TDS DEFAULTS & PROCEDURES UNDER TRACES FOR ONLINE CORRECTION

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

सत्यमेव जयते
Government of India
Income Tax Department

DISCLAIMER

- The material contained in the ensuing slides is for general information, compilation and the views of the speaker and is purely for general discussion at the seminar and it should not be construed and binding either on the part of the Speaker or the Institute/Study Circle. It is not intended to be legal advice on any particular matter. Since the features of the website are dynamic in nature, it is advised in your own interest to refer to Government publications including the Income Tax Act and Rules before arriving to any final conclusion. Members are requested to refer to the Act, Laws, Rules and Decisions of the various courts of law from time to time depending on a particular case to case as may be applicable to them.

PROLOGUE......

TDS IS NOT TEDIOUS

THREE **D**EE **S**YSTEM

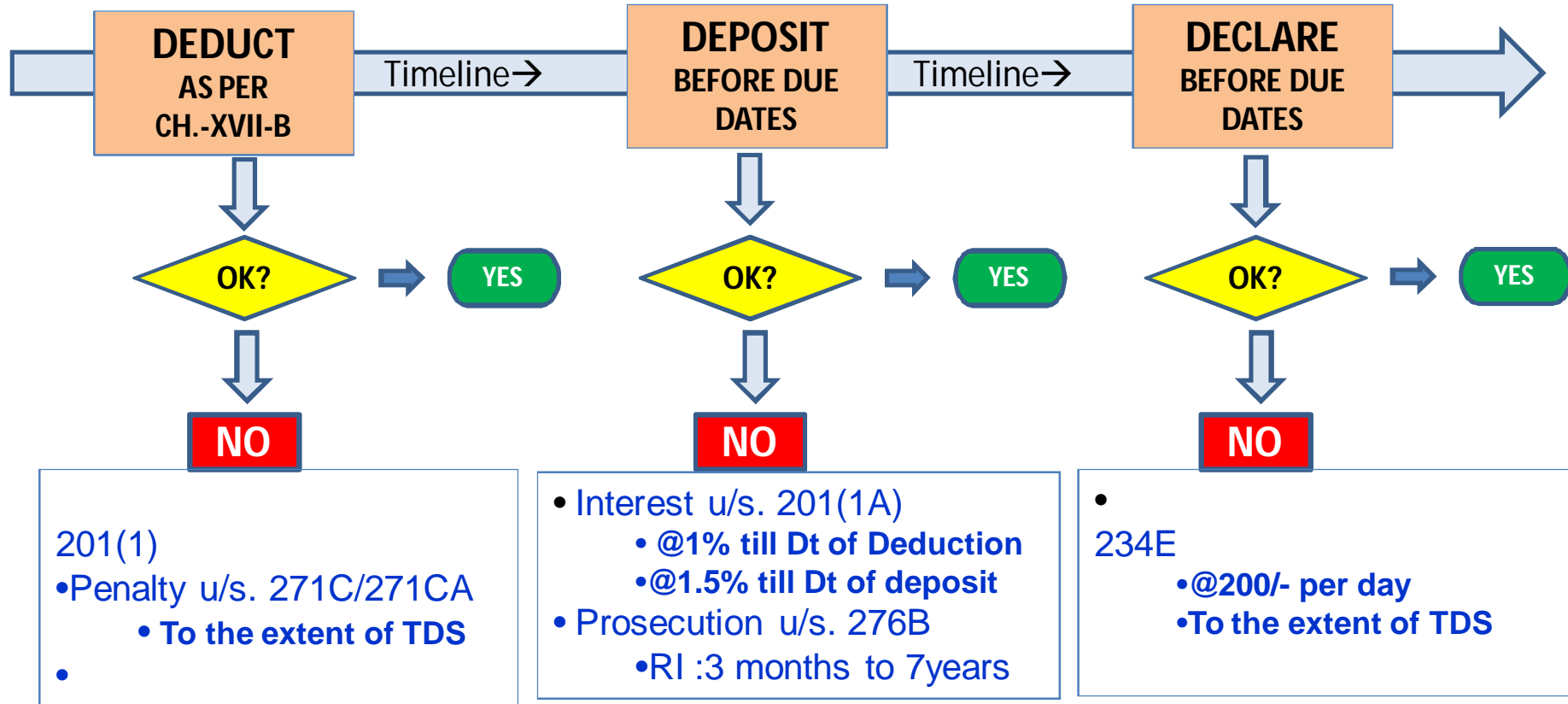# T HREE   D EE   S YSTEM

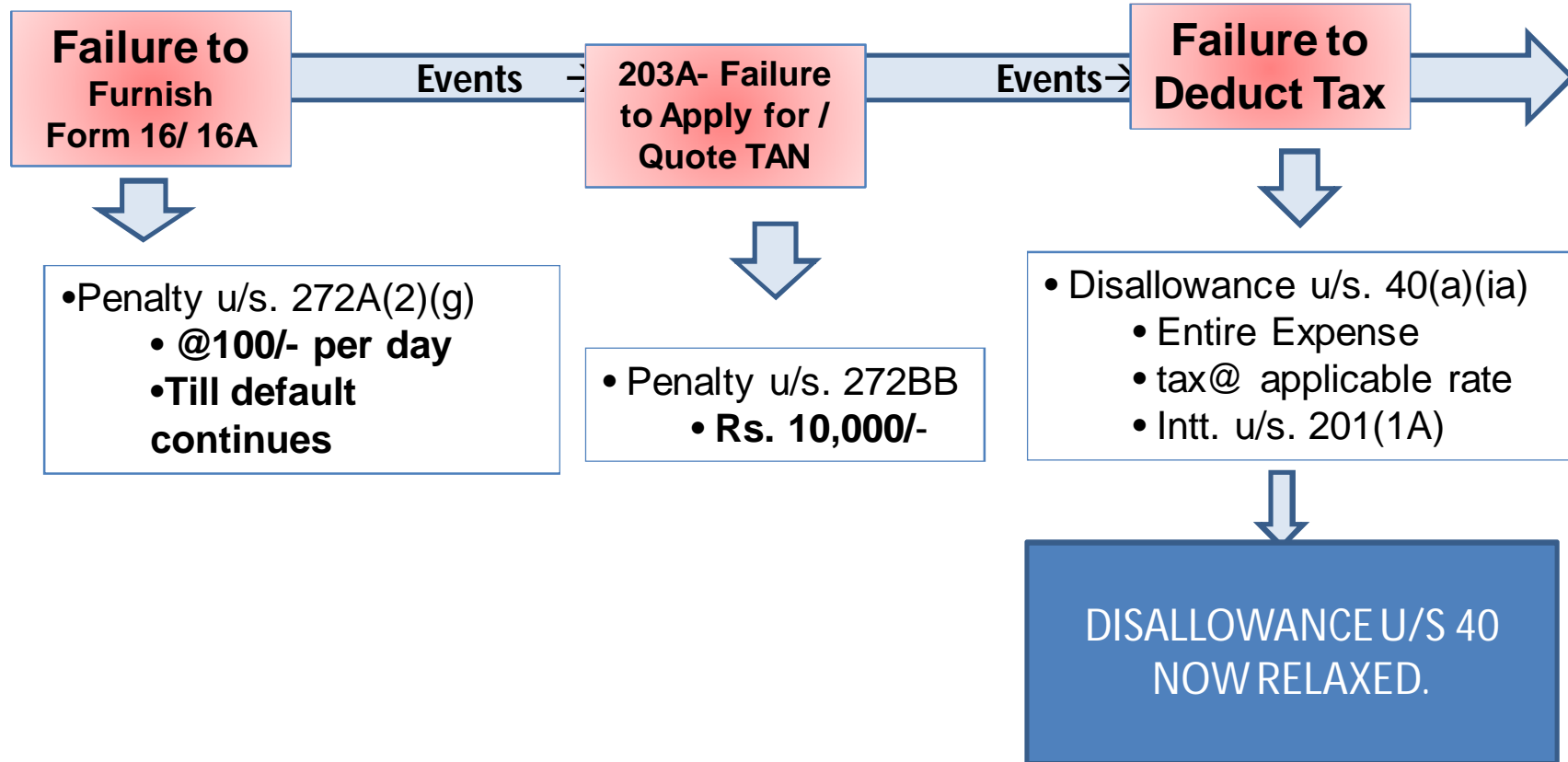**Deduct** ➡ AS PER PROVISIONS OF Ch. XVII-B

Deposit ➡ WITHIN DUE DATES

Declare ➡ BY FILING TDS STATEMENTS

TDS PROVISIONS: AT A GLANCE

```
┌─────────────┐           ┌─────────────┐           ┌─────────────┐
│  DEDUCT     │ Timeline→ │  DEPOSIT    │ Timeline→ │  DECLARE    │ →
│  AS PER     │           │  BEFORE DUE │           │  BEFORE DUE │
│  CH.-XVII-B │           │  DATES      │           │  DATES      │
└─────────────┘           └─────────────┘           └─────────────┘
      │                         │                         │
      ▼                         ▼                         ▼
   ◇ OK? ◇ → YES            ◇ OK? ◇ → YES            ◇ OK? ◇ → YES
      │                         │                         │
      ▼                         ▼                         ▼
    [NO]                      [NO]                      [NO]
```

Column 1 (NO):

201(1)
- Penalty u/s. 271C/271CA
  - **To the extent of TDS**
-

Column 2 (NO):

- Interest u/s. 201(1A)
  - **@1% till Dt of Deduction**
  - **@1.5% till Dt of deposit**
- Prosecution u/s. 276B
  - RI :3 months to 7years

Column 3 (NO):

-
234E
  - **@200/- per day**
  - **To the extent of TDS**

TDS PROVISIONS: AT A GLANCE

Failure to Furnish Form 16/ 16A — Events → **203A- Failure to Apply for / Quote TAN** — Events → **Failure to Deduct Tax**

- Penalty u/s. 272A(2)(g)
  - **@100/- per day**
  - **Till default continues**

- Penalty u/s. 272BB
  - **Rs. 10,000/-**

- Disallowance u/s. 40(a)(ia)
  - Entire Expense
  - tax@ applicable rate
  - Intt. u/s. 201(1A)

DISALLOWANCE U/S 40 NOW RELAXED.

TDS / TCS

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

Reasons for Default	Types of Default	How to Correct?	What is the Advantage?

Rectification of Errors: Consolidated TDS/TCS File

➤ Available to registered TANs at TDSCPC.

➤ **Mandatory from financial year 2007-08** to prepare correction return with consolidated TDS/TCS file and now available for online correction

➤ Available on online request and successful verification

➤ Consolidated file provided by Traces includes all the updates done vide correction statements (accepted at TIN central system) filed by deductor/ collector

➤ Consolidated TDS/TCS file is emailed at email ID in TAN account AND also available for instant download

➤ E-Tutorial on TAN registration and Consolidated file request on TDScpc website

e-TDS/TCS Statements – Key points

BE PROACTIVE

- Check status of **CHALLANS** at TDSCPC website

- Check status of **TDS STATEMENTS** at TDSCPC website

- 'Original' return should be accepted at **TDSCPC**

- File correction return to make changes in the TDS /TCS return filed (original return should be accepted)

Possibility of Error while Data Handling

Deductor (90%)

- CIN Info-Manual
TAN
AMOUNT
BSR Code
Challan Sr. No.
Date of Deposit
- Deductee Details-
PAN
Section
Amount
Date of Deduction
Date of Deposit

Some Common Errors

Challan Splitting

Challan Combining

Wrong TAN/PAN data

Wrong Amount

Wrong Challan Sr. No.

Wrong Date

Wrong Section/Sub-section

Non-Marking → "A" / "P" / "B" / "C" etc.

Types of Default

Short deduction

Non-marking of "A" deduction (197 Cases)

Quoting Incorrect Section/Sub-section

Referring to an outdated Rate chart

Considering wrong amount of payment

Wrong amount of Payment

Indicating wrong Deductee code

Wrong Salary / Exemption information

Quoting Invalid PAN (FY 2010-11 onwards)

Types of Default

Late Payment

- Non-marking of "B" for 4th Quarter
- E-payment after 8:00 p.m.
- No interest paid in case of delay
- Less interest paid for delayed payment
- Wrong CIN quoted for Interest Challans
- Wrong linking of Challan – Deductions
- TDS paid by cheque, realized after due date
- TDS paid 1 day late, bank holiday on due date.

Types of Default

Short Payment / Non-Payment

- Splitting of Challan
- Combining of Challan
- Practically not paid and applied some dummy CIN
- Mistake in quoting the CIN*
- Wrong minor code

*Challan Identification Number Contains→
- TAN +
- AMOUNT +
- DATE OF DEPOSIT +
- BSR CODE +
- CHALLAN SR. NO.

Some Errors Attributable to System
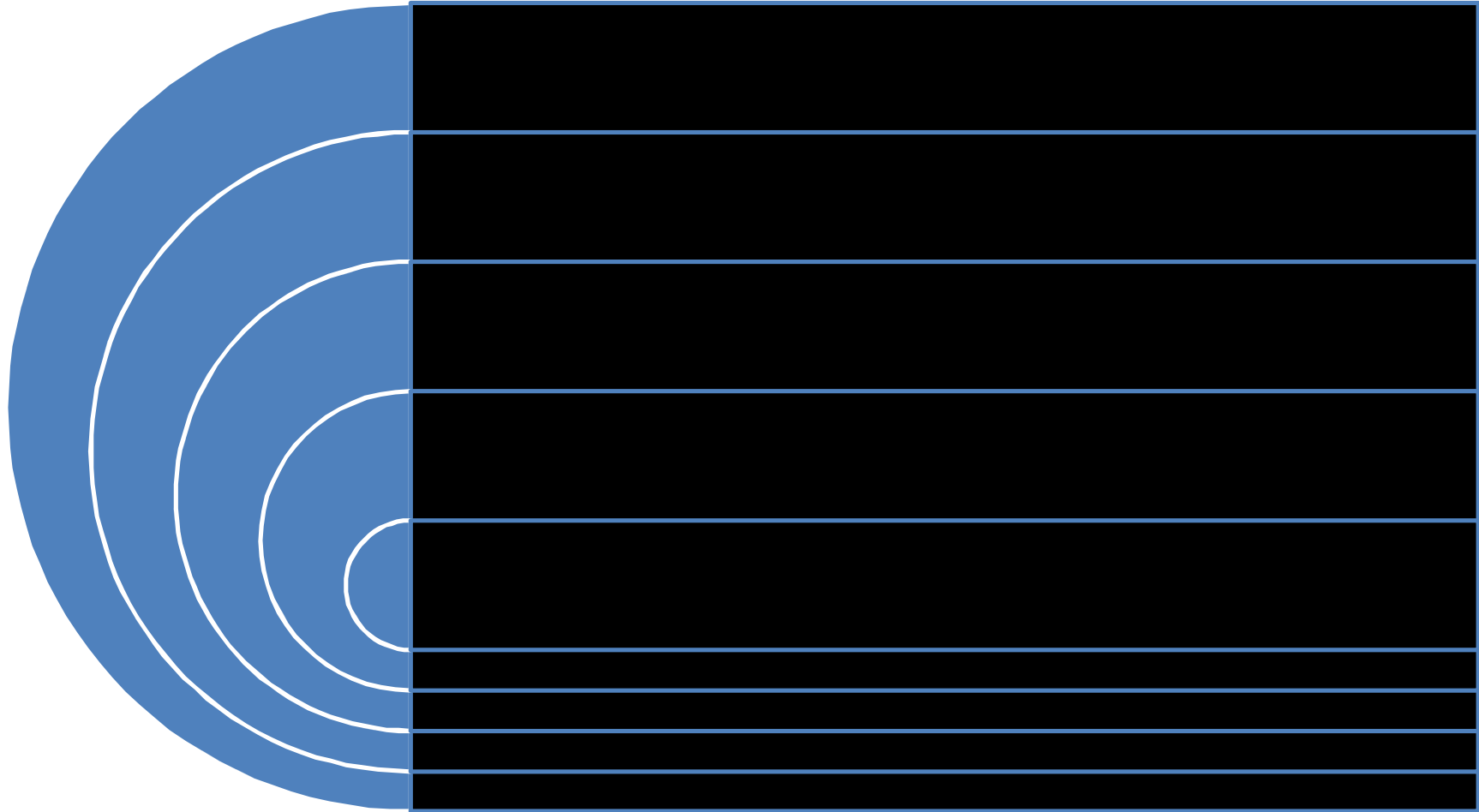
Rectification Of Errors

❖ Login with User-ID and password;

❖ Only available to Registered TAN;

❖ Identify the Area which requires correction i.e. Challan, Deductee Details or Deductor Details;

❖ Request for Online Correction;

❖ Can be given to subordinate for correction through sub-user id

❖ Admin can review and submit

❖ Processing is done by the system only after submission.

- ❖ Faster Processing than that of Offline Submission;
- ❖ Segregation of Responsibility is possible;
- ❖ Facility or reviewing before final submission and confirmation;
- ❖ Saves Time and Money which is precious;
- ❖ Submissions can be done 24x7 and also on holidays;
- ❖ No manual intervention and more reliable;
- ❖ No requirements of Software or service of third person.
- ❖ Gives list of challan available for selection for adjustments.

- • Some corrections are not permitted online and need to download consolidated files which is time consuming;
- • Internet connectivity required to do the entire process online;
- • Entering of incorrect user-id or password or other details more than five times blocks the account for 24 hours.
- • Digital signature mandatory except for challan correction, challan addition and interest payment.

Rectification Of Errors

DEDUCTOR FILES CORRECTION STATEMENT

RETURN IS PROCESSED
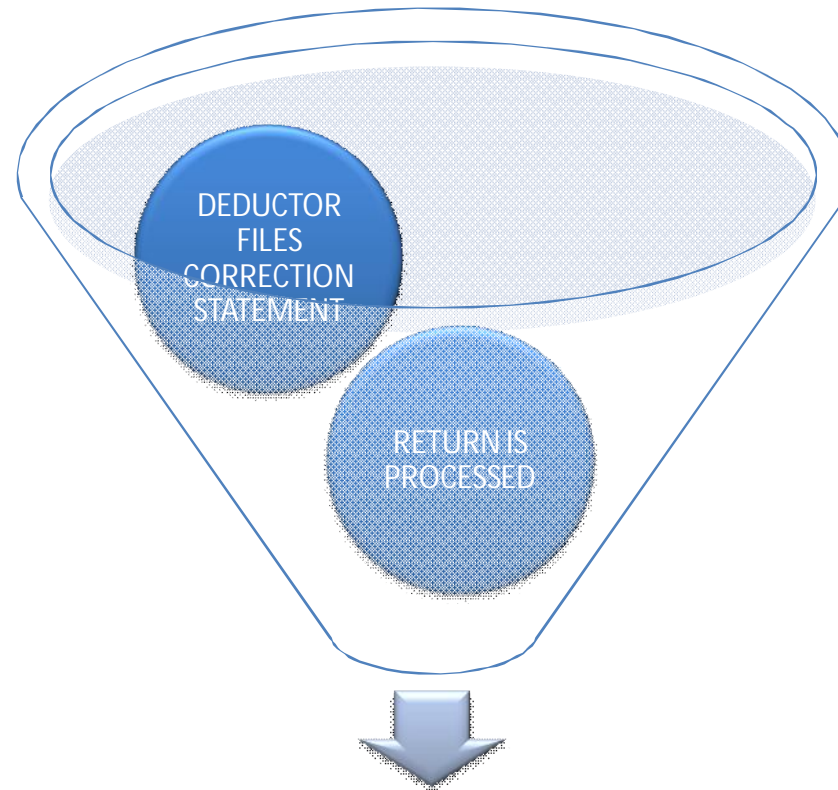
DEFAULT IS REMOVED

Rectification of Errors

TYPES OF CORRECTIONS

CHALLAN DETAILS

TDS STATEMENTS

ASSESSING OFFICER

BANK

DEDUCTOR

Rectification of Errors

CORRECTIONS IN CHALLAN DETAILS

ASSESSING OFFICERS (TDS) →
- ✓ ASSESSMENT YEAR
- ✓ TAN
- ✓ SECTION CODE (94C/94J etc.)
- ✓ MINOR HEAD CODE (400/200)
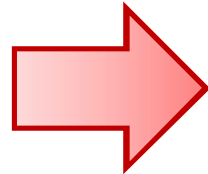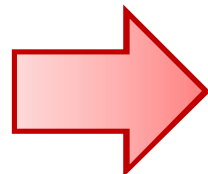
BANKS →
- ✓ NAME OF THE DEDUCTOR
- ✓ AMOUNT
- ✓ MAJOR HEAD CODE (20/21)

❑ From Sept' 2011, the Banks are allowed to correct A.Y. , TAN Section Code & Minor Head code , if approached within 7 days.

Powers of the Assessing Officer

- After completion of the time period of the Bank, Assessing Officer has the power to rectify the same;

- Details of the Assessing Officer can be known easily through submitted TDS returns;

- Assessing Officer has powers to rectify both the type of tax paid challans, whether it is online paid or offline payments through banks;

Rectification of Errors

Points to be remember while depositing TDS/TCS

- Select correct minor head code (200) while making TDS/TCS deposits

- Select correct minor head code (400) while making regular TDS/TCS payments arising out of Order u/s. 201(1)/201(1A)/271C or 272A(2)(k) etc.

- Ensure due diligence in quoting TAN, section code and assessment year while making TDS/TCS deposits

- For deducting TDS/TCS refer to latest chart/rules for TDS/TCS rates

- On due date deposit tax before 20.00 hours (i.e. 8:00 p.m.) to avoid interest for late payment.

Notification dated 20/03/2013

Filing of TDS Returns

- Electronically through Digital Signature (optional)

Refund for Excess Claim to be made in Form 26B

- Provided there is no outstanding demand or credit is not claimed by the Assessee
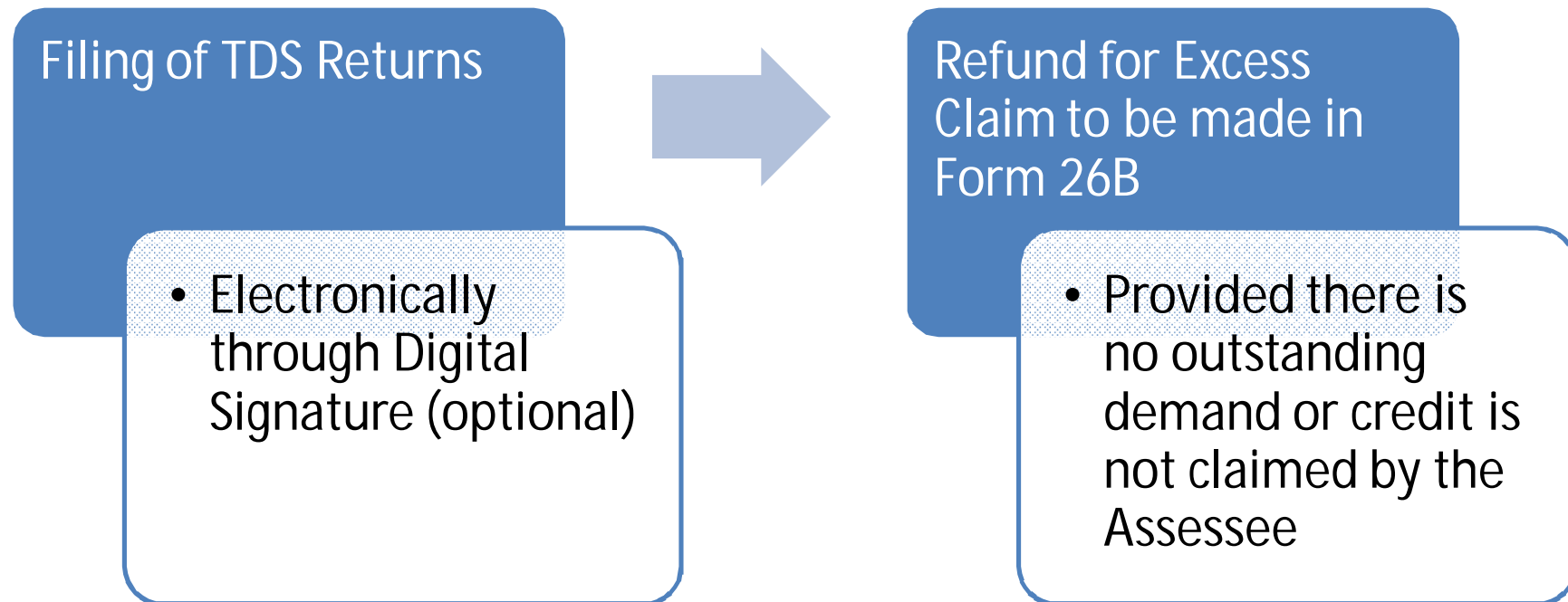
Types Of Online Correction

PERSONAL INFORMATION CORRECTION
CHALLAN CORRECTIONS
DEDUCTEE DETAILS CORRECTIONS
TAG/REPLACEMENT OF CHALLANS
TRANSACTION BASED REPORTS

Login to TRACES

Landing Page

Important Notes

- Statements for FY 2007-08 onwards only will be available for Corrections.

- Online Correction Matrix :

	Default Summary View	Personal Information	Challan correction (unmatched, matched) + deductee movement	Pan correction (annexure 1)	Pan correction (annexure 2)	Add challan to statement	Interest , Levy payment	Modify/Add deductee rows	Delete/Add salary deductee rows
Online corrections (with digital signature, 2013-14 onwards)	Y	Y	Y	Y	Y	Y	Y	Y	Y
Online corrections (with digital signature, prior to 2013-14)	Y	Y	Y	N	N	Y	Y	N	N
Online corrections (without digital signature, 2013-14 onwards)	Y	N	Y	N	N	Y	Y	N	N
Online corrections (without digital signature, prior to 2013-14)	Y	N	Y	N	N	Y	Y	N	N

Online Correction Request Flow

Online Correction Request Flow - Submit Correction Request(contd.)

Online Correction Request Flow - Submit Correction Request(contd.)

User will be getting above error if :
• Entered data is not pertaining to Financial Year , Quarter, Form Type and Latest Token Number
Or
• Statement is cancelled / Rejected for the selected search criteria.

Online Correction Request Flow - Submit Correction Request(contd.)

Online Correction Request Flow - Submit Correction Request(contd.)

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

Online Correction Request Flow - Submit Correction Request

Correction Request Flow - View submitted request

Correction Request Flow - View submitted request

Correction Request Flow - View submitted request(contd.)

Enter option 3 - 'View II' to view the request

Important Notes

Click this user in order to reassign the request to another sub user under the logged in admin

Click on In-progress

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

Click here to view the status description in detail

Correction Request Flow - Assign Sub- User (contd.)

Token Number Details

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... mandatory to enter unique PAN-Amount Combination in PART 2 for NIL Challan stat...

Please select if the payment was done by book adjustment (for Government Deductors)

Please enter a Challan with... there is no such Challan, m... challan with at least one valid... Amount combination and also sele...

...ions corresponding to the statement mentioned above. If ...unt combinations. If there is no such challan, mention a ...ve any such challan, mention a challan with no valid PAN-...ee row) in the PAN Details section below.

Guide to identify a suitable challan

BSR Code / Receipt Number*

Date on which Tax Deposited* (dd-mmm-yyyy; e.g., 12-Dec-1980)

Challan Serial Number / DDO* Serial Number (5 digits; e.g., 00053)

Challan Amount / Transfer Voucher* Amount (₹(e.g., 1987.00)

PART 2. Enter Uniq... ...sfer Voucher entered above

Please select if there are no val... ...nding to the Challan / Transfer Voucher mentioned above

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 chal... ...ble (one or two) PAN-Amount combinations.

Guide to identify the Unique PAN-Amount Co...

PAN as in Statement

Total Amount Deducted / Collected (₹)

Proceed

Callout annotations:
- Tick in Check Box for NIL Challan or Book Adjustment
- Government deductors not having BIN details tick here and need not need 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

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 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

Challan Correction

Challan Correction

• All the Matched challan in the statement will be displayed.
• Matched Challan cannot be tagged.
• Provisionally Matched BIN will be displayed under Match Challan Tab.

Challan Correction

Edit fields in the overlay and click on 'Save'

Important Notes (for Matched Challan) :

1. Surcharge amount of challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction .Amount will not be editable for BINs.
2. Education Cess amount of challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount will not be editable for BINs.
3. Interest amount in the challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount will not be editable for BINs.
4. Other amount in the challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount will not be editable for BINs.
5. Amount of interest to be claimed from this challan / BIN. User must directly change value in the field. Amount will not be editable for BINs.
6. Amount to be claimed as 'Others' from this challan / BIN . User must directly change value in the field. Amount will not be editable for BINs.

Challan Correction

Challan Correction

Challan Correction

Matched Challans   Unmatched Challans   **Newly Added Challans**

List of added Challans in the statement as part of this correction

Select 'Newly dd Challans' to add the challan. Please refer the E-Tutorial -Online Correction- Add Challan to Statement

ⓘ Select a row and click on 'View and Move Deductee' button to move deductee ... sufficient balance. Please use this functionality in case a particular challan has insufficient balance to be consumed ... ux Deposited) of attached deductee rows.

	BSR Code / Receipt Number	Date on which Tax Deposited	Challan Serial Number / DDO Serial Number	TDS / TCS (₹)	Surcharge (₹)	Education Cess (₹)	Interest (₹)	Levy (₹)	Others (₹)	Total Tax Deposited (₹)	Cheque No. / DD No.	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)	Amount Claimed as 'Total Tax Deposited' (₹)	Amount Claimed as 'Interest' (₹)
☐	134****	26-Feb-2013	61650	4,100.00	0.00	0.00	0.00	0.00	0.00	4,100.00		No	0.00	0.00

Page 1 of 1

View and Move Deductee   ⓘ

Challan Correction

Challan Correction - Unmatched

Prior to 2013-14, only unmatched challans will be editable and not BIN

Challan Correction - Unmatched

Matched Challans | **Unmatched Challans** | Newly Added Challans

List of UnMatched Challans in the statement

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

ℹ️ Select a row and click on 'View and Move Deductee' button to move deductee rows from one challan to another challan with sufficient balance. Please use this functionality in case a particular challan has insufficient balance to be consumed for tax payment(Total Tax Deposited) of attached deductee rows.

CD Record Number (1)	BSR Code / Receipt Number (2)	Date on which Tax Deposited (3)	Challan Serial Number / DDO Serial Number (4)	Section Code / Collection Code	TDS / TCS (₹) (5)	Surcharge (₹) (6)	Education Cess (₹) (7)	Interest (₹) (8)	Levy (₹) (9)	Others (₹) (10)	Total Tax Deposited (₹) (11) (5)+(6)+(7)+(8)+(9)+(10)	Cheque No. / DD No. (12)	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No) (13)
☑ 5	815****	23-May-2012	85	194A	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0	No
☐ 4	814****	22-Jun-2012	84	194A	22,220,000.	0.00	0.00	0.00	0.00	0.00	22,220,000.00	0	No
☐ 3	813****	22-Sep-2012	83	194A	90,040,000.00	0.00	0.00	0.00	0.00	0.00	90,040,000.00	0	No
☐ 2	813****	21-Aug-2012	82	194A	5,550,000.00		0.00	0.00	0.00	0.00	5,550,000.00	0	No
☐ 9	731****	21-May-2012	90031	194LA	30,000,000.00			0.00	0.00	0.00	30,000,000.00		Yes

Select a row and edit the details

■ Edited & Saved Rows

Challan Correction - Unmatched Challan(contd.)

- **For Unmatched challans, if user tags a challan , value in the existing challan will be replaced with value from the tagged challan.**

Challan Correction - Unmatched Challan(contd.)

Challans with +/- Assessment year will be made available and shown. User can select the relevant challan accordingly.

Challan Correction - Unmatched Challan(contd.)

Important Notes :

1. BSR Code should be of the challan which has available balance.
2. Date on which challan with available balance was deposited in bank .
3. Surcharge amount of challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction .Amount should not be editable for BINs.
4. Education Cess amount of challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount should not be editable for BINs.
5. Interest amount in the challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount should not be editable for BINs.
6. Other amount in the challan / BIN from the statement filed by deductor with regards to the statement selected for filing correction. Amount should not be editable for BINs.
7. Section code under which tax was deducted for the PAN. From FY 2013-14 onwards, this field will not be there.
8. Amount of interest to be claimed from this challan / BIN. User cannot edit this field by tagging a challan. User must directly change value in the field. Amount should not be editable for BINs.
9. Amount to be claimed as 'Others' from this challan / BIN . User cannot edit this field by tagging a challan. User must directly change value in the field. Amount should not be editable for BINs.
10. Save the edited detail.

Challan Correction - Unmatched Challan(contd.)

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

Type of Correction* `-----Select-----` ▼ [View Details]

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

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

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

	BSR Code / Receipt Number *	Date on Which Tax Deposited *	Challan Serial Number / DDO Serial Number *	Section Code / Collection Code*	TDS / TCS (₹)*	Surcharge (₹)*	Education Cess (₹)*	Interest (₹)*	Levy (₹) *	Others (₹)*	Total Tax Deposited (₹)	Cheque No. / DD No.*	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No)*	Amount Claimed as 'Total Tax Deposited' (₹)*	Amount Claimed as 'Interest' (₹)*	Amount Claimed as 'Others' (₹)*
☐	000****	08-Oct-2007	00373	194C	43,700.00	0.00	0.00	0.00	0.00	0.00	43,700.00	0	No	18,693.00	0.00	0.00
☐	000****	27-Mar-2009	605	194C	12,855.00	0.00	0.00	0.00	0.00	0.00	12,855.00		No	12,855.00	0.00	0.00
☐	000****	18-Mar-2009	374	194I	6,740.00	0.00	0.00	0.00	0.00	0.00	6,740.00		No	6,740.00	0.00	0.00

⏮ ◀ Page 1 of 1 ▶ ⏭   View 1 - 3 of 3

🟧 Edited & Saved Rows

[Edit UrMatched Challan Details]   [Reset UnMatched Challan Details]

Edited row is highlighted "

Action On Correction Statement

[Submit Correction Statement]

Click on 'submit correction statement' to submit the change made in the default and navigate to ' ction Summary'

Online Correction - PAN Correction

PAN Correction

File Correction

TAN		Original RRR Number	8452XXXXXXXX8483	Latest RRR Number	4100XXXXXXXX2092
Financial Year	2013-14	Quarter	Q4	Form Type	24Q

Type of Correction   -----Select-----   [View Details]

-----Select-----
Modify / Add Deductee Details
Add / Delete Salary Details - Annexure-II
Persona Information
Challan Correction
PAN Correction
Pay 220(LP,LD,Interest, Late Filing Levy
Add Challan To Statement

for Q4 of FY 2013-14 for Form 24Q

Default Summary Details

Select 'P N Correction' from drop down

Sr.No.	Type of Default	Default Amount (₹)	Amount Reported As 'Interest / Others' Claimed in the Statement (₹)	Payable (₹)
1	Short Payment	1368.00	0.00	1368.00
2	Short Deduction	601700.00	0.00	601700.00

PAN Correction - Invalid PAN Annexure 1

Full form of Abbreviation used in above Screen :
CD : Challan Detail
DD : Deductee Detail

PAN Correction - Invalid PAN Annexure 1

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

PAN as per Statement* [   ]   Search   Reset Search

Enter Challan Record Number and Deductee Record Number as per statement to search the deductee row. Click on 'Reset Search' to remove the filter

CD Record Number* [   ]   DD Record Number [   ]   Search   Reset Search

Click on a row to enter correct PAN. Name will be populated from PAN database.'Action Status' column will display current action status of the row

Challan Detail Record Number	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Name as per Changed PAN	Action Status
☑ 3	4	-	PANNOTAVBL	INVALID1	[ ]		
☐ 3	5	-	PANNOTAVBL	INVALID2	[ ]		

View 1 - 2 of 2

■ Edited & Saved Rows   ■ Deleted Row

Once the Row selected, Changed PAN field will be editable

Locked Rows are rows where valid to valid PAN changes have been done once and further changes are not allowed

Important Notes

View Challan Details ?   Show Edited Rows

•Valid PAN to Valid PAN correction can be done only once .
•Invalid PAN can be changed to Valid PAN only.

PAN Correction - Invalid PAN Annexure 1

•User can reset edited values by deleting P N entered in 'Changed P N' field. Value of new name will also be removed.

PAN Correction - Valid PAN Annexure 1

•For Valid PANs, deductee rows for which valid to valid PAN correction has been done will be locked. User cannot edit PAN for this row

PAN Correction - Valid PAN Annexure 1

PAN Correction - Valid PAN Annexure 1

- User can reset edited values by deleting P N entered in 'Changed P N' field. Value of new name will also be removed.

View Edited Rows - For Verification

PAN Correction - Invalid PAN Annexure 2

PAN Correction

| Invalid PAN Annexure1 | Valid PAN Annexure1 | **Invalid PAN Annexure2** | Valid PAN Annexure2 |

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

> Select 'Invalid P N nnexure 2 ' from given Tabs

PAN as per Statement* [ ]   Search   Reset Search

ℹ Enter Deductee Record Number as per statement to search the deductee row. Click on 'Reset Search' to remove

> User can search either using PAN filter or CD/DD Record Number filter

DD Record Number* [ ]   Search   Reset Search

ℹ Click on a row to enter correct PAN. Name will be populated from PAN database.'Action Status' column will display current action status of the row. PAN Correction not allowed in case deductee is marked for delete in Modify Salary Details

	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Name as per Changed PAN	Action Status
☐	2	1050200000	▬▬▬▬▬▬	B▬▬▬▬▬			

⟨⟨ ⟨ Page 1 of 1 ⟩ ⟩⟩ 5 ▼   View 1 - 1 of 1

🟧 Edited & Saved Rows   🟥 Deleted Row

ℹ Locked Rows are rows where valid to valid PAN changes have been done once and further changes are not allowed

PAN Correction - Invalid PAN Annexure 2

PAN Correction - Invalid PAN Annexure 2

- User can reset edited values by deleting P N entered in 'Changed P N' field. Value of new name will also be removed.
- For Valid PANs, deductee rows for which valid to valid PAN correction has been done will be locked. User cannot edit PAN for this row.

PAN Correction - Valid PAN Annexure 2

- In case of Annexure 2, only DD Record number is required for search in CD/DD Record Filter.