

# Session – VIII

## E-filing of TDS & TCS

8th Annual Workshop  
on Direct Taxes

3<sup>rd</sup> June 2023



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CHARTERED ACCOUNTANTS

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It is suggested that to avoid any doubt the user should cross check the correctness of text, contents and the law with the original documents and to dispel confusion should seek professional help/opinion.



**DISCLAIMER**

- Nov 1998 batch Chartered Accountant.
- Commerce Graduate from Punjab University.
- Certificates in Indirect taxes, DISA, Valuation, and Blockchain from ICAI.
- Actively pursuing certifications in Ind-AS and Social Audit.
- Member of Taxation Audit Quality Review Board (TAQRB) and special invitee to Tender Monitoring Directorate of ICAI.
- Elected member of Executive Committee of Sales Tax Bar Association (STBA).
- Passionate about the innovative use of technology in the professional sphere.
- YouTuber, leveraging the power of digital platforms to share his knowledge and insights with fellow professionals.
- He may be contacted at [deepakVcard.daksm.com](mailto:deepakVcard.daksm.com)



# Brief overview of e-TDS filing process

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- i. Through TIN-FC
- ii. Through e-Filing portal

**Original**

- i. Through TRACES portal
- ii. Through e-Filing portal
- iii. Through TIN-FC

**Corrections**

**1**

Step 1: CPC (TDS) will first process Original TDS Statements till the stage of 26AS generation for deductees reported.

**2**

Step 2: Short Payments and PAN Errors will be identified in the preliminary check of the Original statements.

**3**

Step 3: The statements will be placed “On Hold” for further processing for 7 days and an opportunity will be provided to correct potential defaults of Short Payment and PAN Error

1

## Tax Information Network *of Income Tax Department*

2



**TDS**

Centralized Processing Cell

**TRACES**

TDS Reconciliation Analysis and Correction Enabling System

3



**e-Filing** *Anywhere Anytime*

Income Tax Department, Government of India

# Services available on these portals



**TDS**

Centralized Processing Cell

**TRACES**

TDS Reconciliation Analysis and Correction Enabling System



**e-Filing** *Anywhere Anytime*

Income Tax Department, Government of India

**Tax Information Network**

*of Income Tax Department*





**e-Filing** *Anywhere Anytime*  
Income Tax Department, Government of India

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E-filing of Original /  
Correction e-TDS  
statements

Filing of form  
15CA/CB

Form 26A / 27BA

F-filing of form 15G  
/ 15H

E-payment of TDS  
and TCS

E-payment cum  
filing of form  
26QB/QC/QD/QE

Demand payments  
for form  
26QB/QC/QD/QE

Form 35 (TAN based  
appeals)

# Tax Information Network


*of Income Tax Department*

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Physical filing of Original /  
Correction e-TDS  
statements through TIC-  
FC



OLTAS (for old payments)



Online TAN Applications



Online PAN Applications



View quarterly statement  
status (filed through TIN-  
FC)



**TDS**

Centralized Processing Cell

**TRACES**

TDS Reconciliation Analysis and Correction Enabling System




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PAN verification



Validation of  
certificate issued  
u/s 197 / 195(3)



Adjustment of  
demands raised by  
AO



OLTAS Challan  
correction



Request for 26A /  
27BA



Refund requests




Online Corrections



Justification reports




View notices issued by  
TDS Assessing Officer



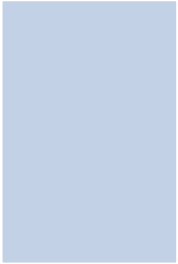
Raise ticket to resolve  
issue, which otherwise  
cannot be resolved



Transaction based  
reports (non-resident)



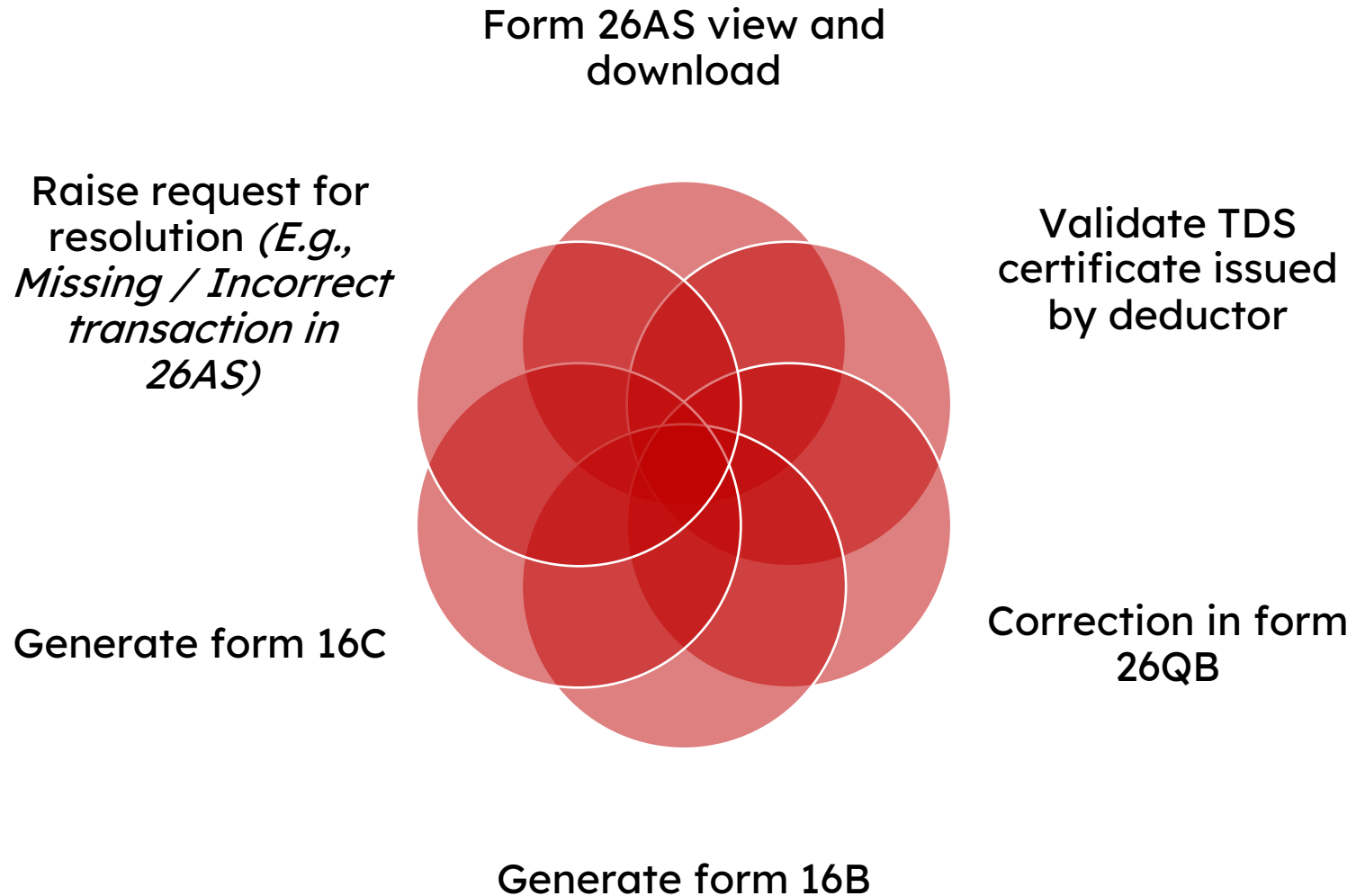
Form 16/16A/27D file  
generation



Form 16B/16C/16D/16E  
generation and  
downloads



Limited request for  
correction in TDS  
challans







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# Pre-requisite for filing TAN based TDS statement

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Slide No. 17

Sl#	What is required?	Why is it required?
1	Deductee/Payee details	Details of the person of which tax has been withheld, i.e. Name & PAN. Form 26AS is created based on PAN
2	Deduction details	Date of payment/credit, amount of payment/credit, nature of payment, rate & amount of TDS. Basis this deductee can claim tax in his/its ITR. Also to check if compliance has been done correctly or not?
4	Copy of challans deposited/ challan details	Details of tax paid by deductor. Deduction for each deductee is mapped against challan.
4	PAN verification	Basis valid PAN form 26AS and TDS certificates are generated. Also to avoid penal provisions.

Sl#	What is required?	Why is it required?
4	LDC / 15G / 15H, Declaration u/s 194C(6) etc.	If deductee has furnished any of these, then TDS is required to be deducted at lower or NIL rate, as the case may be. All such cases are required to be appropriately flagged in return. More on flags later on. LDCs are also cross verified by TRACES to avoid misuse.
5	206AA compliance	If PAN of deductee is not available or PAN is incorrect, a minimum rate of 20% is applicable
6	206AB compliance report	If deductee is a specified person u/s 206AB, deductor is obliged to deduct TDS @ 2 times of regular rate or 5% whichever is lower.
7.	RPU and FVU	Return preparation utility (software to prepare statement) and File Verification Utility, which verifies and create final encrypted file ready for upload.

When no or lower or higher TDS is deducted due to certain reasons, those line items needs to be appropriately flagged!



Sl#	Flag	Reason
1	A	“lower deduction” or “no deduction” is on account of LDC issued by AO u/s 197
2	B	Form 15G / 15H cases. Allowed only for section 194, 194A, 194EE, 193, 194DA & 192A
3	C	In case of deduction of tax at higher rate due to non-availability of PAN u/s u/s 206AA
4	D	if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued u/s 194A (5)
5	E	if no deduction is on account of payment being made to a person referred to in Board Circular No. 3/ 2002 dated 28th June 2002 or 11/2002 dated 22nd November 2002 or 18/2017 dated 29th May 2017

Sl#	Flag	Reason
6	Y	if no deduction is on account of payment below threshold limit specified
7	T	if no deduction is on account of deductee or payee being transporter. PAN of deductee or payee is mandatory [section 194C(6)].
8	Z	if no deduction or lower deduction is on account of payment being notified u/s 197A(1F)
9	M	if no deduction or lower deduction is on account of notification issued u/s 194N second proviso .
10	N	if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under fourth proviso to section 194N.

Sl#	Flag	Reason
11	O	if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
12	P	if no deduction is on account of payment of dividend made to a business trust referred to in clause (d) of second proviso to section 194 or in view of any notification issued under clause (e) of the second proviso to section 194.
13	Q	if no deduction in view of payment made to an entity referred to section 194A(3)(x)
14	S	For software acquired u/s 194J (Not. 21/2012). Applicable from FY 2012-13 onwards.
15	U	if the deduction is on higher rate in view of section 206AB for non-filing of return of income.

If Flag “A” is used -

- It is mandatory to provide system generated alpha numeric lower deduction certificate number in TDS statement.
- This LDC is issued by AO of deductee.
- It contains amount, rate, section and period for which this certificate is valid.
- Certificate also contains TAN and PAN of deductor and deductee.







Office of DCIT(TDS) GGN  
GURGAON,HARYANA

Certificate No. : 1AB0422FHX

Date 13-Apr-2022

To,

TAN/PAN : ~~XXXXXXXXXX~~

Name : ~~XXXXXXXXXX~~ PRIVATE LIMITED

Address : ~~SOLE NO. 110-110, 5TH FLOOR, INTERNATIONAL TRADE TOWER, NEHRU PLACE, NEW DELHI,~~  
DELHI, DELHI, Pincode- 110019

The undersigned hereby authorizes you to pay or credit any payment covered under the section mentioned in (column 5 of the table below) of the table below to the extent (as per column 7 of the table below) after deducting income tax at the rate (Excluding Education cess/surcharge as applicable) as per column 8 to or as the case may be, to the account of BHARTI AIRTEL LIMITED (PAN : ~~AAAB0000G~~). As per details below:

Sr. No. (1)	Certificate Number (2)	PAN (3)	PAN Name (4)	Section (5)	Nature of payment (6)	Amount (Rs.) (7)	Certificate Rate (%) (8)	Valid From Date (9)	Valid till date (as per the original certificate) (10)	Valid till (Cancellation Date) (11)
1.	1AB0422FHX	AAA	BHARTI AIRTEL LIMITED	194C	Payments to contractors	20197002	0.10	13-Apr-2022	31-Mar-2023	

# Sample LDC

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# TAN registration on e-filing portal



# TRACES

TDS Reconciliation Analysis and Correction Enabling System

- Home
- Deductor
- Tax Payer
- PAO

**Login**

Login

**Register as New User**

Forgot Password

Forgot User ID



**Registration of**  
**"Best e-Governance Implementation"**  
award being received by Addl. CIT  
Express Technology Sabl  
February 14, 2015

**Deductor**

- Tax Payer
- PAO
- Deductor whose Authorized Person is a Foreign National

**Quick Links**

- TDS CPC Communications
- DIN Verification
- e-Tutorials
- Circulars / Notifications / Instructions
- Rates and Tables
- Forms
- Conso File Formats
- TDS on Sale of Property

TRACES is a web-based application of the Income Tax Department that provides an interface to all enables viewing of challan status, downloading of Conso File, Justification Report and Form 16 / 16A as 26AS).

**Highlights of the Portal**

- 26QB Correction
- Request for Resolution : a. Deductor , b. Tax Payer
- Online Correction
- Form 16 / 16A / 16B / 27D.
- Refund Functionality
- Download Conso File / Justification Report / Form 26AS

**Updates**

**Corrections** Outstanding Demand 26QB Filing

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Home

**Deductor**

Tax Payer

PAO

Help

### Redirection to Register at E-Filing Website

Step 1 ---- Step 2

**i** This registration process enables a user to register only on e-filing website and not on TRACES Website.

**i** Please check if Pop up blocker is disabled in your browser settings or not. If not please disable the same for using this functionality

#### Organisation Details

TAN of Deductor

DELD26355A

Name of Deductor

D A K S M & CO LLP

Category of Deductor\*

Local Authority

PAN Of Deductor\*

AAIFD13xxE

PAN of Authorised Person\*

AAA12346F

Enter PAN of deductor and authorised person

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Home

**Deductor**

Tax Payer

PAO

Help

### Redirection to Register at E-Filing Website

Step 1 ---- Step 2

**i** This registration process enables a user to register only on e-filing website and not on TRACES Website.

**i** Please check functionality

... for using this

Organisation D

TAN of Deductor

Name of Deductor

Category of Deductor

PAN Of Deductor

PAN of Authorised

**You can NOT register on TRACES at present due to one of the reasons**

- i. You have not filed any statement for the mentioned TAN OR
- ii. All the statements filed for Financial Year 2009-10 and onwards are in cancelled state OR
- iii. All the statements filed for Financial Year 2009-10 and onwards are NIL Statements (having ALL challans with amount=0)

You will be redirected to E-Filing website from here for E-Filing registration.

OK

[<Back](#) [Redirect to E-Filing Website](#)

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Home > Register



### Registering as - Tax Deductor and Collector

\* Indicates mandatory fields

#### Basic Details

Person responsible for making payment/collecting Tax

Contact Details

Attachments

#### Basic Details

TAN of Organization  
DELD26355A

Organization Name (as per TAN)  
D A K S M & CO LLP

Date of Allotment of TAN  
22-Feb-20:

Is PAN of Organization available? \*

Yes  No

PAN of Organization \*

AA

Organization Name (As per PAN) \*

D A K S M & CO LLP

< Back

Continue >



## Registering as - Tax Deductor and Collector

Basic Details **Person**

### Person responsible for making payment/collecting Tax

Residential Status \*

Resident  Non-resident

PAN \*

AEI\*\*\*\*\*05L

Last Name \*

BHOLUSARIA

Middle Name

Date of Birth \*

1 975

Gender \*

Male  Female

## Registering as - Tax Deductor and Collector

Basic Details **Person responsible for making payment/collecting Tax** Contact Details

### Contact Details

Primary Mobile Number \*

98

Primary Mobile Number Belongs to \*

Person responsible for TDS/TCS

Primary Email ID \*

al@daksm.com

Primary E-Mail ID belongs to \*

Person responsible for TDS/TCS

Landline Number

### Postal Address details

Country \*

INDIA

Flat/ Door/ Building \*

1

Road/ Street/ Block/ Sector

V...

Pincode \*

110018

Post Office \*

Khyala Phase - I S.O

Area/ Locality \*

V

Town/City/District \*

WEST DELHI

# Complete Basic Information

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Get Started



Fill Details



Verify Details

Registering as - Tax Deductor and Collector

## Enter OTP

We have sent a One Time Password (OTP) in a text message (SMS) to your Primary mobile number **+91 98xxxxxx65** and primary email id **ma\*\*\*\*\*al@daksm.com**

Mobile OTP \*

Email OTP \*

Both OTP expires in 14m:51s      3 Attempts remaining

Resend OTP    Available in 00m:01s

Note: You can go back and update your details if required.

Continue >

< Back

# Enter OTPs

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# TDS Payment Through ITD Portal



Other than Company Deductee - Income Tax (Other than Companies) (0021) **← Select either of Major head**

Company Deductee - Corporation Tax (0020)

(a) Tax  
(b) Surcharge  
(c) Cess  
(d) Interest  
(e) Penalty

Enter your amount. Please note, even if amount is entered in incorrect heads, it can be corred at the time of filing of statement.

Type of Payment (Minor Head)  
TDS/TCS Payable by Taxpayer (200)

prof

Description: Fees for Professional or Technical Services Section: 194J

Description: Deduction of tax on benefit or perquisite in respect of business or profession. Section: 194R

Description: Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released. Section: 194R-P

Items per page: 05 | 1 - 3 of 3 Items

Back

Add Nature Of Payment Details Add Tax Break Up Details Add Payment Details

Select Payment Mode

New Payment  
TAN: MBTD0704E

Select mode of payment

Net Banking Debit Card Pay at Bank Counter RTGS/NEFT Payment Gateway

Axis Bank Citibank HDFC Bank **ICICI Bank** Royal Bank of Canada

Payal National Bank State Bank of India

Other Bank

Choose bank of your choice

Save as Draft Continue

8

**Payment Details**

Financial year: 2023-24  
 Tax Application (Main Head): 2023-24  
 Type of Payment (Main Head): TDS/TCS Payable by Taxpayer

**Terms and Conditions**

status of such CRN will not be updated to "PAID".

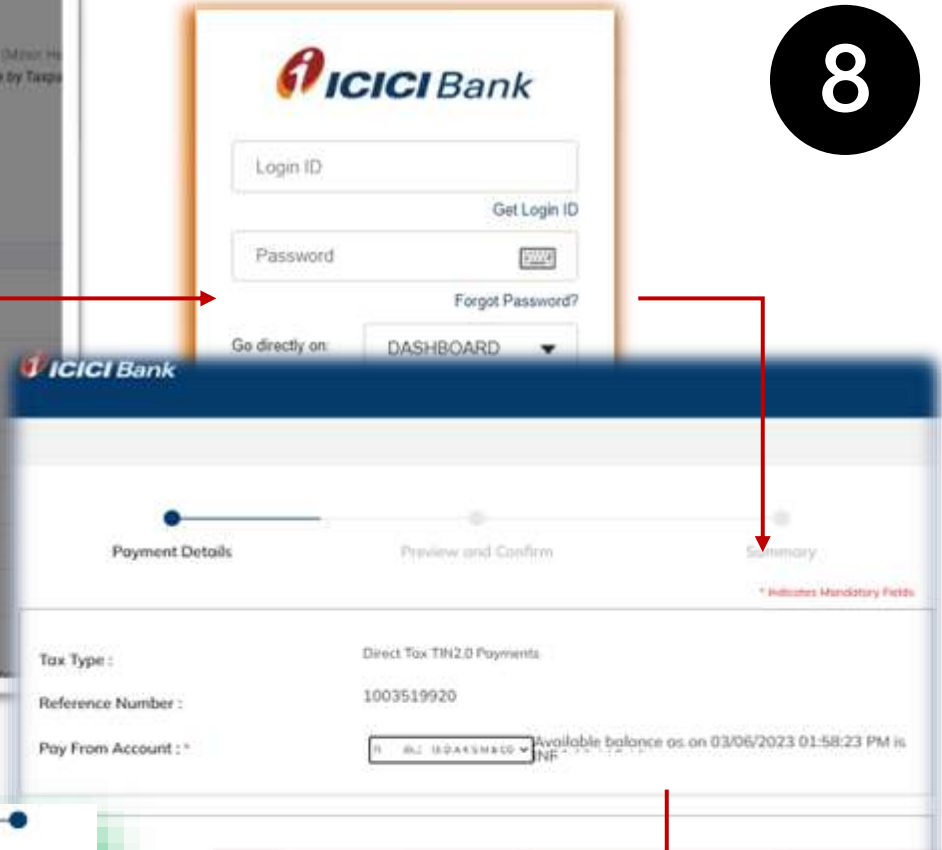
12. If account of the taxpayer/user is deducted but the status of CRN is not updated to "PAID", the taxpayer/user may re-check the status of the CRN after 30 minutes as the same may get updated after response received from bank to e-Filing Portal. In case, no such response is received during the said time, the taxpayer/user is advised to wait for one day as the e-Filing Portal will reconcile the CRN with the bank and update the CRN status accordingly. If status of CRN is still not updated, taxpayer/user is advised to contact the bank.

13. Once a payment is successfully made, e-Filing will not entertain any request for refund/reversal of the paid amount. The taxpayer/user is advised to make claim of such amount as tax credit during the filing of Income tax return of the relevant Assessment Year.

14. Any fraudulent transaction or misuse shall be dealt as per applicable laws.

I agree to the terms and conditions.

**Submit To Bank**



**ICICI Bank**

Login ID:

Get Login ID

Password:

Forgot Password?

Go directly on: **DASHBOARD**

Payment Details | Preview and Confirm | **Summary**

\* Indicates Mandatory Fields

Tax Type : Direct Tax TIN2.0 Payments

Reference Number : 1003519920

Pay From Account : \*  Available balance as on 03/06/2023 01:58:23 PM is

Payment Details | Preview and Confirm | **Summary**

The payment is made successfully.

Transaction processing is in progress. The page will be re-directed to state site with in next 20 seconds. Kindly wait or Clicked on "Return to Government site" button.

Tax Type : Direct Tax TIN2.0 Payments

Reference Number : 1003519920

Enter your credentials to confirm the transaction

One Time Password\*

**RESEND OTP**

Otp has been generated and sent to your registered Mobile Number. Please Click on Resend

**BACK** **SUBMIT**



The Challan Payment is successful!

You can download the challan receipt by clicking Download.

### Summary

#### Taxpayer Details

TAN MRTD007074E	Name D A K S M & CO LLP	Assessment Year 2024-25
Tax Applicable (Major Head) Income Tax (Other than Companies) (0021)		
Type of Payment (Minor Head) TDS/TCS Payable by Taxpayer (200)	Amount (in ₹) ₹ 4,000	Amount (in words) Rupees Four Thousand Only

#### Payment Details

CIN 23060300113965ICIC	Payment Mode Net Banking	Bank Name ICICI Bank
Date of Payment 03-Jun-2023	Nature of Payment 94I	

[← Back](#)

[← Print](#)



## INCOME TAX DEPARTMENT

### Challan Receipt



ITNS No. : 281

TAN	:	MRTD007074E
Name	:	D A K S M & CO LLP
Assessment Year	:	2024-25
Financial Year	:	2023-24
Major Head	:	Income Tax (Other than Companies) (0021)
Minor Head	:	TDS/TCS Payable by Taxpayer (200)
Nature of Payment	:	94I
Amount (in Rs.)	:	₹ 4,000
Amount (in words)	:	Rupees Four Thousand Only
CIN	:	23060300113965ICIC
Mode of Payment	:	Net Banking
Bank Name	:	ICICI Bank
Bank Reference Number	:	1003519920
Date of Deposit	:	03-Jun-2023
BSR code	:	6390009
Challan No	:	06204
Tender Date	:	03/06/2023



# Upload of TDS return

# Upload of TDS statement

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1

## Login

User ID : MRTD07074E

Secure Access Message

DAKSMUP

Please confirm your secure access displayed above \*



Enter password for your e-Filing account

Password \*

[Forgot Password](#)

2

Tax Department, Government of India

Call Us

English

e-File

Authorised Partners

Services

Pending Actions

Income Tax Forms

e-Pay Tax

Go Back, D A K S M & CO

File Income Tax Forms

View Filed Forms

View 15CA Bulk Filed Forms Status

## File Income Tax Forms

26Q



In-Progress Forms **1**

Show All

Persons not dependent on any Source of Income(Source of Income not relevant)

Deduction of tax at source (Form TDS)  
Quarterly TDS/TCS Return (24Q,26Q,27Q,27EQ)

File Now

3

# Upload of TDS statement

Dashboard > Income-tax Forms > Form TDS

Select

24Q (Salary)

26Q (Other than salary)

27Q (Non Resident-Other than Salary)

27EQ (TCS)

TAN \*

MRTD07074E

Select Financial Year and Quarter \*

2022-23

Upload type \*

Regular

Correction

Upload TDS (.zip) File \*

Attach file

FVU version ( 8.1 )

1

4

2

3

4

5

5

## -Verify

TAN  
MRTD07074E

Verifier's PAN  
\*\*\*\*\*

Form No.  
26Q

Financial Year  
2022-23

Quarter  
Q4

Note: Kindly select appropriate mode of verification as prescribed in rule 12(3) of IT rules.

### How do you want to e-verify?

I would like to verify using OTP on mobile number registered with Aadhaar

I would like to verify using Digital Signature Certificate (DSC)

### Generate electronic verification code (EVC)

Through Bank Account

Through Demat Account

Note:

You can generate EVC through Bank ATM. To generate EVC through Bank ATM, follow below steps.

1. Visit your bank's ATM and swipe your ATM card.

2. Click on the 'Pin for Income Tax filing'.

3. An EVC will be sent to the mobile number and e-mail ID registered with e-filing. This EVC is valid for 72 hours.

## Confirmation

Are you sure you want to submit Form TDS/TCS Return?

Yes

No

7

Validate

Cancel

## Verify OTP

Enter the OTP \*

Resend OTP (Available in 00m: 49s)

6



## Upload TDS/TCS Return

[Quarterly TDS/TCS Return (24Q,26Q,27Q,27EQ)]

 **Submitted Successfully!**

Transaction ID: ITF000132853606      Acknowledgment No.:

An email confirming the successful submission of your return has been sent to deepak.bhholusaria@daksm.com and SMS has been sent to your registered mobile number. We are in the process of generation of RRR number. Please wait for 5 minutes and then click on the link below -> View Filed Forms after 5 minutes.

8

Accepted at CPC: 30-Apr-2023      Filing Type: Regular  
Accepted at e-filing: 27-Apr-2023      Status: Form verified  
Acknowledgement No: 120044210270423  
RRR Number: View

Download Receipt

 RRR Number 770000169170444

9

### Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing Acknowledgement Number

120044210270423

Date of e-Filing

RRR Number

770000169170444

Name	: DAKSM & CO LLP
PAN/TAN	: MRTD07074E
Address	: 921 ASTRALIS,SECTOR 94,Raghunathpur,Noida H.O,GAUTAM BUDDHA NAGAR,Uttar Pradesh,INDIA,201301
Form No.	: Form 26Q
Form Description	: Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act, 1961 in respect of payments other than salary for the quarter ended June/September/December/March (Financial year)

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**Thanks for your  
time!**

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8th Annual  
Workshop on  
Direct Taxes

## Contact us

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