

# Western India Regional Council of The Institute of Chartered Accountants of India



Presentation on

**TDS – Salary & TDS in respect  
of Residents**



**R. J. Soni & Associates | Chartered Accountants |**

Corporate Office: MUMBAI

Kamla Niwas | Plot No. 136/141 | Gorai-1 | Borivali (W) | Mumbai-091.

Offices:- MUMBAI | JAIPUR | PUNE | AHMEDABAD

Email: [info@rjsa.in](mailto:info@rjsa.in), web: [rjsa.in](http://rjsa.in)

Tel phone: 08097090024/25/26/27/28, 022-28672008,

Tele fax: - 022- 28673458.



## 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

# TDS – INTRODUCTION

- Income is earned over a period of time but the assessment/ determination of tax liability takes place much later. To avoid a liquidity problem for the tax payer and also to ensure a regular flow of revenue for the government, the Income tax Act has provided for periodic recovery of tax from income liable to tax by requiring the tax to be deducted at source from certain income/payments as and when such income/payments are credited.

# Objectives behind TDS



# TDS deduction & Ascertain of TDS Liabilities

## Ascertain of TDS Liabilities – As Per Provisions Of Ch. XVII–B

Any person responsible for making certain specified payments is required to deduct tax at the prescribed rates from the payments made to a specified recipient in accordance with the provisions of Of Ch. XVII–B Income Tax Act.

Note – Specified Person in the Provision mean All persons other than individual and HUF whose accounts are not subject to audit u/s 44AB of the Act during the preceding financial year

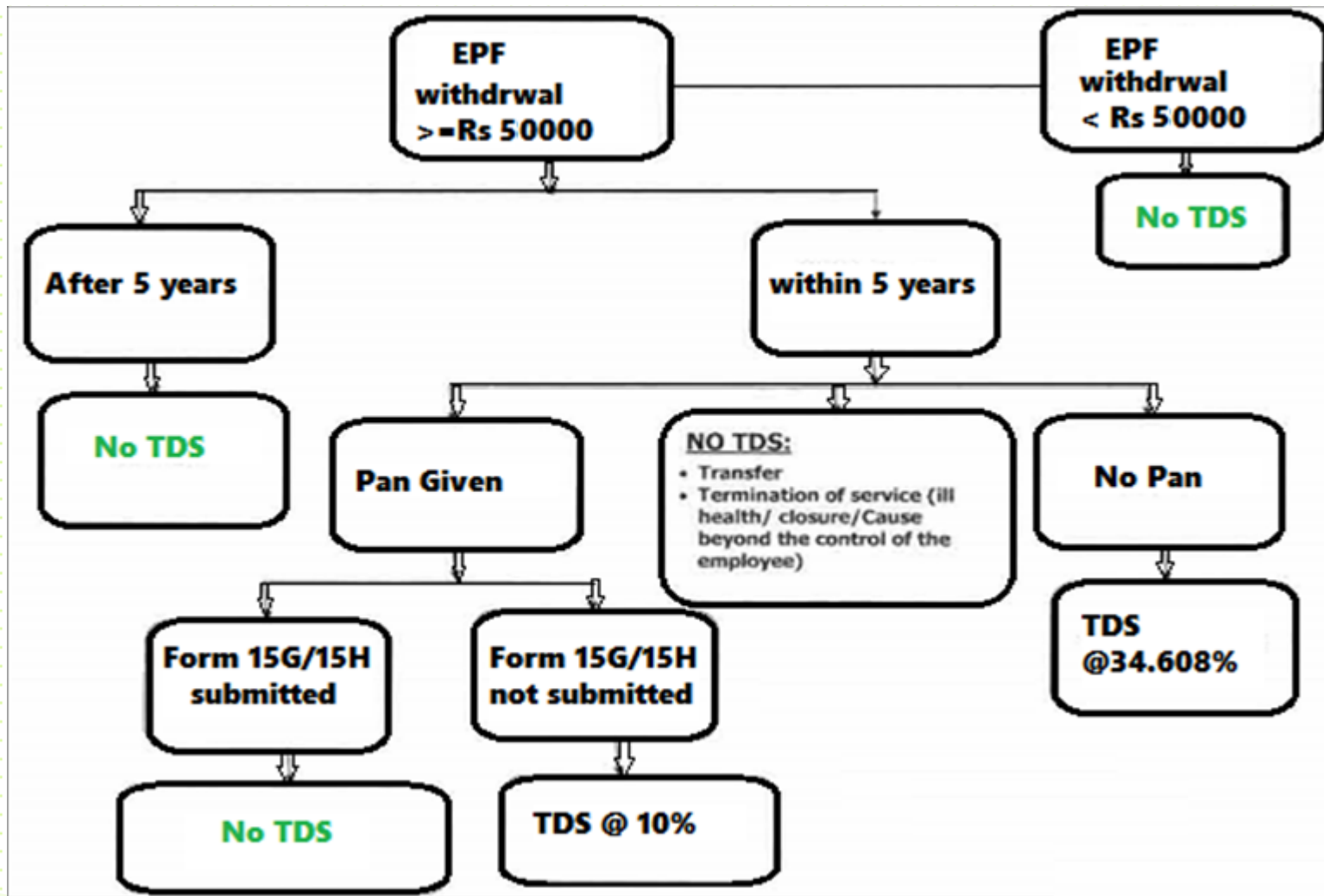
## Section 192 – Salary

- Payer –** Any Person
- Recipient –** Any Person
- Nature –** income chargeable under the head "Salaries"
- Time of TDS –** At the time of payment
- Rate –** average of income–tax computed on the basis of the rates in force for the financial year
- Exception –** increase or reduce the amount to be deducted under this section for the purpose of adjusting any excess or deficiency

## Section 192A – Accumulated Provident Fund

- Payer –** Any Person
- Recipient –** Any Person
- Nature –** accumulated provident fund balance (01 / 06 / 2015)
- Time of TDS –** At the time of payment
- Rate –** 10% / No PAN – maximum marginal rate (i.e. 34.608%)
- Exemption –** Rs 50000/- or with service more than 5 years
- Exception -** Transfer / Termination of service (ill health / closure / cause beyond the control of the Employee)

# Section 192A – Accumulated Provident Fund





## Section 193 – Interest on securities

- Payer –** Any Person
- Recipient –** Resident
- Nature –** Interest of Securities (defined under clause 28B of Section 2)
- Time of TDS –** At the time of credit / Payment, whichever is earlier
- Rate –** 10%
- Exemption –** Rs 5000/-
- Exception -** any interest payable on such security as the Central Government may, by notification specify

## Section 194A– Interest other than interest on securities

**Payer –** Specified Person

**Recipient –** Resident

**Nature –** Interest other than interest on Securities

**Time of TDS –** At the time of credit / Payment, whichever is earlier

**Rate –** 10%

**Exemption–** Rs 5000/– For Banks Rs 10000/–

**Exemption–** If a person (not being a company or firm) furnishes a declaration in form no.15G or 15H(for senior citizens). Quoting of PAN by the payee is mandatory in the declarations.

## Section 194A- Exception

- to any banking company or co-operative society carrying on the business of Banking / insurance,
- Financial Corporation established by or under a Government Act (LIC, UTI)
- by a firm to a partner of the firm
- by a co-operative society (other than a co-operative bank) to its member thereof or to any other co-operative society
- in respect of deposits under any scheme framed by the Central Government
- in respect of deposits other than time / recurring deposits with a banking company
- Institutions whose income is unconditionally exempt u/s.10

## Section 194A- Exception

- in respect of deposits with a primary agricultural credit society or a primary credit society or a co-operative land mortgage bank or a co-operative land development bank or with a co-operative society other than a co-operative society bank
- Paid by the Central Government under various Act
- interest on the compensation not exceeding Rs 50000/- amount awarded by the Motor Accidents Claims Tribunal
- by an infrastructure capital company or infrastructure capital fund or a public sector company or scheduled bank in relation to a zero coupon bond

## Section 194B- Winnings From Lottery, Crossword Puzzle Etc.

<b>Payer –</b>	Any Person
<b>Recipient –</b>	Resident
<b>Nature –</b>	Winnings from lottery, crossword puzzle
<b>Time of TDS –</b>	At the time of Payment
<b>Rate –</b>	30%
<b>Exemption–</b>	Rs 10000/-
<b>Other–</b>	Where prize money is in kind, or partly in cash and partly in kind before releasing the prize, the payer should ensure the tax has been paid in respect of the winnings.

## Section 194BB– Winnings from horse race.

<b>Payer –</b>	Any Person
<b>Recipient –</b>	Resident
<b>Nature –</b>	Winnings from horse race
<b>Time of TDS –</b>	At the time of Payment
<b>Rate –</b>	30%
<b>Exemption–</b>	Rs 5000/–

## Section 194C– Payments to Contractors

- Payer –** Specified Person
- Recipient –** Resident
- Nature –** for carrying out any working  
pursuance of a contract
- Time of TDS –** At the time of credit / Payment,  
whichever is earlier
- Rate –** 1% for Individual & HUF; 2%  
Other Person
- Exemption–**Rs 30000/– Single Payment; & Rs  
1 00,000/– in a year

## Section 194C– Payments to Contractors – Exception

- Deduction should be based on the gross payment without excluding the cost of materials if such value is not mentioned separately in the invoice.
- Contract for sale of Goods is exempt from TDS u/s.194C
- The NIL rates will be applicable if transporter provide his PAN along with declaration that he does not owns more than ten goods carriages at any time during the previous year. (hiring of goods carriages). Details of such cases should be reported in the quarterly returns.
- No individual / HUF shall be liable to deduct income–tax on the sum credited or paid to the account of the contractor where such sum is credited or paid exclusively for personal purposes



## Section 194D– Insurance commission

<b>Payer –</b>	Any Person.
<b>Recipient –</b>	Resident.
<b>Nature –</b>	Commission for soliciting or procuring insurance business.
<b>Time of TDS –</b>	At the time of Credit / Payment, whichever is earlier.
<b>Rate –</b>	5%
<b>Exemption–</b>	Rs 15,000/–

## Section 194DA– Life Insurance Policy

<b>Payer –</b>	Life Insurance Company.
<b>Recipient –</b>	Resident.
<b>Nature –</b>	any sum under a life insurance policy, including bonus.
<b>Time of TDS –</b>	At the time of Payment.
<b>Rate –</b>	1%
<b>Exemption–</b>	Rs 100,000/–
<b>Exception –</b>	sum paid under life insurance policies which are exempted under section 10(10D) of the Act

## Section 194EE- Payment in Respect of NSS

<b>Payer –</b>	Post office
<b>Recipient –</b>	Resident Individuals and HUF.
<b>Nature –</b>	any sum referred to in clause (a) of section 80CCA(2).
<b>Time of TDS –</b>	At the time of Payment.
<b>Rate –</b>	20%
<b>Exemption–</b>	Rs 2500/-
<b>Exception –</b>	sum paid to the heirs of the assessee.

## Section 194F– Repurchase Of Units By Mutual Fund

<b>Payer –</b>	Mutual Fund or Unit Trust of India
<b>Recipient –</b>	Resident Individuals and HUF.
<b>Nature –</b>	any sum referred to in section 80CCB(2).
<b>Time of TDS –</b>	At the time of Payment.
<b>Rate –</b>	20%
<b>Exemption–</b>	NIL/–

## Section 194G– Commission on Sale of Lottery Tickets

- Payer –** Any Person.
- Recipient –** Resident.
- Nature –** Any Income by way of Commission, Remuneration or Prize.
- Time of TDS –** At the time of Credit / Payment, whichever is earlier.
- Rate –** 5%
- Exemption–** Rs 15,000/–

## Section 194H- Commission or Brokerage

- Payer –** Specified Person.
- Recipient –** Resident.
- Nature –** Commission or Brokerage.
- Time of TDS –** At the time of Credit / Payment, whichever is earlier.
- Rate –** 5%
- Exemption–** Rs 15,000/-
- Exception–** Paid by BSNL / MTNL to their public call office franchisees

## Section 194J– Fees for Professional or Technical Services

- Payer –** Specified Person.
- Recipient –** Resident.
- Nature –** Any Income by way of Professional Services, Technical Services, Remuneration to Director or Royalty.
- Time of TDS –** At the time of Credit / Payment, whichever is earlier.
- Rate –** 10%
- Exemption–** Rs 30,000/-

## Section 194LA– Payment of Compensation on Acquisition of Immovable Property

<b>Payer –</b>	Any Person.
<b>Recipient –</b>	Resident.
<b>Nature –</b>	Compensation on Acquisition of certain immovable property.
<b>Time of TDS –</b>	At the time of Payment.
<b>Rate –</b>	10%
<b>Exemption–</b>	Rs 200,000/–
<b>Exception–</b>	agricultural land



## Section 194I – Rent

<b>Payer –</b>	Specified Person.
<b>Recipient –</b>	Resident.
<b>Nature –</b>	Rent.
<b>Time of TDS –</b>	At the time of Credit / Payment, whichever is earlier.
<b>Rate –</b>	2% for Plant, Machinery or Equipment 10% for Land & Building or Furniture & Fittings
<b>Exemption–</b>	Rs 180,000/-

Section No	Nature	Threshold Total Payment	Payment to		Payer	Lower / Nil Deductio
			Individual or HUF	Others		
192	Income from Salaries	-	Average	rate	Any Person	197
192 A	Accumulated Provident Fund	Rs.50000/-	10%	NA	Any Person	197/197A
193	Interest on Debentures	Rs. 5000/-	10%	10%	Any Person	197/197A
194	Deemed Dividend	-	10%	10%	Any Person	197/197A
194 A	Interest by banks (Other than interest on securities)	Rs. 10000/- for Banks & Rs .5000/- for others	10%	10%	Specified Person	197/197A
194 B	Winnings from Lotteries / Puzzle / Game	Rs. 10000/-	30%	30%	Any Person	-
194 BB	Winnings from Horse Race	Rs. 10000/-	30%	30%	Any Person	-
194 C	Payment to Contractors	Rs. 30000/- Full Year Rs.100000/-	1%	2%	Specified Person	197
194 D	Payment of Insurance Commission	Rs. 15000/-	5%	5%	Any Person	197
194 DA	Sum under a life insurance policy, including bonus.	Rs. 1,00,000	1%		Life Insurance Company	197A
194 EE	Out of deposits under NSS	Rs. 2500/-	10%	NA	Post Office	197A

Section No	Nature	Threshold Total Payment	Payment to		Payer	Lower / Nil Deductio
			Individual or HUF	Others		
194 F	Repurchase Of Units By Mutual Fund	-	20%	20%	Any Person	-
194 G	Commission on Sale of Lottery tickets	Rs. 15000/-	5%	5%	Any Person	197
194 H	Commission or Brokerage	Rs. 15000/-	5%	5%	Specified Person	197
194 I	Rent of Land, Building or Furniture	Rs. 180000/-	10%	10%	Specified Person	197/197A
194 I	Rent of Plant & Machinery	Rs. 180000/-	2%	2%	Specified Person	197/197A
194 J	Professional / technical services, royalty	Rs. 30000/-	10%	10%	Specified Person	197
194 J (ba)	w.e.f. 01 .07.2012, Any remuneration / fees / commission to a director of a company, other than those on which tax is deductible under section 192.	-	10%	10%	Specified Person	197
194 LA	Compensation on acquisition of certain immovable property	Rs. 2,50,000/-	10%	10%	Any Person	197
194 IA	Compensation on transfer of certain immovable property other than agricultural land (w.e.f. 01 .06.2013)	Consideration is Rs. 50 Lakh or more.	1%	1%	Any Person	
194LD	Interest on certain bonds & Govt. securities (w.e.f. 01 .06.2013)		5%	5%	Any Person	

# Case Law

- ▶ Where assessee-hospital under an agreement was availing services of doctors who fixed their own OPD hours etc. and there was no control of hospital by way of direction to doctors
- ▶ Accumulated Provident fund of Rs 45000 is paid to Employee
- ▶ Employee who have join the company in April 2005
- ▶ Employee who have join the company in April 2014? What if he doesnot have PAN ? What if the employee has left the company due to poor health ?

# Case Law

- ▶ Assessee has paid the interest but doesnot want to claim the same as expenses
- ▶ Interest Paid to Kotak Finance on purchase of Motor Car
- ▶ Interest paid by Cooperative bank to its member
- ▶ Interest paid by bank on Term Deposit, Saving Account and Recurring Deposits
- ▶ Win Gold Coin on purchase of Soap ( Eg Lux)

# Case Law

- ▶ Commission charges paid by General Insurance company to National Insurance in case of reinsurance
- ▶ Truck hire charges what if charges include driver charges, local maintenance charges etc
- ▶ Rent paid to joint owner A, B, C, D of Rs 120000 each
- ▶ Life insurance proceed received from LIC

# TDS Remittance

## TDS Payment within due date

### ➤ In case of Government deductors :

- on the same day when tax is paid without production of an IT challan (book adjustment)
- within 7 days from end of the month, when tax paid is accompanied by an IT challan. & In the month of March Deposit on or before 30<sup>th</sup> April

### ➤ In case of Others

- within 7 days from end of the month in which tax is deducted & In the month of March Deposit on or before 30<sup>th</sup> April

# Declare

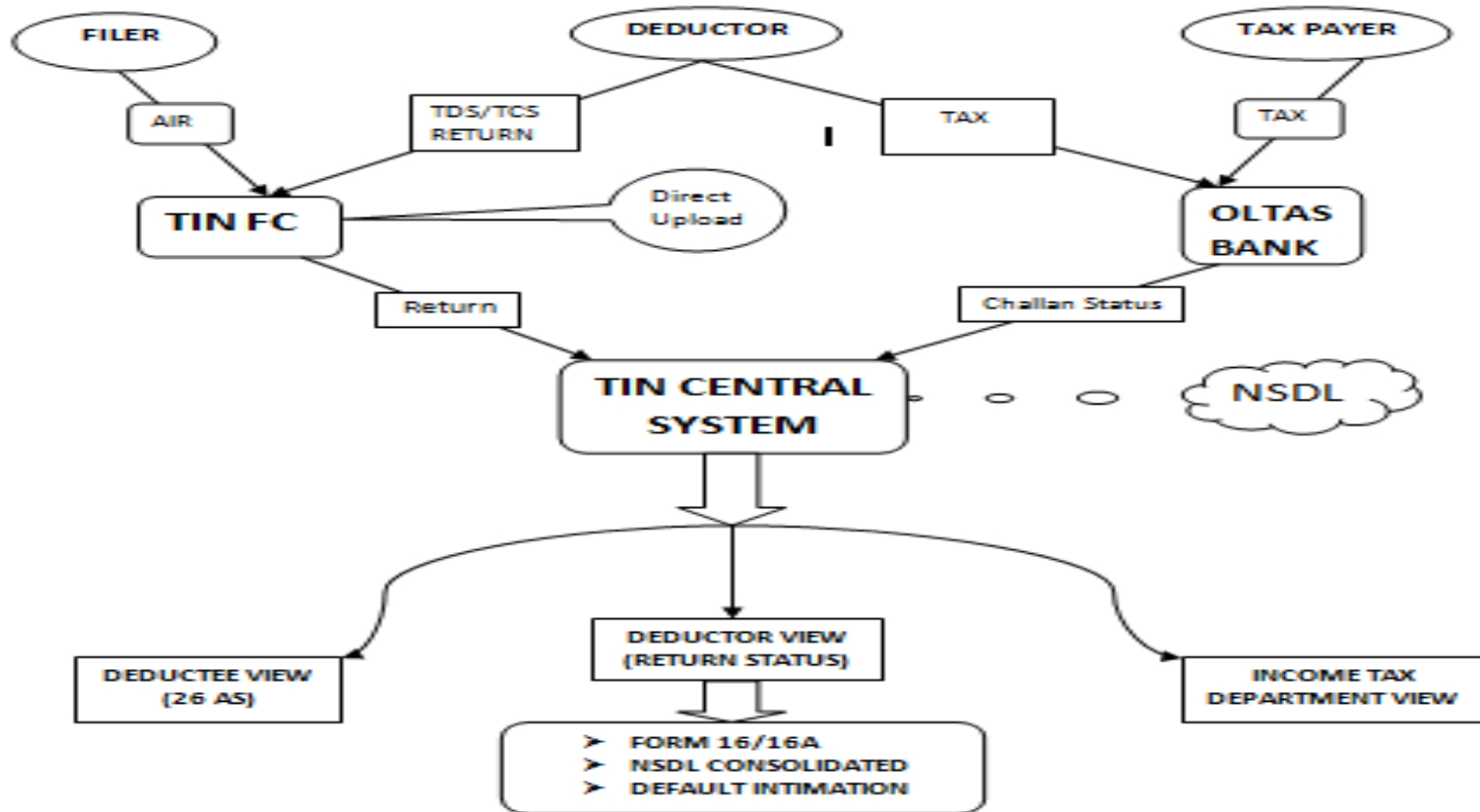
## By Filing E-TDS Return

Form No.	Particulars	Due date for furnishing statement	
		New Date	Old Date
24Q	Quarterly return of TDS from “Salaries”	July 31st	July 15 <sup>th</sup>
26Q	Quarterly return of TDS in respect of all payments other than “Salaries”	October 31st	October 15 <sup>th</sup>
		January 31st	January 15 <sup>th</sup>
27Q	Quarterly return in respect of payments made to Non resident	May 31st	May 15 <sup>th</sup>
27EQ	Quarterly Return of TCS	July 15 <sup>th</sup> , October 15 <sup>th</sup> ,	
		January 15 <sup>th</sup> , May 15 <sup>th</sup>	



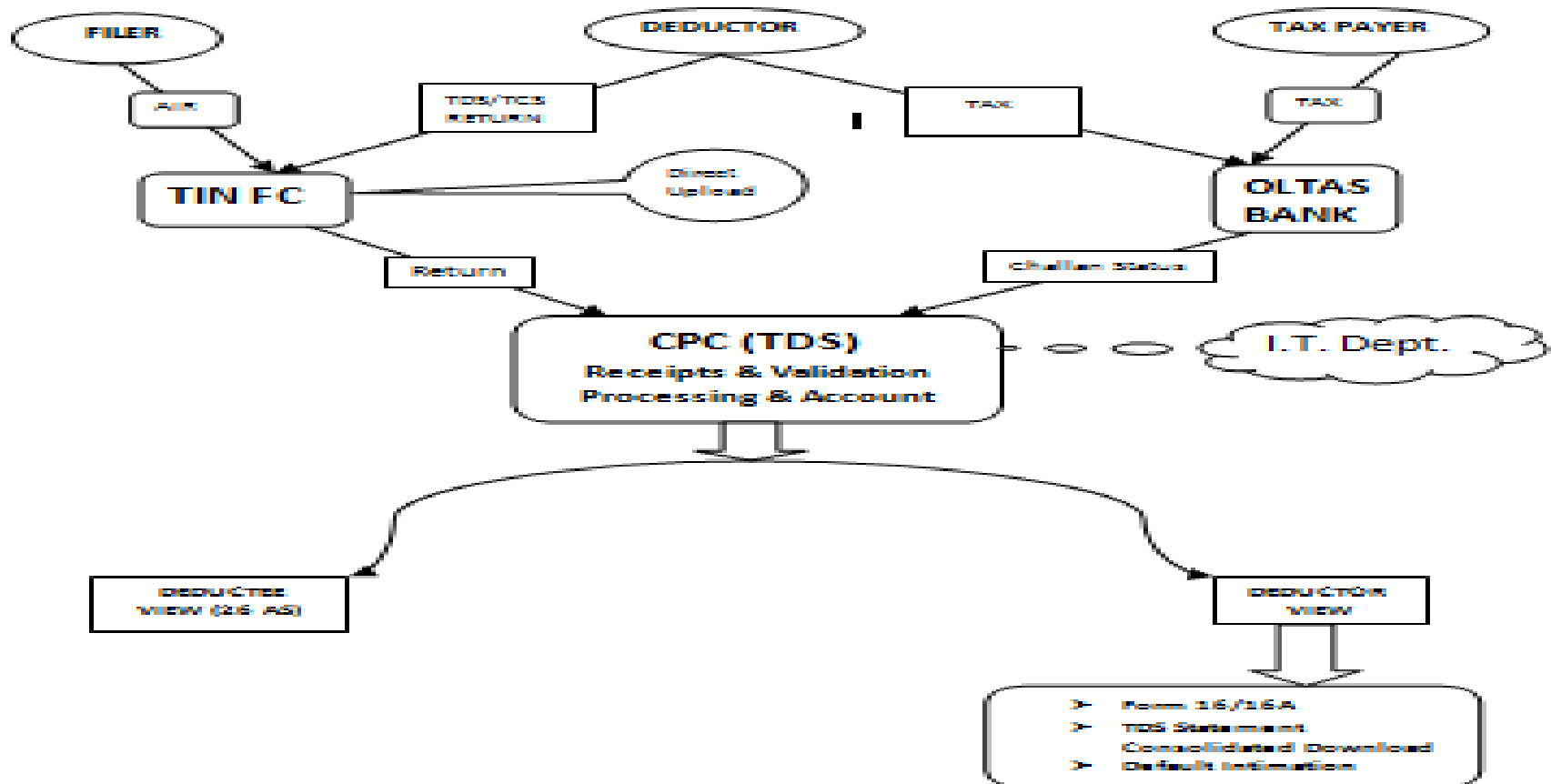
# Processing of TDS Return before 31<sup>st</sup> October, 2012

## Processing of TDS Return before 31<sup>st</sup> October, 2012



# Processing of TDS Return after 31<sup>st</sup> October, 2012

## Processing of TDS Return after 31<sup>st</sup> October, 2012



# Matching of Challan

Following Payment details of TDS deposited in bank by deductor should be matched with the payment details mentioned in the TDS statement filed by the deductors

- ▶ TAN Number
- ▶ Financial Year (However one Challan can be used for two consecutive years)
- ▶ BSR Code
- ▶ Challan Identification Number
- ▶ Challan Date
- ▶ Amount (More Than or Less Than Oltas Amt)

# Correction in Challan

Sl. No.	Type of Correction on Challan	Procedure
1	TAN - Invalid TAN is Mentioned	Submit an application (Both in Hard & Soft Copy) for correction of TAN Number in Challan along with an Indemnity Bond and Bank statement reflecting the payment has been done.
2	TAN - Valid TAN of Other deductor Mentioned	Submit an application (Both in Hard & Soft Copy) for correction of TAN Number in Challan along with an Indemnity Bond and No Objection Letter from other Deductor plus Bank statement from which the payment has been done.
3	Assessment Year	Online Correction
4	Major Head	Not Required - Just mention the correct Details in the Statement
5	Minor Head	Not Required - Just mention the correct Details in the Statement
6	Nature of Payment	Not Required - Just mention the correct Details in the Statement

# Scheme for Online Filing of TDS returns

- ✓ Online upload of electronic statement facility can be used for upload of quarterly e-TDS/TCS statements (F.Y. 2011-12 Onwards). To avail this facility one should possess following things.
  - ▶ Valid TAN
  - ▶ Digital Signature Certificate(DSC)
  - ▶ TRACES Login ID of the Deductor
  - ▶ PAN Based Efiling Login ID and Password on Income Tax Efiling site ([incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in))

# Step 1 – Login & Registration – TRACES Login

The screenshot shows the TRACES login interface. At the top, there is a navigation bar with links for Home, About Us, Contact Us, e-Tutorials, Related Links, and Login. A search bar is also present. The main header features the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis). The Government of India logo and the Income Tax Department name are also visible. Below the header, there is a menu with Home, Deductor, Tax Payer, and PAO options, and a Help button. The main content area is titled 'Login' and contains three input fields: 'User Id\*', 'Password\*', and 'TAN for Deductor / PAN for Tax Payer / AIN for PAO\*'. A 'Login' button is located below these fields. To the right of the input fields, there are instructions for Deductors and Tax Payers. At the bottom, there is a footer with copyright information and various policy links.

Home | About Us | Contact Us | e-Tutorials | Related Links | Login

Search In Keyword

A A A

English

**TDS**  
Centralized Processing Cell

**TRACES**  
TDS Reconciliation Analysis

सत्यमेव जयते  
Government of India  
Income Tax Department

Home Deductor Tax Payer PAO Help

or Refund' ■ CPC (TDS) prompts you to first close the payment defaults before submission

**For Deductors:**

in TRACES, you  
er Id &

**Enter TRACES User ID**

User Id\*

Password\*

TAN for Deductor /  
PAN for Tax Payer  
AIN for PAO\*

**Enter Deductor TAN Number**

**Click Login**

**For Tax Payers:**

are already registered in TRACES,  
with your registered User Id  
PAN else register as new

site uses cookies to maintain user  
preference and session information. Disabling  
cookies in your browser might not allow you to  
perform certain activities

Register as New User Forgot Password? Forgot User Id

Copyright © 2012 Income Tax Department | Terms and Conditions | Privacy Policy | Hyperlinking Policy | Feedback | Sitemap




# Step 1 – Login & Registration – TRACES Login

Home | About Us | Contact Us | e-Tutorials | Related Links | Logout

Search In Keyword

A A A

English



**Dashboard** | Statements / Payments | Defaults | Communications | Downloads | Profile | **Help**

Welcome [redacted]

Login Date: 03-May-2016, 10:20 PM

### Quick Links

- Challan Status
- Request for Justification Report Download
- Request for Conso File
- Download Form 16
- Requested Downloads
- PAN Verification
- Inbox **New**
- Register at E-Filing Site **New**


### 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
- Downloads
  - Download requested Form 16 / 16A
- Profile
  - Update Communication Details

### Customer Care

**Toll-Free:** 1800 103 0344

 0120 4814600

 [contactus@tdscpc.gov.in](mailto:contactus@tdscpc.gov.in)

### Login Details

AN [redacted]

IP: 139.5.238.9

**Last logged in on:**  
03-Feb-2016 at 02:22 PM

**Click on Register at E-filing Site**

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

Copyright © 2012 Income Tax Department | [Terms and Conditions](#) | [Privacy Policy](#) | [Hyperlinking Policy](#) | [Feedback](#) | [Sitemap](#)

# Step 1 – Login & Registration – TRACES Login



**TRACES**  
TDS Reconciliation Analysis and Correction Enabling System



Welcome [Redacted]

Login Date: 03-May-2016, 10:20 PM

[Register at E-Filing Site](#)

TAN of Organisation	[Redacted]
PAN of Organisation	[Redacted]
PAN of Authorised Person	[Redacted]

Please click on below button to navigate to E-Filing Website to register your TAN.

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

[Redirect](#)





# Step 1 – Login & Registration – Submit Form

User ID :

**Password Details**

Password \*  Zero Length

Confirm Password \*

Primary Secret Question \*

Primary Secret Answer \*

Secondary Secret Question \*

Secondary Secret Answer \*

**Authorized person Details**

PAN \*

Designation \*

Surname \*

Middle Name

First Name

Date of Birth \*

Aadhaar Number

Mobile Number of the Principal Contact \*  +91

Secondary Mobile Number  +91

E-mail ID of the Principal Contact \*

Secondary E-mail ID

**Organization Details**

Organization Name

Date of TAN Allotment (DD/MM/YYYY)

PAN of the Organization

Organization Name / Surname (As in PAN)

Reasons if PAN not Available \*

AIN /BIN \*

Please select the files to upload \*

TAN allotment letter .

Letterhead authorizing DDO for this purpose

User Id will be TAN Number

Authorizes Person will be the Individual whose DSC is registered on TRACES

In Case of Government Deductor who does not have PAN

# Step 1 – Login & Registration – Submit Form

Please select the files to upload \*

TAN allotment letter .  
 Letterhead authorizing DDO for this purpose.  
(PAN card copy of Authorized Officer) (PAN card copy of Authorized person OR Passport copy of Authorized person)

Attachment in PDF Format \*  Browse...

Landline Number \* +91 22 [REDACTED]

Fax Number \* +91 22 [REDACTED]

Corporate Office Postal Address

Flat/Door/Building \* [REDACTED]

Road/Street [REDACTED]

Area/Locality \* [REDACTED]

Town/City/District \* [REDACTED]

Pincode \* [REDACTED]


State \* [REDACTED]

Country \* INDIA

Subscribe to E-mail and Alerts

Enable Alerts  
 Subscribe to Mailing List

Captcha Code

Image 

Enter the number as in above image \* 025187

Submit

In Case of Government Deductor it is compulsory to Upload Copy of TAN Allotment Letter or DDO Authorization letter

Click on Submit



# Step 1 – Login & Registration – Income Tax login

**Login using PAN Number of the Organization**

**In Worklist – Click on Pending for action**

**Upload Return**

**View Form 26AS (Tax Credit)**

**Rectification Request**

**Tax Calculator**

**Downloads**

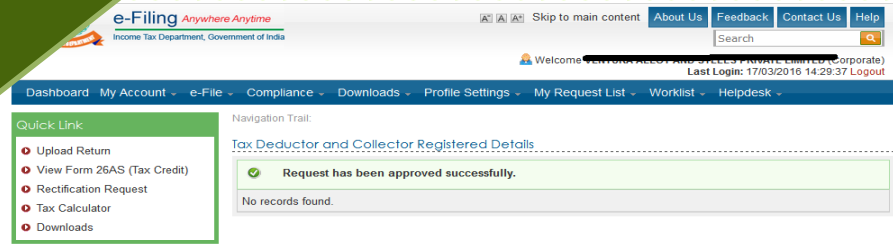
SI.No	TAN	TAN Organisation Name	PAN of the Authorized Officer	Name of the Authorized Officer	Registration Date	Request Type
1						

# Step 1 – Login & Registration – Income Tax login

## Tax Deductor and Collector Registered Details

Details of Authorized person	
PAN	DDSP39733G
Name	AASHISH BHASKAR...
Date of Birth	15/10/1978
Aadhaar Number	
Designation	Director
Mobile Number	+91 9822200000
Secondary Mobile Number	
E-mail ID	VENTURAFIN@GMAIL.COM
Secondary E-mail ID	
Details of Organization	
Organization Name	VENTURA FINANCE SERVICES PRIVATE LIMITED
Date of TAN Allotment	29/01/2014
Landline Number	022 26111111
Fax number	01 28 111111
Postal Address of Organization	
Flat/Door/Building	UNIT NO. 201, 2ND FLOOR,
Road/Street	LODHA ROAD
Area/ Locality	ANDHERI WEST, MUMBAI
Town/City/District	MUMBAI
Pin code	400054
State	MAHARASHTRA
Comments *	Approve
<input type="button" value="Approve"/> <input type="button" value="Reject"/> <input type="button" value="Back"/>	

Verify the detail of Authorize Person , Enter the Comment and Click on Approve



On Successful approval activation link will be email to the authorize person and PIN will be send via SMS

# Step 2 – Post Login – Select Upload TDS

click Upload TDS

The screenshot displays a web application interface with a blue navigation bar at the top containing the following items: Dashboard, My Account, e-File, Profile Settings, Worklist, and TDS. Below the navigation bar, there is a 'Quick Link' section on the left with three options: Change Password, Update Contact Details, and Change Secret Question/Answer. To the right of the quick links is a 'Navigation Trail' section showing 'Dashboard' and a highlighted 'Upload TDS' button. Below the navigation trail, there is an 'IMPORTANT !!!' notice in red text, followed by a message: 'Please make sure you have the correct Email ID and Mobile Number against your profile. These details are important and will be used for all communications. To update the details, please go to the menu "Profile Settings/My Profile"'. The 'Upload TDS' button is highlighted with a blue border and a green callout bubble pointing to it from the text 'click Upload TDS'.

# Step 3 – Statement Details

Upload TDS

Step 1: Enter Statement Details    Step 2: Upload File    Step 3: Upload Successful

## Statement Details

TAN	<input type="text" value="[REDACTED]"/>
FVU Version *	<input type="text" value="FVU 4.9"/>
Assessment Year *	<input type="text" value="2014-15"/>
Form Name *	<input type="text" value="24Q"/>
Quarter *	<input type="text" value="Q2"/>
Upload Type *	<input type="text" value="Regular"/>
<input type="button" value="Validate"/>	

[www.taxguru.in](http://www.taxguru.in)

Enter TAN

Select Assessment Year

Select Form

FVU Version

Select Quarter

Original / Revised

Validate

# Step 4 - Generation of Signature

Instructions Register/Reset Password using DSC Upload XML Submit ITR / FORM Online Bulk Upload

### Upload XML

Select the XML file to be signed \*

### DSC Details

Select the type of Digital Signature Certificate \*

.pfx file  USB token

Select your certificate keystore file(LPFX/P12) \*

Enter the password for your private key \*

Select USB token Certificate \*

Browse the FVU file

Select USB Token and Enter Token PIN

Generate Signature File



# Step 5 - Upload TDS Return

TAN	<input type="text" value="TANS12345A"/>
FVU Version	<input type="text" value="FVU 4.9"/>
Assessment Year	<input type="text" value="201415"/>
Form Name	<input type="text" value="24Q"/>
Quarter	<input type="text" value="Q2"/>
Upload Type	<input type="text" value="R"/>
Upload TDS(.zip) File *	<input type="button" value="Choose File"/> No file chosen
<a href="#">Click here to download the DSC Utility</a>	
<b>Steps to Digitally Sign the Form:</b> <ul style="list-style-type: none"><li>• Download the "ITD e-Filing DSC Management Utility".</li><li>• Generate the signature file. Follow the instructions in the Utility.</li><li>• Attach the generated signature file.</li></ul> <b>Note:</b> The generated signature file is valid only for one transaction.	
Attach the Signature file *	<input type="button" value="Choose File"/> No file chosen
<input type="button" value="Upload"/>	

Browse TDS FVU

Browse Signature File

Click Upload

# Step 6- View Filed TDS Return Details

## Upload TDS Successful

Step 1: Enter Statement Details      Step 2: Upload File      **Step 3: Upload Successful**

Your TDS return have been uploaded successfully and the Transaction ID is: **10000090063**. In case of any queries, please contact 1800 4250 0025.

An e-mail confirming the successful upload of your e-filing has been sent to demo@gmail.com

Kindly login after 24 hours to check the status of your Filing using the token number **3111111415**

Dashboard | My Account | e-File | Profile Settings | Worklist | TDS

Quick Link

- Change Password
- Update Contact Details
- Change Secret Question/Answer

Navigation Trail

Dashboard

Upload TDS

View Filed TDS

Click View Filed TDS

## View Filed TDS Returns

TAN: TANS12345A

Assessment Year \* : Select

Form Name \* : Select

Quarter \* : Select

View Details

Statement Details

## View Filed TDS Returns

TAN	Assessment Year	Form Name	Quarter
TANS12345A	201617	24Q	Q1

S.No	Transaction No	Filed On	Upload Type	Token Number	Status
1	10000060045	16/03/2016	R	3111111317	Accepted

Status of Statement Filed



**R. J. Soni & Associates | Chartered Accountants |**

Corporate Office: MUMBAI

Kamla Niwas | Plot No. 136/141 | Gorai-1 | Borivali (W) | Mumbai-400 091.

Offices:- MUMBAI | JAIPUR | PUNE | AHMEDABAD

Email: [info@rjsa.in](mailto:info@rjsa.in), web: rjsa.in

Tel phone: 08097090024/25/26/27/28, 022-28672008, 022- 28673458

Tele fax: - 022- 28673458.

**R.J. Soni & Associates**  
**Chartered Accountants<sup>51</sup>**

