TDS DEFAULTS & PROCEDURES UNDER TRACES FOR ONLINE CORRECTION

Compiled by CA Avinash Rawani
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PROLOGUE......

TDS IS NOT TEDIOUS

THREE DEE SYSTEM

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TDS SYSTEM

Deduct  AS PER PROVISIONS OF Ch. XVII-B

Deposit  WITHIN DUE DATES

Declare  BY FILING TDS STATEMENTS

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TEDS PROVISIONS: AT A GLANCE

DEDUCT AS PER CH.-XVII-B

OK?  YES  NO

OK?  YES  NO

OK?  YES

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

DEPOSIT BEFORE DUE DATES

OK?  YES  NO

OK?  YES  NO

OK?  YES

• 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

DECLARE BEFORE DUE DATES

OK?  YES  NO

OK?  YES  NO

OK?  YES

• 234E
  • @200/- per day
  • To the extent of TDS
TDS PROVISIONS: AT A GLANCE

**Failure to Furnish Form 16/16A**
- Penalty u/s. 272A(2)(g)
  - @100/- per day
  - Till default continues

**203A- Failure to Apply for / Quote TAN**
- Penalty u/s. 272BB
  - Rs. 10,000/-

**Failure to Deduct Tax**
- Disallowance u/s. 40(a)(ia)
  - Entire Expense
  - Tax@ applicable rate
  - Intt. u/s. 201(1A)

**DISALLOWANCE U/S 40 NOW RELAXED.**

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TDS / TCS

DEFAULT’s u/s. 201(1) & MISMATCHCHE’s u/s. 200A

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

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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.

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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)

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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

- 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

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

- Higher Deduction Rate Applied despite Correct PAN;
- Interest Charged from Date of Deposit of TDS to Date of Processing;
- Period for Interest Calculation, based on an algorithm, gives errors i.e. misses out one month on certain occasions;
- Section 206AA being applied for TCS too.

Charging of interest by System For FY March'10, where TDS has been deposited in May'10.

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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.

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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

DEFAULT IS REMOVED

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Rectification of Errors

TYPES OF CORRECTIONS

CHALLAN DETAILS
  - ASSESSING OFFICER
  - BANK

TDS STATEMENTS
  - DEDUCTOR

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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.

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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.
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

Notification dated 20/03/2013
Types Of Online Correction

<table>
<thead>
<tr>
<th>PERSONAL INFORMATION CORRECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHALLAN CORRECTIONS</td>
</tr>
<tr>
<td>DEDUCTEE DETAILS CORRECTIONS</td>
</tr>
<tr>
<td>TAG/REPLACEMENT OF CHALLANS</td>
</tr>
<tr>
<td>TRANSACTION BASED REPORTS</td>
</tr>
</tbody>
</table>

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Login to TRACES

Click on help icon next to each field for more details.
For more details on any screen, click on Help icon.
Enter TAN / PAN / AIN.
Enter the text as displayed in Verification Code.

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Landing Page

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 challan status and challan consumption details
  - View TDS-TCS Credit for a PAN and verify PAN of Tax Payer
- Downloads
  - Download requested files
  - Download Form 16 / 16A.
- Profile
  - Update Communication Details

Do not use Back or Refresh button on any page as this may lead to inconsistent behavior.

Landing page will be displayed
**Important Notes**

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

- **Online Correction Matrix:**

<table>
<thead>
<tr>
<th></th>
<th>Default Summary View</th>
<th>Personal Information</th>
<th>Challan correction (unmatched, matched)</th>
<th>Pan correction (annexure 1)</th>
<th>Pan correction (annexure 2)</th>
<th>Add challan to statement</th>
<th>Interest, Levy payment</th>
<th>Modify/Add deductee rows</th>
<th>Delete/Add salary</th>
<th>Deductee rows</th>
</tr>
</thead>
<tbody>
<tr>
<td>Online corrections (with digital signature, 2013-14 onwards)</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>Online corrections (with digital signature, prior to 2013-14)</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>Online corrections (without digital signature, 2013-14 onwards)</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>N</td>
</tr>
<tr>
<td>Online corrections (without digital signature, prior to 2013-14)</td>
<td>Y</td>
<td>N</td>
<td>Y</td>
<td>N</td>
<td>N</td>
<td>Y</td>
<td>Y</td>
<td>Y</td>
<td>N</td>
<td>N</td>
</tr>
</tbody>
</table>

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Online Correction Request Flow

Under 'Defaults' select 'Request for Correction'.

Click on Help icon for help text for this screen.
Online Correction Request Flow - Submit Correction Request (contd.)

Enter: Financial Year, Quarter and Form Type, correction category and latest token number.

Click on 'Submit Request' to raise the request.
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
- Statement is cancelled / Rejected for the selected search criteria.
Online Correction Request Flow - Submit Correction Request (contd.)

Error Message appears in case of duplicate request raised.
Online Correction Request Flow - Submit Correction Request (contd.)

Enter correct: Financial Year, Quarter and Form Type, correction category and latest token number (latest token number as per processed statement).

- 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

Request number received

Click here to track correction request or navigate 'Track Correction Request' under 'Defaults' menu.
Correction Request Flow - View submitted request

Enter Request Number - Search Option 1 to view the request

Either navigate through slide 9 or Under 'Defaults' select 'Track Correction Request'
Correction Request Flow - View submitted request

Enter Request Date - Search Option 2 to view the 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

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

Click here to assign the request to another sub user under the logged in admin.

Click on a row to select it and click on status.

Click on the 'Assigned To' User ID to re-assign the statement to another user.

List Of Users

User Name | Full Name | Action
----------|-----------|--------
PIYUSH345 | LAHU DHAYA PATIL | Click here to Assign

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Token Number Details

- Enter Authentication Code if the validation is done earlier and you have the Authentication Code.
- 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 amount) in the statement. It is mandatory to enter unique PAN-Amount Combination in PART 2 for NIL Challan statement.
- Please select if the payment was done by book adjustment (for Government Deductors).

**Guide to identify a suitable challan**

- **BSR Code / Receipt Number**
- **Date on which Tax Deposited** (dd-mmm-yyyy; eg., 12-Dec-1980)
- **Challan Serial Number / DD No.**
- **Serial Number** (5 digits; eg., 000053)
- **Challan Amount / Transfer Voucher Amount** (eg., 1987.00)

**PART 2. Enter Unique PAN-Amount Combinations corresponding to the challan details mentioned above.**

- Please select if there are no valid Challan details corresponding to the statement mentioned above. If there is no such Challan, mention a challan with at least one valid PAN-Amount combination and also select the corresponding Challan Serial Number below.

**Guide to identify the Unique PAN-Amount Combinations**

- **PAN as in Statement**
- **Total Amount Deducted / Collected (₹)**

**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.

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

- Enter CIN details for a challan used in the statement.

**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.

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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)

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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

File Correction

<table>
<thead>
<tr>
<th>Sr.No.</th>
<th>Type of Default</th>
<th>Default Amount ($)</th>
<th>Amount Reported As Interest / Others Claimed in the Statement ($)</th>
<th>Payable ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Short Payment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2</td>
<td>Short Deduction</td>
<td>72663920.00</td>
<td>0.00</td>
<td>72663920.00</td>
</tr>
<tr>
<td>3</td>
<td>Interest on Payments Default u/s 201(1A)</td>
<td>156000.00</td>
<td>9000.00</td>
<td>147000.00</td>
</tr>
<tr>
<td>3(a)</td>
<td>Interest on Short Payment: *</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3(b)</td>
<td>Interest on Late Payment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3(c)</td>
<td>Additional Late Payment interest against the processing of latest correction</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4</td>
<td>Interest on Deduction Default u/s 201(1A)</td>
<td>10174486.00</td>
<td>0.00</td>
<td>10174486.00</td>
</tr>
<tr>
<td>4(a)</td>
<td>Interest on Short Deduction **</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4(b)</td>
<td>Interest on Late Deduction</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4(c)</td>
<td>Additional Late Deduction interest against the processing of latest correction</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>5</td>
<td>Late Filing Fee u/s 234E</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Select 'Challan Correction' from drop down.
Challan Correction

**Select a tab 'List of Matched Challans (Overbooked challans will also be shown in matched challan tab )**

**Important Notes**

- 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.

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Challan Correction

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.

Edit fields in the overlay and click on ‘Save’
**Challan Correction**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>956</td>
<td>24-May-2013</td>
<td>956</td>
<td>30,00,00,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>30,00,00,000.00</td>
<td>0</td>
<td>No</td>
<td>10,000.00</td>
<td>1,000.00</td>
<td>1,000.00</td>
<td>29,80,000.00</td>
</tr>
<tr>
<td>6</td>
<td>956</td>
<td>24-May-2013</td>
<td>916</td>
<td>30,00,00,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>30,00,00,000.00</td>
<td>0</td>
<td>No</td>
<td>10,000.00</td>
<td>1,000.00</td>
<td>1,000.00</td>
<td>29,80,000.00</td>
</tr>
<tr>
<td>3</td>
<td>956</td>
<td>24-May-2013</td>
<td>956</td>
<td>30,00,00,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>30,00,00,000.00</td>
<td>0</td>
<td>No</td>
<td>10,000.00</td>
<td>1,000.00</td>
<td>1,000.00</td>
<td>29,80,000.00</td>
</tr>
<tr>
<td>4</td>
<td>956</td>
<td>24-May-2013</td>
<td>956</td>
<td>50,00,00,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>50,00,00,000.00</td>
<td>0</td>
<td>No</td>
<td>10,000.00</td>
<td>1,000.00</td>
<td>1,000.00</td>
<td>29,80,000.00</td>
</tr>
<tr>
<td>3</td>
<td>956</td>
<td>24-May-2013</td>
<td>956</td>
<td>30,00,00,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>30,00,00,000.00</td>
<td>0</td>
<td>No</td>
<td>10,000.00</td>
<td>1,000.00</td>
<td>1,000.00</td>
<td>29,80,000.00</td>
</tr>
</tbody>
</table>

Edited challan detail will be highlighted

User can reset value in the challan. This will replace edited values with values from the latest statement

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

### Important Notes

- **Select challan to be added on deductee row**
- **To know the procedure to view or move deductee row refer e-tutorials - Resolution for Overbooked Challan**

### Challan Correction Page

**File Correction**

<table>
<thead>
<tr>
<th>TAN</th>
<th>AGRB10463F</th>
<th>Original RRR Number</th>
<th>1123XXXXXX3513</th>
<th>Latest RRR Number</th>
<th>1123XXXXXX5153</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Year</td>
<td>2013-14</td>
<td>Quarter</td>
<td>Q1</td>
<td>Form Type</td>
<td>26Q</td>
</tr>
</tbody>
</table>

**Type of Correction**

- **Select**

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

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

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

**Select challan to be added on deductee row**

**To know the procedure to view or move deductee row refer e-tutorials - Resolution for Overbooked Challan**

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Challan Correction - Unmatched

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

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Challan Correction - Unmatched

List of UnMatched Challans in the statement

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

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.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3 81344444</td>
<td>23-May-2012</td>
<td>85 194A</td>
<td>20,000.00</td>
<td>0.06</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>20,000.00</td>
<td>0</td>
<td>No</td>
</tr>
<tr>
<td>4 81444444</td>
<td>22-Jun-2012</td>
<td>64 194A</td>
<td>22,220,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>22,220,000.00</td>
<td>0</td>
<td>No</td>
</tr>
<tr>
<td>3 81344444</td>
<td>22-Sep-2012</td>
<td>83 194A</td>
<td>90,040,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>90,040,000.00</td>
<td>0</td>
<td>No</td>
</tr>
<tr>
<td>2 81344444</td>
<td>21-Aug-2012</td>
<td>82 194A</td>
<td>5,550,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>5,550,000.00</td>
<td>0</td>
<td>No</td>
</tr>
<tr>
<td>9 73144444</td>
<td>21-May-2012</td>
<td>90031 194LA</td>
<td>30,000,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>30,000,000.00</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>
Challan Correction - Unmatched Challan (contd.)

1. Levy: Levy will be displayed as 'NA' and be disabled for statements prior to FY 2013-14.
2. Amount to be displayed in exactly two decimal places (e.g., 2450.09, 2450.90).
3. ‘Yes’ indicates Government deductor.

Choose to tag a challan / BIN to the statement:

1. Amount claimed as total tax deposited for all deductees tagged to this challan / BIN.
2. Amount to be displayed in exactly two decimal places (e.g., 2450.09, 2450.90).
3. Amount of interest to be claimed from selected challan / BIN.
4. Amount to be claimed as ‘Others’ from selected challan / BIN.

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

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Challan Correction - Unmatched Challan (contd.)

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

Click here to tag the selected challan

Select the challan details

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50
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.

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### Challenger Correction - Unmatched Challenger (contd.)

#### Table:

<table>
<thead>
<tr>
<th>Financial Year</th>
<th>2008-09</th>
<th>Quarter</th>
<th>Q4</th>
<th>Form Type</th>
<th>260</th>
</tr>
</thead>
</table>

**Type of Correction:** 

---Select---

**Challan Correction for C4 of FY 2008-09 for Form 26Q**

#### List of Matched Challans & List of Unmatched Challans

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

#### Table Details:

- **DSR 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 (₹)**
- **Whether TDS / TCS Deposited by Bank Adjustmen t? (Yes / No)**
- **Amount Claimed as 'Total Tax Deposited' (₹)**
- **Amount Claimed as 'Intrest' (₹)**
- **Amount Claimed as 'Others' (₹)**

#### Action on Correction Statement:

- Click on 'submit correction statement' to submit the change made in the default and navigate to 'Action Summary'.

---

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Online Correction - PAN Correction
**PAN Correction**

### File Correction

<table>
<thead>
<tr>
<th>IAN</th>
<th>Original RRK Number</th>
<th>Latest RRK Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B-22X1XXXXXX2483</td>
<td>4100XXXXXX2072</td>
</tr>
</tbody>
</table>

#### Financial Year
- **2013-14**
- **Quarter**: Q1
- **Form Type**: 24Q

#### Type of Correction
- **Select**
- **Payment Correction**
- **Modify/Add Deductee Details**
- **Add/Delete Salary Details - Annexure II**
- **Personal Information**
- **Challan Correction**

**Select 'P N Correction' from drop down**

#### Default Summary Details

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Type of Default</th>
<th>Default Amount (₹)</th>
<th>Payable (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Short Payment</td>
<td>1368.00</td>
<td>1368.00</td>
</tr>
<tr>
<td>2</td>
<td>Short Deduction</td>
<td>631700.00</td>
<td>631700.00</td>
</tr>
</tbody>
</table>

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PAN Correction - Invalid PAN Annexure 1

Click on 'Invalid PAN Annexure 1' to view the list of invalid PAN in the statement.

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

Important Notes:
List of Invalid PAN will be displayed as per statement.

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

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PAN Correction - Invalid PAN Annexure 1

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

Important Notes:

- Once the Row selected, Changed PAN field will be editable.

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### PAN Correction - Invalid PAN Annexure 1

<table>
<thead>
<tr>
<th>Channal Detail Record Number</th>
<th>Deductee Record Number</th>
<th>Deductee Reference Number provided by Deductor</th>
<th>PAN as per Statement</th>
<th>Name as per Statement</th>
<th>Changed PAN</th>
<th>Name as per Changed PAN</th>
<th>Action Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>4</td>
<td>PANNOTAVBL</td>
<td>INVALID</td>
<td></td>
<td></td>
<td></td>
<td>Saved</td>
</tr>
<tr>
<td>3</td>
<td>5</td>
<td>PAN NOTAVBL</td>
<td>INVALID</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- ‘Status’ column will display error message if PAN is invalid or success message if details for the deductee row are saved.
- Change will be automatically saved once the action status is updated as saved.
- Invalid PAN successfully changed into Valid PAN and saved.
- Name as per PAN Master will be populated in ‘Name as per Changed P N’ column.
- Edited Row can be Viewed.
- User can reset edited values by deleting P N entered in ‘Changed P N’ field. Value of new name will also be removed.

Click here to submit the correction request.

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PAN Correction - Valid PAN Annexure 1

- Select 'Valid PAN Annexure 1' from given Tabs.
- User can search either using PAN filter or CD/DD Record Number filter.
- List of valid PAN will be displayed as per statement.
- 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

Select 'Valid PAN Annexure 1' from given Tabs

Once the Row selected, Changed PAN field will be editable
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

#### List of Rows Edited for PAN Details

<table>
<thead>
<tr>
<th>Challan Detail Record Number</th>
<th>Deductee Row Number</th>
<th>Deductee Reference Number Provided by Deductor</th>
<th>PAN as per Statement</th>
<th>Name as per Statement</th>
<th>Changed PAN</th>
<th>Name as per Changed PAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**PAN Correction - Invalid PAN Annexure 2**

- **Invalid PAN Annexure 2**

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

![Search panel](image)

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

![Search panel](image)

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.

<table>
<thead>
<tr>
<th>Deductee Row Number</th>
<th>Deductee Reference Number Provided by Deductor</th>
<th>PAN as per Statement</th>
<th>Name as per Statement</th>
<th>Changed PAN</th>
<th>Name as per Changed PAN</th>
<th>Action Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>1010200000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Edited & Saved Rows Deleted Row

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

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

Select ‘Invalid PAN Annexure 2’ from given Tabs.
PAN Correction - Invalid PAN Annexure 2

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

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

3. 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.

4. Once the Row selected, Changed PAN field will be editable.
PAN Correction - Invalid PAN Annexure 2

User can reset edited values by deleting PN entered in 'Changed PN' 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.

'Status' column will display error message if PAN is invalid or success message if details for the deductee row are saved.

Valid PAN successfully changed into Valid PAN and saved.

Name as per PAN Master will be populated in 'Name as per Changed P N' column.
PAN Correction - Valid PAN Annexure 2

Select 'valid PAN Annexure 2' from given Tabs

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

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