o Jurisdiction-wise statistics of non-PAN transactions with their bifurcation into various categories alongwith percentages of non-PAN transactions vis-à-vis valid PAN transactions.
- o The report is available based on
 - Type of deductor; & / or
 - Type of TDS statement

- o Historical comparison of non-PAN transactions for selected quarter against previous quarter with bifurcation of non-PAN transactions into various types
- o Growth–decline trends in non-PAN transactions, for current quarter vis-à-vis previous three quarters
- o Detailed TAN level report that shows deductee rows with a selected TAN, Financial year and quarter at statement level.
- o TAN wise statistics.

There is a hyperlink in this report to view list of ‘Deductors with highest number of PAN error’ (Available to CsIT and Range heads).

The report shall help the TDS officers in identifying deductors who have reported non-PAN transactions. These deductors can then be pursued to report transactions with valid PANs.

5. UNCONSUMED CHALLAN



TAN :	CHEK09221C	Name of Deductor :	KNR ENGINEERS (INDIA) PRIVATE LIMITED
Difference between Outstanding demand and Available OLTAS challan:	ALL	SP Outstanding demand amount:	ALL

Difference between Outstanding demand and Available OLTAS challan balance :

Challan Details					
Sr. No.	BSR Code	Challan Deposit Date	Challan Serial Number	Challan Status	OLTAS Challan Balance available for consumption
1	039-0340	Nov 26, 2013	426	UNCLAIMED	26,945.00
2	039-0340	Jan 2, 2014	1,474	UNCLAIMED	2,672.00
3	039-0340	Nov 27, 2013	279	UNCLAIMED	702.00
4	039-0340	Jan 11, 2013	201	PARTIALLY CONSUMED	5.00
Total					29,722.00

Amount highlighted in the column "SP Demand Due to Challan Mismatch" is the migrated SP amount. For further details please refer to the Justification report.

Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

The report shows details of available challan balance in respect of those deductors in whose cases **short payment defaults** (All SP defaults i.e. short payment due to challan mismatch, short payment due to insufficient challan balance and short payment due to less tax deposited) have been determined.

The intent of the report is to facilitate identification of cases where Short Payment demand is on account of challan mismatch OR the deductor has actually not paid tax and has circumvented the provisions. While in former case, demand can be reduced by suitably tagging a challan either by the deductor or the TDS-AO, **in the later case, early enforcement actions shall help in tax recovery.**

This report has following attributes for a selected Financial Year:

- o Jurisdiction-wise details of outstanding Short Payment demand amount (SP demand due to In-sufficient challan balance & Challan mismatch) corresponding to the statements filed by the deductor alongwith count and amount for unclaimed / partially claimed challans.
- o Detailed TAN level report shows following details for a selected year as well as across all financial years:
 - Processed TDS statements where Short Payment default is identified.
 - All unprocessed statements of Short Payment defaulter TANs.
 - Challan Balance available for Short Payment defaulter TANs.

6. 197 CERTIFICATES



Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

The report shows details of certificates of lower deduction / no deduction u/s 197 of the Income Tax Act, 1961, as issued by the TDS-AOs on the ITD system. Three important statistics, shown in this report, areas under:-

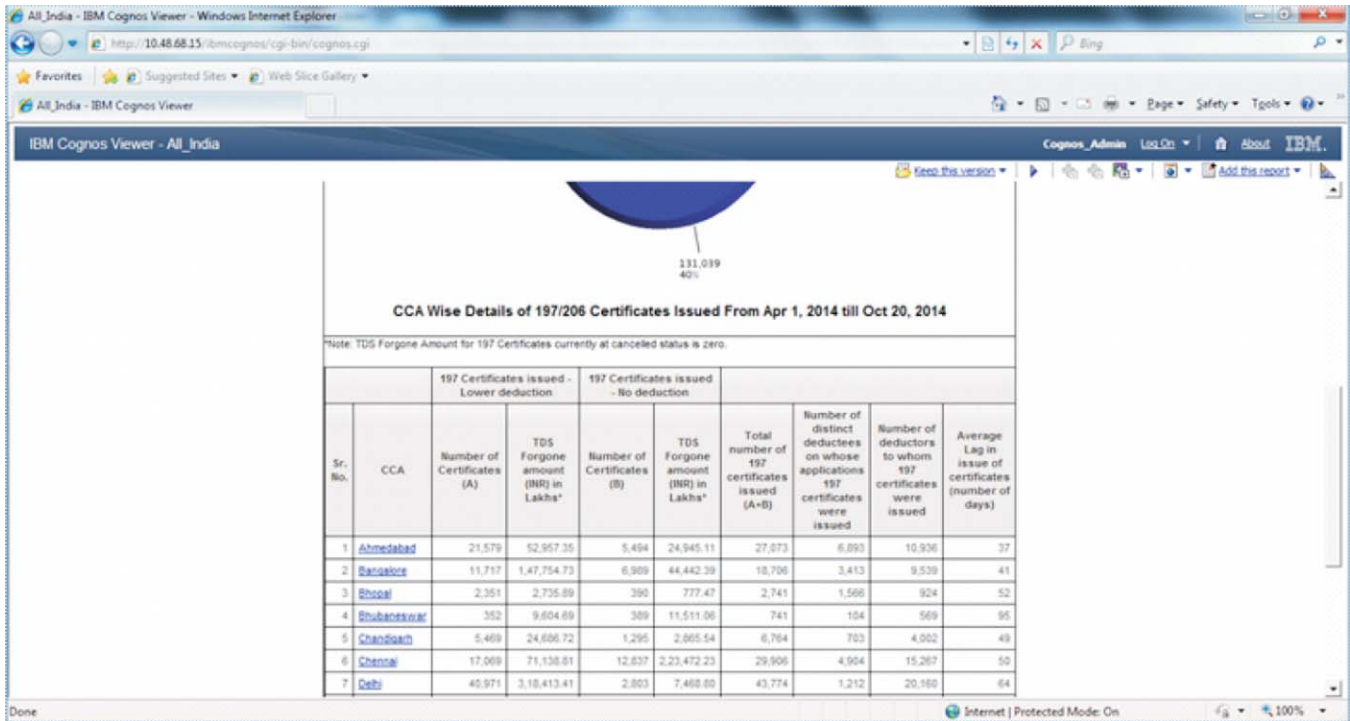
- 1) **Time lag** in issuance of 197 certificates by the TDS-AO (to give feedback about timelines committed in the 'Citizen Charter').
- 2) **Number of certificates** issued (during the selected input dates).
- 3) **Tax amount forgone** in issuing such certificates.

The report has following attributes:

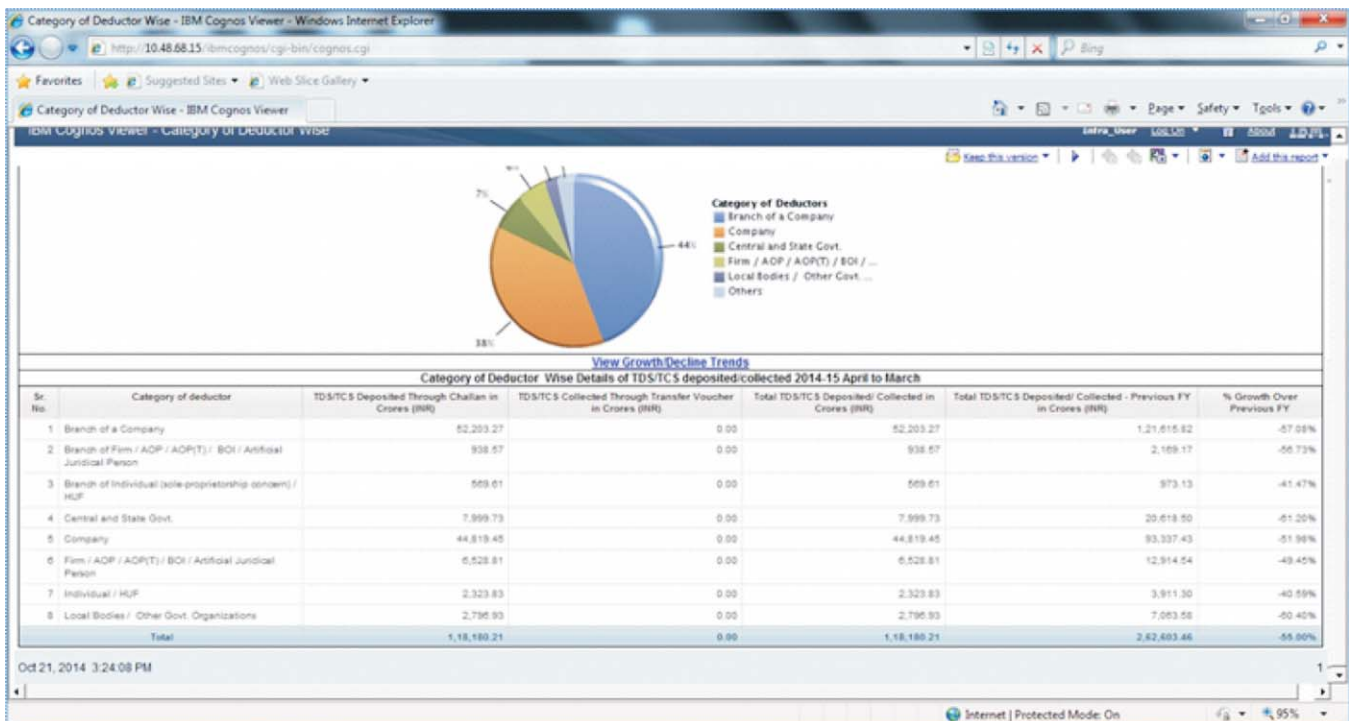
- o Details of Certificates for
 - i) Lower tax deduction/collection; &
 - ii) Nil tax deduction/collection.
- o TDS forgone amount (on the basis of certificates issued).
- o Certificate profile based on time lag between application date and issuance date.
- o Jurisdiction-wise breakup of the Certificates issued.

- o Section wise breakup of the Certificates issued.
- o List of Top 10 TDS-AOs, who have issued certificates.
- o Historical comparison of the certificates issued in prior financial years.
- o Deductee category wise certificates issued.

A sample transaction report, available to the officers, is as below:



7. TDS-TCS PROFILE



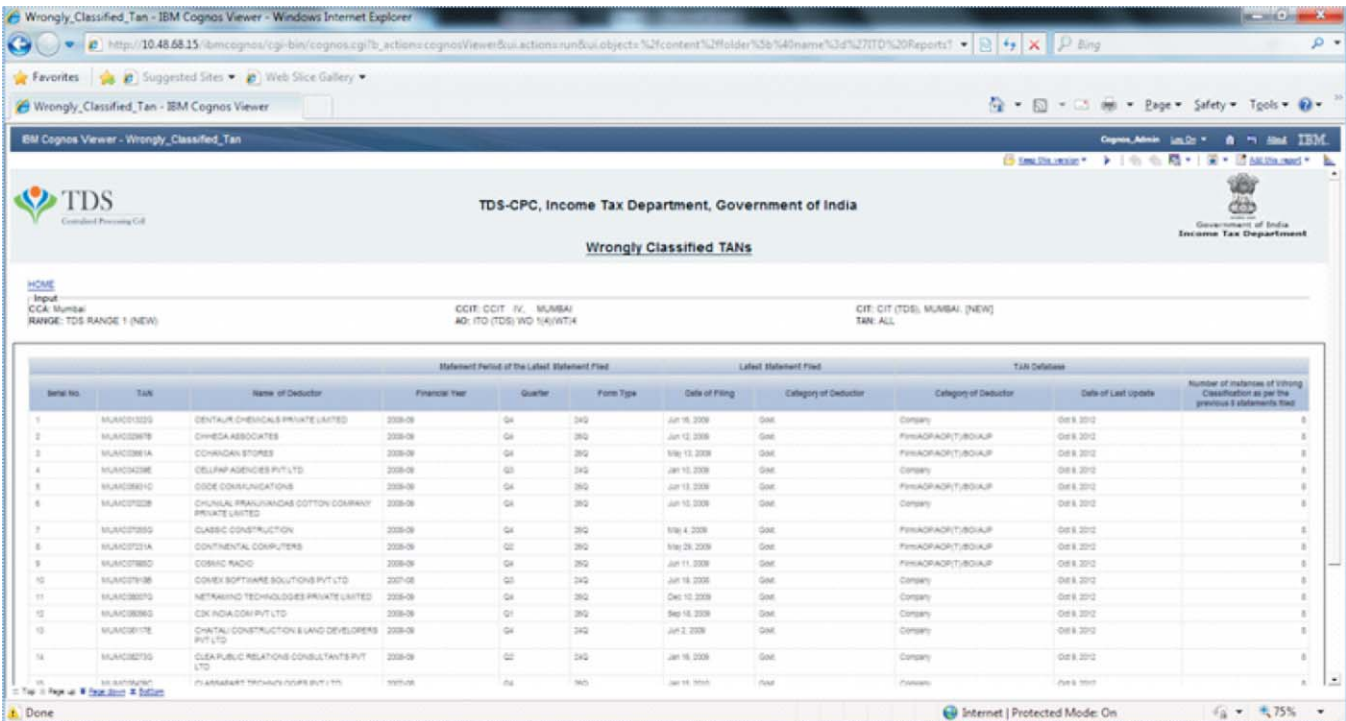
Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

The report shows amount of TDS/TCS deposited **during** a particular Financial Year. The officers can also view month-wise TDS/TCS deposited. Various dimensions of TDS/TCS deposited are shown in the report. The intent is to assist in analysis of tax deposit trends in previous years so that requisite action may be initiated.

Report shows bifurcation of total tax into TDS & TCS. It also shows growth in TDS/TCS deposited during a financial year over the last financial year. It further shows amount of TDS/TCS deposited, based on '**Nature of Payment**' and '**Category**' of deductor. Report also shows details of tax deposited **during current year for different assessment years**, i.e. though the tax has been deposited during the year but it may pertain to different assessment years.

- a. This report has following attributes for a selected Financial Year & month range:
 - o TDS/ TCS deposited during selected F.Yr. for all assessment years.
 - o TDS/ TCS collection across all jurisdictions.
 - o TDS/ TCS deposited across various **Nature of Payments**.
 - o TDS/ TCS across various deductor categories.
 - o Historical comparison of TDS/ TCS deposited alongwith % growth/ decline
 - o Growth/ Decline Trends.

8. WRONGLY CLASSIFIED TANs



Seta No.	TAN	Name of Deductor	Financial Year	Quarter	Form Type	Date of Filing	Category of Deductor	Category of Deductor	Date of Last Update	Number of Instances of Wrong Classification as per the previous 5 statements filed
1	MUMC013223	DENYAUR CHEMICALS PRIVATE LIMITED	2009-10	Q4	290	Jan 15, 2009	Govt.	Company	04/8/2012	5
2	MUMC020878	OMEGA ASSOCIATES	2009-10	Q4	290	Jan 12, 2009	Govt.	Firm/ADP/PT/BO/ALP	04/8/2012	5
3	MUMC020814	COHAN DAN STORES	2009-10	Q4	290	Jan 11, 2009	Govt.	Firm/ADP/PT/BO/ALP	04/8/2012	5
4	MUMC020296	CELLFAN AGENCIES PVT.LTD	2009-10	Q3	292	Jan 10, 2009	Govt.	Company	04/8/2012	5
5	MUMC020110	GOODE COMMUNICATIONS	2009-10	Q4	290	Jan 13, 2009	Govt.	Firm/ADP/PT/BO/ALP	04/8/2012	5
6	MUMC020229	CHUNILAL PRANLIKARSHI COTTON COMRAHY PRIVATE LIMITED	2009-10	Q4	290	Jan 10, 2009	Govt.	Company	04/8/2012	5
7	MUMC020550	CLASSIC CONSTRUCTION	2009-10	Q4	290	Jan 4, 2009	Govt.	Firm/ADP/PT/BO/ALP	04/8/2012	5
8	MUMC020214	CONTINENTAL COMPUTERS	2009-10	Q2	290	Jan 28, 2009	Govt.	Firm/ADP/PT/BO/ALP	04/8/2012	5
9	MUMC020800	CONRAD RADIO	2009-10	Q4	290	Jan 11, 2009	Govt.	Firm/ADP/PT/BO/ALP	04/8/2012	5
10	MUMC020938	CONEX SOFTWARE SOLUTIONS PVT.LTD	2007-08	Q3	292	Jan 18, 2008	Govt.	Company	04/8/2012	5
11	MUMC020870	NETRAKIND TECHNOLOGIES PRIVATE LIMITED	2009-10	Q4	290	Dec 10, 2009	Govt.	Company	04/8/2012	5
12	MUMC020860	CON NDA.COM PVT.LTD	2009-10	Q1	290	Jan 10, 2009	Govt.	Company	04/8/2012	5
13	MUMC020178	CHITAL CONSTRUCTION & LAND DEVELOPERS PVT.LTD	2009-10	Q4	292	Jan 2, 2009	Govt.	Company	04/8/2012	5
14	MUMC020250	CLIA PUBLIC RELATIONS CONSULTANTS PVT LTD	2009-10	Q2	292	Jan 16, 2009	Govt.	Company	04/8/2012	5

Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

The report gives details of TANs where deductor category as per TAN master and TAN category, as per the latest statement filed by that TAN, is different. The Assessing Officers may ascertain the correct category & get necessary changes done in appropriate databases. This report has following attributes:


- o List of TAN with wrong category in the latest Statement.
- o Actual category of TAN as per TAN database.
- o Date of last update of TAN in the database.
- o Number of Instances of wrong Classification.

9. CHANGE OF TAN CATEGORY


IBM Cognos Viewer - Category Change

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 **TDS**
Centralized Processing Cell

TDS-CPC, Income Tax Department, Government of India

 Government of India
Income Tax Department

Change of TAN Category

Home
Input

CCA: Delhi
Range:ADDL CIT/DCIT RANGE 49
Start Date:Apr 1, 2010
Old Category:ALL

CCIT: CCIT VII DELHI
AO : DCIT CIR 49(1) (A TO G)IC1
End Date:Nov 5, 2014
New Category:ALL

CIT: CIT-XVII(TDS), DELHI
TAN : ALL
User ID:ALL
Sorted By:Date of Change of Category

Serial No.	TAN	Name	New/Current Category	Old Category	Date of Change of Category	User code (who changed the category in the system)
1	DEL048990	BESTECH INDIA PRIVATE LIMITED	Company	Govt.	Jun 17, 2012	TDS
2	DEL001290	CENTRAL WARE HOUSING CORP	Company	Govt.	Apr 25, 2011	U104570
3	DELA0629E	AJ/STRAN AIRLINES AG	Company	Firm/AOP/AOP(T)/BOI/AJP	Dec 26, 2010	U900100
4	DELA087910	A T KEARNEY INDIA PRIVATE LIMITED	Br. of Co.	Company	Aug 13, 2010	

Nov 5, 2014 11:45:38 AM 1

Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

As per TAN master, there are total eight categories of TAN (deductor) viz:

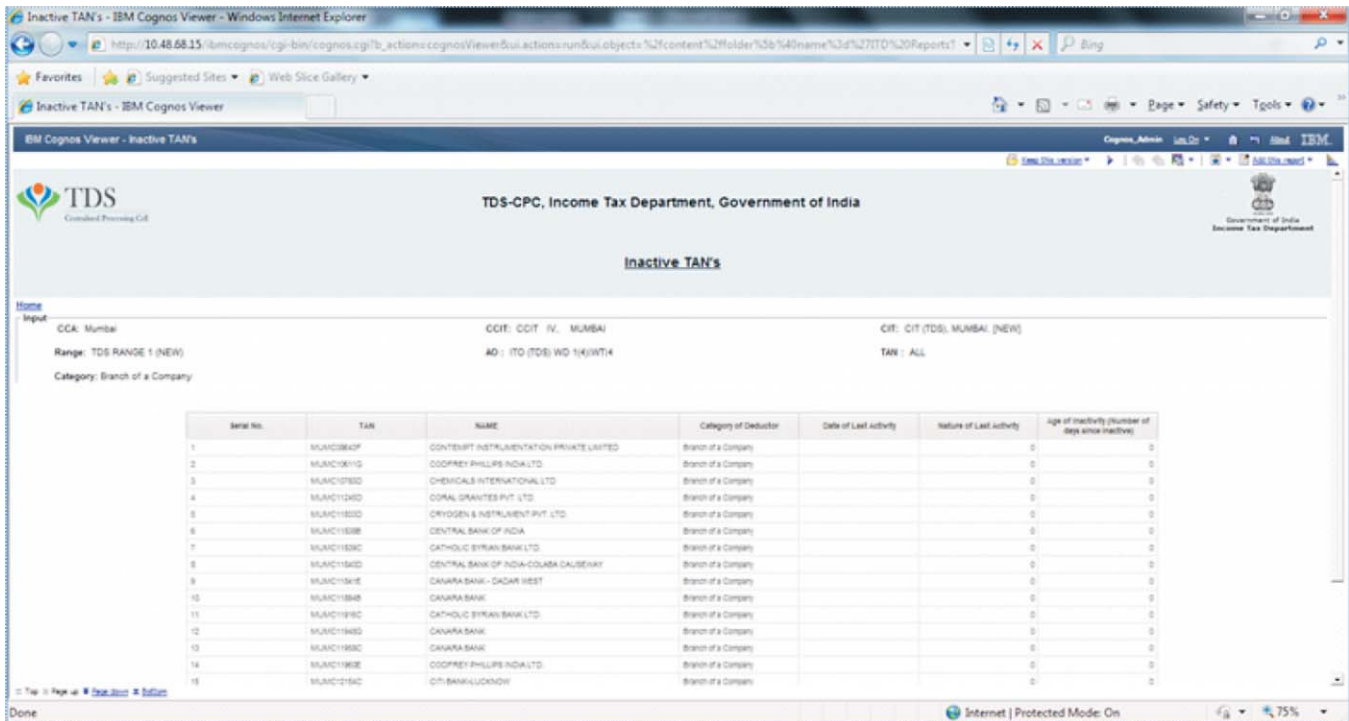
- o Company
- o Branch of a Company
- o Firm/AOP/AOP(T)/ BOI/ Artificial Juridical Person
- o Branch of a firm/AOP/AOP(T)/ BOI/ Artificial Juridical Person
- o Individual/ HUF
- o Branch of Individual (sole proprietorship concern) / HUF
- o Central & state Government
- o Local Bodies

This report shows those TANs where category has been changed. This report has following attributes for the selected dates:

- o TAN
- o TAN Name
- o New/Current category
- o Old category
- o Date of change of category
- o User code (who has changed the category of in the TAN system)

Since, the status of a deductor normally remains static, the field officers are advised to ascertain reasons for such change of category.

10. INACTIVE TANS



Serial No.	TAN	NAME	Category of Deductor	Date of Last Activity	Nature of Last Activity	Age of Inactivity (Number of days since inactive)
1	MUNCI864P	CONTEMP INSTRUMENTATION PRIVATE LIMITED	Branch of a Company	0		0
2	MUNCI0K1G	COOPREY PHILLIPS INDIA LTD	Branch of a Company	0		0
3	MUNCI078D	CHEMICALS INTERNATIONAL LTD	Branch of a Company	0		0
4	MUNCI124D	CONAL GRANITES PVT. LTD.	Branch of a Company	0		0
5	MUNCI185D	CRYDGEN & INSTRUMENT PVT. LTD.	Branch of a Company	0		0
6	MUNCI183B	CENTRAL BANK OF INDIA	Branch of a Company	0		0
7	MUNCI183C	CATHOLIC BYRAN BANK LTD.	Branch of a Company	0		0
8	MUNCI184D	CENTRAL BANK OF INDIA-COLABA CAUSEWAY	Branch of a Company	0		0
9	MUNCI184E	CANARA BANK - CANARA WEST	Branch of a Company	0		0
10	MUNCI184B	CANARA BANK	Branch of a Company	0		0
11	MUNCI183C	CATHOLIC BYRAN BANK LTD.	Branch of a Company	0		0
12	MUNCI184D	CANARA BANK	Branch of a Company	0		0
13	MUNCI184C	CANARA BANK	Branch of a Company	0		0
14	MUNCI184E	COOPREY PHILLIPS INDIA LTD	Branch of a Company	0		0
15	MUNCI184C	CITI BANK MUMBAI	Branch of a Company	0		0

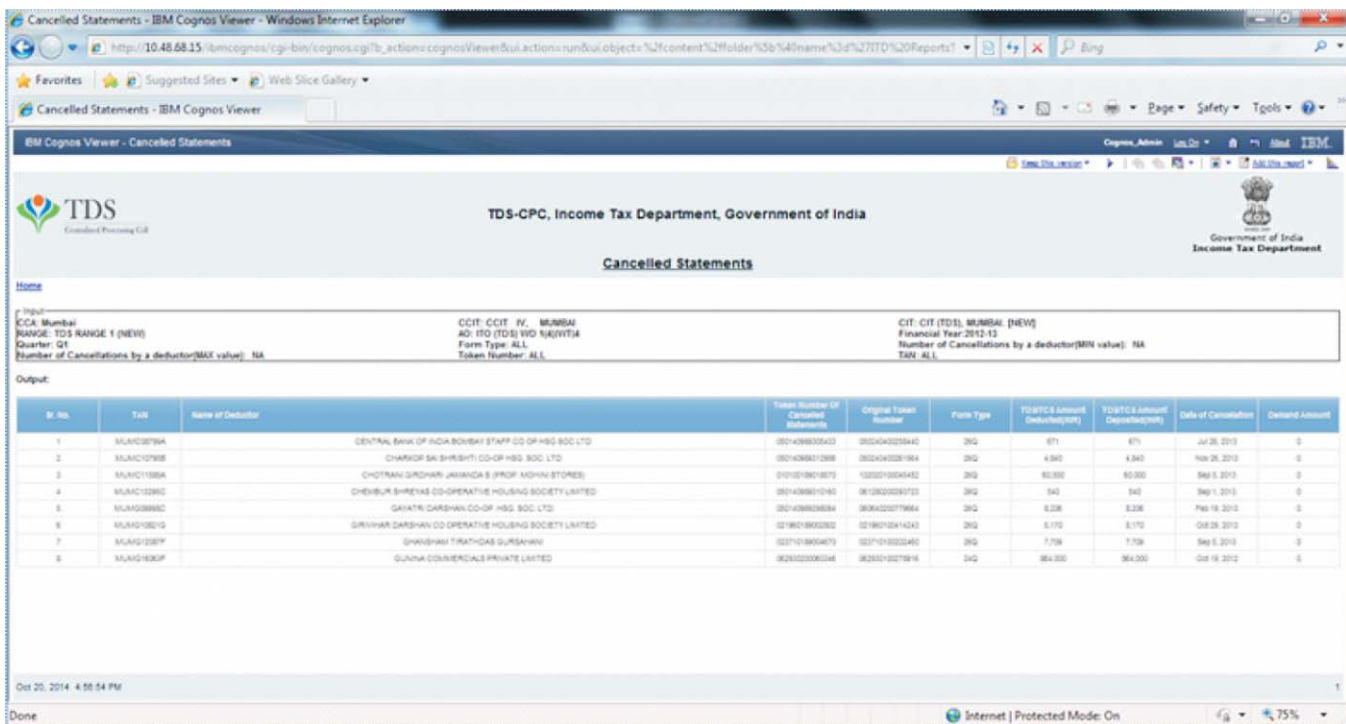
Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

Inactive TANs are those TANs that have **neither filed any TDS statement nor paid any tax in the previous eight quarters**. This report gives a detailed list of such inactive TANs. This report has following attributes for a selected F.Yr:

- o TAN
- o TAN Name
- o Category of deductor
- o Date of last activity
- o Nature of last activity
- o Age of activity (Number of days since inactive).

It is suggested that the field TDS officers should ascertain demand lying against these TANs & take necessary steps to address demand. Further, in case the deductors are no longer liable to file TDS statements, such TANs ought to be closed in the system.

11. CANCELLED TDS/TCS STATEMENTS



Sr. No.	TAN	Name of Deductor	Token Number of Cancelled Statements	Original Token Number	Form Type	TDS/TCS Amount Deducted(₹)	TDS/TCS Amount Deposited(₹)	Date of Cancellation	Demand Amount
1	MUMC0279A	CENTRAL BANK OF INDIA BOMBAY STAFF CO OP HSG SOC LTD	0014088032640	002040320840	39G	871	871	JUL 26, 2013	0
2	MUMC0279B	CHANGOP BAKSHIBH1 CO-OP HSG SOC LTD	0014088012888	0020403201964	39G	4,940	4,940	NOV 26, 2013	0
3	MUMC0279C	CHOTRAN SRODHAN JAMNADA S (PROP. MOHAN STORES)	0101018010070	100010004430	39G	60,560	60,560	MAY 5, 2013	0
4	MUMC0280C	CHEMBUR BHIREAS CO-OPERATIVE HOUSING SOCIETY LIMITED	0014088010160	0010020200720	39G	540	540	MAY 1, 2013	0
5	MUMC0280C	SAKATHI DARDHAN CO-OP. HSG. SOC. LTD.	0014088028834	0004020079664	39G	8,208	8,208	MAY 18, 2013	0
6	MUMC0281G	SRIYANAR DARDHAN CO OPERATIVE HOUSING SOCIETY LIMITED	0219018005002	0219010241424	39G	5,170	5,170	OCT 28, 2013	0
7	MUMC0280P	SHANSHAM TIRATHDAS GURSHANKU	02070180054070	0207010202240	39G	7,708	7,708	MAY 5, 2013	0
8	MUMC0280P	GUJINA COMMERCIAL PRIVATE LIMITED	0020020000048	0020010027816	39G	96,200	96,200	OCT 18, 2012	0

Available to whom: TDS officers viz. Commissioner of Income Tax, Range head and Assessing Officer.

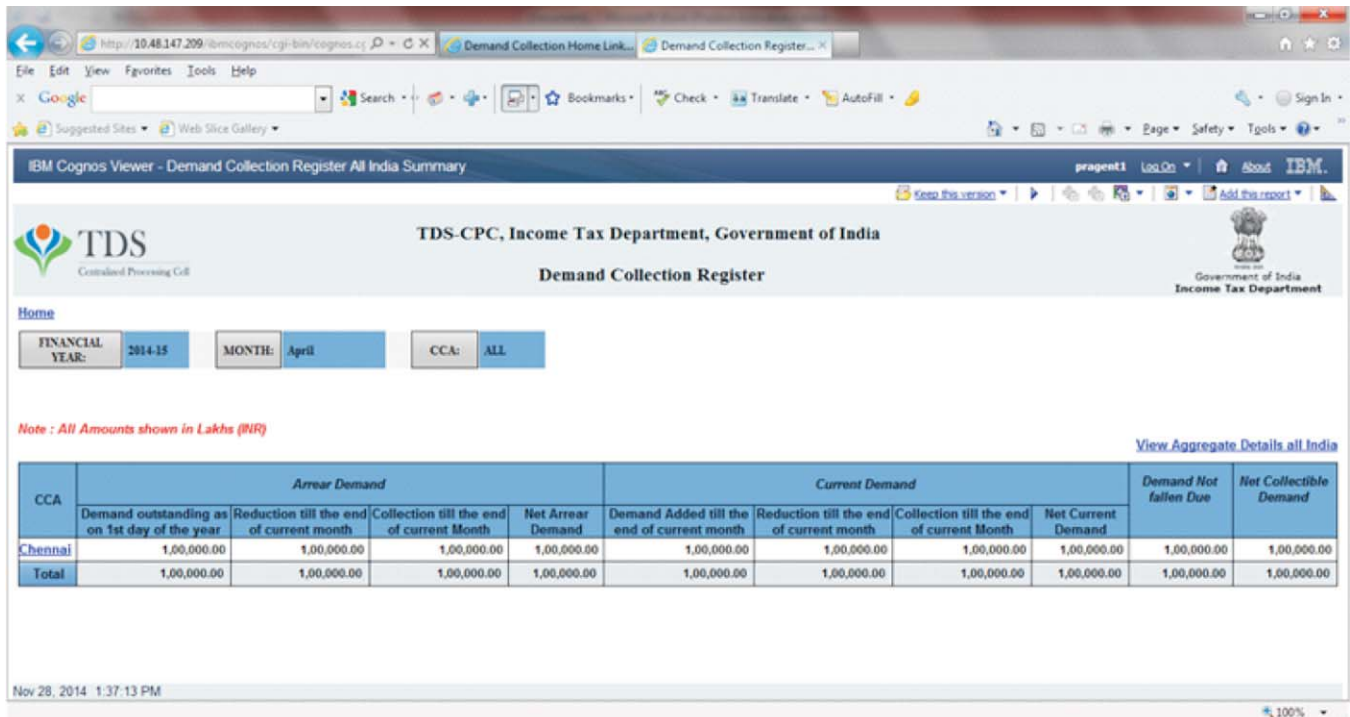
This report gives a detailed list of statements that have been cancelled by deductors along with details of amount of demand, tax deducted and tax deposited. Financial year and Quarter are mandatory input fields to view this report. This report provides following details for the selected input:

- o TAN
- o TAN Name
- o Token Number of cancelled statement
- o Token Number of Original statement
- o Form Type
- o TDS/TCS amount deducted
- o TDS/TCS amount deposited
- o Date of cancellation
- o Demand amount.

The report shall help in identifying deductors who have been frequently cancelling TDS statements. The field officers may like to ascertain the reasons for cancellation of such statements especially in following cases:

- i. Where there was an outstanding demand pre-cancellation; this shall help in identifying cases where cancellation has been done to circumvent the defaults.
- ii. Where the statement has been cancelled after substantial gap of time. This shall help in identifying cases where the deductor may attempt manipulation in Form 26AS of respective deductees.

12. CAP-I



IBM Cognos Viewer - Demand Collection Register All India Summary

TDS-CPC, Income Tax Department, Government of India
Demand Collection Register

Home

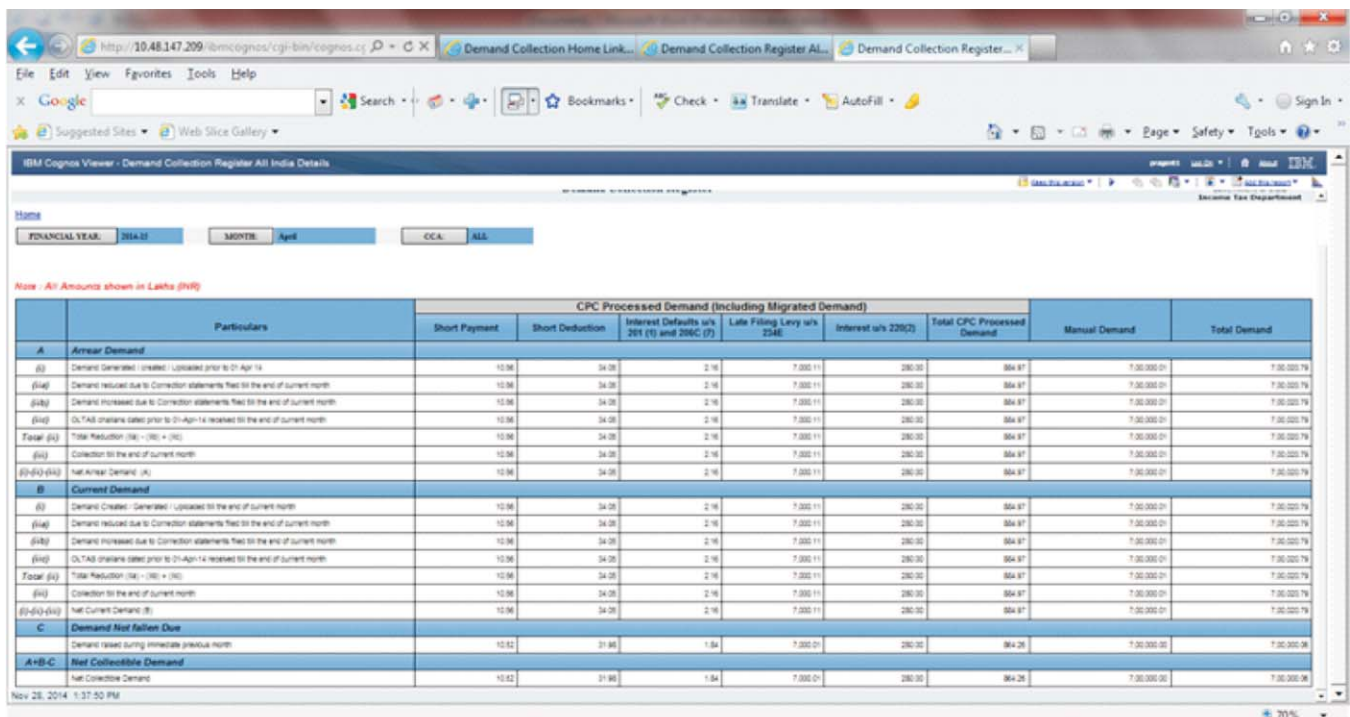
FINANCIAL YEAR: 2014-15 MONTH: April CCA: ALL

Note : All Amounts shown in Lakhs (INR)

View Aggregate Details all India

CCA	Arrear Demand				Current Demand				Demand Not fallen Due	Net Collectible Demand
	Demand outstanding as on 1st day of the year	Reduction till the end of current month	Collection till the end of current Month	Net Arrear Demand	Demand Added till the end of current month	Reduction till the end of current month	Collection till the end of current Month	Net Current Demand		
Chennai	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
Total	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00

Nov 28, 2014 1:37:13 PM



IBM Cognos Viewer - Demand Collection Register All India Details

Home

FINANCIAL YEAR: 2014-15 MONTH: April CCA: ALL

Note : All Amounts shown in Lakhs (INR)

Particulars	CPC Processed Demand (Including Migrated Demand)					Manual Demand	Total Demand
	Short Payment	Short Deduction	Interest Defaults w/s 201 (T) and 200C (F)	Late Filing Levy w/s 254E	Interest w/s 230(C)		
A Arrear Demand							
(i) Demand Generated / Updated prior to 01-Apr-14	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(ii) Demand reduced due to Correction statements filed till the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(iii) Demand increased due to Correction statements filed till the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(iv) O/TAS demands added prior to 01-Apr-14 related to the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
Total (i)-(ii)-(iii)-(iv)	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(v) Collection till the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(E)-(i)-(v)	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
B Current Demand							
(i) Demand Created / Generated / Updated till the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(ii) Demand reduced due to Correction statements filed till the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(iii) Demand increased due to Correction statements filed till the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(iv) O/TAS demands added prior to 01-Apr-14 related to the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
Total (i)-(ii)-(iii)-(iv)	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(v) Collection till the end of current month	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
(E)-(i)-(v)	10.00	04.00	2.16	7,000.11	200.00	864.97	7,000,000.01
C Demand Not fallen Due							
Demand raised during immediate previous month	10.02	01.00	1.04	7,000.01	200.00	864.28	7,000,000.00
A+B-C Net Collectible Demand							
Net Collectible Demand	10.02	01.00	1.04	7,000.01	200.00	864.28	7,000,000.00

Nov 28, 2014 1:37:50 PM

Available to whom: TDS Officers viz. Commissioner of Income Tax , Range Head And Assessing Officer.

CAP 1 report (Demand & Collection register) has been made available to the TDS field officers. The report shows CPC processed demand, Migrated Demand and Manual Demand. This report is available on monthly basis. The report for each month shall be generated on 1st of the following month. e .g. report for November 2014 shall be available on 1st December 2014. As a part of the requirement, the demand has been bifurcated into three parts viz.

1. **Arrear Demand:** Demand generated from the statements whose due date of filing (of original statement) falls on or before 31st March of the prior financial years.
2. **Current Demand:** Demand generated from the statements whose due date of filing (of original statement) falls on or after 1st April of the relevant financial year (for which current demand is being ascertained).
3. **Demand Not fallen Due:** Demand generated in the month for which report is being generated. e.g. if report is being generated for the month of November, demand raised during this month shall be treated as Demand not fallen due and the same shall be deducted in order to arrive at Net Collectible Demand .

Other important aspects of the report:

- o **Reduction in Demand: Demand** can be reduced either by filing correction statement or by adjusting old challans against the demand. Old challans here refer to the challans deposited by deductors on or before 31st March of the relevant Financial year. Reduction can be positive or negative i.e. after correction statement, existing demand may either reduce or increase.
- o **Collection against Demand:** Any challan deposited during current year i.e. on or after 1st April, against demand, shall be shown as a collection.
- o If any correction statement is filed against arrear demand during running year, it will reduce / increase arrear demand only.
- o If any statement whose filing due date is on or before 31st March and is filed during current / running year and it is processed with demand, such demand shall be the Arrear Demand.

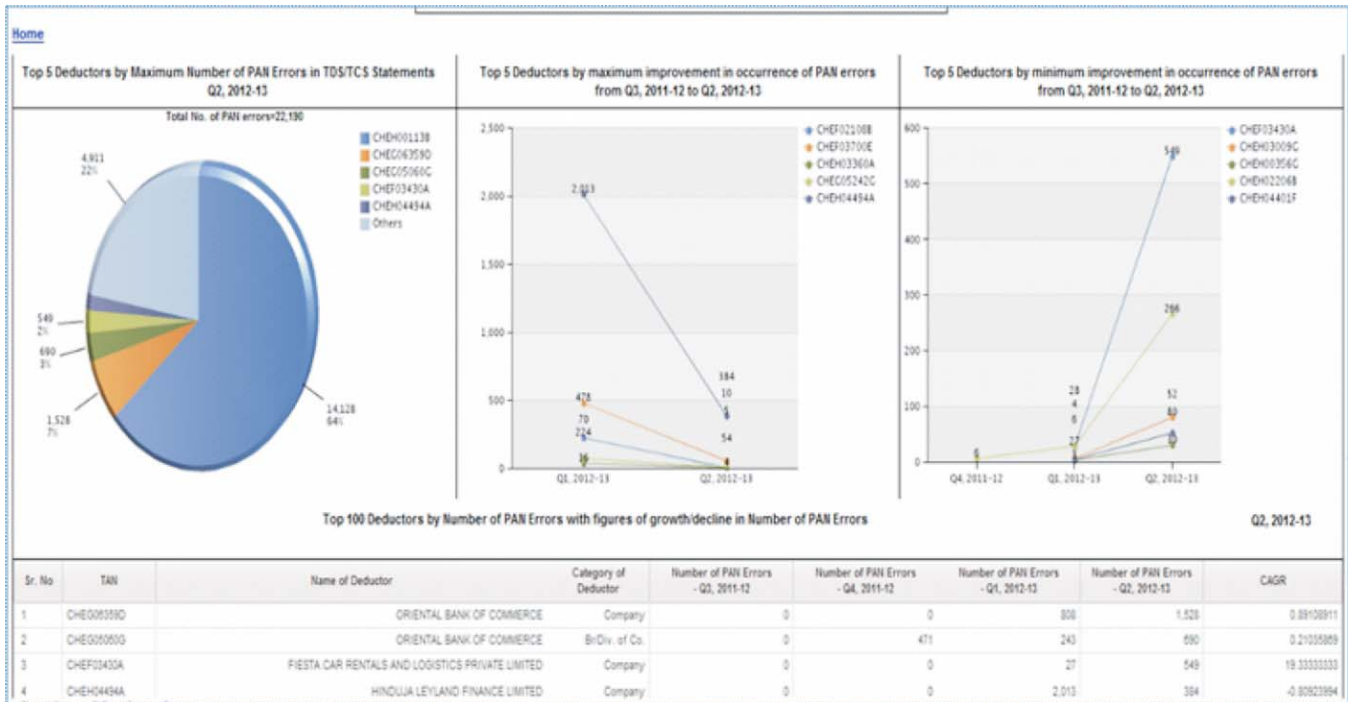
The report has following attributes:

1. Jurisdiction wise summary of demand with bifurcation into arrear demand, current demand, demand not fallen due and net collectible demand. Arrear demand and Current demand are further shown in details like demand generated, reduction in demand, and collection against demand.

On clicking on the link **view aggregate details**, entire details of that particular jurisdiction shall be available with bifurcation of demand into Short Payment, Short Deduction, Interest defaults, Late Filing levy, Interest u/s 220(2) and Manual demand.

Following MIS reports can be accessed by the CsIT/Range Heads only:

13. DEDUCTORS WITH HIGHEST NUMBER OF PAN ERRORS



Available to whom: TDS officers viz. Commissioner of Income Tax & Range head.

This report gives a list of top 100 deductors of respective jurisdiction having maximum number of non-PAN transactions in the TDS/TCS statements filed by them during a selected quarter of a financial year. The report shows data of selected quarter alongwith immediate previous three quarters and CAGR (Cumulative Annual Growth Rate). This report also gives pictorial representation of **Top five deductors with highest number of non-PAN transactions**.

The report has following attributes:

- o Top 5 Deductors by **maximum Number of non-PAN transactions** in TDS/TCS Statements
- o Top 5 Deductors by **Maximum improvement** in occurrence of non-PAN transactions
- o Top 5 Deductors by **Minimum improvement** in occurrence of non-PAN transactions
- o Top 100 Deductors by Number of non-PAN transactions of selected Quarter along with comparative figures of previous three Quarters
- o Number of non-PAN transactions of selected Quarter along with comparative figures of previous three Quarters.


The report is useful to identify deductors who are reporting high number of non-PAN transactions. They could be pursued to report valid PAN(s) so that deductees get due credit in 'their' respective Income Tax Return(s).


14. LATE PAYMENT

IBM Cognos Viewer - Late Payment

pragent1 Log On | Home | About | IBM

Keep this version | Add this report

 **TDS-CPC, Income Tax Department, Government of India**

 Government of India
Income Tax Department

Late Payment u/s 40 (a)(ia)

[Home](#)

Input
CCA: Ahmedabad Financial Year:2012 Quarter: ALL
PAN of deductor: ALL

Output:

*Note- For selection criteria 'Quarter = ALL', Transaction Amount and Amount of TDS/TCS deposited is sum all the quarter for the specific FY

Sr. No.	PAN of deductor	TAN of deductor	Name of Deductor	Transaction Amount (INR)*	Amount of TDS/TCS deposited (INR)*
1	AAAAA5131H	AHMA04821F	AHMEDABAD DISTRICT CO. OP. UNION	1,58,688	3,000
			Total	1,58,688	3,000
2	AAAAA1470A	BRD800856C	BHARUCH DIST.CO.OP.MLK PRODUCERS UNION LTD.	2,17,592	7,100
			Total	2,17,592	7,100
3	AAAAA5727A	AHMA04570G	AGRICULTURE PRODUCE MARKET COMMITTEE	3,95,097	23,902
			Total	3,95,097	23,902
4	AAABA0458J	BRDA02891A	ADIVASI MADHYAMIK SHALA	15,50,774	17,700
			Total	15,50,774	17,700

Top | Page up | Page down | Bottom

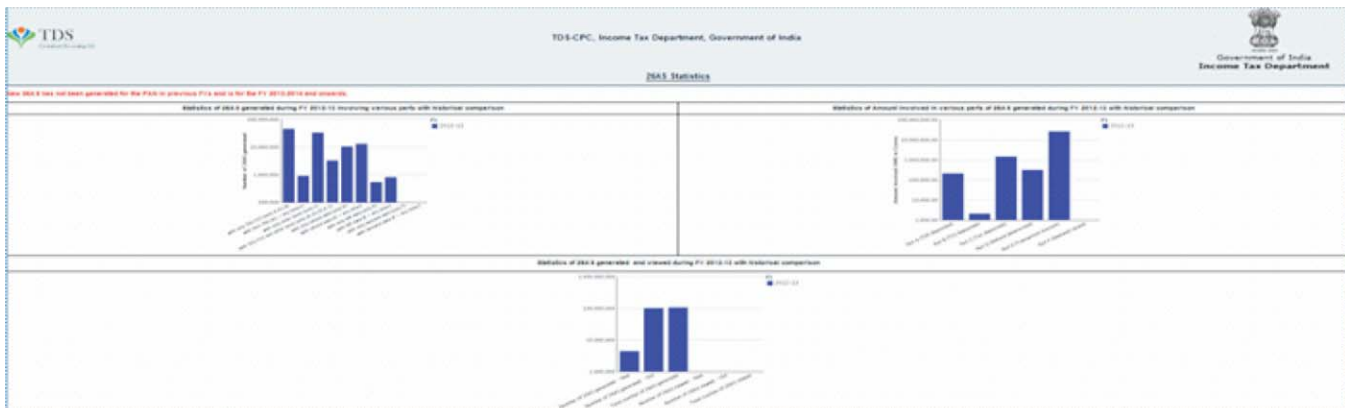
Available to whom: TDS officers viz. Commissioner of Income Tax & Range head.

The report gives details of cases where late payment of TDS has been made by the deductors.

The report has following attributes:

- i. List of the deductors who have deposited TDS amount late.
- ii. On clicking on PAN (hyperlink) in (i) above, statement wise details like Section code, Quarter, TAN, Name of deductor, Form Type, Token Number, Statement Type, Transaction Amount and TDS Amount will be displayed.
- iii. On clicking on Token Number (hyperlink) in (ii) above, following details will be displayed in two separate tables:
 - a) **TDS paid** – Deductee wise Late Payment by number of days; &
 - b) **Unpaid TDS** – Deductee wise amount of tax and due date of payment.

15. 26AS STATISTICS



TDS-CPC, Income Tax Department, Government of India

26AS Statistics

Summary of 26AS generated as on Sep 11, 2014

Sr.No.	FY during which 26AS were generated	AY for which 26AS were generated						Total	
		2008-09	2009-10	2010-11	2011-12	2012-13	2013-14		
1	2012-13	67,30,413	77,04,100	1,27,52,779	1,59,70,759	3,56,88,488	2,87,36,511	NA	10,75,83,050
2	2013-14	1,83,90,987	45,70,732	53,24,282	53,69,154	85,79,281	3,77,89,993	3,06,37,073	10,86,61,502
Total		2,31,21,400	1,22,74,832	1,80,77,061	2,13,39,913	4,42,67,769	6,65,26,504	3,06,37,073	21,62,44,552

Available to whom: TDS officers viz. Commissioner of Income Tax & Range head.

The report gives count of 26AS, generated by CPC-TDS, from the Assessment year 2008-09 onwards. Broadly, the details of 26AS generated are shown across two dimensions –

- i. 26AS generated **during a particular financial year;** and
- ii. 26AS generated **for a particular assessment year.**

In addition to the 26AS generation statistics, this report also reflects number of views of 26AS by taxpayers, thereby reflecting the awareness levels of 26AS among the taxpayer base.

This statistical report has following attributes:

1. One year historical comparison of 26AS generated.
2. Number of 26AS viewed.
3. One year historical comparison of Part-wise amount involved.

The report is useful to ascertain the number of taxpayers for a particular assessment year. It also indicates number of 26AS statements, for different assessment years that have been corrected during the financial year as a result of filing correction statements.

16. AIN NON-FILERS

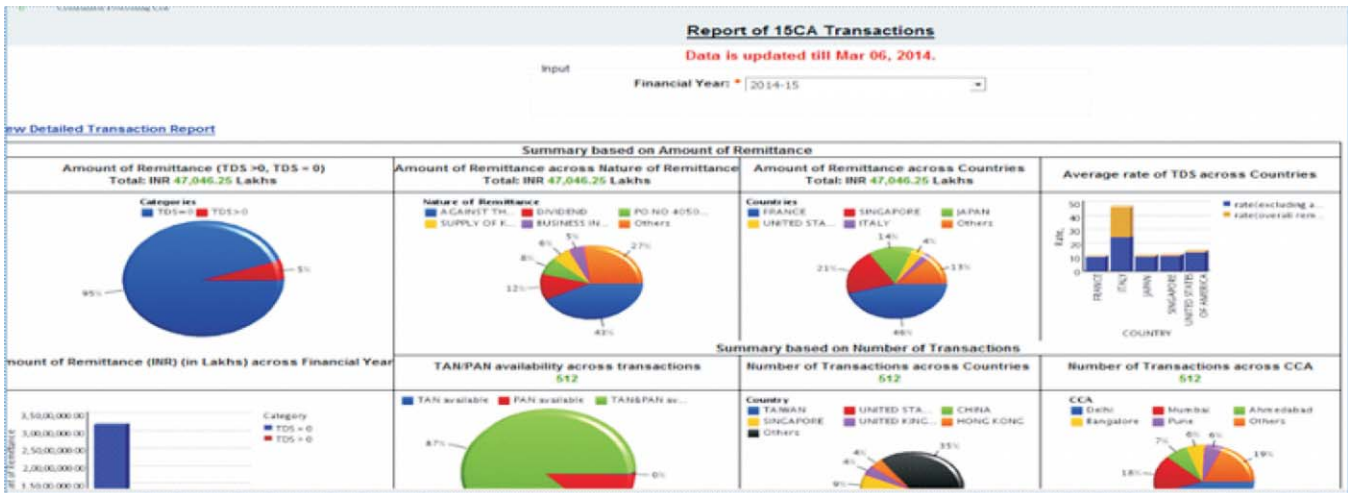
TDS-CPC, Income Tax Department, Government of India		Government of India Income Tax Department					
<u>AIN Non Filers</u>							
Input		<table border="1"> <tr> <td>F</td> <td>Filed</td> </tr> <tr> <td>NF</td> <td>Not Filed</td> </tr> </table>		F	Filed	NF	Not Filed
F	Filed						
NF	Not Filed						
Form 24G filing statistics		2012-13	March				
CCA	Chennai	CCIT	CCIT-I/CI/II				
CIT	CIT-TDS/CI/II	AIN	AI/II				
Sr. No.	AIN	AIN Name	Form 24G filing Status				
1	1000020	RPAO MIN. OF SCIENCE & TECHNOLOGY INDIA METEOROLOGICAL DEPT (CHENNAI)	E				
2	1000090	PAO (DIR GEN OF EMPLOYMENT & TRAINING -II) MINISTRY OF LABOUR & EMPLOYMENT	E				
3	1000344	RPAO MINISTRY OF CIVIL AVIATION & TOURISM	E				

Available to whom: TDS officers viz. Commissioner of Income Tax & Range head.

Accounts Office Identification Number (AIN) non-filers are those AIN holders who have not filed Form 24G for a particular month of the financial year. This report shows details of instances where AINs have not filed Form 24G in a particular month / financial year. The report also shows details, if available, of TDS statements filed by the respective TANs e.g. Provisional Receipt Number (PRN) and date of filing.

From this report, AINs' behavior w.r.t. filing of Form 24G can be observed. Necessary action like issuance of notice may be taken to improve compliance.

17. 15CA



TDS-CPC, Income Tax Department, Government of India

Detailed Report of 15CA Forms

Input

Financial Year: 2014-15
Country: ALL
Amount of Remittance (INR) : ALL

CCA: Chennai
Nature of Remittance : ALL
Net Remittance (INR) : ALL

TDS: ALL
PAN/TAN Missing : ALL
Month: May

Total number of transactions : 4 Remittance (Rs. '000) : 8,262,759 TDS (Rs. '000) : 33,000 Net Remittance (Rs. '000) : 8,229,759

Country of Remittance	Sr.No	Nature of Remittance	Sr.No	Ask No. of 15CA Form	TAN of Remitter	PAN of Remitter	Name of Remitter	Name of Recipient	Proposed Date of Remittance	Remittance (Rs. '000)	TDS (Rs. '000)	Net Remittance (Rs. '000)		
UNITED STATES OF AMERICA	1	PROCUREMENT OF BRAKE SHOES	1	R201302CA30	CHE0225HC	AAAC0158A	OIL AND NATURAL GAS CORPORATION LIMITED	MORGAN BRAKE & CLUTCH INC.	May 31, 2014	223.00	0.00	223.00		
	PROCUREMENT OF BRAKE SHOES - Total											223.00	0.00	223.00
	2	PROCUREMENT OF CLUTCHES	1	R201302CC0C	CHE0225HC	AAAC0158A	OIL AND NATURAL GAS CORPORATION LIMITED	SUNAG CORPORATION	May 8, 2014	7,081.76	0.00	7,081.76		
	PROCUREMENT OF CLUTCHES - Total											7,081.76	0.00	7,081.76
	3	REPAYMENT OF LOAN	1	R201302AA0D	CHE34891D	AABC3049G	SRI RAMADEVENDRA INDUSTRIAL GASES PRIVATE LIMITED	DOWTHAM RENGARAJ	May 13, 2014	730.00	0.00	730.00		
	REPAYMENT OF LOAN - Total											730.00	0.00	730.00
UNITED STATES OF AMERICA - Total	4	RETAINERSHIP FEES	1	R201301WY9D	CHE73284E	AAACT292X	TAGROS CHEMICALS INDIA LIMITED	JAY SPECIALTY PRODUCTS	May 2, 2014	196.00	33.00	163.00		
	RETAINERSHIP FEES - Total											196.00	33.00	163.00
Overall - Total										8,262.76	33.00	8,229.76		

Available to whom: International tax officers viz. Commissioner of Income Tax & Range head.

Form 15CA is required to be submitted when any amount is remitted to a foreign country either with tax deduction or without tax deduction. This report gives details of such remittances abroad with bifurcation of remittance with TDS, without TDS, countries & nature of payment.

The report has following attributes:

- o Summary based on **Amount of remittance:**
 - Amount of remittance by breakup of TDS amount
 - Amount of remittance by Nature of remittance.

- Amount of remittance country wise.
- Amount of remittance jurisdiction wise.
- Average rate of TDS across country.
- o Summary based on **Number of transactions:**
 - Number of transactions reported by TAN / PAN
 - Number of transactions across countries.
 - Number of transactions across jurisdiction.

The report can be used by International Tax officers for identifying cases of short/ no deduction. Further, information in the report can be matched with challan details to ascertain whether tax deducted has actually been paid.

The report can also be used by FT & TR division of the CBDT to ascertain remittance and rate of tax in respect of different countries.

18. DORMANT/CANCELLED TANS



TDS-CPC, Income Tax Department, Government of India



Cancelled/Dormant TANS

[Home](#)
[Input](#)

CCA: Jaipur	CCIT: CCIT JODHPUR, RAJASTHAN	CIT:CIT (TDS), JODHPUR
Range:JOINT/ADDL CIT(TDS), JODHPUR	AO : ITO TDS-1, JODHPUR(WT)1	TAN:ALL
Category:ALL	Status:ALL	

Serial No.	TAN	Name	Category of Deductor	Address	Contact No.	Status	Date of Cancellation	Reason of Cancellation	Source of Cancellation	User code
1	JDHP05625E	PANKAJ MEHTA	Individual / HUF	G-1-4 , MANDORE MANDI , MANDORE ROAD , JODHPUR	291 - 2510058	Dormant	May 16, 2013	N.A	N.A.	N.A.
2	JDA08125F	AJIT KUMAR SINGH	Individual / HUF	C-16 , OPP MATHURADAS MATHUR , SHASTRI NAGAR , JODHPUR	291 - 2632111	Cancelled	Feb 22, 2012	Duplicate TAN surrendered by Deductor through C.R	ChangeRequest Form	TDS

Available to whom: TDS officers viz. Commissioner of Income Tax & Range head.

The report gives details of Cancelled / Dormant TANs for selected input. TAN cancellation may happen either due to prolonged inactivity or closure of the establishment (organisation). Dormant TANs are those TANs who have not performed any filing or payment activity since 2007.

This report has following attributes:

- o Dormant TAN : No Challan payment and TDS/ TCS statement filed since 2007
- o List of cancelled and Dormant TANs.
- o Date and Reason of cancellation.

19. CORPORATE CONNECT TDS COMPLIANCE REPORT:

IBM Cognos Viewer - Super TAN All India Home Page

TDS-CPC, Income Tax Department, Government of India

Corporate Connect TDS Compliance Report - Total Demand for Financial Year: 2014-15

Financial Year: 2014-15 | PAN: ALL | CCA: Ahmedabad

* TANs either with default or PAN Error or both have been considered here.

PAN	Name of PAN	Jurisdiction of PAN					No. of TANs associated with PAN*	Total Default amount	Total PAN Errors	No. of Branches issuing form 15G/15H
		CCA	CCIT	CIT	Range	AO				
AAACU2414K	AXIS BANK LIMITED	Ahmedabad	CCIT 1, AHMEDABAD	PCIT 1, AHMEDABAD	RANGE 1 (1) AHMEDABAD	CIRCLE 1(1)(1) AHMEDABAD(C)1	6	69,229,570.00	2,876	1
AAGCA4102J	ADANI POWER MAHARASHTRA LIMITED	Ahmedabad	CCIT 1, AHMEDABAD	PCIT 1, AHMEDABAD	RANGE 1 (1) AHMEDABAD	WARD 1(1)(1), AHMEDABAD(W)1	1	28,381,570.00	5	0
AABCA2957L	ADANI POWER LIMITED	Ahmedabad	CCIT 1, AHMEDABAD	PCIT 1, AHMEDABAD	RANGE 1 (1) AHMEDABAD	CIRCLE 1(1)(1), AHMEDABAD(C)1	1	24,298,760.00	54	0

IBM Cognos Viewer - TAN wise details of Super TAN for FY-overall

TDS-CPC, Income Tax Department, Government of India

Corporate Connect TDS compliance Report

Financial Year: 2014-15 | PAN: AAACU2414K | PAN Address: 3RD FLOOR TRISHUL OPP. SARANTHRE SHIKAR TEMPL. LAJGARDEN ELLISBRIDGE AHMEDABAD

Details in respect of TDS Compliance by all the TANs mapped to PAN AAACU2414K for FY 2014-15

TANs of Debtor	Name of Debtor	Address as per TAN Master	Short Payment	Short Deduction	Interest on Payments default w/s 201	Interest on Deduction Default w/s 201	Late Filing Fee w/s 234E	Interest w/s 220Q2	Total Default	PAN Errors
MUMU215530	AXIS BANK LIMITED	8TH FLOOR CORPORATE OFFICE B, DIVING MILLS COMPOUND FANDURANG BUCHKAR WARD MUMBAI	0.00	35,020,929.71	0.00	1,054,471.00	0.00	0.00	36,075,401.00	456
MUMU261540	AXIS BANK LTD	10TH FLOOR SOLARIS C OFF L&T GATE NO 8 SAKHI VIHAR ROAD POWAI MUMBAI	0.00	26,652,540.07	0.00	810,871.00	0.00	0.00	27,463,411.00	83
MUMU261510	AXIS BANK LIMITED	PLOT NO IT-S, 4TH FLOOR GISAPLEX BLDG NO 1 OFF THANE BELAPUR ROAD MIDC KNOWLEDGE PARK NAVI MUMBAI	0.00	6,360,722.50	252.00	312,821.00	0.00	8.00	6,673,803.00	2,330
MUMU247170	AXIS BANK LIMITED	PLOT NO IT-S, 4TH FLOOR GISAPLEX BLDG NO 1 OFF THANE BELAPUR ROAD MIDC KNOWLEDGE PARK NAVI MUMBAI	0.00	19,368.00	0.00	579.00	0.00	0.00	19,947.00	7

Available to whom: TDS officers viz. Commissioner of Income Tax and Range head.

Corporate Connect TDS Compliance Report shows demand of all TANs associated with a single PAN. The report is a comprehensive view to know defaults / compliance pattern for different years in respect of all the TANs connected with a PAN. The purpose behind this report is to make TDS officers (viz. CsIT & Range Heads) aware about the TDS defaults committed by the different branches (TANs) of the corporate entities. Concerned officer can impress upon the head office of

such corporate entity for resolution of defaults of its underlying branches so as to improve over all TDS compliance of those branches.

This report has following attributes:

- o Users can generate report for a single Financial Year as well as for all financial years.
- o Users have an option to generate report for his own jurisdiction as well as over other jurisdictions. If user selects own jurisdiction, he / she will also be able to view details of TANs falling under his / her jurisdiction.
- o List of PAN with PAN's jurisdiction, no. of TANs associated with PAN, Total Default bifurcated into own TANs & all TANs, No. of PAN errors bifurcated into own TAN and all TANs and No. of TANs issuing 15G/15H during the selected year or across years.
- o In case the report is being generated for a single FY, on clicking on PAN, List of TANs associated with the PAN will be displayed with details of default amount bifurcated into Short Payment, Short Deduction, Interest on payment defaults, Interest on Deduction defaults, Late Filing Levy and Interest u/s 220(2) along with PAN Error count. In case user had selected own jurisdiction, TANs falling within his jurisdiction will also be displayed.
- o On clicking on TAN, statement wise default details shall be displayed.
- o In case the report is being generated for all FYs, on clicking on PAN, year wise defaults for that PAN shall be displayed with bifurcation of default amount into Short Payment, Short Deduction, Interest on payment defaults, Interest on Deduction defaults, Late Filing Levy and Interest u/s 220(2) along with PAN Error count.
- o On Clicking on Financial Year, TAN wise default details for the same Financial year shall be generated.

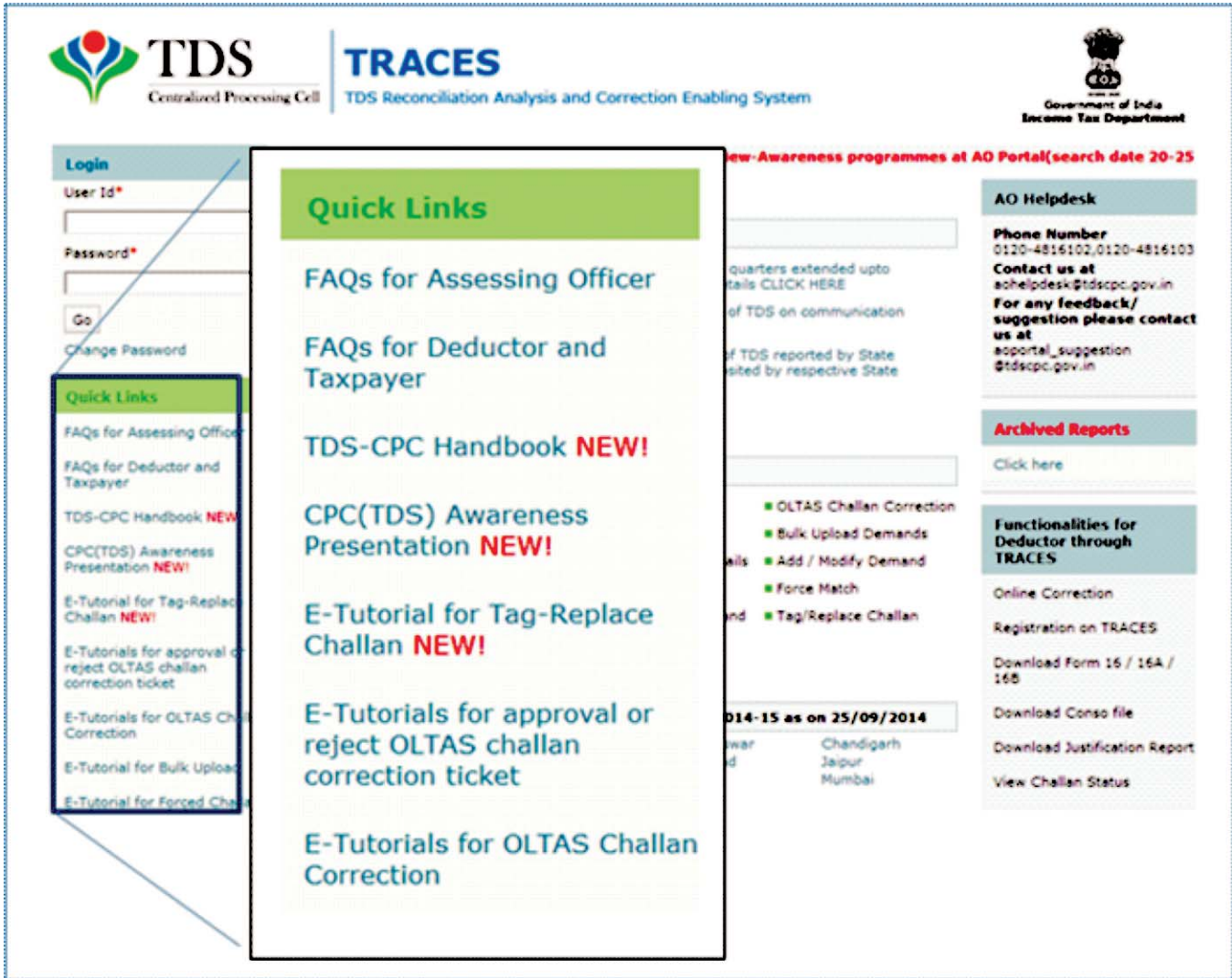
QUICK MIS

Purpose behind **Quick MIS** is to share important data and reports to the Assessing Officers early. As per the Central Action Plan, field officers require access to certain data / reports very frequently. Making available a full-fledged report in different format takes long time; hence this **Quick MIS** has been made available to the TDS-AOs.

Some of the features of the Quick MIS report are as below:

- o No input is required to generate the report;
- o Report gets generated quickly;
- o Report can be downloaded in PDF as well as excel.

CHAPTER - IV



The screenshot displays the TRACES portal interface. At the top left is the TDS Centralized Processing Cell logo. The main header features the TRACES logo and the text 'TDS Reconciliation Analysis and Correction Enabling System'. On the right, there is a Government of India Income Tax Department logo. Below the header, there is a 'Login' section with fields for 'User Id*' and 'Password*', a 'Go' button, and a 'Change Password' link. A 'Quick Links' section is highlighted with a red box, containing the following items:

- FAQs for Assessing Officer
- FAQs for Deductor and Taxpayer
- TDS-CPC Handbook **NEW!**
- CPC(TDS) Awareness Presentation **NEW!**
- E-Tutorial for Tag-Replace Challan **NEW!**
- E-Tutorials for approval or reject OLTAS challan correction ticket
- E-Tutorials for OLTAS Challan Correction
- E-Tutorial for Bulk Upload
- E-Tutorial for Forced Challan Correction

Other sections visible on the page include 'New-Awareness programmes at AO Portal (search date 20-25)', 'AO Helpdesk' with contact information, 'Archived Reports', and 'Functionalities for Deductor through TRACES'.

Frequently Asked Questions (FAQs) E-tutorials



FAQS – AO PORTAL RELATED

LOGIN

1. From where can I obtain default ‘user id’ and ‘password’ to access the AO portal-TRACES?

User is required to send a mail through his /her official mail-id mentioning the employee number, AO Code, Assessing Officer’s name and contact details to AO helpdesk (aohelpdesk@tdscpc.gov.in) requesting for configuring the same user ID in CPC-TDS. CPC-TDS will send default password at the said official e-mail id. Please note that employee number prefixed with U is user id.

2. How can I login into AO Portal?

- o Login to web link <http://10.48.68.29/app/myportal> or <http://10.48.68.51> in the address bar of the browser (internet explorer is to be preferred) of the computer system connected to ITD node.
- o On homepage screen, in ‘**Login**’ section, enter user id i.e. **your employee id with prefix ‘U’** e.g. U123456 (for employee code 123456) and default password say **tdscpc@123** that is sent by CPC-TDS to the AO.
- o After successful first time login, **password must be changed**.
- o New Password should contain a **minimum of 8 alpha numeric characters with at least one character in capital letter**. You can also use special characters (Refer help text for the Password field or ‘help’ text on the screen) (Click on ‘Help’ in the menu bar on screen).
- o On the next screen, enter six digit RSA passcode prefixed by four digits PIN.

3. I am not able to open TRACES URL <http://10.48.68.29/app/myportal>. What should I do?

- o System should be connected to ITD node.
- o Type URL <http://10.48.68.29/app/myportal> on the address bar of the internet explorer.
- o If error persists, contact your local network/system administrator. **ITD Helpdesk No.** for support is **9818444078**.

4. What are the reasons for rejection of ID creation request?

Following are the common reasons for rejecting an ID creation request:

- (i) Incorrect AO Code.
- (ii) The Employee number is not mapped to AO code of an existing TDS charge in RCC.

5. How do I activate additional charge ID?

To activate additional charge ID at CPC-TDS, it is important to first create the additional charge ID in RCC database. For the same, contact Regional Computing Center (RCC)/ CIT(CO). The additional charge ID would be automatically activated within 24 hours of mapping with original ID.

6. How can I login with my additional charge ID?

Field Assessing Officers/Additional CITs/CITs have to login with original charge ID. After login with original ID, a dropdown will be available at *Welcome* screen. The officer may select AO code for any of the charges allocated to him/her from dropdown.

7. How can I know my AO code?

Field Assessing Officers/Additional CITs/CITs can login on ITD domain to know his/her AO code.

WHAT IS A TICKET?

8. How can TDS Assessing Officer view tickets on AO portal?

Login to AO portal, click on 'ticket' tab, from where the officer can view:

- o Inbox tickets
- o Closed tickets
- o Generated tickets

9. How can an Officer view the status of any ticket created by him/ her?

Login to AO portal; click on 'ticket' menu; select "Ticket Search" or "Generated Tickets" and enter 'Ticket Number'; status of the ticket can be viewed.

10. What are the different statuses of the ticket?

Statuses of ticket can be – Open, Closed, In progress.

CHALLAN CORRECTION

11. How to change (I) PAN to TAN (II) Invalid TAN to valid TAN (III) valid TAN to valid TAN on AO portal?

Login to AO portal, select '**correction**' Tab and choose '**OLTAS Challan correction**'. Please follow the procedure as per the e-tutorial available on the home page of the AO Portal-TRACES.

12. What should I do if I am unable to upload file at the time of TAN to TAN correction?

Size of the file to be uploaded should not exceed 2.0 MB. The compatible file formats are .xls, .txt, .jpg, .docx, and .pdf.

13. While uploading files, I am getting an error ‘server error’. What should I do?

Contact Local network team or server maintenance team i.e. IBM or Airtel. If error persists, send error screenshot and details along with AO information to aohelpdesk@tdscpc.gov.in

14. TAN correction has been done and ticket is closed. However, TAN correction is not reflected in Challan. Why?

In such case, check ticket action history. The ticket may have been rejected by concerned AO. If it is not so, send e-mail from your official id to aohelpdesk@tdscpc.gov.in with all required details or call AO helpdesk 0120-4816102 / 03.

15. While following procedure of TAN to TAN correction, I am getting an error ‘Invalid Comment’. How can I rectify?

Ensure that comments do not exceed 150 characters limit and should not contain any special character. After completing comments, do not use space or enter key. If error persists, send an e-mail with detail to aohelpdesk@tdscpc.gov.in.

16. While doing TAN correction, I am getting an error ‘challan claimed’. What should I do?

If challan is claimed, challan correction cannot be done on AO portal. In such a case, AO should communicate to deductor that challan has been claimed. In order to know the details of consumption of challan, AO may use **OLTAS challan details** option available under **View** menu.

17. While creating challan correction ticket, I am getting an error ‘TAN does not belong to your jurisdictional area’. However, as per records same TAN belongs to my jurisdiction. What should I do?

TAN jurisdiction is decided by NOPC (Nature of Payment Code) Master in the ITD System. Please contact AO helpdesk to know the present jurisdiction of such TAN as per database.

18. I am not able to create ticket for challan correction for a TAN on portal. However, earlier many tickets have been created for the same TAN. What may be the reason?

If Field Assessing Officer is unable to create ticket for one or two challans for the same TAN, he should check the challan details with AO helpdesk. (It may be related to sec. 195 (International Taxation)). Challan correction can be made only by International Taxation Assessing officers if the payment has been made under section 195 of Income Tax Act.

19. What documents are required to be uploaded for creating challan correction ticket?

Field Assessing Officers should upload all the relevant documents like letter submitted by deductor, challan copy and TAN confirmation letter or such documents as are required by the Field Assessing Officer for his satisfaction and records.

20. Correction request has been placed and tickets have been created for the same. However, correction is not reflected in the challan. Why?

In such a case, Field Assessing Officers should check the status of the ticket. The ticket might have been rejected by the concerned AO and the rejection reasons can be checked from 'Ticket Action History'.

21. Can AO check OLTAS status of challan at AO Portal?

Yes, click on 'view' tab & select 'OLTAS Challan Details'.

VIEW AND DOWNLOADING

22. Can I download Form 16/16A from AO portal?

No, only the concerned deductor can download Form 16/16A from TRACES (www.tdscpc.gov.in).

23. In case of paper return, can AO download conso file from AO portal?

No, presently, the AO will not be able to download conso file from AO Portal.

24. How can the functionality 'Download consolidated file' be used by the TDS Assessing officer?

Through this functionality, consolidated file of the statements, filed by deductor for a particular TAN, Financial Year, Quarter, Form Type can be downloaded by the AOs under whose jurisdiction the TAN has been mapped in the system. However, online approval of Range head is required before the file can be downloaded by the concerned AO.

25. Can I view default summary and justification report of deductor?

AO can view default summary on AO portal under the 'view' tab and can get justification report after downloading the same from TRACES.

26. What will be the possible outcome of the statement processing Status?

Possible outcomes of the processing Status are as follows:

- o Rejected

- o Pending for Processing
- o Processed for 26AS
- o Processed With Defaults
- o Processed Without Defaults

27. What can be viewed under ‘OLTAS challan details’?

This functionality is provided to the Assessing Officer to view OLTAS challan details on the Intranet TRACES portal. By using this functionality, the AO can view challan details. e.g. owner of challan, challan amount, consumption status, available balance.

28. What can be viewed under ‘Form 26AS’?

User can view transactions reported in TDS Statement by a TAN (under his jurisdiction) in respect of a particular PAN for a particular period (i.e. Part A, A1 and B of Form 26 AS) in a financial year.

FREQUENTLY ASKED QUESTIONS (FAQs) BY THE DEDUCTOR

1. What should I do in case of Late Payment/ Late Deduction intimation received?

The default amount will have to be deposited through challan no 281 by ticking minor head '400'. After the payment has been made and 'Challan Identification Number' obtained, download conso file from TRACES for filing correction Statement and update the 'Challan Detail'. The correction can also be done **online without digital signature** on the TRACES website itself. While filing correction, fill up interest amount in column no. '403' in Form 26Q, column no. '304' in Form 24Q, column no. 705 in Form 27Q and column no. 655 in Form 27EQ. Mention default interest amount in second last interest column in challan detail of conso file. (Refer e-tutorial - <https://www.tdscpc.gov.in/en/download-nsdl-conso-file-etutorial.html>).

Note: In case of paper return, interest amount should be mentioned in annexure.

2. What is the logic of calculating interest on Late Payment?

Late payment interest is being calculated @ 1.5% per month or part of the month from the date of deduction till date of deposit. For calculation, 'month' is considered as 'calendar month' in view of General Clauses Act.

Procedure for calculating Late Payment interest:

Amount Paid/ Credited (₹)	TDS Deducted (₹)	TDS Deposited (₹)	TDS Credit Allowed to the Extent of Available Balance (₹)	Interest Calculation				
				Date of Deduction (dd-mm-yyy)	Due Date for TDS Deposit (dd-mm-yyyy)	Date of Deposit as Per OLTAS (dd-mm-yyyy)	Period of Delay in Months	Interest on Late Payment U/S 201(1A) (₹) (Col 4* 8*1.5%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
100000.00	10000.00	5000.00	4000.00	4-Mar-2012	30-Apr-2012	7-May-2012	3	180.00
			Total					180.00

Calculation

No. of months in Defaults=3 i.e., Mar-12 to May-12

$4000 * 1.5\% * 3(\text{Months}) = 180.00$

LATE DEDUCTION

3. What is the logic of calculating interest on Late Deduction?

Late deduction interest is being calculated @ 1% per month or part of the month from the date of payment / credit to deductee till date of deduction.

Procedure for calculating Late Deduction interest:

Amount Paid/ Credited (₹)	TDS Deducted (₹)	Interest Calculation				
		Date of Payment (dd-mmm- yyyy)	Due Date of Deduction (dd-mmm- yyyy)	Date of Deduction (dd-mmm- yyyy)	Period of Delay in Months	Interest on Late Deduction U/S 201 (1A) (₹) (Col 2 * Col 6 * 1%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100000.00	10000.00	3-Mar-2012	3-Mar-2012	4-Mar-2012	1	100.00
Total						100.00

Calculation

No. of months in Defaults=1 i.e., 3-Mar-2012 to 4-Mar-2012

10000*1%*1(Months)=100.00

4. While filing a correction statement, I quoted Late Deduction Interest amount in 'Other' column. How can I rectify?

'Deductor can file a correction statement, either by downloading 'conso file' or online on TRACES website. Delete the amount from 'Other' column and mention interest amount in interest column no. 403 in Form 26Q, column no. 304 in Form 24Q, column no. 705 in Form 27Q and column no. 655 in Form 27EQ. You should also mention the amount of interest in second last column of 'interest' in challan details.

SHORT PAYMENT

5. How much amount do I pay in context of intimation received on Short Payment with Provisional Interest?

Provisional interest is calculated till the date of processing of statement. Deposit principal amount of short payment along with interest @ 1.5% per month from date of deduction till date of deposit and file the correction for the same. Correction can be filed either through TIN-FC or online on TRACES.

6. I have received an intimation u/s 200A with demand raised due to short payment. I have made the payment within the prescribed time-limit. Now what should I do?

Short Payment defaults may be raised due to challan mismatch. You are requested to check the details filed in statement corresponding to such challan. The deductor can correct such challan particulars through online correction without digital signature.

7. Is the rounding off under section 288B allowed at the transaction level?

The system does not round off at the transaction level but the round off is allowed at the statement level.

SHORT DEDUCTION

8. How much amount do I pay in context of intimation received on Short Deduction with provisional interest?

Provisional interest is being calculated till the date of processing of TDS statement. The deductor is advised to deposit principal amount of short payment along with interest @ 1 % per month from date of deduction till date of deposit and file the correction statement.

9. I have received an intimation of Short Deduction but payment amount is not eligible for TDS as the amount is below the threshold limit. What should I do?

You can file correction statement and raise threshold flag ('Y') in column no. 326 (24Q), column no. 424 (26Q), column no. 729 (27Q) and column no. 680 (27EQ) for 'Reason for no / lower deduction'.

10. I have received an intimation of Short Deduction u/s 194C however deductee is a transporter what should I do?

You can file correction statement and raise transporter flag ('T') for the particular deductee, who is a transporter, in column no. 424 (26Q) for 'Reason for no/ lower deduction'.

11. I have received an intimation of Short Deduction. However reported deductee has a lower rate certificate. What should I do?

You can file a correction statement and raise 'A' flag for respective deductees, in column no. 326 (24Q) & column no. 424 (26Q) for 'Reason for no/lower deduction'. Please mention the relevant **certificate number**.

12. What should I do in case Short Payment / Short Deduction intimation is received?

The default amount (along with the interest applicable till the date of payment of short payment default) will have to be deposited through challan no. 281 by ticking minor head 400. Download conso file from TRACES for filing correction and update the challan details. While filing correction, fill up principal amount in column no. 402 in Form 26Q, column no. 302 in Form 24Q, column no. 702 in Form 27Q and column no. 652 in Form 27EQ and interest amount in column no. 403 in Form 26Q, column no. 304 in Form 24Q, column no. 705 in Form 27Q and column no. 655 in Form 27EQ. After adding the new challan, you will have to add new deductee rows for which short payment / short deduction has been raised and map to the corresponding challan. Correction can also be done online by the deductors on TRACES portal.

LATE FILING

13. What should I do on receipt of demand notice u/s 234E for Late Filing?

The default amount will have to be deposited through challan no. 281. After three days of payment of the said challan, the deductor can file online correction by logging into his account at TRACES by tagging the paid challan.

Alternatively, download conso file from TRACES, for filing correction and while filing correction, fill up the fee amount in 'Fee' column in challan detail. (Refer e-tutorial - <https://www.tdscpc.gov.in/en/download-nsdl-conso-file-etutorial.html>).

Note: There is no need to send any communication to CPC-TDS separately.

14. While filing a correction statement I quoted Late Fee amount in interest column. How can I rectify?

File a correction statement, delete the amount from 'Interest' column and mention fee amount in 'Fee' column no.404 in Form 26Q, column no. 305 in form 24Q, column no. 706 in Form 27Q and column no. 656 in Form 27EQ. Deductor should also mention the amount of fee in last column of 'Other' in challan details.

CHALLAN CORRECTION

15. What are the precautions that deductor should take while filling up the challan?

Deductor should take care of the following while filling a challan:

- o Head of payment e.g., Corporation Tax / Income Tax
- o Amount and mode of payment of tax
- o Type of payment (Advance Tax / Self-Assessment / Regular / Tax on Dividend)
- o Assessment Year
- o PAN of Deductor
- o TAN of Deductor

16. How can I correct a challan in OLTAS?

Types of MISTAKES in challan- (i) PAN/TAN; (ii) A.Y.; (iii) Major head; (iv) Minor head; (v); Nature of payment; (vi) Total Amount.

The fields that can be corrected by deductor through bank are tabulated below:

Sr.No.	Type of Correction on Challan	Period for Correction Request (in days)	
		Through Bank	Through Assessing Officer
1	PAN / TAN	Within 7 days from challan deposit date	After 7 days from challan deposit date
2	Assessment Year	Within 7 days from challan deposit date	After 7 days from challan deposit date
3	Major Head	Within 3 months from challan deposit date	After 3 months from challan deposit date
4	Minor Head	Within 3 months from challan deposit date	After 3 months from challan deposit date
5	Nature of Payment	Within 3 months from challan deposit date	After 3 months from challan deposit date
6	Total Amount	Within 7 days from challan deposit date	— Not applicable —

Note:

- (i) Above correction mechanism is applicable only for physical challans.
- (ii) **If Tax is paid through online mode (internet challan), the above challan fields other than 'total amount' of challan can be corrected only by the Jurisdictional Assessing Officer.**
- (iii) Challan with the minor head '800' are presently not being corrected on the system.

ONLINE CORRECTION

17. What is Online Correction?

TRACES has provided the functionality of '**Online Correction**' where deductor can perform correction of TDS/TCS statements online. Following are the various facilities available through online correction:

- o View default summary
- o Rectifying challan mismatch cases
- o Addition of new challan to the statement
- o Pay 220/interest/levy
- o Add or Delete Salary Detail
- o Rectifying statement challan information
- o PAN Correction
- o Correction in Personal Information
- o Add/Modify deductee detail
- o Movement of deductee rows

18. How to apply for Online Correction?

Login into TRACES as a deductor and raise the request for online correction under '**Default**' Menu. For more information please refer E-tutorials.

19. I have filed a paper TDS statement, and want to make online correction through TRACES. How should I proceed?

Online correction functionality on TRACES will not be available in case of paper TDS statement.

20. What will the deductor do if the request for correction is rejected by CPC-TDS?

Deductor has to check the rejection reason by selecting 'Track Correction Request under 'Default' from main menu. Then select the request number and click on hyperlink 'Rejected' under the heading 'Status'. Once the user takes the necessary action on resolution of rejection reason, he can resubmit the online correction request through TRACES.

21. Is it necessary for a sub-user to submit online Correction?

Yes, after making the online correction, sub- user will submit the corrections to admin user for final submission to CPC-TDS. Sub-user will not be able to proceed further without the intervention of Admin User.

22. Is it mandatory to have registration of Digital Signature on TRACES for all type of online correction?

Digital Signature Matrix for functionalities through online correction is as below:

	Default Summary View	Personal Information	Challan correction (unmatched, matched)+ deductee movement	PAN correction (annexure 1)	PAN correction (annexure 2)	Add challan to state-ment	Interest, Levy payment	Modify/ Add deductee rows	Delete/ Add salary deductee rows
Online corrections (<u>with</u> digital signature, 2013-14 onwards)	Y	Y	Y	Y	Y	Y	Y	Y	Y
Online corrections (<u>with</u> digital signature, prior to 2013-14)	Y	Y	Y	N	N	Y	Y	N	N
Online corrections (<u>without</u> digital signature, 2013-14 onwards)	Y	N	Y	N	N	Y	Y	N	N
Online corrections (<u>without</u> digital signature, prior to 2013-14)	Y	N	Y	N	N	Y	Y	N	N

23. I have filed a paper return, and want to make online correction through TRACES. How should I proceed?

Online correction functionality on TRACES is not available in case of paper TDS statement.

24. I have received demand notice for late fee and have paid the same, How can I file online correction for the same through TRACES?

Login into TRACES, under 'Defaults' & raise a request for online correction. Once request number is generated and request status is in 'available' status, user can make online correction by choosing the option '**Pay late fee/ 220/ interest**'. For more detail refer e-tutorial.

25. My Digital Signature Certificate (DSC) is already registered on TRACES. However, when I am trying to submit online correction, system does not allow me to proceed. What is the reason?

You need to clear the cookies and reload the website. If issue still persists, check the browser being used. Internet Explorer 7,8 or 9, Google Chrome and Mozilla Firefox 17 & above are compatible browsers for TRACES.

26. What all information can be changed in Personal Online Correction option?

By choosing '**personal information**' option from '**Type of correction**' drop down in '**online correction**' option, you can edit communication details of TAN and name & communication details of authorized person. Please note the details will be changed in the statement.

27. Can I cancel an online correction request?

Yes, before submitting the correction for processing, you can cancel the request under '**correction ready for submission**' where you will get an option to '**cancel statement**'. By clicking on this, correction will not be submitted to CPC-TDS and will be cancelled.

28. Can I submit multiple corrections with one request number?

Yes, you can do multiple corrections with one request number for the statement pertaining to same financial year, quarter and form type.

29. Can Deductor do online correction for TCS?

Yes, deductor can file online correction for both TDS and TCS.

30. Can salary details in Annexure 2 be edited through online correction?

User can update only PAN of the employee in Annexure 2. For correction in other fields, user can delete the existing deductee row and/or add new deductee row.

31. Can Deductor change the category of Deductor through Online Correction?

No, deductor cannot change the '**category of deductor**' through online correction.

TAXPAYER

32. What should I do if there is any error in the information displayed in Form 26AS on the internet?

For any clarification regarding 26AS, contact authorities are as below:

Part of Form 26AS	Description	Contact Person
A	Details of Tax Deducted At Source	Deductor
A1	Details of Tax Deducted At Source 15G/15H	Deductor
A2	Details of Tax Deducted At Source On Sale Of Immovable Property U/S 194IA (For Seller Of Property)	Deductor
B	Details of Tax Collected At Source	Collector
C	Details of Tax Paid (Other Than TDS/TCS)	Jurisdictional Assessing Officer/ Bank
D	Details of Paid Refund	Jurisdictional Assessing Officer/ ITR-CPC
E	Details of AIR Transaction	Concerned AIR Filer
F	Details of TDS On Sale of Immovable Property U/S 194IA (For Buyer of Property)	NSDL/Concerned Bank Branch
G	Details of Defaults of branches	Deductor

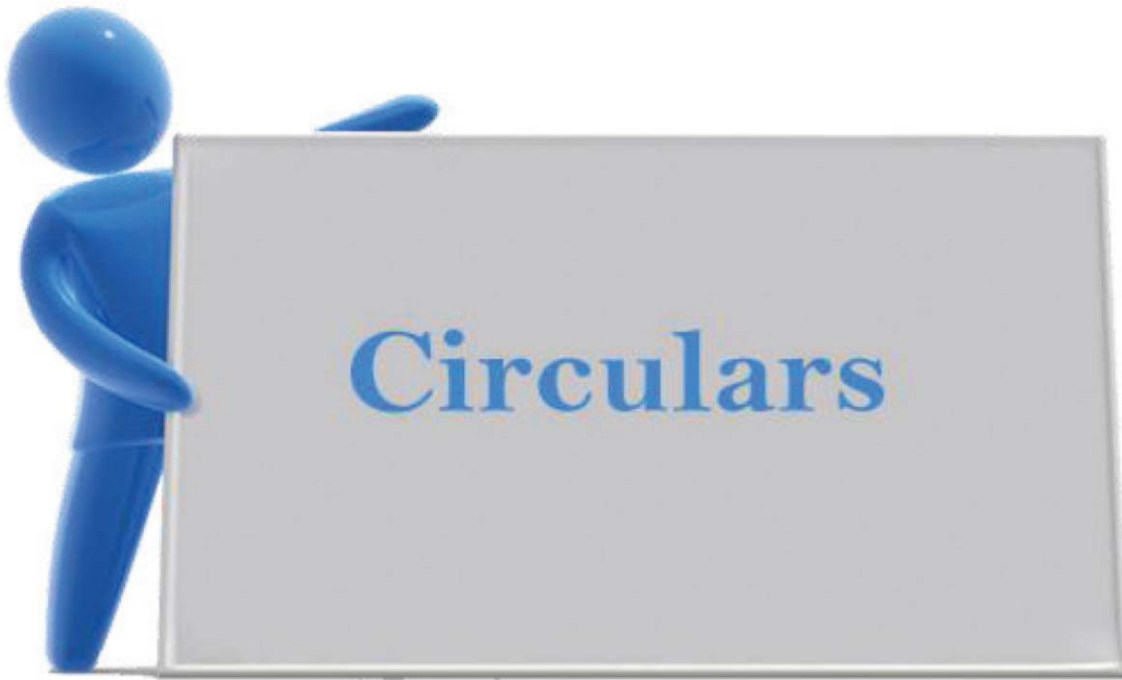
33. What should I do if status of TDS entry shown in my Form 26AS is not 'F'?

The taxpayer will get the credit of TDS in his ITR based on tax credit entry reflected in his 26AS, irrespective of any status of Form 26AS i.e., F, U, O, and P.

E-TUTORIALS

Please refer to the hyperlink on home Page on AO Portal to view the process flow of each AO functionality in detail.

CHAPTER-V



Circulars & Notifications



CIRCULARS AND NOTIFICATIONS RELATED TO TDS

1.

Circular No. 02/2011 dated 27th April 2011 F.NO. 385/25/2010-IT(B)

Sub-Section 200A of the Income Tax Act, 1961- Deduction of tax at Sources – Processing of statement of tax deducted at source – Procedure for regulating refund of excess amount of TDS deducted and/or Paid.

The procedure for regulating refund of amount paid by the deductor in excess of the tax deducted at source (TDS) and/or deductible is governed by Board circular No. 285, dated 21-10-1980.

2. Subsequent to issue of circular No. 285, new sections have been inserted under Chapter XVII-B of the Income-tax Act, 1961. References have been received by the Board regarding inclusion of these sections also for the purpose of issue of refund of excess amount of the TDS deducted/deductible.

3. In consideration of the above and in supersession of the circular No. 285, dated 21-10-1980, the Board prescribes the following procedure for regulating refund of amount paid in excess of tax deducted and/or deductible in respect of TDS on residents covered under sections 192 to 194LA of the Income-tax Act, 1961. This circular will not be applicable to TDS on non-residents falling under sections 192, 194E and 195 which are covered by circular No. 7/2007 issued by the Board.

4. The excess payment to be refunded would be the difference between:

- (i) the actual payment made by the deductor to the credit of the Central Government;
and
- (ii) the tax deductible at source.

4.1 In case such excess payment is discovered by the deductor during the financial year concerned, the present system permits credit of the excess payment in the quarterly statement of TDS of the next quarter during the financial year.

4.2 In case, the detection of such excess amount is made beyond the financial year concerned, such claim can be made to the Assessing Officer (TDS) concerned. However no claim of refund can be made after two years from the end of financial year in which tax was deductible at source.

5. However, to avoid double claim of TDS by the deductor as well as by the deductee, the following safeguards must be exercised by the Assessing Officer concerned:

5.1 The applicant deductor shall establish before the Assessing Officer that:

- (i) it is a case of genuine error and that the error had occurred inadvertently;
- (ii) that the TDS certificate for the refund amount requested has not been issued to the deductee(s); and
- (iii) that the credit for the excess amount has not been claimed by the deductee(s) in the return of income or the deductee(s) undertakes not to claim such credit.

5.2 Prior administrative approval of the Additional Commissioner or the Commissioner (TDS) concerned shall be obtained, depending upon the quantum of refund claimed in excess of Rupees One Lakh and Rupees Ten Lakh respectively.

5.3 After meeting any existing tax liability of the deductor, the balance amount may be refunded to the deductor.

6. In view of provisions of section 200A of the Income-tax Act prescribing processing of statement of TDS and issue of refund with effect from 1-4-2010, this circular will be applicable for claim of refunds for the period upto 31-3-2010

2.

Notification No. 03 dated 15th January, 2013.

S.O. 169 (E).— In exercise of the powers conferred by sub-section (2) of section 200A of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following scheme for centralized processing of statements of tax deducted at source, namely:—

1. Short title and commencement.—

- (1) This scheme may be called the Centralized Processing of Statements of Tax Deducted at Source Scheme, 2013.
- (2) It shall come into force on the date of its publication in the Official Gazette.

2. Definitions. —

- (1) In this scheme, unless the context otherwise requires,—
- (a) “Act” means the Income-tax Act, 1961 (43 of 1961);
 - (b) “Assessing Officer” means the Assessing Officer who is ordered or directed under section 120 of the Act to exercise or perform all or any of the powers and functions conferred on, or assigned to, an Assessing Officer under Chapter XVII of the Act;
 - (c) “authorized agency” means the person authorized by the Director General to receive the statement of tax deducted at source or correction statement of tax deducted at source;
 - (d) “Board” means the Central Board of Direct Taxes constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);
 - (e) “Cell” means the Centralized Processing Cell having jurisdiction over such statements of tax deducted at source as may be specified by the Board;
 - (f) “Commissioner” means the Commissioner of Income-tax in charge of the Centralized Processing Cell;
 - (g) “correction statement of tax deducted at source” means the statement furnished for rectifying any mistake or to add, delete or update the information furnished in the statement of tax deducted at source furnished under sub-section (3) of section 200 of the Act;
 - (h) “Deductor” means a person deducting tax in accordance with the provisions of Chapter XVII of the Act;
 - (i) “Director General” means the Director General of Income-tax (Systems) appointed as such under sub-section (1) of section 117 of the Act;
 - (j) “portal” means the web portal of the authorized agency or the web portal of the Cell, as the case may be;
 - (k) “statement of tax deducted at source” means statement of tax deducted at source furnished under sub-section (3) of section 200 of the Act.
- (2) The words and expressions used herein but not defined and defined in the Act shall have the meaning respectively assigned to them in the Act.

3. Centralized Processing Cell. —

The Board may set up as many Centralized Processing Cells as it may deem necessary and specify their respective jurisdictions.

4. Furnishing of correction statement of tax deducted at source.—

- (1) A deductor shall furnish the correction statement of tax deducted at source in the form specified by the Director General—
 - (a) at the authorized agency through electronic mode; or
 - (b) online through the portal.
- (2) The correction statement referred to in sub-paragraph (1) shall be furnished under digital signature or verified through a process in accordance with the procedure, formats, and standards specified by the Director General.

5. Processing of statements.—

- (1) The Cell shall process the statement of tax deducted at source furnished by a deductor in the manner specified under sub-section (1) of section 200A of the Act after taking into account the information contained in the correction statement of tax deducted at source, if any, furnished by the deductor before the date of processing.
- (2) The Commissioner may—
 - (a) adopt appropriate procedure for processing of the statement of tax deducted at source; or
 - (b) decide the order of priority for processing of the statement of tax deducted at source based on administrative requirements.

6. Rectification of mistake.—

- (1) An Income-tax authority of the Cell may, with a view to rectifying any mistake apparent from the record under section 154 of the Act, on its own motion or on receiving an application from the deductor, amend any order or intimation passed or sent by it under the Act.
- (2) An application for rectification shall be furnished in the form and manner specified by the Director General.
- (3) Where a rectification has the effect of reducing the refund or increasing the liability of the deductor, an intimation to this effect shall be sent to the deductor electronically by the Cell and the reply of the deductor shall be furnished in the form and manner specified by the Director General.

- (4) Where an amendment has the effect of reducing a refund already made or increasing the liability of the deductor, the order under section 154 of the Act passed by an Income-tax authority of the Cell shall be deemed to be a notice of demand under section 156 of the Act.

7. Adjustment against outstanding tax demand.—

Where a refund arises from the processing of a statement under this scheme, the provisions of section 245 of the Act shall, so far as may be, apply.

8. Appeal. —

- (1) Where a statement of tax deducted at source is processed at the Cell, the appeal proceedings relating to the processing of the statement shall lie with the Commissioner of Income-tax (Appeals) having jurisdiction over the Assessing Officer who has jurisdiction over the deductor and any reference to Commissioner of Income-tax (Appeals) in any communication from the Cell shall mean such jurisdictional Commissioner of Income-tax (Appeals).
- (2) The Assessing Officer who has jurisdiction over the deductor shall submit the remand report and any other report to be furnished before the Commissioner of Income-tax (Appeals) and an order, if any, giving effect to appellate order shall be passed by such Assessing Officer.

9. No personal appearance at the Cell.—

- (1) No person shall be required to appear personally or through authorized representative before the authorities at the Cell in connection with any proceedings.
- (2) The Cell may call for such clarification, evidence or document as may be required for the purposes of the processing of statement of tax deducted at source or for the purposes of the rectification of any order or intimation passed or sent by the Cell under the provisions of the Act.
- (3) The deductor shall furnish the reply to any communication under sub-paragraph (2) in such format as may be specified by the Director General.

10. Service of notice or communication.—

- (1) The service of a notice or order or intimation or any other communication by the Cell may be made by delivering or transmitting a copy thereof to the deductor,—
 - (a) by electronic mail; or
 - (b) by placing such copy in the registered electronic account of the deductor on the portal of the Cell; or
 - (c) by any mode mentioned in sub-section (1) of section 282 of the Act.
- (2) The date of posting of any communication under sub-paragraph (1) in the electronic mail or electronic account of the deductor in the portal of the Cell shall be deemed to be the date of service of such communication.
- (3) The intimation, orders and notices shall be computer generated and need not carry physical signature of the person issuing it.

11. Power to specify procedure and processes.—

The Director General may specify procedures and processes, from time to time, for effective functioning of the Cell in an automated and mechanised environment, including specifying the procedure, formats, standards and processes in respect of the following matters, namely:—

- (a) form of correction statement of tax deducted at source;
- (b) the manner of verification of correction statement of tax deducted at source;
- (c) receipt of correction statement of tax deducted at source;
- (d) form of rectification application;
- (e) the manner of verification of rectification application;
- (f) receipt and processing of rectification applications in the Cell;
- (g) the mode and format of the acknowledgment to be issued by the Cell for the receipt of any document;
- (h) the mode of authentication of any document or information submitted to the Cell, including authentication by digital signature or electronic signature;
- (i) validation of any software used for electronic filing of correction statement of tax deducted at source or rectification application;
- (j) provision of web portal facility including login facility, tracking status of correction

statement of tax deducted at source or statement of tax deducted at source, display of relevant details of tax deduction or refunds to the taxpayer or deductor, as the case may be, and facility of download of relevant information;

- (k) call centre to answer queries and provide taxpayer services, including outbound calls to a deductor requesting for clarification to facilitate the processing of the statement of tax deducted at source filed;
- (l) provision of grievance redressal mechanism in the Cell;
- (m) managing tax administration functions such as receipt, scanning, data entry, processing, storage and retrieval of statement of tax deducted at source and documents in a centralized manner or receipt of paper documents through authorized intermediaries.

[Notification No. 03 /2013 [F.No. 142/39/2012-SO (TPL)]

3.

Circular No. 04/2013 dated 17th April 2013 (F. No 275/34/2011-IT(B)

Subject: Issuance of certificate for tax deducted at source in Form No. 16 in accordance with the provisions of section 203 of the Income-tax Act, 1961 read with the Rule 31 of the Income-tax Rules 1962 – regarding.

1. Section 203 of the Income-tax Act 1961 (“the Act”) read with the Rule 31 of the Income-tax Rules 1962 (“the Rules”) stipulates furnishing of certificate of tax deduction at source (TDS) by the deductor to the deductee specifying therein the prescribed particulars such as amount of TDS, valid permanent account number (PAN) of the deductee, tax deduction and collection account number (TAN) of the deductor, etc. The relevant form for such TDS certificate is Form No. 16 in case of deduction under section 192 and Form No. 16A for deduction under any other provision of Chapter XVII-B of the Act. TDS certificate in Form No. 16 is to be issued annually whereas TDS certificate in Form No. 16A is to be issued quarterly. TDS Certificate in Form No 16 as notified vide Notification No. 11/2013 dated 19.02.2013 has two parts viz Part A and Part B (Annexure). Part A contains details of tax deduction and deposit and Part B (Annexure) contains details of income.

2. With a view to streamline the TDS procedures, including proper administration of the Act, the Board had issued Circular No. 03/2011 dated 13.05.2011 and Circular No. 01/2012 dated 09.04.2012 making it mandatory for all deductors to issue TDS certificate in Form No. 16A after generating and downloading the same from “TDS Reconciliation Analysis and Correction Enabling System” or (<https://www.tdscpc.gov.in>) (hereinafter called TRACES Portal) previously called TIN website. In exercise of powers under section 119 of the Act, the Board has now decided as following:-

2.1 ISSUE OF PART A OF FORM NO. 16 FOR DEDUCTION OF TAX AT SOURCE MADE ON OR AFTER 01.04.2012:

All deductors (including Government deductors who deposit TDS in the Central Government Account through book entry) shall issue the Part A of Form No. 16, by generating and subsequently downloading through TRACES Portal, in respect of all sums deducted on or after the 1st day of April, 2012 under the provisions of section 192 of Chapter XVII-B. Part A of Form No 16 shall have a unique TDS certificate number.

2.2 AUTHENTICATION OF TDS CERTIFICATE IN FORM NO. 16:

The deductor, issuing the Part A of Form No. 16 by downloading it from the TRACES Portal, shall, before issuing to the deductee authenticate the correctness of contents mentioned therein and verify the same either by using manual signature or by using digital signature in accordance with sub-rule (6) of Rule 31.

2.3 In other words, Part A of Form No. 16 shall be issued by all the deductors, only by generating it through TRACES Portal and after duly authenticating and verifying it.

2.4 'Part B (Annexure)' of Form No. 16 shall be prepared by the deductor manually and issued to the deductee after due authentication and verification along with the Part A of the Form No. 16 stated above.

2.5 Sub rule (3) of rule 31 of the Rules sets the time limit for issuance of Form 16 by the deductor to the employee. Currently, Form 16 should be issued by 31st May of the financial Year immediately following the financial year in which income was paid and tax deducted.

3.1 The Director General of Income-tax (Systems) shall specify the procedure, formats and standards for the purpose of download of Part A of Form No. 16 from the TRACES Portal and shall be responsible for the day-to-day administration in relation to the procedure, formats and standards for download of Part A of Form No. 16 in electronic form.

3.2 It is further clarified that Part A of Form No. 16 issued by the deductors in accordance with this circular and as per the procedure, formats and standards specified by the Director General of Income-tax (Systems) and containing Unique Identification Number shall only be treated as a valid compliance to the issue of Part A of Form No. 16 for the purpose of section 203 of the Act read with rule 31 of the Rules.

4. Hindi version shall follow.

4.

08/2013 dated 10th October 2013 {F.No. 275/192/2013-IT(B)}

Regarding calculation of TDS on Salary. (available on www.incometaxindia.gov.in)

5.

07/2014 04th March 2014 {F. No. 275/27/2013-IT(B)}

Sub: Ex-Post facto extension of the due date for filing TDS/TCS Statements for FYs 2012-13 and 2013-14 - regarding -

The Central Board of Direct Taxes ('the Board') has received several petitions from deductors/collectors, being an office of the Government ('Government deductors'), regarding delay in filing of TDS/TCS statements due to late furnishing of the Book Identification Number (BIN) by the Principal Accounts Officers (PAO) / District Treasury Office (DTO) / Cheque Drawing and Disbursing Office (CDDO). This has resulted in consequential levy of fees under section 234E of the Income-Tax Act, 1961 ('the Act').

2. The matter has been examined. In case of Government deductors, if TDS/TCS is paid without production of challan, TDS/TCS quarterly statement is to be filed after obtaining the BIN from the PAOs / DTOs / CDDOs who are required to file Form 24G (TDS/TCS Book Adjustment Statement) and intimate the BIN generated to each of the Government deductors in respect of whom the sum deducted has been credited. The mandatory quoting of BIN in the TDS/TCS statements, in the case of Government deductors was applicable from 01-04-2010. However, the allotment of Accounts Officers Identification Numbers (AIN) to the PAOs/DTOs/CDDOs (a pre-requisite for filing Form 24G and generation of BIN) was completed in F.Y. 2012-13. This has resulted in delay in filing of TDS/TCS statements by a large number of Government deductors.

3. In exercise of the powers conferred under section 119 of the Act, the Board has decided to, ex-post facto, extend the due date of filing of the TDS/TCS statement prescribed under subsection (3) of section 200 /proviso to sub-section (3) of section 206C of the Act read with rule 31A/31AA of the Income-tax Rules, 1962. The due date is hereby extended to 31.03.2014 for a Government deductor and mapped to a valid AIN for –

- (i) FY 2012-13 - 2nd to 4th Quarter
- (ii) FY 2013-14 - 1st to 3rd Quarter

4. However, any fee under section 234E of the Act already paid by a Government deductor shall not be refunded.

5. Timely filing of TDS/TCS statements is essential to ensure timely reconciliation of Government accounts and for providing tax credit to the assesseees while processing their Income-tax Returns. Therefore, it is clarified that the above extension is a one time exception in view of the special circumstances referred to above. Since the Government deductor and the associated PAO/ DTO/ CDDO belong to the same administrative setup that regulates the clearance of expenditure, the deductors/collectors may be advised to co-ordinate with the respective PAO/DTO/CDDO to ensure timely receipt of BIN/filing of TDS/TCS statements.
6. This circular may be brought to the notice of all officers for compliance.
7. Hindi version shall follow.

CHAPTER-VI



Key Statistics



The updated statistics related to CPC (TDS) upto November 30, 2014 are as below:-

PROCESSING & REGISTRATION

Attribute		Numbers
TDS statements processed	for 26AS / TDS certificates	1.81 Cr
	for Defaults	1.80 Cr
Registration with CPC (TDS)	Deductors	13.18 Lakhs
	Taxpayers	3.16 Lakhs*

* Over 2.50 crores taxpayers visit CPC-TDS website (www.tdscpc.gov.in) for view of Form 26AS through 35 banks and www.incometaxindiaefiling.gov.in

NUMBER OF DOWNLOADS

Attribute	Numbers
FORM 16A certificates (from 01-01-2014 to 15-10-2014)	23.22 Cr
FORM 16 certificates (from 01-01-2014 to 15-10-2014)	3.81 Cr
FORM 16B certificates (from 01-01-2014 to 15-10-2014)	3.12 Lakhs
Justification Report (JR)	36.42 Lakhs
Conso Files (for filing Correction Statements)	65.53 Lakhs
Consolidated TAN – PAN files	99,198

NUMBER OF VIEWS

Attribute	Numbers
26AS online views hits	14.76 Cr
Unique PANs viewing 26AS	2.53 Cr

Attribute	Numbers
Aggregated TDS Compliance Report	4,864
Online Corrections Submitted	2,11,118
Generic or specific issue Email communication to deductors	Over 1.86 Cr
Intimations generated and dispatched	94.22 Lakhs
PAN Error Intimations	21.05 Lakhs

COMMUNICATIONS VOLUMES - EMAILS

Categories	Total Volume
Registration & Login	78,361
Response to Intimations	1,25,136
Demand Notice	60,307
Late Payment	13,051
Short Deduction	30,383
Short Payment	13,527
Others	7,868
Downloading	1,64,243
Conso File	45,756
Form 16	22,573
Form 16A	55,323
Form 16B	7,343
Justification Report	31,644
Miscellaneous	1,604
Queries	1,62,514
26AS	24,131
Statement Status	60,443
General Queries	57,269
Miscellaneous	20,671
Others	42,839
Total	5,73,093

COMMUNICATIONS VOLUMES - TICKET MANAGEMENT SYSTEM

Categories	Total Volume
Response to Intimations	1,47,903
Online Grievances logged	12,372

COMMUNICATIONS VOLUMES - INBOUND CALL CENTRE

Categories	Total Volume
Conso File/Correction	2,33,492
Form 16/16A/16B & PDF	2,18,137
Demand Notice Queries	2,20,377
Registration & Login	1,59,626
Justification Report	70,407
Challan Queries	59,019
26AS	46,698
Taxpayer related issues	39,657
Statement Status	38,741
Miscellaneous	1,60,295
Total	12,46,449

IMPORTANT COMMUNICATIONS- ISSUEWISE LIST

Sl. No.	Date	Particulars	Deductors Connected
TDS Compliance – Statement Filing			
1.	19.10.2014	Reminder communication to Non-Government Deductors: TDS Statements filed for Q1, FY 2014-15, not filed yet for Q2, FY 2014-15	77,639
2.	19.10.2014	Reminder communication to Government Deductors: TDS Statements filed for Q1, FY 2014-15, not filed yet for Q2, FY 2014-15	65,163
3.	15.10.2014	Follow up for filing of Form No. 24G in FY 2014-15	250
4.	08.10.2014	Reminder to Banks for raising Flag “B” in TDS Quarterly Statements against 15G/H transactions	1,15,854
5.	08.10.2014	Non reporting of 15G/H transaction in contravention of rule 31A (4) of Income Tax Rules read with section 200 of Income Tax Act	45
6.	04.09.2014	Reminder communication: TDS Statements filed for Q 1, FY 2013-14, not filed yet for Q 1, FY 2014-15	70,605

7.	20.08.2014	Reminder to file, TDS statements where TDS has been paid, however, Quarterly TDS Statements are not filed	11,833
8.	20.08.2014	Reminder to report tax deducted against issuance of 197 certificates for FY 2013-14	9,712
9.	13.08.2014	Reminder in cases where TDS Statements filed in FY 2012-13, but not filed yet for any quarter in FY 2013-14	82,761
10.	13.06.2014	Deductors advised in cases where Invalid / Not Available PANs were reported consistently while submitting TDS Statements	1,65,000
11.	24.05.2014	Communication to deductors who filed Correction Statements for Valid to Valid PAN Changes after over an year	28,000
12.	17.05.2014	Communications to deductors who reported Deductees with structurally Valid PANs, but actually Invalid PANs	11,00,000
13.	17.05.2014	Advisory to deductors who raised for 15G/15H despite Income exceeding amount of exemption	11,500
14.	05.04.2014	Communication to deductors submitting C9 Corrections repeatedly during FY 2013-14	880
15.	22.03.2014	Reminder to Banks for raising Flag "B" in TDS Quarterly Statements for 15G/15H Forms	80,000
16.	14.03.2014	Reminder to Government Deductors for filing TDS Statements: Not filed Q2, FY 2012-13 to Q3, FY 2013-14)	16,000
17.	21.02.2014	Communication for submitting Correction Statements	10,00,000
18.	17.01.2014	Reminder to quote correct BIN to file TDS Statements within Due Date	20,394
19.	31.12.2013	Non - Filing of TDS Statements for FY 2012-13	9,000
TDS Compliance – Downloading of TDS Certificates			
1.	21.06.2014	Reminder for download TDS Certificates (Form 16/16A) for FY 2013-14	1,08,000
2.	15.02.2014	Communication to Govt. Deductors for Downloading of TDS Certificates	85,000
3.	08.01.2014	Communication for Downloading of TDS Certificates	62,700

Advisory Communications			
1.	8.11.2014	CPC(TDS) communication to Govt. deductors for “Mismatch in BIN” reported in TDS Statements	1,03,539
2.	24.09.2014	Advisory for closure of Short Payment Defaults using Online Correction facility	74,465
3.	10.09.2014	Advisory to deductors making TDS payment through multiple challans in a month	3,155
4.	28.08.2014	Reminder to report tax deducted against collection of 197 certificates for FY 2013-14	9,712
5.	09.08.2014	Advisory to close Short Payment Defaults using Online Correction facility	12,42,370
6.	06.08.2014	Communication to Govt. Deductors to quote AINs in their TDS Statements	1,65,710
7.	06.08.2014	Reminder for raising Flag “B” in TDS Quarterly	65,000
Statements against 15G/15H Forms for FY 2013-14			
8.	31.07.2014	Common Errors in TDS Statements and guidelines to rectify	6,01,222
9.	03.06.2014	Communication to sensitize deductors about “Aggregated TDS Compliance” at Organization’s PAN Level	1,445
10.	10.05.2014	Best practices to be followed for filing Q4 TDS statements for Financial Year 2013-14	11,00,000
11.	25.04.2014	Communication advising simple ways to avoid Defaults in TDS Statements	10,40,000
12.	06.03.2014	Communication about Circular 07/ 2014 for Late Fee Levy for Government Deductors	97,500
13.	15.02.2014	Communication about inordinate delay in filing Form 24G	85,000
14.	04.02.2014	Advisory Communication regarding Certificate u/s 197/197A for Lower or No Deduction of Tax	2,36,000
New Releases			
1.	10.05.2014	Transaction based Report for NRI deductees	4,000
2.	10.05.2014	TCS Certificates in Form 27D	3,500

3.	01.05.2014	“Aggregated TDS Compliance” at Organization’s PAN Level	11,00,000
4.	28.04.2014	New versions of Return Preparation Utility (RPU) V 3.9 and File Validation Utility (FVU) V 4.2 & 2.138 released	11,00,000
5.	19.04.2014	New Online Corrections without Digital Signature	10,40,000
6.	27.02.2014	PAN Verification through TRACES	10,00,000
7.	23.01.2014	Online Corrections through TRACES	9,49,000
Demand Follow-ups			
1.	09.10.2014	Follow up for Payment of “Tax Deducted” within stipulated time	20,322
2.	17.09.2014	Follow up: for Nil TDS Deposited during Financial Year 2014	60
3.	17.09.2014	Follow up for: Substantial Reduction in TDS Deposited during Financial Year 2014	5,308
4.	23.07.2014	Communication regarding Short Payment Defaults in TDS Statements for FY 2013-14 (Exceeding 1 Lakh)	516
5.	09.07.2014	Communication for payment of outstanding Short Payment Defaults with No Challans available for consumption	10,999
6.	26.04.2014	Communication regarding Short Deduction defaults in 24Q FY 2012-13 TDS Statements	1,97,000
7.	25.04.2014	Communication regarding Short Deduction defaults in TDS Statements	38,000
8.	22.02.2014	Reminder for Payment of outstanding Default amount	10,00,000
9.	29.01.2014	Follow up communication for payment of outstanding Demand related with Late Filing	4,65,000



Appendices



MATRIX

The matrix below provides functionality-wise viewing/usage rights of different type of users' on the AO portal.

Menu Name	Sub Menu	Field AO	Addl. CIT	Field CIT
Welcome	NA	Y	Y	Y
Dashboard	NA	Y		Y
Tickets	Inbox	Y	Y	Y
	Closed Tickets	Y	Y	Y
	Create New Ticket	Y	Y	Y
	Ticket Search	Y	Y	Y
	Generated Tickets	Y	Y	Y
View	Statement Processing Status	Y	Y	Y
	OLTAS Challan Details	Y	Y	Y
	TAN/AIN Details	Y	Y	Y
	Profile of Deductor	Y	Y	Y
	Default Summary	Y	Y	Y
	Form 15CA		Y	Y
	Intimations/Communication	Y	Y	Y
	Form 26 AS	Y	Y	Y
	G-OLTAS Transfer Voucher	Y	Y	Y
	Intimations	Y	Y	Y
	Consolidated Demand	Y	Y	Y
	Conso File	Y	Y (Approval only)	
Corrections	OLTAS Challan	Y		
	Force Match – Statement	Y		

Menu Name	Sub Menu	Field AO	Addl. CIT	Field CIT
Manual Demand Management	Add/Modify Demand	Y		
	Bulk Upload	Y		
	Tag / Replace Challan	Y		
Accounting	Legacy Ledger Report	Y	Y	Y
	Summarized Ledger Report	Y	Y	Y
	Ledger Details	Y	Y	Y
	Trial Balance	Y	Y	Y
	Collection and Consumption	Y	Y	Y
	Net Demand Position	Y	Y	Y
	Gross Default Variance	Y	Y	Y
TDR	TDR	Y	Y	Y
Quality Cases	Create Quality Case	Y	Y	Y
	Modify Quality Case	Y	Y	Y
	View Quality Case	Y	Y	Y
	Create Awareness Program	Y	Y	Y
	View Awareness Program	Y	Y	Y
Enforcement	Penalty Order:			
	Generate Intimation	Y		
	Generate Show Cause Notice	Y		
	Show Cause Notice History	Y		
	Generate Penalty Order	Y		
	Penalty order history	Y		
	Prosecution 276B:			
	Generate Show Cause Notice	Y		
	Show Cause Notice History	Y		
	Show Cause Notice 201:			
	Generate Show Cause Notice	Y		
	Generate Order u/s 201	Y		

REJECTION OF CORRECTION STATEMENTS- POSSIBLE REASONS AND RESOLUTIONS:

Deductors can file correction statements to correct PAN of the taxpayer and/or the tax deduction particulars through online facility at TRACES and also through electronic filing using consolidated file at TIN-FC. There are instances where the correction statements, filed by the deductors get rejected at CPC-TDS due to validation failures. Common rejection reasons along with the possible resolution of the same have been tabulated below. Assessing officers are advised to sensitize the deductors to avoid rejection of the correction statements.

Sl. No.	Rejection reason on screen	Possible Reasons of Statement Rejection
1	Deductee details record number is not unique for addition of new deductees	Sequence of challan/salary/deductee detail record, being added in a correction statement, is not in continuation of the last sequence number for the said record in the original statement.
<p>Explanation:</p> <p>Sequence of challan/salary/deductee detail record, being added in a correction statement, is not in continuation of the last sequence number for the said record in the original statement.</p> <p>Resolution:</p> <ol style="list-style-type: none"> Deductor should resubmit the request for conso file at TRACES Portal. Open this Conso file in NSDL RPU and check whether the newly added row is in sequence from the last row. If it is in sequence, then Deductor can file the correction statement again. However, the deductor should not file a fresh correction statement until his previous correction statement is Rejected. If the sequence number is still not proper, please contact CPC-TDS through e-mail at contactus@tdscpc.gov.in along with the relevant details. 		

2	Deductee details verification keys for correction do not match with that of original	In the correction statement filed, non-updatable fields are not matching with the corresponding details in the statement available at CPC-TDS.
<p>Explanation:</p> <p>Deductor may have changed the fields which are not updatable fields by Mistake.</p> <p>Resolution:</p> <p>a) File the correction statement without any changes in non updatable fields in the deductee details.</p> <p>b) Deductors are advised to use latest version of NSDL RPU or any other software restricting the changes in the non-updatable field for filing the correction statement to avoid such rejection.</p> <p>c) If deductor needs to change the value in any deductee row, then he should use 'Add', 'Update', 'PAN Update' and 'Delete' flag in the conso file.</p>		
3	Rejection- Latest Conso file not used	Possible reason- While filing correction statement, the deductor has used Conso File, that is not the latest.
<p>Explanation:</p> <p>Deductor has not used latest conso file for filing correction statement.</p> <p>Resolution:</p> <p>a) Deductor should resubmit the request for conso file.</p> <p>b) Prepare the correction statement using NSDL-RPU on the basis of this latest downloaded conso file.</p>		
4	Rejection-Valid PAN to Valid PAN one corrections allowed	Possible reason- Deductor is not allowed to make corrections in a Valid PAN of a deductee/employee more than once.
<p>Explanation:</p> <p>Valid to Valid PAN correction can be done only Once. The statement is rejected, since Deductor has already filed one Valid to Valid PAN correction before the present correction statement.</p> <p>Resolution:</p> <p>a) Deductor to deduct and pay TDS/TCS @20% and file the correction statement in order to avoid defaults in future.</p> <p>b) Deductors are advised to use NSDL-RPU latest version for filing the correction statement to avoid such rejection in future.</p>		

5	<p>Rejection - Challan details in correction do not match for some of the non updatable matched challan columns</p>	<p>Possible reason- If deductor submits a correction statement to update existing matched / partially matched challan with updates on one or more of following fields then validation will fail with mentioned reason:</p> <ul style="list-style-type: none"> - TDS – Income Tax - TDS – Surcharge - Education Cess - Interest - Others - Last Total Tax Deposited - Last BSR Code - Last Date on which Tax is deposited - Last Challan Serial number - Last Transfer voucher number - Whether TDS deposited by book entry? (Yes/No)
<p>Explanation:</p> <p>If deductor submits a correction statement to update existing matched / partially matched challan with updates on one or more of fields other than the following: a) Interest b) Others and c) Section Code, change in any other field will lead to rejection of the correction statement.</p> <p>Resolution:</p> <p>a) Deductor should download latest conso file from TRACES and file correction statement without making any changes in any field of BOOKED Challan except ‘Interest, Others & Section Code’.</p> <p>b) Deductor’s are advised to use NSDL-RPU latest version for filing the correction statement to avoid such rejection.</p>		
6	<p>Rejection- Challan detail verification keys do not match with that of original</p>	<p>Possible reason- If any of the verification key does not match with previous statement then the current statement is rejected with mentioned reason. Verification keys are given below: Verification keys for Non Nil statement provided with last transfer voucher no. are:</p>

		<ul style="list-style-type: none"> - Last transfer voucher no. - Last Bank-Branch Code/Form 24G Receipt Number - Last date of transfer voucher no. / Bank Challan no. - Last total deposit as per challan <p>Verification keys for Non Nil statement not provided with last transfer voucher no. are:</p> <ul style="list-style-type: none"> - Last bank challan no. - Last bank BSR code - Last Date of transfer voucher no. / Bank Challan no. - Last Total Deposit as per challan <p>Verification keys for Nil statement are:</p> <ul style="list-style-type: none"> - Last Date of transfer voucher no. / bank challan no. - Last total deposit as per challan
<p>Explanation:</p> <p>If any of the verification key does not match with previous statement then the current statement is rejected with the mentioned reason.</p> <p>Resolution:</p> <ul style="list-style-type: none"> a) Deductor should not make any changes in the Non-Updatable fields of the previous statement. b) Deductors are advised to use NSDL RPU latest version for filling the correction to avoid such rejection in the future. 		
7	Challan details have different values than that of original for C3 correction with status as NULL	Total Challan Amount is less than the sum of TDS+Interest+Others Amount
<p>Explanation:</p> <p>Total Challan Amount is <u>less</u> than the sum of TDS+Interest+Others Amount.</p> <p>Resolution:</p> <ul style="list-style-type: none"> a) Deductor should update the Challan Amount only upto the Available Challan Balance. b) Deductor should pay excess amount through a new challan/book entry and then file correction statement. 		

8	Challan details record number not present in the database	Challan details record number not present in the database
<p>Explanation:</p> <p>Challan details record number is not present in the database of the CPC-TDS</p> <p>Resolution:</p> <p>Please contact to TDSCPC through e-mails at contactus@tdscpc.gov.in along with relevant details.</p>		
9	Deductee details record number not present in the database to update or delete	Deductee details record number is not present in the database to update or delete.
<p>Explanation:</p> <p>Deductee details record number is not present in the database due to technical issue for updation or deletion.</p> <p>Resolution:</p> <p>Please contact CPC-TDS through e-mails at contactus@tdscpc.gov.in along with relevant details.</p>		

CENTRAL ACTION PLAN 2014-15 (TDS UNITS)

S. No.	Key Result Area	Target / Activity		Time frame (by)
1.	To ensure compliance by Govt. Principal Account Officers	Reconciliation of TDS reported by AINs with payments through OLTAS by State AGs	FY 2012-13	31.07.2014
			FY 2013-14	30.09.2014
			FY 2014-15	One month after the end of relevant quarter
2		Reconciliation of AIN-TAN mappings & ensuring corrections by AINs for F.Y. 2012-13 & 2013-14		31.08.2014
3	Ensuring compliance by deductors including Government deductors for filing statements	Issue of letters to non-filers of TDS statements	FY 2013-14 and prior years	30.09.2014
			FY 2014-15	1 month after the relevant due date
4	Surveys/On the spot Verifications	—		Ongoing process
5	A w a r e n e s s programmes	Seminars by CIT(TDS)		1 in each month
6		Awareness workshop by each AO		1 in each month
7		'Corporate connect for TDS Compliance' * for PANs mapped to respective TDS charges		1 in each month

S. No.	Key Result Area	Target / Activity		Time frame (by)
8	Recovery and reduction of demand#	Verification & correction of manual demand		31.10.2014
9	Collection/ Resolution/ Closure/ of defaults in TDS statements	I.	System Reported Default a. 90% of Short Payments reported by systems \geq Rs.100000 (for Metros) and \geq Rs.50000 (For Non Metro stations) b. 90% of late payment Interest / late deduction interest \geq Rs.20,000 (for Metros) and \geq Rs.10000 (For Non-Metro stations) c. 80% Short Payments $<$ Rs. 100000 (for metros) and $<$ Rs. 50,000 (for non-metros) d. 80% of late payment interest / late deduction interest $<$ Rs. 20000 (metros) and $<$ Rs. 10000 (for non-metros)	1) Brought forward as on 01.04.2014 to be closed by 31.12.2014. 2) Raised during FY 2014-15 to be resolved within next quarter after the quarter in which default was detected.

S. No.	Key Result Area	Target / Activity	Time frame (by)
10		II. Manual Demand 70% of Net collectible demand manually generated	1) Brought forward (including demand not fallen due) as on 01.04.2014 to be closed by 31.10.2014 2) Raised during FY 2014-15 upto 31.12.2014 by 15.03.2015
11	PROSECUTION & COMPOUNDING		As per Chapter XII of CAP (relevant extracts given in table below)
12	Cleaning up of TAN database	Closure of dormant government TANs after verification of existence of the deductor	31.10.2014
13		Correction of the category of active deductor in case of incorrect TAN category	31.12.2014

* See **STRATEGY** FOR TAX DEDUCTION AT SOURCE (PART-2 C)

List is available on the MIS section of AO portal of the TDS officers (see defaulters Report)

PROSECUTION & COMPOUNDING:

Relevant extracts of Chapter-XII of Central Action Plan 2014-15 is given below:-

Sr. No.	Area	Target/Activity	Timeframe by	Responsibility	Feedback to/Date
1.	Prose-cution under section 276B	Identification of cases having default in respect of TDS of Rs. 25,000 or above [Guidelines issued vide CBDT's letter dated 7th February, 2013 in F.No. 285/90/2013-IT(Inv.) may be referred] and dissemination of the relevant information to the respective Pr CCsIT/DsGIT/CCsIT	31.07.2014	Pr DGIT (Systems)	Member (L & C), Member (R) and Member (Inv.) / 31.08.2014
		Processing of the TDS defaults of Rs. 1 Lakh or above for prosecution u/s 276B and filing of the prosecution complaint in appropriate cases [Guidelines issued vide CBDT's letter dated 7th February, 2013 in F.No. 285/90/2013-IT(Inv.) may be referred]	31.12.2014	Pr CCsIT/DsGIT/CCsIT concerned	Zonal Members, Member (R) and Member (Inv.) / 31.01.2015
		Review of the progress in respect of the above by the respective Zonal Members	31.01.2015 and 28.02.2015	Zonal Members	-
2.	Prose-cution under section 276BB	Identification of cases having default in respect of TCS of Rs. 25,000 or above [Guidelines issued vide CBDT's letter dated 7th February, 2013 in F.No.	31.07.2014	Pr DGIT (Systems)	Member (L & C), Member (R) and Member (Inv.) / 31.08.2014

Sr. No.	Area	Target/Activity	Timeframe by	Responsibility	Feedback to/Date
		<i>285/90/2013-IT(Inv.) may be referred] and dissemination of the relevant information to the respective CCsIT/DsGIT</i>			
		Processing of the TCS defaults of Rs. 1 Lakh or above for prosecution under section 276BB and filing of the prosecution complaint in appropriate cases <i>[Guidelines dated 7th February, 2013 referred above may also be referred]</i>	31.12.2014	Pr CCsIT/ D s G I T / C C s I T concerned	Z o n a l Members, Member (R) and Member (Inv.) / 31.01.2015
		Review of the progress in respect of the above by the respective Zonal Members	31.01.2015 and 28.02.2015	Z o n a l Members	-



TDS

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