NEW POLICY
on
TAX DEDUCTION AT SOURCE
AY 2015-16
for
ECHS

Prepared By -
Dadirani Consultants Pvt. Ltd.
011-45612829, 47532829, 28525305
dadiraniconsultants@gmail.com
MESSAGE

1. Tax deducted at source (TDS), aims at collection of revenue at the very source of income. It is an indirect system of collecting tax which combines twin concepts of “pay as you earn” and “collect as it is being earned.” Its value lies in the fact that it provides the Government with a continuous flow of funds and at the same time eases the burden on the taxpayer.

2. The deducted sum is required to be deposited with the Central Government. The recipient of the income from whom tax has been deducted at source, gets the credit for the amount deducted while calculating his personal assessment on the basis of the certificate issued by the deductor.

3. Not only does non-deduction by the paying authority attract a penalty, but it should be followed up promptly by submitting the requisite documents to the IT Dept. Needless to say, failure to do so also invites punitive action from them.

4. To help all our Spending Agencies to comply with the provisions of TDS laws we have commissioned M/S Dadirani Consultants Pvt Ltd. I hope you will find this booklet useful and profit from it.

Best wishes,

Apr 14
MESSAGE

1. The concept of TDS revolves around the principle ‘pay as you earn’ as one of the modes of collection of taxes. It envisages regular inflow of cash resources to the Govt. It acts as a powerful instrument to prevent tax evasion as well as expands the tax net.

2. Every person responsible for making payments of the nature covered by TDS provisions of Income Tax Act shall be responsible to deduct tax. Tax must be deducted at the time of payment in cash, cheque or credit to the payee’s account, whichever is earlier.

3. Non deduction, late deduction and delay in the deposit of tax deducted at source (TDS) has fairly severe consequences. This has been amply brought out in the succeeding pages.

4. With this endeavour in mind I hope all the SOs ECHS, Directors of Regional Centres, OslC Polyclinics and others in the chain of payment, study this manual very carefully and implement the same without exception. In the past we have had a few cases of default in TDS enforcement, either through oversight or because of ignorance of the IT rules on TDS and the Income Tax dept has come down severely on us. I am sure that the guidelines provided in the booklet will empower us to discharge our tax obligations in totality.

Best wishes,

Apr 14.
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1. Why is tax to be deducted/collected at source?

As per Section 190 of the Income Tax Act, 1961, although regular assessment in respect of any income is to be made in a later assessment year, but in case of certain income, tax is deducted at source by the payer at the prescribed rate at the time of accrual or payment of such incomes to the payee. Similarly, in certain cases, tax is collected at source by the seller from buyer/licencsee/lessee at the time of debiting the amount to the account of the buyer/licencsee/lessee or the receipt of payment whichever is earlier.

This is primarily to be done to make sure that tax payment is not avoided by unscrupulous income tax assessees and the government receives its actual share of taxes. Therefore, to achieve this goal, the responsibility of deduction and deposition of part of the taxes was put on the payer rather than the receiver of payments of different nature. Similarly provision for Tax Collection at Source was introduced through Section 206C for a specific and limited number of items.
2. **Procedure and scheme of Tax Deduction/Collection at Source**

The obligation to deduct/collect tax at source is upon the person responsible for paying the income/amount which is subject to TDS/TCS. Therefore such person i.e. the payer, has to follow the procedure for deducting/collecting tax at source. The main responsibilities and procedure of TDS/TCS may be mentioned as under:

- The payer has to apply for tax deduction and collection account number (TAN) in Form No-49B. (Annexure 1)

- He is to deduct tax from the income/payment mentioned in the various sections i.e. Section 192 to 196D or collect tax under Section 206C.

- The amount so deducted/collected should be deposited within the requisite time by the 07th of the next month to the credit of central government. (Annexure 8)

- The payer should prepare TDS/TCS Return statements for every quarter and file the same with the authority designated by the Income-Tax department (NSDL in this case) in such form and verified in such manner as may be prescribed.

- Lastly, the payee should be issued certificate of tax deduction/collected at source within the specified date.
2.1 APPLICATION FOR TAN

Application for new TAN has to be made in Form 49B. A fee of Rs. 62/- is charged by the TIN-FC where the application form is submitted. TIN-FCs (Tax Information Center-Facilitation Center) are centers authorised by NSDL for various data collection processes including accepting TAN applications, PAN applications, TDS returns etc. Each TIN-FC is allotted a specific Branch ID to identify it. Dadirani Consultants operates a TIN-FC center (in the name of Neetu Bansal, Branch ID – 9105) at Nangal Raya, near Delhi Cantonment, New Delhi.

The status of your application can be traced online at https://tin.tin.nsdl.com/tan/StatusTrack.html. In “Application Type” field, choose “TAN-New/Change Request” and in “Acknowledgment Number” field, enter the acknowledgment number as mentioned in the acknowledgment receipt received while applying for the TAN at the TIN-FC. It is to be noted that Form 49B has not only to be signed but also stamped by the concerned DDO. Specimen of blank Form 49B is given in Annexure 1 and of filled Form 49B in Annexure 2.

2.2 SECTION WISE DEDUCTIONS

2.2.1 Payments to contractors and sub-contractors (Section 194 C)

General Provisions: -

Rate of TDS under section 194C: - Income Tax Act has specified the same rate of TDS for payments to both contractors as well as sub-contractors. The Act has prescribed following rates of TDS: -

(a) 1% where payment for a contract is to be made to individuals/HUF

(b) 2% where payment for a contract is to be made to any other entity

However, if PAN is not quoted, the rate of TDS will be 20% in all the cases. Please note that surcharge, education cess and secondary higher education cess is NOT to be added. Hence TDS shall be deductible at basic rates.

The following are covered under the meaning of contractual work: -

(a) advertising

(b) broadcasting and telecasting including production of programmes

(c) carriage of goods and passengers by any mode of transport other than by railways.

(d) catering

(e) manufacture or supplying a product according to the requirement or specification of a customer by using material purchased from such customer. However, it shall not include manufacturing or supplying a product according to the requirement or specification of a customer by using material purchased from a person other than such customer by using material purchased from a person other than such customer.

(f) In a decided case, the Supreme Court has held that the contractual work carries wide meaning and includes supply of labour also.
Contracts for construction, repair renovation or alteration of buildings or laying of Roads, and airfields or railway lines

Erection or installation of plant and machinery

Contracts granted for processing of goods supplied by the payer, where the ownership of such goods remains at all times with such payer

Contract for fabrication of any article or thing where materials are supplied by payer and the fabrication work is done by a contractor

A building contract or a contract under which a movable item is fixed to another land, where the intention plainly is not to sell the article but to improve the land or the chattel and the consideration is not for the transfer of the chattel but for the labour and work done and the material furnished, the contract will be one of work and labour.

In addition to the above, the Central Board of Direct Taxes, vide Circular No.681, dated 08-03-1994 states that contract includes all kinds of contracts as per Contract Act, 1872 and includes transport contract, service contracts, materials and labour contracts etc. Before a person can be called a contractor his status must have nexus in its characteristics as carrying out work for another person as a contractor in the Ordinary Sense and not merely carrying on activities of his own business or profession in the ordinary course by charging fees or remuneration.

The following are NOT covered under the meaning of contractual work: -

(a) Contracts for sale of goods

(b) Where contractor undertakes to supply any article or thing fabricated according to the specifications given by the payer and the property in such article or thing passes to such payer only after such article or thing is delivered

(c) Contracts for rendering professional service by lawyers, physicians surgeons engineers, accountants, architects, consultants etc. can also not be regard as contract for carrying out any work and accordingly no deduction of income-tax shall be made under this section. It will covered under section 194J

(d) The supply of printed labels by the printer to the assessee amounts to sale and not a works contract

Where no tax is to be deducted at source

Where single payment does not exceed Rs. 30,000 or aggregate payment within a financial year does not exceed Rs. 75,000, no deduction shall be made from the amount of any sum credited or paid or likely to be credited or paid to the account of the contractor or sub-contractor.

Where the tax is either not to be deducted or to be deducted at lower rate

Any person to whom an amount is payable, may make an application in Form No. 13 (see Annexure 18) to the assessing officer (Income Tax Officer only and not a higher authority) of his respective Income Tax Ward and obtain such certificate from him as may be appropriate authorizing the payer not to deduct tax or to deduct tax at a lower rate. However, no certificate for deduction of tax at nil rate or lower rate shall be granted unless the application made under that section contains the Permanent Account Number of the applicant.
Provision Specific to ECHS

1. The following categories of staff hired are to be covered specifically under “Payment for Contractual Services” (Section 194C): 
   1. Receptionist/Clerk/Data Entry Operator
   2. Female Attendant
   3. Driver
   4. Peon
   5. Safai Wala

2. Payment made for AMC contracts: This has to be covered under Section 194 C i.e. as payment under contractual services.

3. Payment for Transport Services: Income Tax Act has exempted payments to a transport contractor who is in the business of plying, hiring or leasing goods carriages, from the purview of TDS. However this would only apply in cases where the transporter furnishes his permanent account Number (PAN) to the deductor. The deductor who makes payments to transporters without deducting TDS (as they have quoted PAN) will be required to intimate these PAN details to the Income Tax Department in Form 26Q while filing quarterly TDS returns. However, if PAN is not quoted, the rate of TDS will be 20% in all the cases. No surcharge, education cess and SHEC shall be added. Hence TDS shall be deductible at basic rates.

Please note that most of the above payment are covered under code head 361/04. However this is not an exclusive criteria for determination of the income tax section under which TDS has to be deducted.

Example:

1. Payment of Rs. 6,000/- per month

ECHS makes a payment of Rs. 6,000/- on 1st of every month to Mr. ABC for certain work undertaken by him. Since it’s a contract payment, it is covered under section 194C. However, since the payment amount is less than Rs. 30,000/- and even annual payment does not exceed Rs. 75,000/-, TDS will NOT be deducted.

2. Payment of Rs. 10,000/- per month

ECHS makes a payment of Rs.10,000/- on 1st of every month to Mr. ABC, for certain work undertaken by him. Since it’s a contract payment, it is covered under section 194C and TDS will have to be deducted as the annual payment of Rs. 1,20,000/- exceeds Rs.75,000/-. Tax on the amount of Rs. 10,000/- will be deducted @ 1% (since the person is an individual). Therefore the TDS amount shall be Rs. 100/- and Mr. ABC will be paid Rs. 9,900/- i.e. Rs. 10,000- Rs 100. Please refer Annexure 3.

3. If annual payment less than Rs. 75,000/- but single payment more than Rs. 30,000/-

ECHS cell makes a one time payment of Rs. 40,000/- to Mr. ABC for certain work undertaken by him. Since it’s a contract payment, it is covered under section 194C and TDS will have to be deducted as one time payment of Rs. 40,000/- exceeds Rs.30,000/-. Tax on the amount of Rs. 40,000/- will be deducted @ 1% (since the person is an individual). Therefore the TDS amount shall be Rs. 400/- and Mr. ABC will be paid Rs. 39,600/- i.e. Rs. 40,000- Rs. 400. Please refer Annexure 4.
2.2.2 Payment as Rent (Section 194 I)

**General Provisions:**

*Who is liable to deduct tax:* For paying to resident in India, any income by way of the rent, amounting in aggregate to more than Rs. 180,000 in a financial year.

*When TDS is to be deducted:* Tax should be deducted either at the time of actual payment of rent or at the time of its credit to the payee, whichever is earlier.

**Rates of TDS**

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<th>Rate</th>
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<td>(a) Rent of plant, machinery of equipment to any person whether individual or not</td>
<td>2%</td>
</tr>
<tr>
<td>(b) Rent of land, building or furniture to any person whether individual or not</td>
<td>10%</td>
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*Notes:*

1. No surcharge, education cess or SHEC shall be added to the above rates. Hence, tax will be deducted at source at the basic rate.

2. The rate of TDS will be 20% in all cases, if PAN is not provided by the deductee.

**Meaning of Rent**

“Rent” means any payment by whatever name called, under any lease, sub-lease, tenancy or any other agreement or arrangement for the use of (either separately or together) any:-

- Land;
- Building (including factory building);
- Land appurtenant to a building (including factory building);
- Machinery;
- Plant;
- Equipment;
- Furniture;
- Fittings

whether or not any or all of the above are owned by the payee. In other words, aside of land or land and building, tax shall now also be deductible for leasing or hiring of machinery, plant, equipment furniture and fittings whether given separately or together. Further, it shall be deductible whether or not any or all of the above are owned by the payee.

**Where no tax is to be deducted at source**

No tax is required to be deducted at source under this section in the following conditions are satisfied:

a) where aggregate amount of rent does not exceed Rs.1,80,000.
b) payment by way of rent made to Government and entities whose income is exempt from income tax under clauses (20) and (20A) of section 10 of the Income tax Act.

c) certain entities who are required to file their return of income under section 139(4A) or 139(4C) may apply under Form No.13 for no deduction of tax at source provided certain conditions are satisfied.

d) In case of certain entities whose income is unconditionally exempt under section 10 and who are statutorily not required to file return under section

Where the tax is either not to be deducted or to be deducted at lower rate

Any person to whom rent is payable may make an application in Form No. 13 to the Assessing Officer and obtain such certificate from him, as may be appropriate, authorizing the payer not to deduct tax or to deduct tax at a lower rate no certificate under section 197 for deduction of tax at nil rate or lower rate shall be granted unless the application made under that section contains the Permanent Account Number of the applicant.

Some Important Clarifications

a) Any deposit given by the tenant which is adjustable against future rent in the nature of advance rent will be subject to TDS.

b) Where a tenant makes a non-refundable deposit, the tax will have to be deducted at source as such deposit represents the consideration for the use of the land or the building etc. and therefore partakes the nature of rent as defined under section 194-I. No tax is to be deducted at source if deposit is refundable.

c) Tax under this section shall be deductible on warehousing charges because the meaning of rent includes other agreement or arrangement for the use of any land or building etc.

d) The tax is to be deducted from rent paid, by whatever name called, for hire of a property. The incidence of deduction of tax at source does not depend upon the nomenclature, but on the content of the agreement.

e) If the composite arrangement is in essence the agreement for taking premises on rent, the tax will be deducted under section 194-I from payments thereof.

f) Section 194-I is also applicable to rent paid for the use of a part or a portion of any land or building.

g) If the municipal taxes, ground rent, etc, are borne by the tenant, no tax will be deducted on such sum.

Example:

1. Payment above Rs. 1,80,000/-

ECHS makes a monthly payment on 2nd of every month of Rs. 20,000/- to M/s ABC & Co., the landlord, as rent for making use of its premises. Since it’s a rental payment, and the annual payment exceeds Rs. 1,80,000/-, it is covered under section 194I. Tax on the amount of Rs. 240,000/- will be deducted @ 10% (since the payment is not for plant, machinery or any equipment). Therefore the TDS amount shall be Rs. 24,000/-. For this, Rs.2,000 has to be deducted as TDS every month while crediting/making the rental payment. This is to imply that the landlord will be paid only Rs. 18,000 i.e. Rs. 20,000-2,000. Please refer Annexure 5.
2. Payment below Rs. 1,80,000/-

ECHS makes a monthly payment of Rs. 10,000/- to M/s ABC & Co., the landlord, as rent for making use of its premises. Since the annual payment of Rs. 1,20,000/- does not exceed Rs. 1,80,000/-, NO TDS will be deducted. Therefore the landlord will be paid full Rs. 10,000.

2.2.3 Payment as Fees for Technical and Professional Services (Section 194 J)

General Provisions: -

“Fees for technical services” means any consideration (including any lump sum consideration) for the rendering of any managerial, technical or consultancy services (including the provision of services of technical or other personnel) but does not include consideration for any construction, assembly, mining or like project undertaken by the recipient or consideration as that would be income of the recipient chargeable under the head “salaries”.

Who is liable to deduct tax: Payment to a resident any sum by way of:

a) fees for professional, or
b) fees for technical services, or
c) royalty, or
d) any sum referred to in clause (Va) of section 28 which relates to non-compete payment for not carrying out any activity in relation to any business or not sharing any know-how, patents copyrights, trade marks, etc. shall deduct income tax on income comprised therein.

When tax is to be deducted: Tax is to be deducted either at the time of actual payment of such fees or its credit to the account of the payee whichever is earlier.

Where any sum by way of fees for professional services, or fees for technical services is credited to any account, whether called “Suspense account” or by any other name, in the books of account of the person liable to pay such sum, such crediting shall be deemed to be credit of such sum to the account of the payee and the provisions of this section shall apply accordingly.

Rate of TDS

10% on such income. No surcharge, education cess or SHEC shall be added to the above rates. Hence, tax will be deducted at source at the basis rate. The rate of TDS will be 20% in all cases, if PAN is not quoted by the deductee.

Where no tax is to be deducted at source

No tax is to be deducted where the amount of such sum or, as the case may be, the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year by the aforesaid person to the account of, or to, the payee, does not exceed -

Rs. 30,000, in the case of fees for professional services referred to above;
Rs. 30,000, in the case of fees for technical services referred to above;
Rs. 30,000, in the case of royalty referred to above;
Rs. 30,000, in the case of non compete fee referred to above.
Where the tax is either not to be deducted or to be deducted at lower rate

Any person to whom any fee is payable may make an application in Form No. 13 to the assessing officer and obtain such certificate from him, as may be appropriate, authorizing the payer not to deduct tax or to deduct tax at a lower rate. No certificate for deduction of tax at Nil rate or lower rate shall be granted unless the application made under that section contains the Permanent Account Number of the applicant.

It must be noted that the expenses, on which TDS has to be deducted, shall be allowed as a deduction in computing the income of only that previous year in which such tax has been deposited with the tax authorities.

Meaning of professional services

“Professional services” refers to services rendered by a person in the course of carrying out legal, medical, engineering or architectural profession or profession of accountancy or technical consultancy or interior decoration or advertising or any other profession notified by CBDT.

Authorized representatives, film, artists, company secretaries and profession of Information Technology have since been notified. CBDT has notified that the services rendered by the following persons in relation to the sports activities as “Professional Services” for the purpose of the said section, namely:-

a) Sports persons  
b) Umpires and Referees  
c) Coaches and Trainers  
d) Team Physicians and Physiotherapists  
e) Event Managers  
f) Commentators  
g) Anchors  
h) Sports Columnists

Provisions Specific to ECHS

1. The following categories of staff hired are to be covered under “Payment for Technical and Services” (Section 194J)

1. Medical Officer  
2. Specialist (Medical Specialist & Gynecologist)  
3. Dental Officer  
4. Officer in charge Polyclinic  
5. Nursing Assistant (Nurse)  
6. Nursing Assistant (General)  
7. Nursing Assistant (X Ray Assistant/Radiographer)  
8. Nursing Assistant (Physiotherapy)  
9. Laboratory Assistant  
10. Dental Hygiene/Dental Assistant
2. Payment for medical expenses:
   a) Payment to hospitals directly – As per circular number 8 of 2000 dated 24th November, 2009, issued by Central Board of Direct Taxes (CBDT), payment to hospitals for the treatment costs is to be covered under Section 194J i.e. it is to be treated as payment for technical services.
   b) Payment to ex-servicemen as reimbursement – Since its only a reimbursement and not a direct payment for technical or professional services, therefore TDS will NOT be deducted from such payments.

Please note that most of the above payment are covered under code head 361/01. However this is not an exclusive criteria for determination of the income tax section under which TDS has to be deducted.

Example:

1. Payment of Rs. 25,000
   ECHS makes a one time payment of Rs. 25,000/- to ABC Medicity, a hospital, for its services. Since it’s a payment for the technical services, it is covered under section 194J. However, since the amount of payment does not exceed Rs. 30,000/- therefore NO TDS shall be deducted from this payment and ABC Medicity shall be paid Rs. 25,000/- in full.

2. Payment of Rs. 35,000
   ECHS makes a payment of Rs. 35,000/- to ABC Medicity, a hospital, for its services. Since it’s a payment for the technical services, it is covered under section 194J. Tax on the amount of Rs. 35,000/- will be deducted @ 10% (since the payment is not for plant, machinery or any equipment). Therefore the TDS amount shall be Rs. 3,500/-. This is to imply that the hospital will be paid only Rs. 31,500 i.e. Rs. 35,000-3,500 TDS. Please refer Annexure 6.

3. Payment of Rs. 56,000
   ECHS makes a payment of Rs. 56,000/- to ABC Medicity, a hospital, for its services. Since it’s a payment for the technical services, it is covered under section 194J. Tax on the amount of Rs. 56,000/- will be deducted @ 10% (since the payment is not for plant, machinery or any equipment). Therefore the TDS amount shall be Rs. 5,600/-. This is to imply that the hospital will be paid only Rs. 50,400 i.e. Rs. 56,000-5,600 TDS. Please refer Annexure 7.

Clarifications with respect to Lower TDS Deduction certificate obtained by hospitals:
   (a) OIC ECHS Cell or the Regional Director has to make sure that they are provided the original lower TDS deduction certificate as issued by the Income Tax Department
   (b) The relief of lower TDS deduction shall be applicable on the amount paid to hospital during the subject period for which the certificate has been granted. Consequently, even if the hospital raised an invoice in the period prior to issue of lower deduction certificate by the Income Tax Department, the TDS shall be deducted at the lower rate if the actual payment is being made after the said lower deduction certificate has been issued.
   (c) The relief of lower deduction of TDS so provided is restricted only to that specific Income Tax circle/ward from office of which the lower deduction certificate was issued and not on other branches of the assessee hospital situated outside the specified Income Tax circle/ward.
(d) The original copy of the lower deduction certificate is to be retained by the OIC or the Regional Director. It must not be submitted along with the TDS returns or given away to any other person.

2.3 DEPOSITION OF TDS

1. TDS has to be deposited through challan Form 281. Specimen blank challan Form 281 is provided at Annexure 8. The list of banks authorised to accept TDS is mentioned below.

2. Deposit tax deducted from company and non company deductee in separate challan. Suppose you have deducted tax from ABC Ltd and Ram & sons (partnership firm) u/s 194J then separate challan should be deposited. To segregate company and non company deductee, see the fourth letter of PAN. If the fourth letter is “C” then it means the deductee is a company and in other cases, it’s a non company deductee.

3. Do not deposit tax deducted under different clauses/sections of income tax in single challan. Fill separate challans for different sections. For e.g. you should NOT deposit tax deducted u/s 194J with section 194C.

4. Do not deposit tax deducted in two different quarters in single challan.

5. Fill your correct TAN.

6. If you are going to deposit tax on demand raised by the department then fill code 400. For rest of the cases, fill code 200.

7. Fill correct sections of the Income Tax Act as have been mentioned above.

8. After depositing challan, the receipt (counter foil) needs to be collected from the bank itself the next working day or when ever the bank asks to collect it.

9. Last date of depositing TDS.

<table>
<thead>
<tr>
<th>Mode of Depositing</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax deposited without challan (book entry)</td>
<td>Same day of payment ( NOT Applicable to ECHS)</td>
</tr>
<tr>
<td>Tax deposited with challan</td>
<td>7th of next month in which payment made</td>
</tr>
<tr>
<td>Exception – TDS deducted in March</td>
<td>April 30</td>
</tr>
</tbody>
</table>

Note: (a) Please refer point 2.6 for interests and penalties in case of default in depositing of TDS in the bank.

(b) Please makes sure that the Bank’s seal contains the following: -

i) 7 digit BSR code of the bank branch

ii) Date of deposit of challan

iii) Challan serial no. These will have to be quoted in the TDS return to be filed through Form 26Q.
2.4 PREPARATION AND SUBMISSION OF TDS RETURNS

As per the Income Tax Act, TDS returns are to be deposited on a quarterly basis. The following are the steps involved:

1. The category of ECHS is required to be filled while filing the return. The following must be chosen – Central Government, Ministry of Defense.

2. For all the sections as discussed above, Form 26Q has to be filled. (specimen Form 26Q is attached)

3. This Form is passed though a TDS return preparation software.

4. This generates a “.fvu” file and another Form 27A.

5. The .fvu file is written on a CD/Pen Drive and a printout of Form 27A is to be taken.

6. Both the CD and the printout have to be deposited at a TIN-FC centre.

7. On successful acceptance of the return, i.e. the .fvu file and Form 27A, an acknowledgement is generated by the TIN-FC. This is the proof of having furnished the TDS return. This must be kept in safe custody.

8. It is mandatory for all DDOs to have their exclusive email IDs as it has to be quoted in the TDS return.

9. TDS Returns have to be deposited by the following dates:

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Due Date*</th>
</tr>
</thead>
<tbody>
<tr>
<td>First (April-June)</td>
<td>July 31</td>
</tr>
<tr>
<td>Second (July-Sept)</td>
<td>October 31</td>
</tr>
<tr>
<td>Third (Oct-Dec)</td>
<td>January 31</td>
</tr>
<tr>
<td>Fourth (Jan-March)</td>
<td>May 15</td>
</tr>
</tbody>
</table>

Note: Please refer Point 5 on page 21 for interests and penalties in case of default in filing TDS returns

* All dates are subject to revision by the income tax department.

TECHNICAL STEPS IN PREPARATION AND ACCEPTANCE OF TDS RETURN

1. Data feeding in relevant TDS return preparation software.

2. Online verification of challans.

3. “Generation Utility” to convert the data from normal format to required format.

4. Acceptance of the electronic TDS return file at the TIN-FC center.

The list of TIN-FCs can be found online at this link: - https://www.tin-nsdl.com/tin-facilities.php
2.5 ISSUE OF TDS CERTIFICATES

*Time limit for issue of certificate:*

As per Rule 31(3) of the Income Tax Act, the following is the chart for the last day of generation and provision of TDS returns:

<table>
<thead>
<tr>
<th>Quarter ending</th>
<th>Last date by which TDS certificates have to be issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30</td>
<td>August 15</td>
</tr>
<tr>
<td>September 30</td>
<td>November 15</td>
</tr>
<tr>
<td>December 31</td>
<td>February 15</td>
</tr>
<tr>
<td>March 31</td>
<td>May 30</td>
</tr>
</tbody>
</table>

For complete process of downloading TDS certificates please refer Annexure 14.

Note: Please refer point 5 on page 21 for interests and penalties in case of default in providing TDS certificates.

3. TAX COLLECTION AT SOURCE

3.1 GENERAL PROVISION

TCS is the tax collected at source by the seller (collector) from the buyer (payee) for sale of goods as specified under section 206C of the Income Tax Act, 1961. The seller is responsible for the collection of tax from the buyer for sale of goods on transactions, receipt of amount from the buyer in cash or issue of cheque, draft or any other mode, whichever is earlier.

**Who is liable to collect tax:** The following have been determined as “sellers” for the purpose of this section:

1. Central Government
2. State Government
3. Local Authority
4. Corporation or authority established by or under a Central, State or Provincial Act
5. Any company
6. Firm
7. Co-operative society

**When tax is to be collected:** Tax is to be collected either at the time of debiting the amount paid by the buyer to the account of the buyer or at the time of receipt of such amount from the said buyer, collected from the buyer as income tax, whichever is earlier.
## Rate of TCS

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Nature of goods</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Scrap (applicable to ECHS)</td>
<td>1%</td>
</tr>
<tr>
<td>(ii)</td>
<td>Tendu leaves</td>
<td>5%</td>
</tr>
<tr>
<td>(iii)</td>
<td>Timber obtained under a forest lease</td>
<td>2.5%</td>
</tr>
<tr>
<td>(iv)</td>
<td>Timber obtained by any mode other than under a forest lease</td>
<td>2.5%</td>
</tr>
<tr>
<td>(v)</td>
<td>Any other forest produce not being timber or tendu leaves</td>
<td>2.5%</td>
</tr>
<tr>
<td>(vi)</td>
<td>Alcoholic Liquor for human consumption</td>
<td>1%</td>
</tr>
</tbody>
</table>

No surcharge, education cess or SHEC shall be added to the above rates. Hence, tax will be collected at source at the basic rate given above. The rate of TCS will be 20% in all cases, if PAN is not quoted by the purchaser.

**Meaning of Scrap:** Scrap means waste and scrap from the manufacture or mechanical working of materials which is definitely not usable because of breakage, cutting, wear & tear and other reasons.

**From whom tax is to be collected**

A buyer is classified as a person who obtains goods or the right to receive goods in any sale, auction, tender or any other mode. However, TCS provisions are NOT applicable if buyer is any of the following: -

- Public Sector Companies
- Central Government
- State Government
- Embassy of High Commission, Consulate and other Trade Representation of a Foreign State
- Any club such as social clubs, sports clubs and the like

**Full exemption from TCS collection to the collector**

A declaration by the buyer in Form Number 27C (in duplicate) has to be made for total exemption. The declarations if the goods listed are to be used for the purpose of manufacturing or processing and not trading. A copy of the declaration has to be given to the person collecting tax. The person collecting this declaration form has to submit the copy to the authorities concerned on or before the seventh day of the following month.

**Where the tax is either not to be collected or to be collected at lower rate for the buyer**

The buyer (Collectee) can apply to the Assessing Officer (AO) for a lower rate, using **Form No.13**, subject to the condition that the AO is convinced that the total income of the buyer (Collectee) justifies the lower rate. The AO may issue a certificate, specifying the rate of collection.

**Provisions Specific to ECHS**

As regards ECHS only “Scrap” mentioned in S.No. in the table above is applicable for collection of tax under the provisions of TCS.
Example:

1. Sale of Scrap of Rs. 10,000

If ECHS sells scrap to Mr X for Rs. 10,000, Mr. X would be liable to pay Rs. 10,100 to ECHS i.e. Rs. 10,000 for scrap and 1% of Rs 10,000 i.e. Rs 100 as TCS. The TCS so collected by ECHS would be deposited with the Govt. vide Challan 281. Please refer Annexure 11.

3.2 DEPOSITION OF TCS

The tax collected is to be paid to the Central Government within one week from the last day of the month in which the tax was collected. This payment is to be made in any branch of Reserve Bank of India (RBI), State Bank of India (SBI), or any other authorised bank. The payment is made accompanied by Income Tax challan 281 refer Annexure 12. If the tax is collected on behalf of the Government, then the amount can be paid without the income tax challan.

3.3 PREPARATION AND FILING OF TCS RETURNS

e-TCS is the filing of TCS returns using electronic media. It is mandatory for corporate government collectors to furnish TCS returns in electronic form, from financial year 2004-2005. Collectors (other than Government and Corporates) may file TCS returns in electronic or physical form. NSDL collects the e-TCS returns from the Collectors on behalf of the Income Tax Department.

Filing of TCS Returns

TCS returns are to be filed quarterly, in addition to annual returns. The quarterly returns are to be filed in Form No. 27EQ on or before July 15, October 15 and January 15, respectively for the first three quarters of the financial year. For the last quarter, the returns are to be filed on or before April 30.

3.4 ISSUE OF TCS CERTIFICATES

The certificate of collection of tax at source has to be submitted in Form No. 27D. The certificate shall be furnished quarterly within the time limit specified below:

<table>
<thead>
<tr>
<th>Quarter ending</th>
<th>Last date by which TCS certificates have to be issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30</td>
<td>July 30</td>
</tr>
<tr>
<td>September 30</td>
<td>October 30</td>
</tr>
<tr>
<td>December 31</td>
<td>January 30</td>
</tr>
<tr>
<td>March 31</td>
<td>May 30</td>
</tr>
</tbody>
</table>

4. RECORD KEEPING

Records are an important part of TDS calculation and TDS return preparation process. Therefore it has to be maintained in the most detailed manner and in an appropriate format. Further, to ensure authenticity of the record, it must be signed by the preparer and counter signed by at least 2 other people to ensure accuracy of the record maintained. The format in which record is to be kept is given in Annexure 9 & Annexure 10.
Apart from the record mentioned above, following records must be saved with the relevant department:

1. Acknowledgement for application of new TAN
2. Acknowledgement for depositing quarterly TDS returns
3. Soft/hard copies of the data filed in the TDS return
4. Photocopies of PAN cards of all deductees

5. PENALTIES AND PROSECUTION FOR NON-COMPLIANCE

<table>
<thead>
<tr>
<th>Section</th>
<th>Trigger</th>
<th>Period</th>
<th>Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>271H</td>
<td>Late filing of return or Incorrect Information</td>
<td>NA</td>
<td>Min = Rs.10,000   Max = Rs.1,00,000</td>
</tr>
<tr>
<td>221</td>
<td>Default in payment of amount as specified in intimation u/s 200A in relation to the following: (a) TDS not deducted (b) TDS deducted not deposited (c) Any other error as determined during processing of TDS return</td>
<td>Within 30 days of receipt of intimation</td>
<td>Amount as specified in the intimation issued by the Income Tax Department</td>
</tr>
<tr>
<td>271C</td>
<td>Failure to deduct the whole or any part of tax at source</td>
<td>NA</td>
<td>Sum equal to the amount of tax which he/it failed to deduct</td>
</tr>
<tr>
<td>271CA</td>
<td>Failure to collect the whole or any part of tax as required</td>
<td>NA</td>
<td>Sum equal to the amount of tax which he/it failed to collect</td>
</tr>
<tr>
<td>272A(2)(g)</td>
<td>(a) Failure to issue TDS certificate as required by Sec-203(b) Failure to furnish certificate required u/s – 206C</td>
<td>For every day during which the failure continues</td>
<td>Rs.100 per day but shall not exceed the amount of tax deductible / collected</td>
</tr>
<tr>
<td>272A(2)(l)</td>
<td>Failure to deliver or cause to be delivered the quarterly statement within time specified u/s 206A(1)</td>
<td>For every day during which the failure continues</td>
<td>Rs.100 per day</td>
</tr>
<tr>
<td>272A(2)(j)</td>
<td>Failure to deliver or cause it to be delivered a copy of declaration under Form No. 27C in due time</td>
<td>For every day during which the failure continues</td>
<td>Rs.100 per day but shall not exceed the amount of tax deductible / collected</td>
</tr>
</tbody>
</table>
### Interest

<table>
<thead>
<tr>
<th>Section</th>
<th>Trigger</th>
<th>Period</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>220</td>
<td>(a) Failure to deduct the TDS amount or (b) Failure to Deposit the TDS amount after deduction of TDS</td>
<td>From the date the tax was deductible/payable till the date of passing of an order u/s 201(1)</td>
<td>1% per month</td>
</tr>
<tr>
<td>201(1A)</td>
<td>(a) Delay in deduction of TDS amount or (b) Delay in deposition of TDS amount</td>
<td>i) From the date the tax was deductible to the date on which tax is deducted ii) From the date the tax is deducted to the date on which such tax is actually deposited</td>
<td>i) 1% per month or part of the month ii) 1.5% per month or part of the month</td>
</tr>
</tbody>
</table>

### Fees

<table>
<thead>
<tr>
<th>Section</th>
<th>Trigger</th>
<th>Period</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>234E</td>
<td>Delay in furnishing quarterly return</td>
<td>For every day during which the failure continues</td>
<td>Rs. 200 per day up to maximum TDS amount deductible</td>
</tr>
</tbody>
</table>

### Prosecutions

<table>
<thead>
<tr>
<th>Section</th>
<th>Trigger</th>
<th>Punishment</th>
</tr>
</thead>
<tbody>
<tr>
<td>276B</td>
<td>Failure to deposit the TDS/TCS to the credit of Central Govt.</td>
<td>Rigorous imprisonment for a term which shall not be less than 3 months but which may extend to 7 years and fine</td>
</tr>
</tbody>
</table>

### 5.1 How To Avoid The Penalties And Prosecutions

<table>
<thead>
<tr>
<th>Section</th>
<th>Avoidance</th>
</tr>
</thead>
<tbody>
<tr>
<td>271H</td>
<td>a) File the quarterly return (after depositing the TDS amount along with Fees u/s 234E) before the expiry of a period of one year from the prescribed time (See Point 2.4 above) and&lt;br&gt;b) Provide correct information in return.</td>
</tr>
<tr>
<td>221</td>
<td>Deduct or Deposit the TDS amount in prescribed time. (See Point 2.3 above)</td>
</tr>
<tr>
<td>271C</td>
<td>Deduct the TDS as per required provisions. or prove that there is a reasonable cause by virtue of Sec 273B</td>
</tr>
<tr>
<td>271CA</td>
<td>Collect the TDS as per required provisions. or prove there is a reasonable cause by virtue of Sec 273B</td>
</tr>
<tr>
<td>Rule</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>272A(2)(g)</td>
<td>Issue TDS/TCS certificate in prescribed time. (See Point 2.5/3.4 above) or prove there is a reasonable cause by virtue of Sec 273B</td>
</tr>
<tr>
<td>272A(2)(l)</td>
<td>File the Quarterly Statement in time specified u/s 206A(1) (See Point 2.4 above) or prove there is a reasonable cause by virtue of Sec 273B</td>
</tr>
<tr>
<td>272A(2)(j)</td>
<td>File Declaration under Form27C in Prescribed time.</td>
</tr>
<tr>
<td>220</td>
<td>a) Deduct the TDS when payment exceeds the limit specified under the relevant section. b) Deposit the TDS amount in prescribed time (See Point 2.3 above)</td>
</tr>
<tr>
<td>201(1A)</td>
<td>a) Deduct the TDS as per the required provisions. b) Deposit the TDS amount in prescribed time (See Point 2.3 above)</td>
</tr>
<tr>
<td>234E</td>
<td>File the quarterly Return in prescribed time (See Point 2.4 above)</td>
</tr>
<tr>
<td>276B</td>
<td>Deposit of TDS/TCS to the credit of central Govt</td>
</tr>
</tbody>
</table>

6. **OPERATION OF TRACES WEBSITE**


6.2 Deductor Registration and Login – Procedure provided in Annexure 13.

6.3 Request and Download Form 16A - Procedure provided in Annexure 14.

6.4 Convert Form 16A in PDF format through “PDF Generation Utility” - Procedure provided in Annexure 15.

6.5 Update the authorised person details (if required) - Procedure provided in Annexure 16.

7. **Exemption under Section 10(26) for deduction of tax**

For claiming exemption under section 10(26), each of the following conditions have to be satisfied:

1. The assessee must be a member of Scheduled Tribe as defined in Article 366(25) of the Constitution,

2. The assessee must reside in an area specified in Part I or Part II of the Table appended in Paragraph 20 of the Sixth Schedule to the Constitution or in the state of Arunachal Pradesh, Manipur, Mizoram, Nagaland and Tripura or in the areas referred to in the notification by Governor of Assam dated 23.2.1951 or in the Ladakh region of the state of Jammu & Kashmir.

3. The income must have accrued or arisen from:
   - (i) Any source in the aforesaid areas or states or
   - (ii) By way of dividend or interest on securities.

**TDS POLICY AT A GLANCE**

**Section 194 C**

Applicable to:

- Receptionist/Clerk/Data Entry Operator (code 361/04)
- Female Attendant (code 361/04)
- Driver (code 361/04)
- Peon (code 361/04)
- Safai Wala (code 361/04)
- AMC contracts (code head as per the equipment)
Point of Invocation:

<table>
<thead>
<tr>
<th>Periodicity</th>
<th>Amount</th>
<th>TDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>One time payment</td>
<td>≤30,000/-</td>
<td>NO</td>
</tr>
<tr>
<td>One time payment</td>
<td>&gt;30,000/-</td>
<td>YES</td>
</tr>
<tr>
<td>Annual payment</td>
<td>≤75,000/-</td>
<td>NO</td>
</tr>
<tr>
<td>Annual payment</td>
<td>&gt;75,000/-</td>
<td>YES</td>
</tr>
</tbody>
</table>

Rates of TDS (If PAN available): -

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual/HUF</td>
<td>1%</td>
<td></td>
</tr>
<tr>
<td>All Others</td>
<td>2%</td>
<td></td>
</tr>
</tbody>
</table>

- However, if PAN is not quoted, the rate of TDS will be 20% in all cases
- No surcharge, education cess and secondary higher education cess shall be added

Section 194 J

Applicable to:
- Medical Officer (361/01)
- Specialist (Medical Specialist & Gynecologist) (361/01)
- Dental Officer (361/01)
- Officer in charge Polyclinic (361/01)
- Nursing Assistant (Nurse) (361/02)
- Nursing Assistant (General) (361/02)
- Nursing Assistant (X Ray Assistant/Radiographer) (361/02)
- Nursing Assistant (Physiotherapy) (361/02)
- Laboratory Assistant (361/02)
- Dental Hygiene/Dental Assistant (361/02)
- Hospitals (365/00)

Point Of Invocation:

<table>
<thead>
<tr>
<th>Periodicity</th>
<th>Amount</th>
<th>TDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual</td>
<td>≤30,000/-</td>
<td>NO</td>
</tr>
<tr>
<td>Annual</td>
<td>&gt;30,000/-</td>
<td>YES</td>
</tr>
</tbody>
</table>

Rate of TDS if PAN available: -

10% on all such income for all assesses.

- However, if PAN is not quoted, the rate of TDS will be 20% in all cases
- No surcharge, education cess and secondary higher education cess shall be added
- TDS under sections 194 J to be deducted from the amount of professional payments WITHOUT including service tax
TDS ENVIRONMENT

Deductor (ECHO)

Payment-TDS

Deductee (Staff, Hospitals, Others)

Data/TDS Certificates

TDS

Dadirani Consultants Pvt. Ltd.

TDS Returns/TDS Certificates

Bank

Income Tax Department

TDS FLOWCHART

Applying TAN by ECHO Cell, SHQ

Our responsibility

ECHS responsibility

TDS Deduction

Provide us TDS data

TDS Return Preparation & Submission

Challan Deposition with bank

ITD validated TDS Certificates
<table>
<thead>
<tr>
<th>SR NO</th>
<th>Category</th>
<th>For employment</th>
<th>For contractual</th>
<th>Basic Qualification</th>
<th>Work experience</th>
<th>Desirable Attributes</th>
<th>TDS RATE (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Medical Officer</td>
<td>63</td>
<td>65</td>
<td>MBBS</td>
<td>Min 03 years after Internship</td>
<td>Merit in MBBS PG/other Additional qualification Experience of more than 05 years</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Preferable Additional Qualification in Medicine/surgery</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Specialist (Medical specialist &amp;</td>
<td>63</td>
<td>65</td>
<td>MD/MS in Specialty</td>
<td>Minimum 03 years In the specialty</td>
<td>Merit in MBBS merit in PG Additional Qualification</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Gynecologist)</td>
<td></td>
<td></td>
<td>Concerned/DNB</td>
<td>After post Graduation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Dental officer</td>
<td>63</td>
<td>65</td>
<td>BDS</td>
<td>Minimum 03 years work experience</td>
<td>Merit in BDS. PG/other Additional qualification Experience more than 5 years</td>
<td>10</td>
</tr>
<tr>
<td>4</td>
<td>Officer in change Polyclinic</td>
<td>63</td>
<td>65</td>
<td>Graduate</td>
<td>Minimum 5 years work experience in</td>
<td>Additional managerial qualifications. Experience of more than 10 years computer</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Health care institutions or</td>
<td>qualifications</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>management position</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Nursing Assistant (Nurse)</td>
<td>53</td>
<td>55</td>
<td>BSc Nursing</td>
<td>Minimum 5 years experience</td>
<td>Degree in Nursing/any diploma/ speciality nursing. Experience of more than 10 years.</td>
<td>10</td>
</tr>
<tr>
<td>No.</td>
<td>Position</td>
<td>Min Qualification</td>
<td>Experience</td>
<td>Other Requirements</td>
<td>Max Points</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------</td>
<td>------------------------------------------</td>
<td>------------------------</td>
<td>------------------------------------------------------------------------------------</td>
<td>------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Nursing Assistant (General)</td>
<td>GNM Diploma / class 1 Nursing Assistant Course (Armed Forces)</td>
<td>Minimum 5 years experience</td>
<td>Any diploma/course in specialty nursing. Experience of more than 10 years.</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Nursing Assistant (X Ray Assistant/Radiographer)</td>
<td>Diploma/ Class 1 Radiographer Course (Armed Forces)</td>
<td>Minimum 5 years experience</td>
<td>Any course in Ultrasound/med technology. Experience of more than 10 years.</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Nursing Assistant (Physiotherapist)</td>
<td>Diploma / class 1 Physiotherapy course (Armed Forces)</td>
<td>Minimum 5 years experience</td>
<td>Experience of more than 10 years.</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Laboratory Assistant</td>
<td>DMLT/Class 1 Laboratory Tech. Course (Armed Forces)</td>
<td>Minimum 5 years experience in Laboratory</td>
<td>Experience of more than 10 years.</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Dental Hygienist Dental Assistant</td>
<td>Diploma Holder in Dental Hyg/Class-1 DH/DORA Course (Armed Forces)</td>
<td>Minimum 5 years Experience in Dental Laboratory</td>
<td>Experience of more than 10 years.</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SR NO</td>
<td>Category</td>
<td>Age Limit</td>
<td>Basic Qualification</td>
<td>Work experience</td>
<td>Desirable Attributes</td>
<td>TDS RATE</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>---------------------------</td>
<td>-----------</td>
<td>--------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------</td>
<td>----------</td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Receptionist/ Clerk Data Entry Operator</td>
<td>53-55</td>
<td>Graduate/Class-1 Clerical trade (Armed Forces)</td>
<td>Minimum 5 years experience</td>
<td>Computer Qualifications Experience of more than 10 years</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Female Attendant</td>
<td>53-55</td>
<td>Literate</td>
<td>Minimum 5 years experience in Civil/ Army Health institutions</td>
<td>Experience of more than 10 years First Aid course</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Driver</td>
<td>53-55</td>
<td>Education-B Class, Class-1 MT driver (Armed Forces) possesses a civil driving licence</td>
<td>Minimum 5 years experience as driver</td>
<td>Heavy Vehicle driving licence Experience of more than 10 years First aid course.</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Peon</td>
<td>53-55</td>
<td>Education-Class BGD trade (Armed Forces)</td>
<td>Minimum 5 years service</td>
<td>Experience of more than 10 years</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Safai Wala</td>
<td>53-55</td>
<td>Literate</td>
<td>Minimum 5 years service</td>
<td>Experience of more than 10 years</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>
TDS DEPOSITION

√ To be deposited through challan form 281 only

√ Separate challans for each of the following:
  - Company & Non-Company deductees
  - Each of the Sections 194 C, J & I
  - Each month for which TDS is being deposited

√ Deposit by the 7th of the month immediately succeeding the month for which TDS is deducted
  (30th April for month of March)

HOW TO AVOID TDS

<table>
<thead>
<tr>
<th>Application by</th>
<th>Deductee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application to</td>
<td>Assessing Officer</td>
</tr>
<tr>
<td>Application in</td>
<td>Form 13</td>
</tr>
<tr>
<td>Mandatory information</td>
<td>PAN</td>
</tr>
<tr>
<td>If application approved</td>
<td>Deposit Form 13 approved by ITD with ECHS Cell</td>
</tr>
</tbody>
</table>

Therefore if all lower level ECHS Cell staff can get Form 13 issued then **NO TDS** be deducted on payments made to them.
CAN’T AVOID? GET REFUND!

<table>
<thead>
<tr>
<th>To be claimed by</th>
<th>Deductees (especially safaiwalas etc)</th>
</tr>
</thead>
<tbody>
<tr>
<td>When?</td>
<td>NIL tax or tax on annual income less than TDS</td>
</tr>
<tr>
<td>How to claim</td>
<td>By filing Income Tax Return (ITR) based on TDS certificate</td>
</tr>
<tr>
<td>Can Dadirani Consultants Pvt. Ltd. help the deductee?</td>
<td>Absolutely. We can file electronic Income Tax Returns for a small fee payable by the deductee</td>
</tr>
</tbody>
</table>

HOW TO AVOID NOTICES

3 key points on Data:
- Error free (check calculations)
- Timely (prepare sheet on monthly and not quarterly basis)
- Verification (verify PAN with original PAN cards)

3 key points on Challan:
- Ensure that the minor head code is 200
- Ensure correct assessment year is entered
- Ensure correct challan details are fed in the data sheet

✓ If the above are adhered to, TDS return filing meets its deadlines
BANK ERRORS

Bank delays credit of TDS to IT Deptt

Approach the Jurisdictional Officer with evidence of timely TDS deposition and ask him to cancel the demand

If the Jurisdictional Officer does not acquiesce, approach the bank to bear the burden

CHECKLIST FOR INCUMBENTS

Update details on TRACES
Inspect TDS challans
Inspect TDS returns
Inspect TDS certificates
Some Tips for ECHS Staff:

1. It is necessary to file Income Tax Return at the end of the relevant financial year to be able to claim refund of the TDS deducted during that financial year. Even if the total income of a staff member is less below the taxable limit of Rs. 2 lakh, before or after claiming deductions under Sections 80C/80D etc, TDS will have to be deducted as TDS threshold limits are separate from the gross taxable limits.

2. No separate documents are needed to be filed along with the Income Tax Return. The TDS deducted shall appear online in Form 26AS of the respective assessee, the details of which would be available with the Income Tax Department.

3. The staff at the ECHS Cells may be liable to pay other state taxes depending on the area where they are employed and the respective local laws that may be in force. The TDS policy, as the name suggests, relates exclusively with TDS which is only a small portion of the Income Tax Act, 1961. It does not prevent states from imposing other forms of taxes or levies.

Dadirani Consultants Pvt. Ltd.

Reach us by phone: -
011-45612829, 47532829, 28525305
(Mon – Sat, 10am-6pm)

... or through internet: -
email: dadiraniconsultants@gmail.com
mukeshjindalca@gmail.com

... or the snail mail: -
WZ- 1656 A, Main Market, Nangal Raya, Tihar Jail Road,
Delhi Cantt, New Delhi – 110046
ANNEXURE 1 TAN APPLICATION
FORM NO. 49B
[See section 203A and 206CA and rule 114A]
Form of application for allotment of Tax Deduction Account Number under section 203A
Tax Collection Account Number under section 206CA of the Income-tax Act, 1961

To

The Assessing Officer(TDS/TCS)

Assessing Officer Code(TDS/TCS)   
Area Code   
AO Type   
Range Code   
AO Number

Sir,

Whereas I am / we are liable to deduct/collect tax or deduct tax and collect tax in accordance with
Chapter XVII under the heading *'B. - Deduction at source' or 'BB. - Collection at source' of the
Income-tax Act, 1961;

And whereas no tax deduction account number/tax collection account number or tax deduction
account number and tax collection account number has been allotted to me/ us;

I / We give below the necessary particulars:
1. Name (fill only one of columns ‘a’ to ‘h’ whichever is applicable

(a) Central / State Government:
Tick the appropriate entry

Central Government  [ ]   Local Authority(Central Government)   [ ]
State Government  [ ]   Local Authority(State Government)   [ ]

Name of office
Name of organization
Name of Department
Name of Ministry
Designation of person responsible for making payment/ collecting tax

(b) Statutory / Autonomous Bodies / Local Authorities:
Tick the appropriate entry

Statutory Body  [ ]   Autonomous Body  [ ]

Name of office
Name of organization
Designation of person responsible for making payment/ collecting tax
(c) Company: (See Note 1)
Tick the appropriate entry
Central Government Company/ [ ] State Government Company/ [ ]
Company established by a Central Act Company established by a State Act
Other Company [ ] Title (M/s.) (Tick, if applicable) [ ]
Name of office
Name of organization
Designation of person responsible
for making payment/collecting tax

(d) Branch/Division of a Company:
Tick the appropriate entry
Central Government Company/ [ ] State Government Company/ [ ]
Company established by a Central Act Company established by a State Act
Other Company [ ] Title (M/s.) (Tick, if applicable) [ ]
Name of Company
Name of Division
Name/Location of Branch
Designation of person responsible
for making payment/collecting tax

(e) Individual/Hindu undivided family (karta)
Tick the appropriate entry
Individual [ ] Hindu undivided family [ ]
Shri [ ] Smt. [ ] Kumari [ ]
Last Name/Surname
First Name
Middle Name

(f) Branch of Individual Business (Sole Proprietorship concern)/Hindu Undivided Family (Karta)
Tick the appropriate entry
Branch of Individual Business [ ] Branch of Hindu undivided family [ ]
Individual/Hindu Undivided Family (karta) Title (Tick the appropriate entry for individual
Shri [ ] Smt. [ ] Kumari [ ]
Last Name/Surname
First Name
Middle Name
Name/Location of Branch

(g) Firm/Association of person/association of person (trusts)/body of individual/Artificial
judicial person (see Note 3)
Name
(h) Branch of Firm/Association of persons/association of persons(trust)/body of individual/
Artificial Judicial person
Name of firm/Association of persons/ association of persons(trusts)/body of individual/
Artificial judicial person
Name/Location of Branch

2. Address:
   (a) Mailing Address:
   Flat/ Door/ Block No. : 
   Name of Premises/Building : 
   Road/ Street/ Lane : 
   Area/ Locality : 
   Town/ City/ District : 
   Pin Code :
   (b) Telephone No.:   STD Code   Telephone No.

3. Nationality (Tick the appropriate entry)   Indian   [ ]   Foreign   [ ]

4. Permanent Account Number(PAN)

5. Existing Tax Deduction Account Number(TAN),if any

6. Existing Tax Collection Account Number(TCN),if any

7. Date(DD-MM-YYYY)

__________________________
Signed(Applicant)

Verification

I/ We ____________________________ in my/ our capacity as ____________________________
do hereby declare that what is stated is true to the best of my/ our knowledge and belief.
Verified today, the ______________

__________________________
Signed (Applicant)
ANNEXURE 2 FILLED SAMPLE
FORM NO. 49B
[See section 203A and 206CA and rule 114A]
Form of application for allotment of Tax Deduction Account Number under section 203A
Tax Collection Account Number under section 206CA of the Income-tax Act, 1961

To
The Assessing Officer(TDS/TCS)

Assessing Officer Code(TDS/TCS)
Area Code
AO Type
Range Code
AO Number

Sir,
Whereas I am / we are liable to deduct/collect tax or deduct tax and collect tax in accordance with
Chapter XVII under the heading *'B. - Deduction at source' or ‘BB. - Collection at source’ of the
Income-tax Act, 1961;
And whereas no tax deduction account number/tax collection account number or tax deduction
account number and tax collection account number has been allotted to
me/us;
I / We give below the necessary particulars :
1.  Name (fill only one of columns ‘a’ to 'h' whichever is applicable
   (a) Central / State Government:
      Tick the appropriate entry
      Central Government [✓]   Local Authority(Central Government) [ ]
      State Government [ ]   Local Authority(State Government) [ ]
      Name of office          ECHS STATION HEAD QUARTER DELHI
      Name of organization
      Name of Department
      Name of Ministry         MINISTRY OF DEFENCE
      Designation of person responsible
      for making payment/ collecting tax
      OIC ECHS DELHI

   (b) Statutory / Autonomous Bodies / Local Authorities:
      Tick the appropriate entry
      Statutory Body [ ]   Autonomous Body [ ]
      Name of office
      Name of organization
      Designation of person responsible
      for making payment/ collecting tax
(c) Company: (See Note 1)
Tick the appropriate entry
Central Government Company/ [ ] State Government Company/ [ ]
Company established by a Central Act
Company established by a State Act
Other Company [ ] Title (M/s.) (Tick, if applicable) [ ]
Name of office
Name of organization
Designation of person responsible for making payment/ collecting tax

(d) Branch/Division of a Company:
Tick the appropriate entry
Central Government Company/ [ ] State Government Company/ [ ]
Company established by a Central Act
Company established by a State Act
Other Company [ ] Title (M/s.) (Tick, if applicable) [ ]
Name of Company
Name of Division
Name/Location of Branch
Designation of person responsible for making payment/ collecting tax

(e) Individual/Hindu undivided family (karta)
Tick the appropriate entry
Individual [ ] Hindu undivided family [ ]
Shri [ ] Smt. [ ] Kumari [ ]
Last Name/Surname
First Name
Middle Name

(f) Branch of Individual Business (Sole Proprietorship concern)/Hindu Undivided Family (Karta)
Tick the appropriate entry
Branch of Individual Business [ ] Branch of Hindu undivided family [ ]
Individual/Hindu Undivided Family (karta)
Title (Tick the appropriate entry for individual)
Shri [ ] Smt. [ ] Kumari [ ]
Last Name/Surname
First Name
Middle Name
Name/Location of Branch

(g) Firm/Association of person/association of person (trusts)/body of individual/Artificial judicial person (see Note 3)
Name
(h) Branch of Firm/Association of persons/association of persons(trust)/body of individual/ Artificial Judicial person
Name of firm/Association of persons/ association of persons(trusts)/body of individual/ Artificial judicial person
Name/Location of Branch

2. Address:
   (a) Mailing Address:
      Flat/ Door/ Block No. : MAUDE LINES
      Name of Premises/Building : ECHS
      Road/ Street/ Lane :
      Area/ Locality : DELHI CANTT
      Town/ City/ District : NEW DELHI
      Pin Code : 110058
   (b) Telephone No.: STD Code XXXX Telephone No. XXXXXX

3. Nationality (Tick the appropriate entry) Indian [ √ ] Foreign [ ]

4. Permanent Account Number(PAN)

5. Existing Tax Deduction Account Number(TAN), if any

6. Existing Tax Collection Account Number(TCN), if any

7. Date(DD-MM-YYYY) XX-XX-XX

Signed (Applicant)

Verification

I/ We XXXXXXXXXX in my/ our capacity as XXXXXXXXXX do hereby declare that what is stated is true to the best of my/ our knowledge and belief. Verified today, the XXXXXXX

Signed (Applicant)
ANNEXURE – 3  Challan Sample-1 for 194C

<table>
<thead>
<tr>
<th>CHALLAN NO./ITNS</th>
<th>281</th>
</tr>
</thead>
</table>

**T.D.S./T.C.S. TAX CHALLAN**  
Tax Applicable (Tick One)*  
TAX DEDUCTED/COLLECTED AT SOURCE FROM  
(0020) COMPANY DEDUCTEES  
(0021) NON COMPANY DEDUCTEES  
Assessment Year  
2015-16

Tax Deduction Account No. TAN  
XXXXXXXX          XXXXXXXXXX  
Full Name  
ECHS .......

Complete Address With City and State  
XXXXXXXXXXXXXXXXXXXXXXXXX

Tel. No.  
Pin XXXXXX

<table>
<thead>
<tr>
<th>Type of Payment</th>
<th>Code*</th>
<th>94C</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDS/TCS Payable by TaxPayee (200)</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>TDS/TCS Regular Assessment (Raised by IT Deptt) (400)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DETAILS OF PAYMENTS**  
Amount (in Rs. only)

<table>
<thead>
<tr>
<th>Income Tax</th>
<th>Fee under sec. 234E</th>
<th>Surcharge</th>
<th>Education Cess</th>
<th>Interest</th>
<th>Penalty</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>100</td>
</tr>
</tbody>
</table>

Total (in words)  
CRORES | LACS | THOUSANDS | HUNDREDS | TENS | UNITS |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ONE</td>
<td>ZERO</td>
<td>ZERO</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Paid in Cash/Debit to  
Ac/Cheque No.  
XXXXXX  
Dated XXXXX

Drawn on  
XXXXXXXXXXXXXXXXXXXXXXXXX  
(Name of Bank and Branch)

Date XXXXXX  
Signature of person making Payment

Taxpayers Counterfoil (To be Filed up by the tax payer)  
TAN XXXXXXXXX  
Received From  
(name of authorised person)

Cash/Debit to Ac/Cheque No.  
XXXXXX  
For Rs. 100

Rs in Words  
ONE HUNDRED ONLY

Drawn on  
( Name of the Bank and Branch)  
Non Company Deductee

On account of Tax Deducted at Source (TDS)/ Tax Collected at source (TCS) from  
94C

for the Assessment Year  
2014-15

SPACE FOR BANK SEAL
# ANNEXURE - 4 Challan Sample-2 for 194C

## T.D.S./T.C.S. TAX CHALLAN

**Tax Applicable (Tick One)**
- (0020) COMPANY DEDUCTION [
- (3021) NON COMPANY DEDUCTION [✓]

**Assessment Year:** 2015-16

**Challan No.**
- ITNS 281

**Name and Address:**
- XXXXXXXXXXXXXXXX

**Tel. No.:**
- XXXXXXX

**Type of Payment Code:** 94C

**Miscellaneous Payments:**
- FOR USE IN RECEIVING BANK
  - Debit to A/C/Cheque Credit on
  - DD XX MM YY

**Details of Payments:**

<table>
<thead>
<tr>
<th>Income Tax</th>
<th>Amount (in Rs. only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fee under sec 234E</td>
<td>0</td>
</tr>
<tr>
<td>Surcharge</td>
<td>0</td>
</tr>
<tr>
<td>Education Cess</td>
<td>0</td>
</tr>
<tr>
<td>Interest</td>
<td>0</td>
</tr>
<tr>
<td>Penalty</td>
<td>0</td>
</tr>
<tr>
<td>Others</td>
<td>0</td>
</tr>
</tbody>
</table>
- **Total:** 400

**CRORES LACS THOUSANDS HUNDREDS TENS UNITS**
- FOUR ZERO ZERO

**Paid in Cash/Debit to A/C/Cheque No:** XXXXXXX Dated XXXXXXX

**Drawn on:** XXXXXXXXXXXXXXXXXXXX

**Name of Bank and Branch:**

**Date:** XXXXXXX

**Signature of person making Payment:**

---

**Taxpayer's Counterfoil (To be Filed up by the tax payer):**
- **TAN:** XXXXXXXXXXXX
- **Received From** (name of authorised person)
- **Cash/Debit to A/C/Cheque No:** XXXXXXX For Rs. 400
- **Rs in Words:** FOUR HUNDRED ONLY
- **Drawn on** (Name of the Bank and Branch)
- **Non Company Deductee**

**On account of Tax Deducted at Source (TDS)/ Tax Collected at source (TCS) from:**

**for the Assessment Year:** 2014-15

---

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### ANNEXURE – 5 Challan Sample-1 for 1941

**T.D.S./T.C.S. TAX CHALLAN**

**Challan No./ITNS 281**

**Tax Deducted/Collected at Source From**

- (0020) COMPANY DEDUCTION
- (0021) NON COMPANY DEDUCTION

**Assessment Year**: 2015-16

**Tax Deduction Account No.**: TAN

**Full Name**: ECHS

**Complete Address With City and State**: XXXXXXXXXXXXXXXXXXXX

**Tel. No.**: XXXXXXXX

**Pn**: XXXXXX

**Type of Payment**: Code

- **TDS/TCS Payable by Taxpayer (200)**: 941
- **TDS/TCS Regular Assessment (Raised by IT Deptt) (400)**: 

**FOR USE IN RECEIVING BANK**

- **Debit to A/c/Cheque Credit on**: DD MM YY

**DETAILS OF PAYMENTS** (Amount in Rs. only)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Tax</td>
<td>2,000</td>
</tr>
<tr>
<td>Fee under sec. 234E</td>
<td>0</td>
</tr>
<tr>
<td>Surcharge</td>
<td>0</td>
</tr>
<tr>
<td>Education Cess</td>
<td>0</td>
</tr>
<tr>
<td>Interest</td>
<td>0</td>
</tr>
<tr>
<td>Penalty</td>
<td>0</td>
</tr>
<tr>
<td>Others</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,000</td>
</tr>
</tbody>
</table>

**Total (in words)**: TWO THOUSAND ZERO CRORES

**CRORES** | **LACS** | **THOUSANDS** | **HUNDREDS** | **TENS** | **UNITS**
---|---|---|---|---|---
TWO | ZERO | ZERO | ZERO | ZERO |

**Paid in Cash/Debit to Ac/Cheque No**: XXXXXX

**Dated**: XXXXXX

**Drawn on**: XXXXXXXXXXXXXXXXXXXX

**(Name of Bank and Branch)**

**Date**: XXXXXX

**Signature of person making Payment**: 

---

**Taxpayers Counterfoil (To be Filed up by the tax payer)**

- **TAN**: XXXXXXXX
- **Received From**: (name of authorised person)
- **Cash/Debit to Ac/Cheque No**: XXXXXX
- **For Rs.**: 2,000
- **Rs in Words**: TWO THOUSAND ONLY
- **Drawn on**: (Name of the Bank and Branch)
- **Non Company Deductee**: 

**On account of Tax Deducted at Source (TDS)/ Tax Collected at source (TCS) from**

**for the Assessment Year**: 2014-15

---

**SPACE FOR BANK SEAL**

---

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# ANNEXURE – 6 Challan Sample-1 for 194J

## T.D.S./T.C.S. TAX CHALLAN

**Challan No.**
ITNS 281

**Tax Applicable (Tick One)**
- [ ] (0020) COMPANY DEDUCTEES
- [x] (0021) NON COMPANY DEDUCTEES

**Assessment Year**
2015-16

**Tax Deduction Account No.** TAN

<table>
<thead>
<tr>
<th>Full Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXXXXXXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Complete Address With City and State</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tel. No.</th>
<th>Pin</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXXXXX</td>
<td>XXXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type of Payment</th>
<th>Code*</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDS/TCS Payable by TaxPayer (200)</td>
<td>94J</td>
</tr>
<tr>
<td>TDS/TCS Regular Assessment (Raised by IT Deptt) (400)</td>
<td></td>
</tr>
</tbody>
</table>

### DETAILS OF PAYMENTS

<table>
<thead>
<tr>
<th>Income Tax</th>
<th>Fee under sec. 234E</th>
<th>Surcharge</th>
<th>Education Cess</th>
<th>Interest</th>
<th>Penalty</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,500</td>
</tr>
</tbody>
</table>

**Total (In words):**

3,500

<table>
<thead>
<tr>
<th>CRORES</th>
<th>LACS</th>
<th>THOUSANDS</th>
<th>HUNDREDS</th>
<th>TENS</th>
<th>UNITS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>THREE</td>
<td>FIVE</td>
<td>ZERO</td>
<td>ZERO</td>
</tr>
</tbody>
</table>

**Paid in Cash/Debit to Ac/Cheque No**

| XXXX |
| Dated | XXXX |

**Drawn on**

XXX

**Name of Bank and Branch**

**Date**

| XXXX |

**Signature of person making Payment**

**SPACE FOR BANK SEAL**

---

**Taxpayers Counterfoil (To be filled up by the taxpayer)**

**TAN**

XXX

**Received From**

(name of authorised person)

**Cash/Debit to Ac/Cheque No**

| XXXX |

**Rs in Words**

THREE THOUSAND FIVE HUNDRED ONLY

**Drawn on**

(Name of the Bank and Branch)

**Non Company Deductee**

**On account of Tax Deducted at Source (TDS)/ Tax Collected at source (TCS) from**

94J

**For the Assessment Year**

2014-15
### ANNEXURE – 7  Challan Sample-2 for 194J

**T.D.S./T.C.S. TAX CHALLAN**

<table>
<thead>
<tr>
<th>CHALLAN NO./</th>
<th>ITNS 281</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Tax Applicable (Tick One)**

- (0020) COMPANY DEDUCTEES
- (0021) NON COMPANY DEDUCTEES

**Assessment Year**

- 2015-16

**Tax Deduction Account No. TAN**

- XXXXXXXXXXX

**Full Name**

- ECHS ......

**Complete Address With City and State**

- XXXXXXXXXXXXXXXXXXXXXXXXXXX

**Tel. No.**

- 

**Pin**

- XXXXXX

---

**Type of Payment**

- Code: 94J

**TDS/TCS Payable by Taxpayer (200)**

- ✔

**TDS/TCS Regular Assessment (Raised by IT Deptt) (400)**

- 

---

**DETAILS OF PAYMENTS**

<table>
<thead>
<tr>
<th>Income Tax</th>
<th>Fee under sec. 234E</th>
<th>Surcharge</th>
<th>Education Cess</th>
<th>Interest</th>
<th>Penalty</th>
<th>Others</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>5,600</td>
</tr>
</tbody>
</table>

**Amount (in Rs. only)**

- 5,600

---

**FOR USE IN RECEIVING BANK**

**Debit to Ac/Cheque Credit on**

- 

**DD**

- 

**MM**

- 

**YY**

---

**CRORES**

- 

**LACS**

- 

**THOUSANDS**

- 

**HUNDREDS**

- 

**TENS**

- 

**UNITS**

- 

**FIVE**

- 

**SIX**

- 

**ZERO**

- 

**ZERO**

---

**Paid in Cash/Debit to Ac/Cheque No.**

- XXXXXX

**Dated**

- XXXXX

**Drawn on**

- XXXXXXXXXXXXXXXXXXXXXXXXXXX

**(Name of Bank and Branch)**

**Date**

- XXXXX

**Signature of person making Payment**

---

**Taxpayers Counterfoil (To be filed up by the tax payer)**

**TAN**

- XXXXXXXXXXX

**Received From**

- (name of authorised person)

**Cash/Debit to Ac/Cheque No.**

- XXXXXX

**For Rs.**

- 5,600

**Rs in Words**

- FIVE THOUSAND SIX HUNDRED ONLY

**Drawn on**

- (Name of the Bank and Branch)

**Non Company Deductee**

**On account of Tax Deducted at Source (TDS) / Tax Collected at source (TCS) from**

- 94J

**for the Assessment Year**

- 2014-15

---

**SPACE FOR BANK SEAL**

---

44
## ANNEXURE – 9 RECORD KEEPING

### Deductee Details

<table>
<thead>
<tr>
<th>S NO.</th>
<th>PAN</th>
<th>Name of Deductee</th>
<th>Date of Payment (A)</th>
<th>Gross Amount (B)</th>
<th>TDS Amount (A-B)</th>
<th>Net Amount</th>
<th>TDS Rate</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**Total**

|       |     |                  |                     |                  |                  |            |          |

**Round off (Upwards)**

|       |     |                  |                     |                  |                  |            |          |

**Gross Total**

|       |     |                  |                     |                  |                  |            |          |
## ANNEXURE – 10 RECORD KEEPING

### Challan Details

<table>
<thead>
<tr>
<th>S NO.</th>
<th>Section Code</th>
<th>TDS</th>
<th>Interest</th>
<th>Total Tax Deposited</th>
<th>Cheque No.</th>
<th>BSR Code</th>
<th>Date on which Tax Deposited</th>
<th>Challan Serial No.</th>
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</thead>
<tbody>
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</tr>
</tbody>
</table>
# ANNEXURE – 11 Challan Sample-1 for TCS

<table>
<thead>
<tr>
<th>T.D.S./T.C.S. TAX CHALLAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Applicable (Tick One)*</td>
</tr>
<tr>
<td>TAX DEDUCTED/COLLECTED AT SOURCE FROM</td>
</tr>
<tr>
<td>(0020) COMPANY DEDUCTEES</td>
</tr>
<tr>
<td>(0021) NON COMPANY DEDUCTEES</td>
</tr>
<tr>
<td>Assessme nt Year</td>
</tr>
<tr>
<td>2015-16</td>
</tr>
</tbody>
</table>

**Challan No./ ITNS 281**

<table>
<thead>
<tr>
<th>Full Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXXXXXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Complete Address With City and State</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tel. No.</th>
<th>Pin</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXXXXX</td>
<td>XXXXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type of Payment</th>
<th>Code*</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDS/TCS Payable by TaxPayer (200)</td>
<td>6CE</td>
</tr>
<tr>
<td>TDS/TCS Regular Assessment (Raised by IT Dept) (100)</td>
<td></td>
</tr>
</tbody>
</table>

## DETAILS OF PAYMENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (in Rs. only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Tax</td>
<td>100</td>
</tr>
<tr>
<td>Fee under sec. 234E</td>
<td>0</td>
</tr>
<tr>
<td>Surcharge</td>
<td>0</td>
</tr>
<tr>
<td>Education Cess</td>
<td>0</td>
</tr>
<tr>
<td>Interest</td>
<td>0</td>
</tr>
<tr>
<td>Penalty</td>
<td>0</td>
</tr>
<tr>
<td>Others</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
</tr>
</tbody>
</table>

**Total (in words)**

<table>
<thead>
<tr>
<th>CRORES</th>
<th>LACS</th>
<th>THOUSANDS</th>
<th>HUNDREDS</th>
<th>TENS</th>
<th>UNITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>one</td>
<td>zero</td>
<td>zero</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

Paid in Cash/Debit to
Ac/Cheque No: XXXXXXX Dated: XXXXX

Drawn on: XXXXXXXXXXXXXXXXXXXXXXXXXXX

(Name of Bank and Branch)

Date: XXXXXX

Signature of person making Payment

---

**Taxpayers Counterfoil (To be Filed up by the tax payer)**

<table>
<thead>
<tr>
<th>TAN</th>
<th>Received From</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXXXXXX</td>
<td>(name of authorised person)</td>
</tr>
</tbody>
</table>

Cash/Debit to Ac/Cheque No: XXXXXX For Rs. 100

Rs in Words: One hundred only

Drawn on: XXXXXXXXXXXXXXXXX

(3) Name of the Bank and Branch:

Non Company Deductee

On account of Tax Deducted at Source (TDS) / Tax Collected at source (TCS) from:

for the Assessment Year: 2014-15
ANNEXURE – 12 Challan Sample-2 for TCS

T.D.S./T.C.S. TAX CHALLAN

Tax Applicable (Tick One)*

TAX DEDUCTED/COLLECTED AT SOURCE FROM

(0020) COMPANY DEDUCTEES

(0021) NON COMPANY DEDUCTEES ✓

Assessment Year 2015-16

Tax Deduction Account No. TAN

XXXXXXXXX XXXXXXXXXX

Full Name

ECHS ...

Complete Address With City and State

XXXXXXXXXXXXXXXXXXXXXXXX

Tel. No. XXXXXXXX Pin XXXXXX

Type of Payment

Code* 6CE

TDS/TCS Payable by TaxPayer (200)

TDS/TCS Regular Assessment (Raised by IT Deptt) (400)

DETAILS OF PAYMENTS

Amount (in Rs. only)

Income Tax XXX

Fee under sec. 234E 0

Surcharge 0

Education Cess 0

Interest 0

Penalty 0

Others 0

Total XXX

Total (in words) XXX

CRORES LACS THOUSANDS HUNDREDS TENS UNITS

xxxx xxxx xxxx

Paid in Cash/Debit to XXXXXXX Dated XXXXXXX

Ac/Cheque No

Drawn on XXXXXXXXXXXXXXXXXXX (Name of Bank and Branch)

Date XXXXXXX Signature of person making Payment

Taxpayers Counterfoil (To be filled up by the tax payer)

TAN XXXXXXXXXXX

Received From (name of authorised person)

Cash/Debit to Ac/Cheque No XXXXXXX For Rs. XXX

Rs in Words XXXXXXXXXXXXXXXXXXX

Drawn on

(How the Bank and Branch)

Non Company Deductee

On account of Tax Deducted at Source (TDS)/ Tax Collected at source (TCS) from

for the Assessment Year 2014-15

FOR USE IN RECEIVING BANK

debit to A/c/Cheque Credit on

DD MM YY

SPACE FOR BANK SEAL

48
e-Tutorial

Deductor Registration and Login
Click on ‘Register as New User’ in TRACES home page. Select Type of User as ‘Deductor’
Register as New User – Step 1: Validation Details

Click on help icon next to each field for more details.

Enter TAN of deductor registering on TRACES.

Enter the text as displayed in Verification Code.

Click on ‘Proceed’ to continue.

For more details on any screen, click on Help icon.

Deductors registered on TIN and having a TAN Account need not register again on TRACES. For first time login to TRACES, login with existing User Id and Password as in TIN (for your TAN Account) and update your details in ‘Profile’ section. You will be able to view all functionalities after activating your account. Click here to view e-Tutorial.
# Token Number Details

**Register as New User**

<table>
<thead>
<tr>
<th>Please enter Token Number of Regular Statement Filed for Financial Year, Quarter and Form Type mentioned below</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Form Type</strong></td>
</tr>
<tr>
<td><strong>Financial Year</strong></td>
</tr>
<tr>
<td><strong>Quarter</strong></td>
</tr>
<tr>
<td><strong>Token Number / Provisional Receipt Number (PRN)</strong></td>
</tr>
</tbody>
</table>

**PART 1. Challan Identification Number (CIN) Details / Transfer Voucher Details as quoted in the above Financial statement**

- **Government deductors not having BIN details** tick here and need not need provide BSR and Challan Serial Number below.

- Enter Token Number corresponding to the Financial Year, Quarter and Form Type displayed above.

- Click on Guide to select suitable Challan option

- Enter CIN details for a challan used in the statement
**Token Number Details (Contd.)**

<table>
<thead>
<tr>
<th>PART 2. Enter Unique PAN-Amount Combination for Challan / Transfer Voucher entered above</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please select if there are no valid PAN deductee rows corresponding to the Challan details.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Guide to identify the Unique PAN-Amount Combinations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please enter three distinct PAN-Amount combinations corresponding to the challan details mentioned above. If there are less than three PANs corresponding to the specified challan, mention all available (one or two) PAN-Amount combinations.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>PAN as in Statement</th>
<th>Total Amount Deducted / Collected (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
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<td></td>
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<tr>
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<td></td>
</tr>
</tbody>
</table>

Tick here if you do not any Valid PAN corresponding to above Challan details

Click on Guide to select suitable PAN amount Combinations

PANs entered must be those for which payment has been done using the CIN / BIN entered on this screen

Proceed
Notes for Validation Screen

• Token Number must be of the statement of the FY, Quarter and Form Type displayed on the screen
• CIN details must be entered for the challan which is deposited and mentioned in the statement corresponding to the FY, Quarter and Form Type mentioned above
• BIN details to be entered for government deductors
• Amount should be entered in two decimal places (e.g., 1234.56)
• Maximum of 3 distinct PANs and corresponding amount must be entered
• If there are more than three such combinations in the challan, user can enter any 3
• If there less than three such combinations in the challan, user must enter all (either one or two)
• PAN mentioned must be that for which payment has been done using the challan / BIN mentioned on this screen
Register as New User – Step 3: Organisation Details

To change details in TAN database, submit TAN change request form at www.tin-nsdl.com

PAN of Deductor will be populated from TAN database, if available, else user must enter the value

For Government Deductor, PAN is not mandatory. Select appropriate Government Category of Deductor

Name and Father’s Name of Authorised Person will be auto-populated from PAN database based on PAN & Date of Birth entered by user
Register as New User – Step 3 (Contd.): Address Details

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flat / Door / Block No.*</td>
<td>Enter the address details as in TAN Master or last statement on the screen.</td>
</tr>
<tr>
<td>Name of Premises / Building / Village</td>
<td></td>
</tr>
<tr>
<td>Road / Street / Post Office</td>
<td></td>
</tr>
<tr>
<td>Area / Locality</td>
<td></td>
</tr>
<tr>
<td>Town / City / District*</td>
<td>Click here to view address details as in last accepted statement filed by the TAN</td>
</tr>
<tr>
<td>State / Union Territory*</td>
<td>User can edit populated values or enter new values in the fields.</td>
</tr>
<tr>
<td>PIN Code*</td>
<td></td>
</tr>
</tbody>
</table>

- Details entered here will be saved only in TRACES and will not be updated in TAN database.
- To change details in TAN database, submit TAN change request form at [www.tin-nsdl.com](http://www.tin-nsdl.com)
Register as New User – Step 3 (Contd.): Communication Details

- Clicking on the checkbox will populate address details as in TAN Master or last statement on the screen.
- Click here to view communication details as in TAN Master.
- Click here to view communication details as in last accepted statement filed by the TAN.
- To enter landline number, both STD Code and Phone Number are mandatory.
- User can edit populated values or enter new values in the fields.
- Click on ‘Back’ to go to Step 2.
- Click on ‘Next’ to continue.

Details entered here will be saved only in TRACES and will not be updated in TAN database.
To change details in TAN database, submit TAN change request form at www.tin-nsdl.com.
Details entered in Step 3 will not be lost if user navigates to Step 2.
Register as New User – Step 4: Login Details

- Details entered in Step 4 will not be lost if user navigates to Step 3.
Register as New User – Step 5: Confirmation Screen

<table>
<thead>
<tr>
<th>Type Of User</th>
<th>Type Of User Here</th>
<th>NA</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAN NUMBER</td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>INFOSYS</td>
<td>TAN Master</td>
<td></td>
</tr>
<tr>
<td>ORGANISATION</td>
<td>TAN Master</td>
<td></td>
</tr>
</tbody>
</table>

- Email Id: email@email.com
- Alternate Email Id: altemail@altemail.com

User Id: USER ID HERE

*Click on ‘Edit’ to go to Step3 to edit details*

*Click on ‘Confirm’ to confirm registration of TAN*

Last column displays if the value has been copied from TAN Master or from latest statement

Confirmation screen will display values entered by user in previous screens

User cannot edit details on confirmation screen
Register as New User – Success Message

Success message will be displayed confirming registration of IAN with TRACES.

Registration is successful. Check your email and mobile for activation link and codes to activate your account.

Click here to go to home page.
Register as New User – Activation

Enter details below to activate account

User Id*

Code sent through email*

Code sent through SMS*

Submit

Enter User Id of the TAN as registered on TRACES

Enter activation codes sent through email and SMS

Click here to submit activation details and activate your account

Activation Successful!

You may now login to TRACES.

You can add your Signature details through Profile page after logging in to TRACES. Income Tax Department encourages the use of digital signature for faster submission and processing of statements.

Login

Success message indicated account has been activated

Click here to login to TRACES
Login to TRACES

Click on help icon next to each field for more details

Enter userid and password

Enter TAN / PAN

For more details on any screen, click on Help icon

Enter the text as displayed in Verification Code

For Deductors:
- If you are not yet registered in TRACES, you may login for first time with existing User Id & Password as provided by TIN and your TAN
- If you are unable to login with TIN User Id & Password, please register as new user in TRACES
- If you are already registered in TRACES, please login with your registered User Id, Password & TAN

For Tax Payers:
- If you are already registered in TRACES, please login with your registered User Id (PAN), Password & PAN else register as new user

Common Note:
Annexure 14

e-Tutorial

Download Form 16A
Login to TRACES

For first time login to TRACES, migrated user from TIN must enter the User Id and Password for their TAN Account in TIN
Landing Page

Welcome Prachi Jain, you have logged in on 12-Jan-2012 at 12:30 PM

You have logged into TRACES from IP <IP address>. Your last login was on 01-Jan-2012 at 02:00 PM

Welcome to TRACES!

TRACES is a user-friendly application that will help you to manage your TDS / TCS account. Some of the functionalities available through TRACES are listed below.

- Dashboard view presenting summary of your account
- Statements / Payments
  - View status of statements, challan status and challan consumption details
  - View TDS-TCS Credit for a PAN and verify PAN of Tax Payer
  - Download TRACES Offline Correction File (consolidated file for a statement)
- Defaults
  - View default summary details

Customer Care

- 011 123 456 7890
- 011 123 456 7891
- contactus@tdscpc.gov.in

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Select from Menu

- Download request for Form 16A for a particular FY and Quarter can be submitted only after Form 26Q or 27Q statement for selected FY and Quarter is filed by deductor and processed by TDS CPC. Statement filed should not have been cancelled or NIL Statement.
- Form 16A can be downloaded from FY 2007-08 onwards
- Data in Form 16A will be as per latest statement processed (Form 26Q and 27Q) for selected FY & Quarter
- For a given FY, Quarter, TAN and PAN, there will be only one Form 16A for all Form Types and Section Codes
Enter Search Criteria

- Validation screen will be presented on click of ‘Go’
- PAN must be present in PAN database and also in the latest Form 26Q / 27Q statements of selected FY and Quarter
- Form Type field is used to populate validation screen on next step
Details to be printed on Form 16A

<table>
<thead>
<tr>
<th>Details To Be Printed On Form 16</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Authorised Person</td>
<td>ABCD</td>
</tr>
<tr>
<td>Father’s Name of Authorised Person</td>
<td>WXYZ</td>
</tr>
<tr>
<td>Designation of Authorised Person</td>
<td>Finance Officer</td>
</tr>
<tr>
<td>Place</td>
<td>Bangalore</td>
</tr>
<tr>
<td>Date</td>
<td>17-Aug-2012</td>
</tr>
</tbody>
</table>

This information will be printed on Form 16A for each PAN. Details will be populated from your profile information in TRACES.

Click on ‘Submit’ to submit download request for Form 16A

Click on ‘Cancel’ and go to ‘Profile’ section to update details
Token Number Details

Welcome EDUCATION PRIVATE LIMITED. You have logged in on 15-Jan-2013 at 01:39 PM

Please enter Token Number of Regular Statement Filed for Financial Year, Quarter and Form Type mentioned below

Authentication code is generated after you fill in the below details and submit. If you have already generated the Authentication Code today for this statement, please enter and proceed else fill in the details below

Authentication Code

Proceed with Authentication Code

If you do not have Authentication Code, please fill in the details below

Form Type
26Q

Financial Year
2011-12

Quarter
Q1

Token Number / Provisional Receipt Number (PRN)

Enter Token Number of only Regular (Original) Statement corresponding to the Financial Year, Quarter and Form Type displayed above
Token Number Details (Contd.)

### PART 1. Challan Identification Number (CIN) Details / Transfer Voucher Details as quoted in the above Statement

- Please select if you have mentioned no challan except NIL challan(s) (Challan(s) with zero challan amount) mandatory to enter unique PAN-Amount Combination in PART 2 for NIL Challan.
- Please select if the payment was done by book adjustment (for Government Deductors).

**Guide to identify a suitable challan**

<table>
<thead>
<tr>
<th>BSR Code / Receipt Number*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date on which Tax Deposited*</td>
</tr>
<tr>
<td>(dd-mmm-yyyy; e.g., 12-Dec-1980)</td>
</tr>
<tr>
<td>Challan Serial Number / DDO*</td>
</tr>
<tr>
<td>Serial Number (5 digits; e.g., 00055)</td>
</tr>
<tr>
<td>Challan Amount / Transfer Voucher*</td>
</tr>
<tr>
<td>Amount (₹; e.g., 1987.00)</td>
</tr>
</tbody>
</table>

**Tick in Check Box for NIL Challan or Book Adjustment**

Government deductors not having BIN details, tick here and need not provide BSR and Challan Serial Number below.

**Click on Guide to select suitable Challan option**

Enter CIN details for a challan used in the statement.

**Tick here if you do not any Valid PAN corresponding to above Challan details**

**Click on Guide to select suitable PAN amount Combinations**

PANs entered must be those for which payment has been done using the CIN / BIN entered on this screen.

### PART 2. Enter Unique PAN Details corresponding to the Challan / Transfer Voucher entered above

- Please select a unique PAN corresponding to the Challan / Transfer Voucher mentioned above.

**Click on Guide to identify the Unique PAN Combinations**
Notes for Validation Screen

- Authentication code is generated when you clear validation details for a statement for certain functionalities such as Download Form 16 / 16A, Download NSDL Conso File, Download Justification Report, etc. Authentication code generated for a particular statement will be valid for the calendar day (i.e., an authentication code generated on 10-Dec-2012 can be used only on 10-Dec-2012 to clear validation details for the same statement. It will not be valid the next day).

- Validation will be bypassed for the same statement within the same session

- Token Number must be of the statement of the FY, Quarter and Form Type displayed on the screen

- CIN details must be entered for the challan which is deposited and mentioned in the statement corresponding to the FY, Quarter and Form Type mentioned above

- Transfer Voucher details to be entered for government deductors

- Amount should be entered in two decimal places (e.g., 1234.56)

Notes for Validation Screen

- Maximum of 3 distinct PANs and corresponding amount must be entered

- If there are more than three such combinations in the challan, user can enter any 3

- If there less than three such combinations in the challan, user must enter all (either one or two)

- PAN mentioned must be that for which payment has been done using the challan / Transfer Voucher mentioned on this screen

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Request Number Screen

Request Number will be available here.
Request Number Screen

Click on ‘Requested Downloads’ under ‘Downloads’ menu to download the NSDL Conso File

- File will be available in ‘Requested Downloads’
Download Utility After Logging In (contd.) – Landing Page

Enter Request Number (Search Option 1) or Request Date (Search Option 2) to search for the download request submitted for Form 16

Click on ‘View All’ to view all download requests

Click on ‘TRACES PDF Generation Utility’ to start the download