

# Forms and Procedures for TDS return filing

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# Duties of Person deducting Tax at Source -

Every person responsible for deduction of tax at source under Chapter VII B, shall ensure to

- Make Payment of Tax within prescribed time limit by using ITNS 281 challan
- File the Quarterly TDS return statement in prescribed form – 24Q, 26Q, 27Q within 15 days from end of the quarter, except March where 1 month 15 days are allowed
- Issue TDS certificate in appropriate form – 16 (annually by 30<sup>th</sup> May) or 16A (quarterly within 15 days from due date of TDS return filing)

# Making Tax payment of TDS -

- Facility to make the payment is available through <https://onlineservices.tin.egov-nsdl.com/etaxnew/tdsnontds.jsp>
- Internet banking facility of few banks provide interface to this URL.
- Challan to be used is ITNS 281 except for payment of TDS on sale of Property where 26QB Challan is to be used.


# Procedure to make e-payment -

- Log into tax payment URL
- Put the details – TAN, Assessment Year, Address, Nature of payment
- Select Bank and you will be guided to your internet banking site
- Access your internet bank account using User ID and password
- Make the payment and generate the challan

# e-Payment

## Income Tax Department

Tax Applicable*(Tax Deducted/Collected At Source From)			Challan No./
<input type="radio"/> (0020)COMPANY DEDUCTEES <input type="radio"/> (0021)NON-COMPANY DEDUCTEES			ITNS
			281
Tax Deduction Account No*		Assessment Year*	Assessment Year ▼
Full Name		Name (as per Income Tax Department database) will be displayed on confirmation screen	
Flat/Door/BlockNo.		Name of premises/Building/ Village	Assessment Year ▲
Road/Street/Lane		Area/Locality	2016-17
City/District*		State*	2015-16
Pin Code *			2014-15
Email ID			2013-14
Mobile No.			2012-13
Type Of Payment*			
<input type="radio"/> (200)TDS/TCS Payable by Taxpayer		<input type="radio"/> (400)TDS/TCS Regular Assessment (Raised by I.T. Deptt.)	

Nature Of Payment*	Nature of Payment
Bank Name*	Bank Name ▼
Type the characters you see in the picture below. These characters are case sensitive.	
 <span style="font-size: small;">click to refresh image</span>	
<input type="text"/> *	

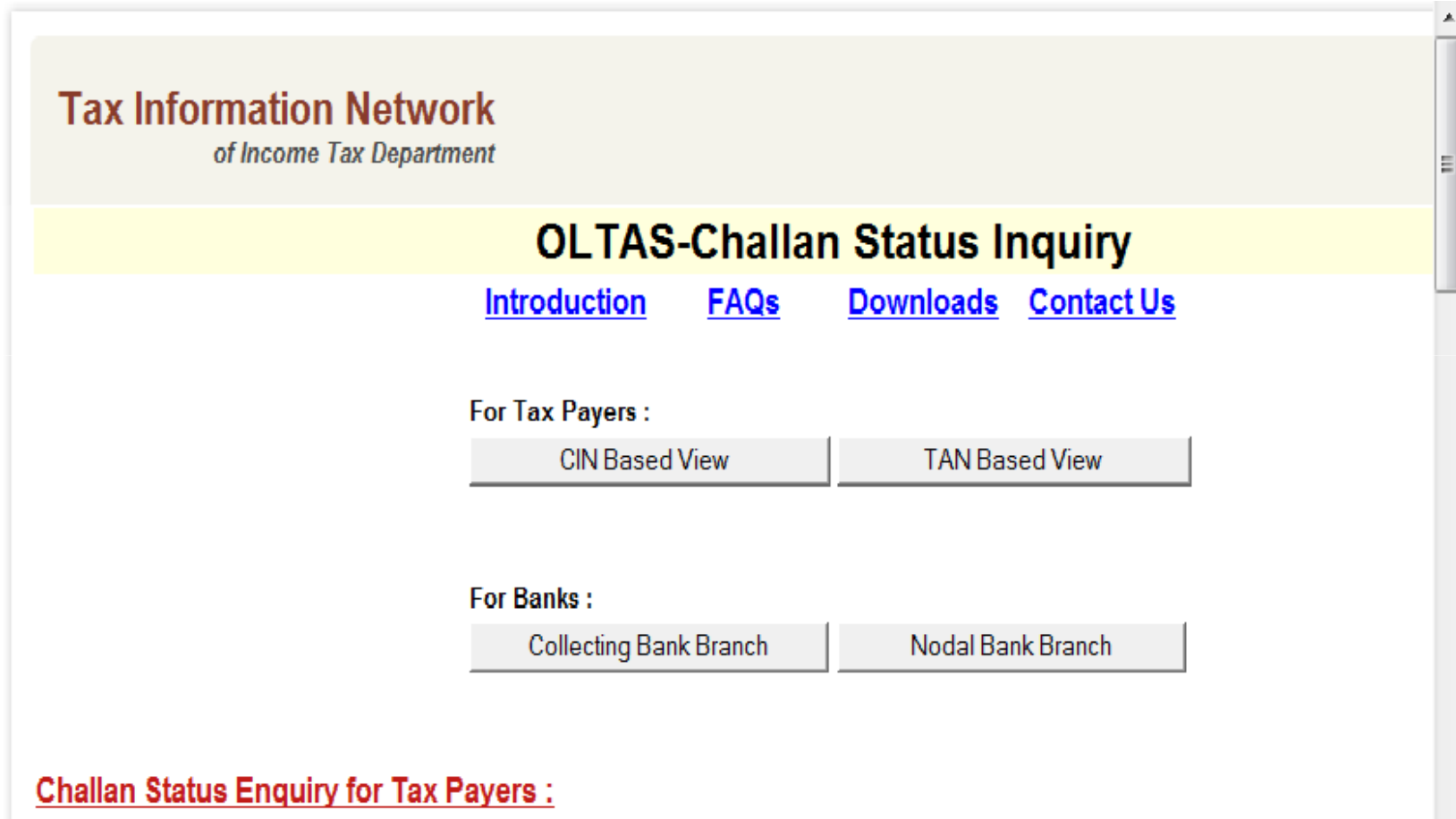
- Note:**
- Enter valid 10-digit Tax Deduction Account Number (TAN) first.
  - Fields marked with \* are mandatory.

- 6CI - Tendu Leaves
- 6CJ - Minerals
- 6CK - Bullion and Jewellery
- 92A - Payment to Govt. Employees other than Union Govt. employees
- 92B - Payment of Employees other than Govt. Employees
- 94A - Interest other than Interest on Securities
- 94B - Winning from lotteries and crossword puzzles
- 94C - Payment of contractors and sub-contractors
- 94D - Insurance commission
- 94E - Payments to non-resident Sportsmen/Sport Associations
- 94F - Payments on account of Re-purchase of Units by Mutual Funds of UTI
- 94G - Commission,prize etc. on sale of Lottery tickets
- 94H - Commission or Brokerage
- 94I - Rent
- 94J - Fees for Professional or Technical Services
- 94K - Income Payable to a resident assessee in respect of units of a specified Mutual Fund or of the Units of the UTI
- 96A - Income in respect of Units of non-residents
- 96B - Payments in respect of Units to an Offshore Fund
- 96C - Income from foreign currency Bonds or Shares of Indian Company payable to a non-resident
- 96D - Income of Foreign Institutional investors from securities
- 4LA - Payment of Compensation on Acquisition of Certain Immovable property

## Preparation of Quarterly TDS return -

- 24Q - Quarterly statement of deduction of tax under Sub-section (3) of Section 200 of Income Tax Act, 1961 in respect of Salary
- 26Q - Quarterly statement of deduction of tax under Sub-section (3) of Section 200 of Income Tax Act, 1961 in respect of payments other than Salary
- 27Q - Quarterly statement of deduction of tax under Sub-section (3) of Section 200 of Income Tax Act, 1961 in respect of payments other than Salary made to non-residents
- Refer Excel files for 24Q, 26Q and 27Q

# Online challan verification -



**Tax Information Network**  
*of Income Tax Department*

## OLTAS-Challan Status Inquiry

[Introduction](#)   [FAQs](#)   [Downloads](#)   [Contact Us](#)

**For Tax Payers :**

CIN Based View	TAN Based View
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**For Banks :**

Collecting Bank Branch	Nodal Bank Branch
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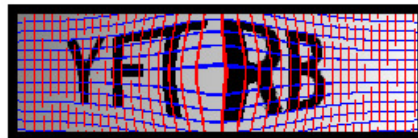
**[Challan Status Enquiry for Tax Payers :](#)**

### Challan Status for Tax Payer

BSR Code of Collecting Branch *	0231433
Challan Tender Date(Cash/Cheque Deposit Date) *	25 Feb 2015
Challan Serial No. *	63025
Amount	1284

\* Verify the text in the below picture

Please enter alphabets and digits only and characters are case sensitive.



\* Enter the code shown:

VIEW CLEAR

Note:

### Challan Status for Tax Payer

#### Next Request

BSR Code of Collecting Branch		Challan Tender Date		Challan Serial No.		
0231433		25-02-2015		63025		
Major Head Code - Description	Minor Head Code - Description	Assesment Year	TAN / PAN	Name of Taxpayer	Received by TIN on	Amount
0021 - Income Tax	200 - TDS/TCS	2015-2016	PNEM00127B	MAX MULLER BHAVAN	26-02-2015	1284.00
<b>Amount matched.</b>						



## Most Common reasons for receiving Default Notice from TDSCPC -

- Wrong PAN of the deductee
- Wrong details as to TDS payment challan
- Non-payment of Interest or Late filing Fee
- Short deduction of TDS

## Correction of TDS defaults -

- Facility to correct TDS defaults is available online as well as offline.
- Facility using DSC has also been made available.
- Challn correction is must before we can get consol file from TDSCPC.

## Forms and Time Limits -

For No	Particulars	Time Limit
ITNS 281	Payment of TDS	Within 7 <sup>th</sup> of next month, for March before 30 <sup>th</sup> April
24Q, 26Q, 27Q	Quarterly TDS returns	15 <sup>th</sup> – July, October, January & May
16	Annual Salary TDS Certificate	30 <sup>th</sup> May
16A	Quarterly TDS certificates	30 <sup>th</sup> – July, Oct, Jan & May

