DIRECT TAX

Notification No. 10/2019

Date – 04.06.2019

Procedure for online submission of statement of deduction of tax under sub·section (3) of section 200 and statement of collection of tax under proviso to sub·section (3) of section 206e of the Income·tax Act, 1961 read with rule 31A(5) and rule 31AA(5) of the Income·tax Rules, 1962 respectively

The Director General of Income tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the statements and shall be responsible for the day to day administration in relation to furnishing and verification of the statements.

The Principal Director General of Income-tax (Systems) has laid down the procedures of registration in the e-filing portal, the manner of the preparation of the statements and submission of the statements as follows:

- The deductors/collectors will have the option of online filing of e-TDS/TCS returns through e-filing portal or submission at TIN Facilitation Centres. Procedure for filing e- TDS/TCS statement online through e-filing portal is as under:
  - ✓ **Registration:** The deductor/collector should hold valid TAN and is required to be registered in the e-filing website (https:/Iwww.incometaxindiaefiling.gov.in/) as "Tax Deductor & Collector" to file the "e-TDS/e-TCS Return". In case of an office of the government, the Treasury Officer can register as an ex1ernal agency user.
  - ✓ **Preparation:** The Return Preparation Utility (RPU) to prepare the TDS/TCS Statement and File Validation Utility (FVU) to validate the Statements can be downloaded from the tin-nsdl website (https:/Iv1Iww.tin-nsdl.com/). The statement is required to be uploaded as a zip file and submitted using either Digital Signature Certificate (DSC) or Electronic Verification Code (EVC). For DSC mode, the signature for the zip file can be generated using the DSC Management Utility available under Downloads in the e-Filing website
  - ✓ Alternatively, deductor/collector can e-Verify using EVC.
  - ✓ **Submission:** The deductor/collector is required to login to the e-filing website using TAN and go to TDS-> Upload TDS. The deductor/collector is required to upload the "Zip" file along with either the signature file (generated as explained in para (b) above) or EVc. In case of External agency user, TDS/TCS return can be filed for the deductors/collectors under their jurisdiction using Digital Signature Certificate.
- EVC can be generated using one of the following modes:
  - ✓ **Net Banking -** Principal contact person's net banking login (linked to the registered PAN) can be used to generate the EVC for the TAN of the deductor / collector.
  - ✓ **Aadhaar OTP -** The principal contact person's PAN can be linked with AADHAAR to use this option.
  - ✓ **Bank Account Number -** The principal contact person can use his pre validated bank account details to avail this option.
  - ✓ **Demat Account Number -** The principal contact person can use his pre validated demat account details to avail this option.

  This pre generated EVC can be used to e-Verify the TDS return.

- Once uploaded, the status of the statement shall be shown as "Uploaded". The uploaded file shall be processed and validated. Upon validation, the status shall be shown as either "Accepted" or "Rejected which will reflect within 24 hours from the time of upload. The status of uploaded file is visible at TDS -7 View Filed TDS. In case the submitted file is "Rejected", the rejection reason shall be displayed.