



## e-Tutorial on TDS/TCS Return Preparation Utility (RPU)

**Version 1.7.4**

## 1. What is Return Preparation Utility (RPU)?

- ✓ Pre-requisites for installation
- ✓ Steps to download
- ✓ Key features released vide new version on February 22, 2017

## 2. Preparation of

- ✓ Regular statements
  - Prepare the file
  - Create the file
- ✓ Correction statements
  - Import the saved correction or consolidated TDS/ TCS file
  - Prepare the correction file
  - Create the file

*(Note:- the option to save the Regular / Correction file is also available, in order to reopen the same)*

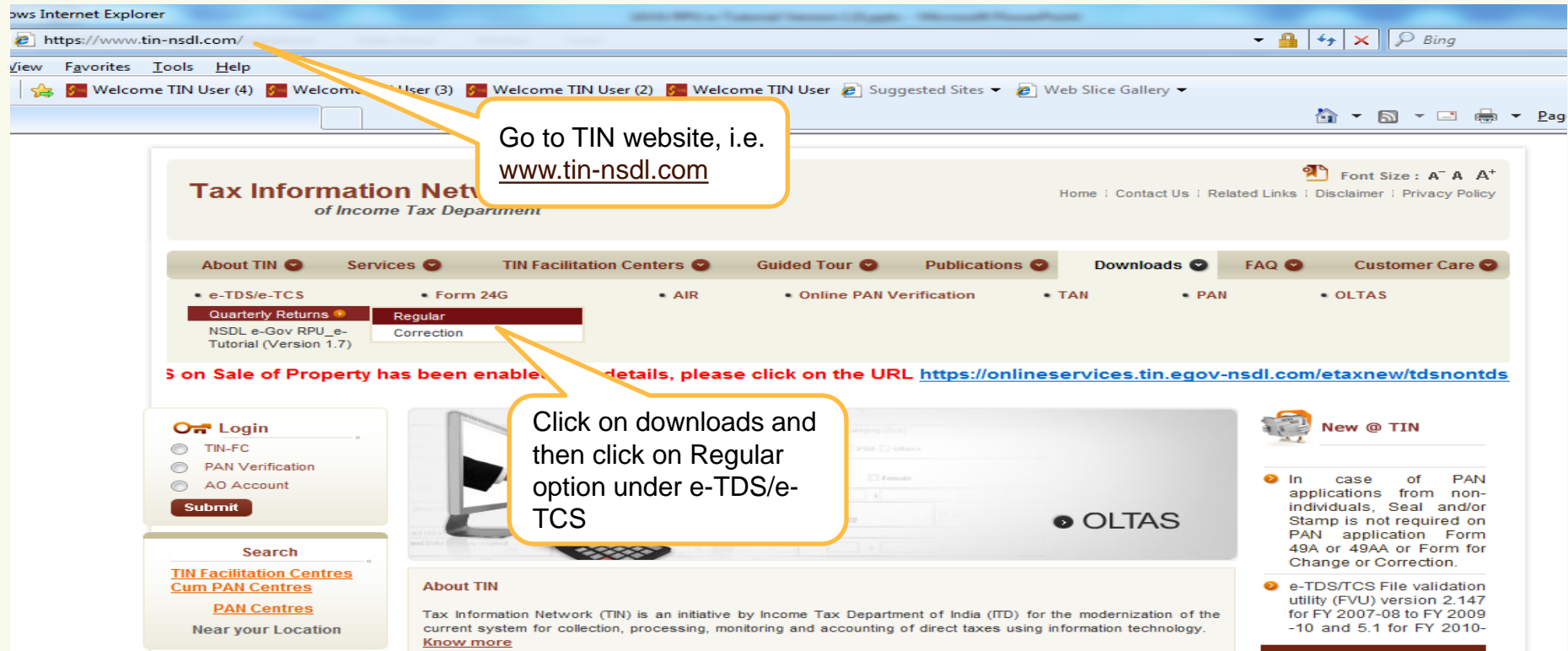
## 3. File Validation Utility (FVU) and importance

## 4. Procedure to furnish statement

The e-TDS/TCS RPU is a Java based utility. JRE (Java Run-time Environment) [versions: SUN JRE: **1.6 onwards up to JRE: 1.8 update 60**] should be installed on the computer where the e-TDS/TCS RPU is being installed.

Java is freely downloadable from <http://java.sun.com> and <http://www.ibm.com/developerworks/java/jdk> or you can ask your vendor providing computer facilities (hardware) to install the same for you.

1. Freely downloadable utility based on JAVA platform.
2. To download latest versions of RPU 1.9, [click here](#).



The screenshot shows the TIN website interface in Internet Explorer. The address bar displays <https://www.tin-nsdl.com/>. The page title is "Tax Information Network of Income Tax Department". The navigation menu includes "About TIN", "Services", "TIN Facilitation Centers", "Guided Tour", "Publications", "Downloads", "FAQ", and "Customer Care". Under "Downloads", the "e-TDS/e-TCS" section is expanded, showing "Quarterly Returns" and "Regular" options. A callout box points to the "Regular" option with the text "Click on downloads and then click on Regular option under e-TDS/e-TCS". Another callout box points to the URL [www.tin-nsdl.com](https://www.tin-nsdl.com/) with the text "Go to TIN website, i.e. www.tin-nsdl.com". A red banner at the bottom of the page reads "On Sale of Property has been enabled. For details, please click on the URL <https://onlineservices.tin.egov-nsdl.com/etaxnew/tdsontds>".

S-downlo 🔍 🔒 ↻ TIN ×

## • NSDL e-TDS/ TCS Return Preparation Utility

» [NEW e-TDS/TCS Return Preparation Utility Ver. 1.9 for Regular & Correction Statement\(s\) from FY 2007-08 onwards.](#)

» [Features of RPU 1.9](#)

» [NSDL e-Gov RPU\\_e-Tutorial \(Version 1.7\)](#)

» [Feedback Form](#)

e-TDS/TCS **Regular & Correction Statement(s)** for FY 2007-08 onwards (i.e. Forms 24Q, 26Q, 27Q and 27EQ) can be prepared using this utility.

Click to download  
NSDL e-Gov  
RPU

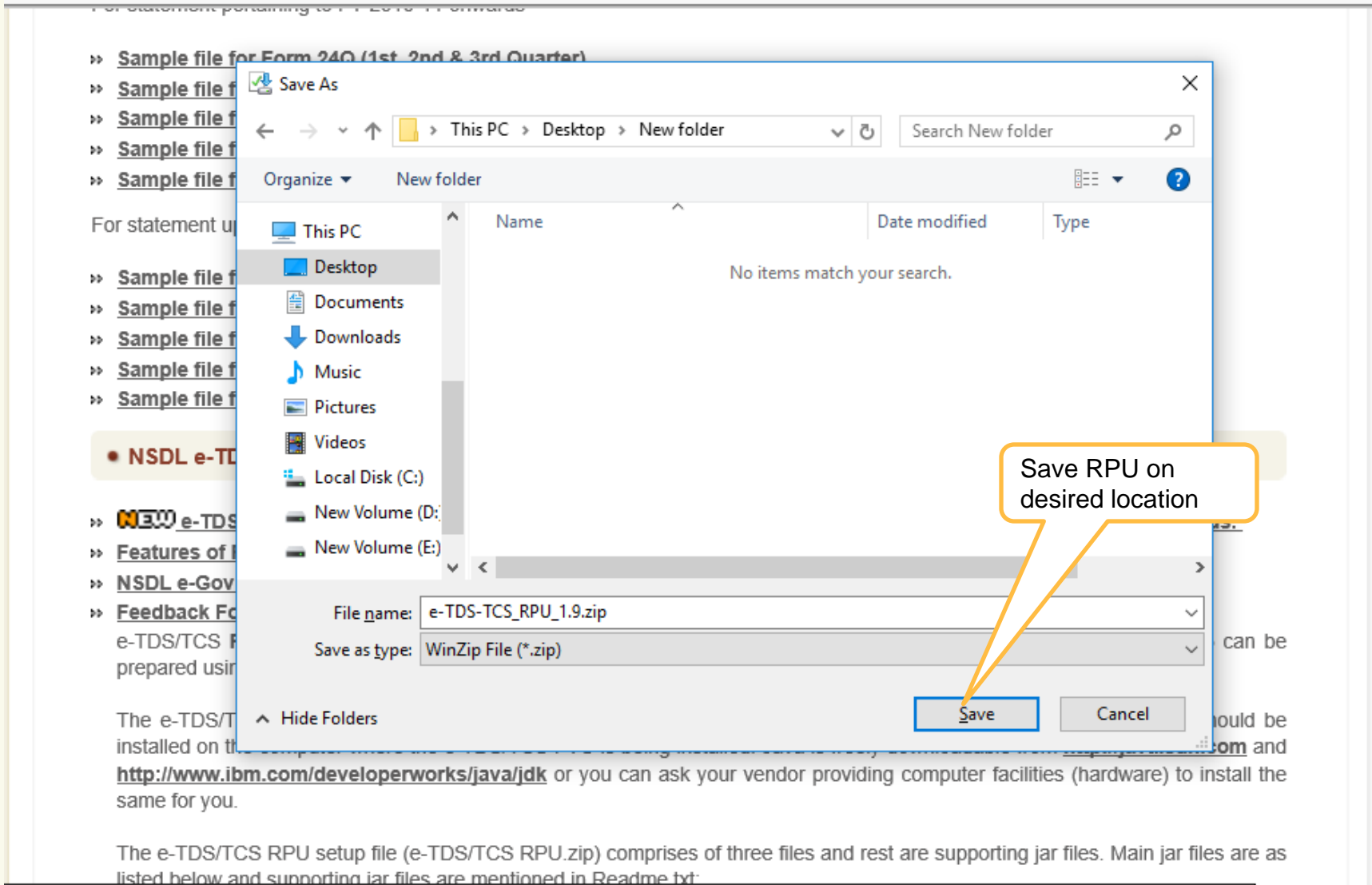
The e-TDS/TCS RPU is a Java based utility. JRE (Java Run-time Environment) [versions: SUN JRE: 1.6 onwards] should be installed on the computer where the e-TDS/TCS FVU is being installed. Java is freely downloadable from <http://java.sun.com> and <http://www.ibm.com/developerworks/java/jdk> or you can ask your vendor providing computer facilities (hardware) to install the same for you.

The e-TDS/TCS RPU setup file (e-TDS/TCS RPU.zip) comprises of three files and rest are supporting jar files. Main jar files are as listed below and supporting jar files are mentioned in Readme.txt:

» **TDS RPU Readme.txt** This file contains instructions for setup of the e-TDS RPU.

» **TDS RPU.jar**: This is RPU program file. This is executable file.

# Steps to download NSDL e-Gov RPU (contd.)



» [Sample file for Form 24Q \(1st, 2nd & 3rd Quarter\)](#)

» [Sample file f](#)

» [Sample file f](#)

» [Sample file f](#)

» [Sample file f](#)

» [Sample file f](#)

For statement u

» [Sample file f](#)

» [Sample file f](#)

» [Sample file f](#)

» [Sample file f](#)

» [Sample file f](#)

- **NSDL e-TD**

» [NEW e-TDS](#)

» [Features of I](#)

» [NSDL e-Gov](#)

» [Feedback Fe](#)


e-TDS/TCS R  
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The e-TDS/T  
installed on th

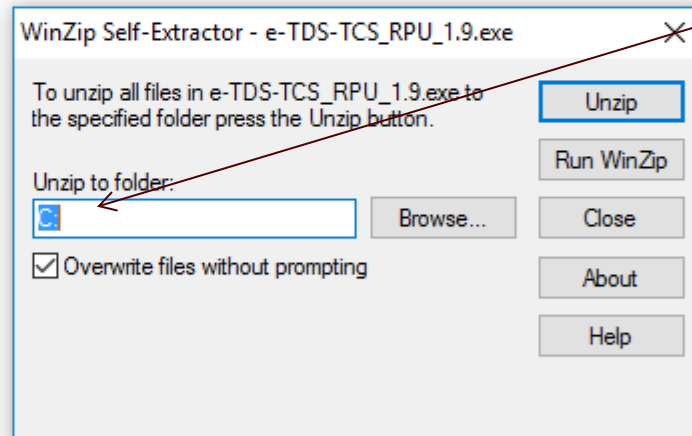
<http://www.ibm.com/developerworks/java/jdk> or you can ask your vendor providing computer facilities (hardware) to install the same for you.

The e-TDS/TCS RPU setup file (e-TDS/TCS RPU.zip) comprises of three files and rest are supporting jar files. Main jar files are as listed below and supporting jar files are mentioned in [Readme.txt](#):

his PC > Desktop > New folder

Name	Date modified	Type	Size
 e-TDS-TCS_RPU_1.9.exe	22/02/2017 9:23 PM	Application	16,126 KB

Double click on self extract .exe which will extract your RPU folder in C drive



# Guidelines for installing NSDL e-Gov (RPU) (cont.)

This PC > Local Disk (C:) > e-TDS-TCS\_RPU\_1.9

Name	Date modified	Type	Size
lib	23/02/2017 11:37 ...	File folder	
Ver32	23/02/2017 11:37 ...	File folder	
Ver64	23/02/2017 11:37 ...	File folder	
barbecue-1.5.jar	02/05/2013 3:47 PM	Executable Jar File	89 KB
bcprov-jdk14-141.jar	02/05/2012 6:06 PM	Executable Jar File	1,584 KB
e-mudhra.cer	26/10/2016 4:16 PM	Security Certificate	2 KB
Filing procedureFor_FRD1.9.pdf	29/03/2016 4:18 PM	PDF File	259 KB
jshortcut-0.4-dist.jar	28/12/2015 1:16 PM	Executable Jar File	84 KB
log4j-1.2.8.jar	17/02/2005 7:29 PM	Executable Jar File	345 KB
NSDL-Root.cer	16/09/2015 6:52 PM	Security Certificate	3 KB
pd4ml.jar	09/05/2007 1:28 PM	Executable Jar File	335 KB
pdfbox-app-1.8.8.jar	27/01/2015 6:21 PM	Executable Jar File	10,357 KB
rpu.log	23/02/2017 11:37 ...	Text Document	1 KB
rpu_main.log	22/02/2017 12:06 ...	Text Document	1 KB
ss_css2.jar	11/10/2013 4:54 PM	Executable Jar File	140 KB
<b>TDS_RPU.jar</b>	22/02/2017 10:41 ...	Executable Jar File	1,569 KB
TDS_STANDALONE_FVU_2.150.bat	16/02/2017 3:21 PM	Windows Batch File	1 KB
TDS_STANDALONE_FVU_2.150.jar	22/02/2017 1:27 PM	Executable Jar File	1,497 KB
TDS_STANDALONE_FVU_5.4.bat	16/02/2017 3:21 PM	Windows Batch File	1 KB
TDS_STANDALONE_FVU_5.4.jar	22/02/2017 1:21 PM	Executable Jar File	758 KB
Thumbs.db	16/09/2016 7:16 PM	Data Base File	8 KB
VersionValidator.jar	26/08/2016 8:27 PM	Executable Jar File	12 KB

Click to open RPU

## Note:

1. RPU is a JAVA based utility, so kindly make sure that latest JAVA version is installed on your respective machines.
2. In case you are unable to install RPU, contact TIN call center at 020-2721 8080 or send e-mail to [tininfo@nsdl.co.in](mailto:tininfo@nsdl.co.in).



# After clicking on RPU.exe following screen will appear

[RPU e-Tutorial](#)    verification facility.    [Apply for PAN/TAN online.](#)    [Pay taxes online \(e-payment\).](#)    [Help](#)

Click on 'RPU e-Tutorial' to view for detailed procedure

NSDL e-Gov Quarterly e-TDS/TCS Return Preparation Utility (RPU) **is a freely (free of cost) downloadable software** for statement(s) pertaining to FY 2007-08 onwards.

Form No. --Select--  
--Select--  
24Q  
26Q  
27Q  
27EQ

Select type of Statement to be prepared

For queries, feedback, complaints, you may contact on below

Select the respective form for which the Statement is to be prepared

**Queries / Feedback / Complaints in respect of RPU**  
 Email us: [tin\\_returns@nsdl.co.in](mailto:tin_returns@nsdl.co.in)  
 Call us: 020-2721-8080  
 Write to us: 5th Floor, Mantri Sterling ,Plot No. 341, Survey No. 997 /8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.



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queries related to TDS/TCS consolidated file, Justification reports, Form 16/16A and Addition of challans in TDS/TCS st

- ✓ Preparation of Quarterly Regular Statements from FY 2007-08 onwards
- ✓ Preparation of Quarterly Correction Statements using Consolidated TDS/TCS files downloaded from TRACES.
- ✓ In built File Validation Utility (FVU) as follows:
  - FVU version 2.150 for Statements (Regular and Correction) from FY 2007-08 up to FY 2009-10.
  - FVU version 5.4 for Statements (Regular and Correction) pertaining to FY 2010-11 onwards.

## Note:

**As directed by Income Tax Department, acceptance of Quarterly TDS/TCS Statement pertaining to FY 2005-06 and 2006-07 has been discontinued w.e.f. 01/07/2013.**

- 1. Along with structurally valid PAN, the field “PAN of Landlord” under Annexure II (i.e. Salary details) of form 24Q-Q4 from F.Y. 2016-17 onwards may contain below values when the landlord does not have PAN.**
  - **GOVERNMENT:** This is applicable when landlords are Government organizations (i.e. Central or State).
  - **NONRESIDENT:** This is applicable when the landlords are Non-Residents.
  - **OTHERVALUE:** This is applicable when the landlords are other than Government organization and Non-Residents.
  
- 2. Non-update of Deductee/Collectee records from Annexure I and Annexure II in TDS/TCS correction statements when Form 26A/27BA has been generated corresponding to Deductee/Collectee.**

Update will not be allowed on below fields in Annexure I of Form 24Q, 26Q and 27EQ while submitting correction statement:-

  - PAN of Deductee/Collectee
  - Amount of Payment/Credit
  - Total tax Deducted (Tax + Surcharge + Education cess)
  - Section code
  - Update or deletion of record will not be allowed in Annexure II of Form 24Q while submitting correction statement.

RPU e-Tutorial for PAN/TAN online. Pay taxes online (e-payment). Help

NSDL e-Gov Quarterly e-TDS/TCS Return Preparation Utility (RPU) **is a freely (free of cost) downloadable software** for statement(s) pertaining to FY 2007-08 onwards.

Form No. 24Q

Select type of Statement to be prepared :  Regular  Correction

Open a saved Regular file

Click to Continue

Ensure that form you have selected is correct one

Select 'Regular' option to prepare regular statement

Queries / Feedback / Complaints in respect of RPU

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Call us: 020-2721-8080

Write to us: 5th Floor, Mantri Sterling ,Plot No. 341, Survey No. 997 /8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.



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## For Regular statements – Deductor/Collector details

Annexure I (D)

Quarterly statement of deduction of tax under sub section (3) of section 200 of the Income Tax Act, 1961 in respect of Salary.

For Quarter Ended \*

**1. Particulars of Statement**

Tax Deduction and Collection Account No. (TAN) *	<input type="text"/>	Financial Year. *	<input type="text" value="--Select--"/>
Last Tax Deduction and Collection Account No.	<input type="text"/>	Assessment Year *	<input type="text"/>
Return (Yes / No)	<input type="text" value="No"/>	Type of Deductor *	<input type="text" value="--Select--"/>
Details	<input type="text" value="--Select--"/>	Last Deductor Type	<input type="text"/>
		Number of Original Return	<input type="text"/>
		Number of Previous Return	<input type="text"/>

( Indicate only if any change in Deductor Details )

[Check status of your TAN at "Know your TAN"](#)

**2. Particulars of Deductor ( Employer )**

Name *	<input type="text"/>	Ministry / Dept. Name	<input type="text"/>
Division ( If any )	<input type="text"/>	Ministry / Dept. Name ( Others )	<input type="text"/>
Address	<input type="text"/>	DDO Code	<input type="text"/>
	<input type="text" value="--Select--"/>	DDO Registration Number	<input type="text"/>

**Note:**

- Be careful while selecting Financial Year, Quarter and also make sure that TAN you have entered is correct one.
- Kindly make sure that TAN and TAN name (i.e. Deductor's name) mentioned in the statement is correct and verified with **KNOW YOUR TAN** portal available at Income Tax Departments website (i.e. <https://incometaxindiaefiling.gov.in>) to avoid further rejection of your statement.

Enter valid 10 digit Valid TAN provided by ITD

Select respective quarter from dropdown

Select Financial Year

Enter valid 10 digit PAN provided by ITD, in case PAN is not available quote PANNOTREQD

Select deductor category

Check status of your TAN at "Know your TAN"

Deductor details needs to be provided here

Once you select Financial Year, corresponding Assessment Year will automatically displayed. **Ensure that Financial Year you have selected is correct.**

# Regular Statement – Deductor/Collector details



rm **Challan** Annexure I (Deductee details)

**2. Particulars of Deductor ( Employer )**

Name *	<input type="text"/>	Ministry / Dept. Name	--Select--
Branch / Division ( If any )	<input type="text"/>	Ministry / Dept. Name ( Others )	<input type="text"/>
State Name	--Select--	DDO Code	<input type="text"/>
PAO Code	<input type="text"/>	DDO Registration Number	<input type="text"/>
Registration No.	<input type="text"/>	Area / Location	<input type="text"/>
Post Office / Lane	<input type="text"/>	Name of Premises / Building	<input type="text"/>
Telephone No.	<input type="text"/>	Town / City / District	<input type="text"/>
Telephone No. ( Alternate )	<input type="text"/>	State *	--Select--
Account Office Identification Number ( AIN ) of PAO/TO/CDDO	<input type="text"/>	E-mail	<input type="text"/>
		E-mail ( Alternate )	<input type="text"/>
		Has Address Changed Since Last Return *	<input type="checkbox"/>

Designation *	<input type="text"/>	<input type="checkbox"/> Same as above	Permanent Account Number *	<input type="text"/>
Flat No. *	<input type="text"/>		Area / Location	<input type="text"/>
Name of Premises / Building	<input type="text"/>		Town / City / District	<input type="text"/>
			State *	--Select--

For Central and State Govt. select the Ministry/ Dept. name

For Central and State Govt. provide PAO code, in case PAO code is not available, quote PAOCDNOTAVBL

For Central and State Govt. provide DDO code, in case DDO code is not available quote DDOCDNOTAVBL

AIN to be quoted only if the tax has been deposited through Transfer Voucher/Book Entry 4

If clicked on check box, fields such as Flat No., Name of Bldg etc. will be auto populated from particular of deductor

# Regular Statement – Deductor/Collector details



Form | Challan | Annexure I (Deductee details)

Road / Street / Lane	<input type="text"/>	Town / City / District	<input type="text"/>
Pin Code *	<input type="text"/>	State *	--Select--
Telephone No.	<input type="text"/>	E-mail	<input type="text"/>
Telephone No. ( Alternate )	<input type="text"/>	E-mail ( Alternate )	<input type="text"/>
Account Office Identification Number ( AIN ) of PAO/TO/CDDO	<input type="text"/>	Has Address Changed Since Last Return *	--Select--

**3. Particulars of the Person Responsible for Deduction of Tax**

Same as above

Name *	<input type="text"/>	Permanent Account Number *	<input type="text"/>
Designation *	<input type="text"/>	Area / Location	<input type="text"/>
Flat No. *	<input type="text"/>	Town / City / District	<input type="text"/>
Flat No. / Building	<input type="text"/>		<input type="text"/>
Telephone No.	<input type="text"/>		<input type="text"/>
Telephone No. ( Alternate )	<input type="text"/>	E-mail ( Alternate )	<input type="text"/>
Has Address Changed Since Last Return *	--Select--	Mobile No.	<input type="text"/>
Has regular statement for Form 24Q filed for earlier period	--Select--	Receipt No. of earlier Statement filed for Form 24Q	<input type="text"/>

If regular statement for the TAN and Form filed earlier then select „Yes“ other wise “No”.

If option selected in earlier field is “Yes”, then provide 15 digit receipt number of earlier statement

Enter valid 10 digit PAN of person responsible for deduction of tax

**Note:**  
-It is mandatory to mention Email ID and mobile number of deductor/collector and responsible person in TDS/TCS Statement.

## for payment made through Challan/ Transfer voucher

Form **Challan** Annexure I (Deductee details)

Sr. No.	Date For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹	Total Amount Deposited as per challan / Book Adjustment (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code / 24G Receipt No.	Rec
(301)			(302)		(303)	(304)	(305)	(306)		(307)			(308)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Click on to fill in challan details													
Click here to add number of challans/transfer vouchers													

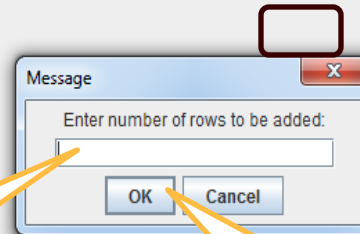
Note : fields marked in (\*) are Mandatory

Create File Save Add Rows Delete a Row



## For payment made through Challan/ Transfer voucher

Form													
Challan													
Annexure I (Deductee details)													
Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹	Total Amount Deposited as per challan / Book Adjustment (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code / 24G Receipt No.	Rec
(301)			(302)		(303)	(304)	(305)	(306)		(307)			(308)
1	2	3	4	5	6	7	8	9	10	11	12	13	14



Message

Enter number of rows to be added:

OK Cancel

Enter the number of rows to be inserted

After entering number of rows, click on 'OK'

### Note:

#### 1. Utilization of challan:

A single challan can be utilized across all Forms (i.e. Form 24Q, 26Q, 27Q & 27EQ). Challan date can be any date on or after 1st April of immediate previous financial year for which the return is prepared.

Example – Challan of ₹5000/- has been paid in Governments account. Out of ₹5000/-, ₹2500/- utilized for Q1 of Form 24Q for FY 2013-14, now remaining ₹2500/- can be utilized in any other quarter of for any other Form as mentioned above.

## For payment made through Challan/ Transfer voucher

Form **Challan** Annexure I (Deductee details)

Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹	Total Amount Deposited as per challan / Book Adjustment (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code / 24G Receipt No.	Rec
(301)			(302)		(303)	(304)	(305)	(306)		(307)			(308)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	--Select--	--Select--											
2	--Select--	--Select--											
3	--Select--	--Select--											

Message

Enter the Row number to be deleted:

OK Cancel

1. Enter the row number to be deleted

2. After entering number of row to be deleted , click on 'OK'

For deletion of row, click on "Delete Row" and carryout above procedure

Note : fields marked in (\*) are Mandatory

Create File Save Add Rows Delete a Row

## For payment made through Challan (contd..)

Form <b>Challan</b> Annexure I (Deductee details)													
Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹	Total Amount Deposited as per challan / Book Adjustment (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code / 24G Receipt No.	Rec
(401)			(402)			(403)	(404)	(405)		(406)			(408)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	--Select--	--Select--											
2	--Select--	--Select--											
3	--Select--	193 194 94A 94B 4BB 94C 94D											

Enter the challan details i.e. TDS amount, Surcharge, Cess, Interest, Fee & Others. Refer note 2 and 4 below

Select the applicable section code . Refer note 1 and 3 below

**Note:**

1. Section code to be selected under which tax has been deducted. Applicable for statements pertaining to FY 2007-08 to FY 2012-13.
2. Section codes will be available under 'Annexure I' in case of statements pertaining to FY 2013-14 onwards.
3. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
4. Under 'Fee' column, late fee paid under section 234E for late filing of TDS statement has to be mentioned. This is applicable for statements pertaining to FY 2012-13 onwards (Same will be applicable only for payments made through challan).

## For payment made through Challan (contd..)

Form											
Challan											
Annexure I (Deductee details)											
Sr. No.	Last BSR Code / 24G Receipt No.	BSR Code / Receipt Number of Form No. 24G	Last Date on which Tax Deposited	Date on which Amount Deposited through Challan / Date of Transfer Voucher (DD/MM/YYYY)	Last DDO / Transfer Voucher / Challan Serial No.	Challan Serial No. / DDO Serial No. of Form No. 24G	Mode of Deposit through Book Adjustment (Yes/No)	Interest to be allocated / apportioned ₹	Others ₹	Minor Head of Challan 200-TDS payable by taxpayer 400-TDS regular assessment (Raised by IT Dept)	Challan Balance as per consolidated file
(401)		(408)		(410)		(409)	(407)			(411)	
1	3	14	15	16	17	18	19	20	21	22	23
1							--Select--			--Select--	

Enter 7 digit BSR code of receiving branch

Enter 5 digit challan serial number

Enter date on which tax deposited i.e. challan tender date in DDMMYYYY format

Select the mode of deposit of TDS/TCS. Refer note 2 and 3 below

For TDS payable by taxpayer, select '200' or select '400' for TDS regular assessment raised by Income Tax Dept. Refer note 4 below

Enter interest amount to be allocated out of total interest deposited

- Note:**
1. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
  2. In case TDS /TCS is deposited by challan then select the option as "No".
  3. For Nil-challans, no value to be selected under book entry flag i.e. column number 19 'Whether TDS Deposited by Book Entry? (Yes/No).
  4. Minor Head of challan value to be quoted for statements pertaining to FY 2013-14 onwards for tax deposited through challan.

## For payment made through Challan (contd..)

**Challan Status Enquiry** : Tax payers can track online the status of their challans deposited in banks.

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

### OLTAS-Challan Status Inquiry

[Introduction](#)

[FAQs](#)

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**For Tax Payers :**

CIN Based View

TAN Based View

Click here to check status of challan using CIN details

To view challans based on TANs and to **download .csi file**, click here

**For Banks :**

Collecting Bank Branch

Nodal Bank Branch

#### **Challan Status Enquiry for Tax Payers :**

Using this feature, tax payers can track online the status of their challans deposited in banks. This offers two kind of search.

#### **a) CIN based view :**

#### **Note:**

1. .csi file contains challan details submitted in bank. Further, it is mandatory to use .csi file at the time of validation of TDS/TCS statement(s) where challans are paid through bank(s).

## For payment made through Transfer voucher (contd..)

Form													
Challan		Annexure I (Deductee details)											
Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹	Total Amount Deposited as per challan / Book Adjustment (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code / 24G Receipt No.	Rec
(401)			(402)			(403)	(404)	(405)		(406)			(408)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	--Select--	--Select--								0.00			

Enter the transfer voucher details i.e. TDS amount, Surcharge, Cess, Interest, Fee & Others\*

Select the applicable section code from dropdown. Refer note 1 and 2 below.

**Note:**

1. Section code to be selected under which tax has been deducted.
2. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
3. Section codes will be available under Annexure I in case of statements pertaining to FY 2013-14 onwards.
4. Under 'Fee' column, fee paid under section 234E for late filing of TDS statement has to be mentioned. Amount mentioned in this column will not be available for apportioning the TDS/TCS credit for deductee/ collectee.
5. Value under 'Fee' column is applicable only for statements pertaining to FY 2012-13 onwards.
6. Quoting of Book Identification Number (i.e. BIN details) mandatory only for the statements pertaining to FY 2013-14 onwards.

## For payment made through Transfer vouchers (contd..)

Form											
Challan											
Annexure I (Deductee details)											
Sr. No.	Last BSR Code / 24G Receipt No.	BSR Code / Receipt Number of Form No. 24G	Last Date on which Tax Deposited	Date on which Amount Deposited through Challan Date of Transfer Voucher (DD/MM/YYYY)	Last DDO / Transfer Voucher / Challan Serial No.	Challan Serial No. / DDO Serial No. of Form No. 24G	Mode of Deposit through Book Adjustment (Yes/No)	Interest to be allocated / apportioned ₹	Others ₹	Minor Head of Challan 200-TDS payable by taxpayer 400-TDS regular assessment (Raised by IT Dept)	Challan Balance as per consolidated file
(401)		(408)		(410)		(409)	(407)			(411)	
1	3	14	15	16	17	18	19	20	21	22	23
1							--Select--			--Select--	

Enter 7 digit 24G Receipt No.

Enter date of Transfer Voucher in DDMMYYYY format

Enter 5 digit DDO serial number of Form 24G

Book entry flag should be 'Yes' in case of payments made by transfer vouchers. Refer note 2 and 3 below

- Note:**
1. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
  2. For nil-transfer vouchers, no value to be selected under book entry flag i.e. column number 19 'Whether TDS Deposited by Book Entry? (Yes/No)'.
  3. In case the TDS/TCS is deposited by book entry i.e., through transfer voucher (applicable only in case of Govt. Department), select the option as "Yes".
  4. Minor Head of challan value to be quoted for statements pertaining to FY 2013-14 and onwards for tax deposited through challan. No value to be selected for nil challan/transfer vouchers.

## Deductee/Collectee details (Annexure I)

Form | Challan | Annexure I (Deductee details)

Row Number	Challan Serial No.	Update Mode For Deductee (Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹
	1		3	4	5	(417)	7	8	9	10

Click on Annexure I to fill deductee/collectee details

Click here to insert number of rows

Note : fields marked in ( \* ) are Mandatory

Create File | Save | Delete a Row | Insert a Row



# Regular statement - Deductee details (Annexure I)

Form	Challan	Annexure I (Deductee details)								
Row Number	Challan Serial No.	Update Mode For Deductee (Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹
				4	5	(417)	7	8	9	10

Challan number will be automatically displayed here

Number of deductee records to be mapped against each challan/transfer voucher should be entered here

Insert Rows

Challan Number	No of deductee records to be added
1	

OK Cancel

After entering numbers of rows, click on 'OK'

Note : fields marked in (\*) are Mandatory

Create File Save Delete a Row Insert a Row

Form | Challan | Annexure I (Deductee details)

Row Number	Challan Serial No.	Update Mode For Deductee (Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹
						(417)				
1	1	--Select--	3	4	5	--Select--	7	8	9	0.00 1

Message

Enter the Row number to be deleted:

OK Cancel

1. Enter the row number to be deleted

2. After entering number of row to be deleted, click on 'OK'

For deletion of row, click on "Delete Row" and carryout the below procedure

Note : fields marked in ( \* ) are Mandatory

Create File | Save | Delete a Row | Insert a Row

# Regular statement - Deductee details (Annexure I)

Form Number : 26Q

( See Section 193, 194, 194A, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194I, 194J, 192A, 194LBB, 194LA and Rule 31A )

Challan Annexure I (Deductee details)

Sl. No.	Challan Serial No.	Update Mode For Deductee ( Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹
						(417)			
	1	2	3	4	5	6	7	8	9
	1	--Select--				--Select--			

- Select--
- 193
- 194
- 94
- 193 - Interest on Securities
- 94B
- 4BB
- 94C
- 94D

**Note:**

1. Click upon Section code drop down and roll move mouse pointer on desired section code to understand its description.
2. New Section code 194LBC (Income in respect of investment in securitization trust) has been added under list of sections available under Form 26Q and 27Q.
3. New nature of collection codes 206CL (Sale of Motor vehicle), 206CM (Sale in cash of any goods (other than bullion/jewelry)) and 206CN (Providing of any services (other than Ch-XVII-B)) has been added under list of collection codes available under Form 27EQ.
4. Amount field should not be left blank, instead quote amount as 0.00.
5. **Section codes** will be available under Annexure I in case of statements pertaining to FY 2013-14 onwards.
6. If user clicks on "OK" button from Deductee Records dialog box, challan number will be automatically selected and if user clicks on "Skip this step" button, then user will have to manually select the challan no. to which the deductee is to be mapped.

Note : fields marked in ( \* ) are Mandatory

Create File

Save

Delete a Row

Insert a Row

# Regular statement - Deductee details (Annexure I)



Form	Challan	Annexure I (Deductee details)									
Row Number	Sr. No.	Deductee Reference Number Provided by the Deductor (if available)	Last PAN of Deductee	PAN of the Deductee	Name of the Deductee	Date of Payment/Credit (DD/MM/YYYY)	Amount Paid/Credited ₹	TDS ₹	Surcharge ₹	Education Cess ₹	Total Tax Deducted (18+19) ₹
	(412)	(413)		(415)	(416)	(418)	(419)				
	11	12	13	14	15	16	17	18	19	20	
1	<input type="text" value="1"/>										

Mention the amount paid to deductee

Enter valid 10 digit PAN of deductee/provided by ITD. In case valid PAN is not available then enter 'PANNOTAVBL', 'PANAPPLIED' or 'PANINVALID' whichever is applicable

Mention name of the deductee

Mention date on which amount paid/credited to deductee

Enter deductee details i.e. TDS, Surcharge, Cess etc.

- Note:**
1. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
  2. Value under field 'Amount Paid/Credited' should always be greater than 0.00.
  3. If PAN quoted for any deductee record is INVALID then mandatory to quote Deductee/Employee reference number. (Same will be applicable only for Form 24Q & 26Q)
  4. If PAN quoted for any deductee record is VALID, then value under "Remarks" field should be other than "C".
  5. Total Tax deducted amount should be equal to Total Tax Deposited under Deductee details (i.e. Annexure I).

# Regular statement - Deductee details (Annexure I)



Annexure I (Deductee details)

Last Total Tax Deducted ₹	Total Tax Deposited ₹	Last Total Tax Deposited ₹	Date of Deduction (DD/MM/YYYY)	Remarks (Reason for non-deduction / lower deduction / higher deduction / threshold)	Deductee Code (1-Company, 2-Other than Company)	Rate at which Tax deducted	Paid by book entry or otherwise	Certificate number issued by the Assessing Officer u/s 197 for non-deduction / lower deduction
	(421)	(422)	(422)	(424)	(414)	(423)		(425)
22	23	24	25	26	27	28	29	30
				--Select-- --Select-- A B C Y Z	--Select--		--Select--	

Mention the total tax deposited for the deductee

Mention the date of tax deducted. Refer note 2 and 3 below

If applicable, select value from the dropdown else no value to be selected

Mention rate at which tax deducted

Mandatory to mention value if, "A" is mentioned in column 26 (i.e. for 'Remarks'). Value to be mentioned for statements pertaining to FY 2013-14 onwards

- Note:**
1. Click upon "Remarks" drop down and roll move mouse pointer on desired remark code to understand its description.
  2. Enabled field "Certificate number" for Form 26Q where the remark value selected as 'B' (FY 2015-16, Q3 onwards).
  3. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
  4. Date of deduction is mandatory if 'Total Income Tax Deducted at Source' is greater than zero (0.00). No value needs to be specified if 'Total Income Tax Deducted at Source' is Zero (0.00).
  5. Date of deduction in deductee record should not be less than the current quarter. Example if the statement pertains to Q3 of FY 2013-14, then the date of deduction should not be lower than 01/10/2013.
  6. Remarks for higher deduction in deductee details i.e., flag "C" to be mentioned only if the deductee PAN is invalid.
  7. Remark "T" (i.e. for transporter transaction and valid PAN is provided) under deductee details (Annexure I) will be applicable from Q3 of FY 2009-10 onwards for Form 26Q.

Form Number : 27Q

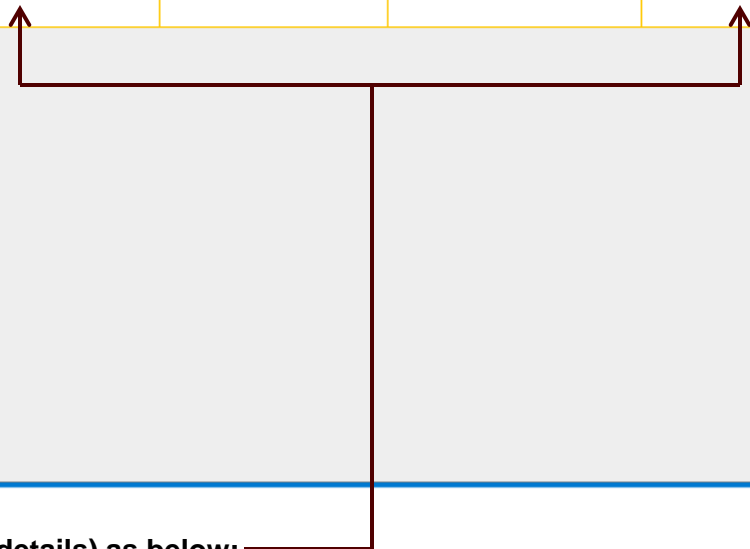
( See Section 194E, 195, 196A\*, 196B, 196C, 194LBB, 192A, 196D and Rule 31A, 37A )

Annexure I (Deductee details)

TDS rate of TDS (a) and DTAA(b)	Nature of remittance	Unique acknowledgement of the corresponding Form no. 15CA (if available)	Country of the Residence of the deductee	Grossing up Indicator	Email ID of deductee	Contact number of deductee	Address of deductee in country of residence	Tax Identification /Unique identification number of deductee
(732)	(733)	(734)	(735)	(736)	(737)	(738)	(739)	(740)
32	33	34	35	36	37	38		
--Select--	--Select--	--Select--	--Select--					

- Select--
- Select--
- INTEREST PAID
- FEES FOR TECHNICAL SERVICES
- ROYALTY
- DIVIDEND
- INVESTMENT
- LONG TERM CAPITAL GAINS
- SHORT TERM CAPITAL GAINS

Select nature of remittance from dropdown



**Note:**

- Addition of new fields for Form 27Q under Annexure I (i.e. deductee details) as below:**
  - Email ID of the deductee
  - Contact number of deductee
  - Address of deductee in country of residence
  - Tax Identification Number/ Unique Identification Number of deductee
- For more details, please refer respective file format.

For challan and deductee details, refer earlier slides

Form | Challan | Annexure I (Deductee details) | **Annexure II (Salary Details)**

Row Number	Serial No.	Update M	AN of the Employee	Name of the Employee	Deductee Type	Date From which Employed with Current Employer (DD/MM/YYYY)	Date To which Employed with Current Employer (DD/MM/YYYY)	Taxable Amount on which tax is deducted by the current employer ₹	Reported Taxable Amount on which tax is deducted by previous employer(s) ₹	Total Amount of Salary(8+9) ₹	Deduction U Section 16 ₹
1			(29)	(330)	(331)	(332)	(332)	(333)	(334)	(335)	
2			4		5	6	7	8	9	10	

Click on Annexure II to fill in salary details.  
Applicable only for Form 24Q & Quarter 4

Click here to insert no. of rows.

Note : fields marked in ( \* ) are Mandatory

Create File | Save | Add Rows | Delete a Row

Version 1.7.4

For challan and deductee details, refer earlier slides

Form | Challan | Annexure I (Deductee details) | **Annexure II (Salary Details)**

Row Number	Serial No.	Update Mode	PAN of the Employee	Name of the Employee	Deductee Type	Date From which Employed with Current Employer (DD/MM/YYYY)	Date To which Employed with Current Employer (DD/MM/YYYY)	Taxable Amount on which tax is deducted by the current employer ₹	Reported Taxable Amount on which tax is deducted by previous employer(s) ₹	Total Amount of Salary(8+9) ₹	Deduction U Section 16 ₹
1	(328)		(329)	(330)	(331)	(332)	(332)	(333)	(334)	(335)	
2	1	2	3	4	5	6	7	8	9	10	

Message

Enter number of rows to be added:

OK Cancel

Enter the number of rows to be inserted

After entering number of rows, click on 'OK'

Note : fields marked in ( \* ) are Mandatory

Create File Save Add Rows Delete a Row



For challan and deductee details, refer earlier slides

Form | Challan | Annexure I (Deductee details) | **Annexure II (Salary Details)**

Row Number	Serial No.	Update Mode	PAN of the Employee	Name of the Employee	Deductee Type	Date From which Employed with Current Employer (DD/MM/YYYY)	Date To which Employed with Current Employer (DD/MM/YYYY)	Taxable Amount on which tax is deducted by the current employer ₹	Reported Taxable Amount on which tax is deducted by previous employer(s) ₹	Total Amount of Salary(8+9) ₹	Deduction Under Section 16 ₹
1	(328)		(329)	(330)	(331)	(332)	(332)	(333)	(334)	(335)	
2	1	2	3	4	5	6	7	8	9	10	
1		--Select--			--Select--						

**Message**

Enter the Row number to be deleted:

OK Cancel

1. Enter the number of row to be deleted

2. After entering number of row to be deleted, click on 'OK'

For deletion of row, click on 'Delete Row' and follow below procedure

Note : fields marked in ( \* ) are Mandatory

Create File Save Add Rows Delete a Row

# Regular - Preparation of Salary Statement

Form    Challan    Annexure I (Deductee details)    **Annexure II (Salary Details)**

Row Number	Serial No.	Update Mode	PAN of the Employee	Name of the Employee	Deductee Type	Date From which Employed with Current Employer (DD/MM/YYYY)	Date To which Employed with Current Employer (DD/MM/YYYY)	Taxable Amount on which tax is deducted by the current employer ₹	Reported Taxable Amount on which tax is deducted by previous employer(s) ₹	Total Amount of Salary(8+9) ₹	Deduction U Section 16 ₹
1	(328)		(329)	(330)	(331)	(332)	(332)	(333)	(334)	(335)	
2	1	2	3	4	5	6	7	8	9	10	
1	1	--Select--			--Select--						

- Select--
- Women
- Senior Citizen
- Super Senior Citizen
- Others

Enter valid PAN as provided by ITD. In case PAN is not available, kindly quote PANNOTAVBL, PANAPPLIED or PANINVALID

Select the deductee type from the dropdown.

Enter other details like date from which employed, date to which employed, taxable amount by current employer, taxable amount by previous employer, other deductions if any under section 16 (ii) and (iii) etc.

Click here to insert additional no. of salary detail records

Note : fields marked in ( \* ) are Mandatory    Create File    Save    Add Rows    Delete a Row

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)							
Row Number	Income (including loss from house property under any Head Other than the Head "Salaries" offered for TDS [section 192(2B)] ₹	Gross Total Income (14 + 15) ₹	Aggregate Amount of Deductions Under Sections 80C, 80CCC and 80CCD(1) (Total to be limited to amount specified in section 80CCE) ₹	Amount Deductible under Section 80CCF. Applicable for FY 2010-11 and 2011-12 only ₹	Amount Deductible under Section 80CCG. Applicable from FY 2012-13 onwards ₹	Amount Deductible Under any other Provision(s) of Chapter VI-A ₹	Total Amount Deductible Under Chapter VI-A (17+18+19+20) ₹	Total Taxable Income (16-21) ₹	Total Tax - (i) Income Tax on Total Income ₹	
1	(339)	(340)					(343)	(344)	(345)	
2	15	16					21	22	23	
1										

Enter the income other than salary, deductions under 80C, 80CCC and 80CCD

Deduction amount allowed under section 80CCE has been enhanced from ₹1,00,000 to ₹1,50,000

**Note:**

1. Deduction under section 80CCF is applicable only for FY 2010-11 and 2011-12.
2. Deduction under section 80CCG is applicable from FY 2012-13 onwards.
3. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
4. Revised amount of ₹1,50,000 allowed under section 80CCE is applicable for statement pertaining to F.Y 2014-15 onwards.

# Regular - Preparation of salary Statement

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)						
Row Number	Total Taxable Income (16-21) ₹	Total Tax - (i) Income Tax on Total Income ₹	(ii) Surcharge ₹	(iii) Education Cess ₹	Income Tax Relief under Section 89, when salary etc. is paid in arrear or in advance ₹	Net Tax Payable ((23+24+25)-26) ₹	Total Amount of TDS by current employer for whole year (aggregate amount in col 21 - Annex for all quarters in respect of each employee) ₹	Reported amount of Tds by previous employer (income in respect of included in computing total taxable income in col22) ₹	Total Tax Dedu for the WWh
1	(344)	(345)		(346)	(347)	(348)	(349)	(350)	
2	22	23	24	25	26	27	28	29	
1									

Enter total tax on total income, surcharge and education cess amount

**Note:**

1. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
2. The existing field length of "Total Taxable Income" has been increased from 9 to 10. This will enable to input value maximum upto ₹ 999 crores from existing ₹ 99 crores.

# Regular - Preparation of salary Statement

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)						
Row Number	(iii) Education Cess ₹	Income Tax Relief under Section 89, when salary etc. is paid in arrear or in advance ₹	Net Tax Payable ((23+24+25-26) ₹	Total Amount of TDS by current employer for whole year (aggregate amount in col 21 - Annexure I for all quarters in respect of each employee) ₹	Reported amount of Tds by previous employer (income in respect of included in computing total taxable income in col22) ₹	Total Amount of Tax Deducted at Source for the Whole Year(28+29) ₹	Shortfall in Tax Deductions (+) / Excess Tax Deductions (-) (27-30) ₹	Whether tax deducted at Higher rate due to non furnishing of PAN by deductee	
1	(346)	(347)	(348)	(349)	(350)	(351)		(353)	
2	25	26	27	28	29	30	31	32	
1								--Select--	

Enter total amount of tax deducted during the year.

- Note:**
1. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.

# Regular - Preparation of salary Statement

Form Number : 24Q  
 ( See Section 192 and Rule 31A )

Annexure I (Deductee details)		Annexure II (Salary Details)					
(357) Whether aggregate rent payment exceeds rupees one lakh	PAN of landlord1	Name of landlord1	PAN of landlord2	Name of landlord2	PAN of landlord3	Name of landlord3	
33		34	35	36	37	38	39
Yes	--SELECT--			--Select--		--Select--	

--Select--  
 Payment made to Government organization (Central/State only)  
 Payment made to Non-resident  
 Payment made to Other than Government organization and Non-resident

**Note:**

“PAN of Landlord” field has been revised for form 24Q-Q4 under Annexure II (i.e. Salary details) from F.Y. 2016-17 onwards. These fields may contain any of the below value in case of structurally valid PAN of landlord is not available.

1. Payment made to Government organization (Central/State only): This is applicable when landlords are Government organizations (i.e. Central or State).
2. Payment made to Non-resident: This is applicable when the landlords are Non-Residents.
3. Payment made to Other than Government organization and Non-resident: This is applicable when the landlords are other than Government organization and Non-Residents.

Form **Challan** Annexure I (Deductee details)

Row Number	Challan Serial No.	Update Mode For Deductee ( Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹
						(417)				
	1	2	3	4	5	6	7	8	9	10
1	1	--Select--				--Select--				0.00 1

**Note:**

1. In case, any wrong or incorrect value which is not as per data structure is entered in the statement, FVU will generate an error file. Kindly refer the error file and make necessary changes accordingly.

After saving the file click on create file to validate the Statement and to create .fvu file

After preparing the Statement, save the return for future reference

Note : fields marked in (\*) are Mandatory

Create File

Save

Delete a Row

Insert a Row

## Annexure I (Deductee details)

Challan Serial No.	Update Mode For Deductee ( Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees the vertical total of ₹
1	2	3	(325)	4	(317)	8
1	--Select--					0.00

### Step 1

Import .csi file downloaded from **challan status enquiry** available on TIN website

Provide Path for Creating file Text/.FVU file

Challan Input File Name with Path

Error/Upload & Statistics Report File Path

Consolidate File Name with Path

[Click here to know procedure about filing of e-TDS/TCsstatement\(s\)](#)

### Step 2

Select the path where .fvu file & Form 27A is to generated

After selecting the path where .fvu file & Form 27A needs to be saved, click on validate button

### Step 3

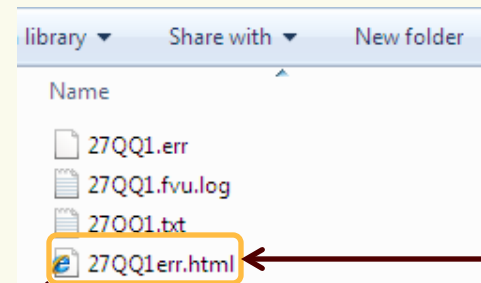
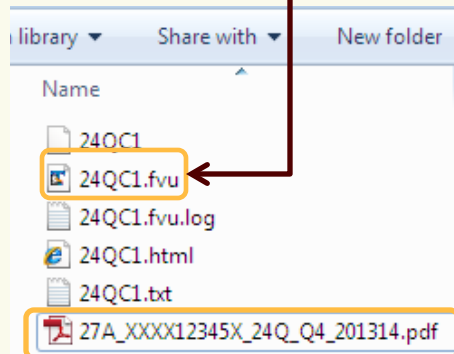
#### Note:

1. To know the procedure about filing of e-TDS/TCS statement(s), click here.
2. .csi file can be downloaded from TIN website under "**challan status enquiry**" option.
3. .csi file consist of challan details deposited in banks (i.e. BSR code, challan tender date & challan serial no. etc.)
4. It is mandatory to import .csi file in case of statements contains non-nil challans.
5. .csi file to be imported only in case of challans paid through banks.



On successful passing validations, .fvu file & Form 27A will be generated

If there are error(s) in file, the error/response file will display the error location and error code along with error description



TDS/TCS - ERROR FILE

Line No	Record Type	Statement Type	Field Name	Challan Details Record Number	Deductee/ Salary Detail No.	Error Code & Description
2	Batch	Regular	Responsible Person's Mobile Number	-	-	T-FV-2217 Mobile Number of Person Responsible should be provided for the specified Deductor Type.

**Note:**

1. Error file will contain details as mentioned in above example. Kindly rectify the same and then revalidate your file.
2. In error file, if record type is "Batch" then correction in "Form" page, if record type is "Challan" then correction in "Challan" page, if record type is "Deductee" then correction in "Annexure I" page and if record type is "Salary details" then correction in "Annexure II" of RPU to be done.

RPU e-Tutorial

e. Pay taxes online (e-payment).

Help

NSDL e-Gov Quarterly e-TDS/TCS Return Preparation Utility (RPU) **is a freely (free of cost) downloadable software** for statement(s) pertaining to FY 2007-08 onwards.

Form No.

--Select--  
--Select--  
24Q  
26Q  
27Q  
27EQ

Select type of Statement to be prepared

Correction

Open a saved Regular file

Click to

Queries / Feedback / Complaints in respect of RPU

Email us: [tin\\_returns@nsdl.co.in](mailto:tin_returns@nsdl.co.in)

Call us: 020-2721-8080

Write to us: 5th Floor, Mantri Sterling ,Plot No. 341, Survey No. 997 /8, Model Colony, Near Deep

Select the respective form for which the correction Statement is to be prepared

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For queries related to TDS/TCS consolidated file, Justification reports, Form

# Preparation of correction statement (cont.)

RPU e-Tutorial

Online PAN verification facility.

Help

NSDL e-Gov Quarterly e-TDS/TCS Return Preparation Utility (RPU) **is a freely (free of cost) downloadable software** for statement(s) pertaining to FY 2007-08 onwards.

Message

X

Please import latest Consolidated TDS/TCS file to prepare correction statement.

OK

Select type of S

ction

Open a saved Regular file

Click

For correction click on the Correction radio button which will pop a message, read the message and then click "OK"

Queries / Feedback / Complaints in respect of RPU

Email us: [tin\\_returns@nsdl.co.in](mailto:tin_returns@nsdl.co.in)

Call us: 020-2721-8080

Write to us: 5th Floor, Mantri Sterling ,Plot No. 341, Survey No. 997 /8, Model Colony, Near Deep Bungalow Chowk, Pune - 411 016.

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RPU e-Tutorial

Help for PAN/TAN online. Pay taxes online (e-payment).

Help

NSDL e-Gov Quarterly e-TDS/TCS Return Preparation Utility (RPU) **is a freely (free of cost) downloadable software** for statement(s) pertaining to FY 2007-08 onwards.

Form No.

Select type of Statement to be prepared :     Regular     **Correction**

Open a saved Correction file

Import Consolidated TDS/TCS file

Click to open saved correction file.

Click to import the consolidated TDS/TCS file downloaded from TDS-CPC (TRACES) website

Queries / Feedback / Complaints in respect of RPU

Email us: [tin\\_returns@nsdl.co.in](mailto:tin_returns@nsdl.co.in)

Call us: 020-2721-8080

Write to us: 5th Floor, Mantri Sterling ,Plot No. 341, Survey No. 997 /8, Model Colony, Near Deep Bungalow Chowk, P



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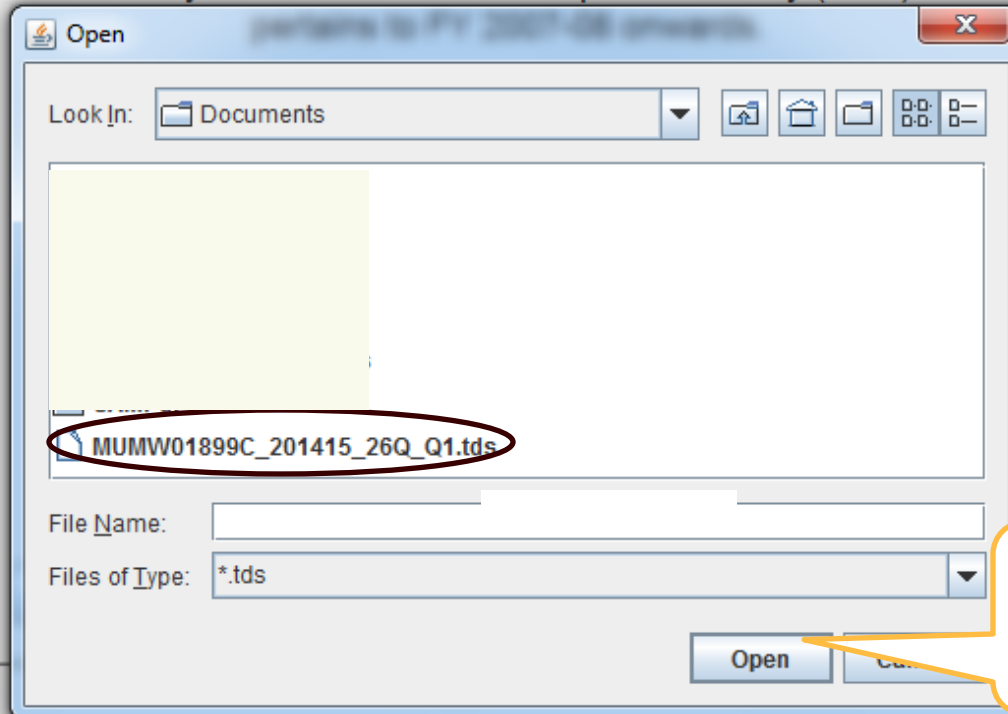
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For queries related to TDS/TCS consolidated file, Justification reports, Form '1

RPU e-Tutorial

Help

NSDL e-Gov Quarterly e-TDS/TCS Return Preparation Utility (RPU) for statement(s)




Select the respective consolidated file downloaded from TRACES and then click on "Open"

**Note:**

1. Please ensure that the latest consolidated TDS/TCS file received from TRACES is used for preparation of correction statement.

Form	Challan	Annexure I (Deductee details)										
Row Number	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹	Sr. No.	Employee Reference No. Provided by Employer	Last PAN of Employee	PAN of the Employee	Name of the Employee	Date of Payment/Credit (DD/MM/YYYY)	Amount Paid/Credit ₹	
	7								(316)	(318)		
									15	16		
1	100269.00	96							P	31/12/2012	800	
2	100269.00	96							R	31/12/2012	1000	
3	55000.00								Q	31/12/2012	900	
4	55000.00								S	31/12/2012	1100	

**RPU** ✕

 **File Imported successfully**  
 Statement contains unmatched Challan. The same has been highlighted in red color.  
 Statement contains invalid PANs. The same has been highlighted in red color.

After successful import this message will be displayed. Click on OK to continue For details refer note below

- Note:**
- System will prompt message if Statement contains unmatched challans, overbooked challans and / or invalid PANs.
  - What is unmatched challan?**
    - Deductor have not deposited taxes or have furnished incorrect particulars of tax payment. Unmatched challan will be highlighted in red colour.
  - What is overbooked challan?**
    - Payment details of TDS/TCS deposited in bank by deductor have matched with details mentioned in the TDS/TCS Statement but the amount is over claimed in the Statement. Overbooked challan will be highlighted in blue colour.

# Correction – update in Deductor details

re I (Deductee details)

Quarterly statement of deduction of tax under sub section (3) of section 200 of the Income Tax Act, 1961 in respect of payments other than Salary.

For Quarter Ended \*

## 1. Particulars of Statement

Tax Deduction and Collection Account No. (TAN) *	<input type="text" value="XXXX12345A"/>	Financial Year. *	<input type="text" value="2014-2015"/>
Last Tax Deduction and Collection Account No.	<input type="text" value="XXXX12345A"/>	Assessment Year *	<input type="text" value="2015-2016"/>
Permanent Account Number. *	<input type="text" value="AAACW4257A"/>	Type of Deductor *	<input type="text" value="Company"/>
Is this a Revised Return ( Yes / No )	<input type="text" value="Yes"/>	Last Deductor Type	<input type="text" value="Company"/>
Update Deductor Details	<input type="text" value="--Select--"/>	Receipt Number of Original Return	<input type="text" value=""/>
		Receipt Number of Previous Return	<input type="text" value=""/>

( Indicate only if any change in Deductor Details )

[Check status of your TAN at "Know your TAN"](#)

To update deductor details other than TAN, select option "Other deductor details"

## 2. Particulars of Deductor ( Employer )

Name *	<input type="text" value="WAN HAI LINES (INDIA) PVT. LTD."/>	Ministry / Dept. Name	<input type="text" value="--Select--"/>
Branch / Division ( If any )	<input type="text" value=""/>	Ministry / Dept. Name ( Others )	<input type="text" value=""/>
State Name	<input type="text" value="--Select--"/>	DDO Code	<input type="text" value=""/>
PAO Code	<input type="text" value=""/>	DDO Registration Number	<input type="text" value=""/>
PAO Registration Number	<input type="text" value=""/>	Area / Location	<input type="text" value="MUMBAI 400059"/>
Flat No. *	<input type="text" value="A102/103,THE QUBE,"/>	Name of Premises / Building	<input type="text" value="MAROL VILLAGE,"/>
Road / Street / Lane	<input type="text" value="ANDHERI (EAST)"/>	Town / City / District	<input type="text" value=""/>

Note : fields marked in ( \* ) are Mandatory

Create File

Save

Back

# Correction - Challan details

Form													
Challan													
Annexure I (Deductee details)													
Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹	Total Amount Deposited as per challan / Book Adjustment (4+5+6+7+8+9)	Cheque / DD No. (if any)	Last BSR Code / 24G Receipt No.	Recd
(301)			(302)		(303)	(304)	(305)	(306)		(307)			(308)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	--Select--	92B	100000.00	184.00	85.00	966.00		72.00	101381.00	101381.00		5002764	500
2	--Select--	92B	55000.00	0.00	0.00	0.00		0.00	55000.00	55000.00		6007715	600
	--Select-- Update												

For update of challan select option "Update" for challan to be updated

## Note:

- Addition of Challan(s) has been discontinued for Correction statement(s). However, it is allowed to add new Transfer Voucher(s) for statements pertains upto FY 2012-13 for State and Central Government.**
- For unmatched challans, update is allowed in all fields.
- For matched/overbooked challans, update is allowed only on fields 'Section code', 'Interest amount (col. no. 20)' and 'Others amount (col. no. 21)'.
- For overbooked challans, TDS credit, or apportioning of interest amount should be adjusted to the extent of overbooked amount.
- A single challan can be utilized across all Forms (i.e. Form 24Q, 26Q, 27Q & 27EQ). Challan date can be any date on or after 1st April of immediate previous financial year for which the return is prepared.

Example – Challan of ₹5000/- has been paid in Governments account. Out of ₹5000/-, ₹2500/- utilized for Q1 of Form 24Q for FY 2013-14, now remaining ₹2500/- can be utilized in any other quarter of for any other Form as mentioned above.



# Correction – deductee details (Annexure I)

Form Challan Annexure I (Deductee details)

		Update Mode For Deductee (Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Transfer Voucher/ Challan Serial No.	Section Under Which Payment Made	Total TDS to be allocated among deductees as in the vertical total of col. 21 ₹	Interest ₹	Others ₹	Total (7+8+9) ₹
				(325)		(317)				
		2	3	4	5	6	7	8	9	10
1	1	--Select--	5002764	31/12/2012	00001	92B	100269.00	966.00	72.00	101307.00 1
2	1	--Select--	5002764	31/12/2012	00001	92B	100269.00	966.00	72.00	101307.00 2
3	2	UPDATE	6007715	31/12/2012	00046	92B	55000.00	0.00	0.00	55000.00 1
4	2	PAN UPDATE	6007715	31/12/2012	00046	92B	55000.00	0.00	0.00	55000.00 2

For update/ PAN update of deductee details select appropriate option

**Note:**

- In case only PAN of the deductee record is to be updated then select option “PAN Update”, otherwise select “Update” option to update other details if required.
- Non-update of Deductee/Collectee records from Annexure I.**  
Deductee/Collectee against which **Form 26A/27BA** has been generated at Income Tax Department, update for such records will not be allowed in Annexure I of Form 24Q, 26Q and 27EQ while submitting correction statement. The certain fields in which updates not allowed are as below:-  
 (1) PAN of Deductee/Collectee  
 (2) Amount of Payment/Credit  
 (3) Total tax Deducted (Tax + Surcharge + Education cess)  
 (4) Section code

For addition of deductee record (s) click on the button “Insert Row” and provide the required no. of rows to be inserted

Note : fields marked in (\*) are Mandatory Create File Save Delete a Row Insert a Row

# Correction – deductee details (Annexure I)

Form	Challan	Annexure I (Deductee details)								
Row Number	TDS ₹	Surcharge ₹	Education Cess ₹	Total Tax Deducted (18+19+20) ₹	Last Total Tax Deducted ₹	Total Tax Deposited ₹	Last Total Tax Deposited ₹	Date of Deduction (DD/MM/YYYY)	Remarks (Reason for non-deduction / lower deduction / higher deduction / threshold)	Deductee Code (1-Company, 2-Other than Company)
	(18)	(19)	(20)	(420)	(22)	(421)	(24)	(422)	(424)	(414)
1	1000.00	100.00	100.00	1200.00	1200.00	5000.00	5000.00	30/09/2013	A	01
2	0.00	0.00	0.00	0.00	120.00	0.00	500.00		A	--Select--



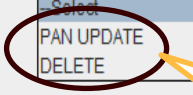
**Note:**

Feature to delete the deductee record has been discontinued. In case the user wishes to nullify a deductee records/ transaction, he is required to update the amount and related fields to "0" (zero) and add new record with updated values, however, date of deduction can be nullified by pressing "Ctrl + X" button on keyboard.

# Correction – Salary details (Annexure II for Form 24Q, Q4)



Form											
Challan											
Annexure I (Deductee details)											
Annexure II (Salary Details)											
Row Number	Serial No.	Update Mode	PAN of the Employee	Name of the Employee	Deductee Type	Date From which Employed with Current Employer (DD/MM/YYYY)	Date To which Employed with Current Employer (DD/MM/YYYY)	Taxable Amount on which tax is deducted by the current employer ₹	Reported Taxable Amount on which tax is deducted by previous employer(s) ₹	Total Amount of Salary(8+9) ₹	Deduction Under Section 16 ₹
1	(328)		(329)	(330)	(331)	(332)	(332)	(333)	(334)	(335)	
2	1	2	3	4	5	6	7	8	9	10	
1	1	--Select--	AAAPP7225Q	rfefef	Women	30/12/2001	30/12/2007			15000.00	
2	2	--Select--	AAAPP7685C	rfrfrdf	Senior Citizen	30/12/2001	30/12/2007			20000.00	
3	3	--Select--	AAAPP8321R	tytryty	Others	30/12/2001	30/12/2007			25000.00	
		--Select-- PAN UPDATE DELETE									



PAN can be changed/updated by selecting "PAN Update" option. For deletion of record, select "Delete" option

**Note:**

- For any update in Annexure II (Salary details) other than PAN updated, delete the respective record and add new record with corrected details.
- No update or deletion will be allowed for Deductee/Collectee records from Annexure II in TDS/TCS correction statements when Form 26A/27BA has been generated for those deductees/collectees.**

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)						
Row Number	Income Chargeable Under the Head "Salaries" (10-13) ₹	Income (including loss from house property) under any Head Other than the Head "Salaries" offered for TDS [section 192(2B)] ₹	Gross Total Income (14 + 15) ₹	Aggregate Amount of Deductions Under Sections 80C, 80CCC and 80CCD(1) (Total to be limited to amount specified in section 80CCE) ₹	Amount Deductible under Section 80CCF. Applicable for FY 2010-11 and 2011-12 only ₹	Amount Deductible under Section 80CCG. Applicable from FY 2012-13 onwards ₹	Amount Deductible Under any other Provision(s) of Chapter VI-A ₹	Total Amount Deductible Under Chapter VI-A (17+18+19+20) ₹	Total Taxal Income (16-21) ₹
1	(338)	(339)	(340)					(343)	
2	14	15	16	17	18	19	20	21	

Deduction amount allowed under section 80CCE has been enhanced from ₹1,00,000 to ₹1,50,000

**Note:**

1. Deduction under section 80CCF is applicable only for FY 2010-11 and 2011-12.
2. Deduction under section 80CCG is applicable from FY 2012-13 onwards.
3. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
4. Revised amount of ₹1,50,000 allowed under section 80CCE is applicable for statement pertaining to F.Y 2014-15 onwards.

Note : fields marked in (\*) are Mandatory

Create File

Save

Add Rows

Delete a Row

# Save the Correction Statement

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)							
Row Number	TDS ₹	Surcharge ₹	Education Cess ₹	Total Tax Deducted (18+19+20) ₹	Last Total Tax Deducted ₹	Total Tax Deposited ₹	Last Total Tax Deposited ₹	Date of Deduction (DD/MM/YYYY)	Remarks (Reason for non-deduction / lower deduction / higher deduction)	Certificate number issued by Assessing Officer u/s 197 for non-deduction / lower deduction
	(321)		(322)	(323)		(324)		(319)	(326)	(327)
	18	19	20	21	22	23	24	25	26	27
1	200.00	10.00	10.00	220.00	220.00	3000.00	3000.00	31/03/2014	A	1234AB567C
2	1200.00	30.00	30.00	1260.00	1260.00	1500.00	1500.00	31/03/2014	C	1234AB567C
3	500.00	20.00	20.00	540.00	540.00	4000.00	4000.00	31/03/2014	B	1234AB567C

In case of 'C' remark under Deductee details update of Total Tax Deposited is also allowed

**Note:**

- In case, any wrong or incorrect value which is not as per data structure is entered in the correction Statement, FVU will generate an error file. Kindly refer the error file and make necessary changes accordingly.

After saving the file click on create file to validate the Statement and to create .fvu file

After preparing correction statement, save the Statement for future reference

# Validating correction statement

Step 1									
Table I (Deductee details)									
An No.	Update Mode For Deductee (Add / Update/ PAN Update)	BSR Code of Branch Where Tax Deposited	Date on which Tax Deposited (DD/MM/YYYY)	Under Payment	Total TDS to be allocated among deductees the vertical total of ₹				
1	2	3	4	5	6	8			
--Select--	--Select--			(417)		0.00			
--Select--	--Select--					0.00			
--Select--	--Select--					0.00			
--Select--	--Select--					0.00			
--Select--	--Select--					0.00			
--Select--	--Select--					0.00			
--Select--	--Select--					0.00			
--Select--	--Select--					0.00			
--Select--	--Select--					0.00			
--Select--	--Select--	6910333	06/05/2014			0.00			
--Select--	--Select--	6910333	06/05/2014	56		642			
--Select--	--Select--	6910333	06/05/2014	56		1836			
--Select--	--Select--	6910333	06/05/2014	56		1836			
--Select--	--Select--	6910333	06/05/2014	56834	94C	608364	uu	uu	

Provide Path for Creating file Text/.FVU file

Challan Input File Name with Path  Browse

Error/Upload & Statistics Report File Path  Browse

Consolidate File Name with Path  Browse

[Click here to know procedure about filing of e-TDS/TC Sstatement\(s\)](#) Validate Exit

**Step 1** Import .csi file downloaded from [challan status enquiry](#) available on TIN website

**Step 2** Select the path where .fvu & Form 27A is to be generated

**Step 3** Select consolidated file received from [TRACES](#)

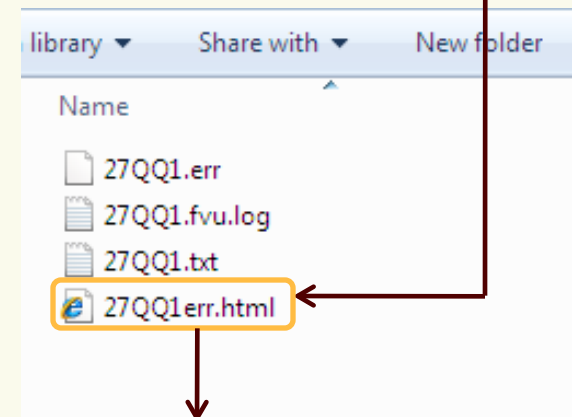
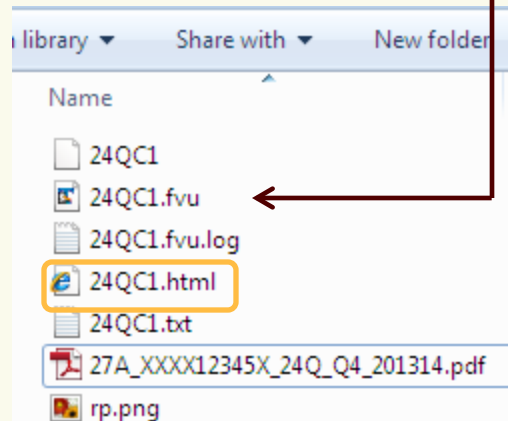
**Step 4** After selecting the path where .fvu file & Form 27A needs to be saved, click on validate button

## Note:

1. To know the procedure about filing of e-TDS/TC Sstatement(s), click here.
2. .csi file can be downloaded from TIN website under "[challan status enquiry – TAN Based View](#)" option.
3. .csi file consist of challan details deposited in banks (i.e. BSR code, challan tender date & challan serial no. etc.)
4. It is mandatory to import .csi file in case of statement scontains non-nil challans.
5. .csi file will not be applicable in case TDS/TC S is deposited through transfer voucher.
6. To download .csi file [click here](#).

On successful passing validations, .fvu file & Form 27A will be generated

If there are error(s) in file, the error/response file will display the error location and error code along with error description



**Note:**

1. In case file has any error(s), FVU will give report of error(s). Rectify the error(s) and validate the file again.

**Disclaimer:-**

- RPU is developed by NSDL e-Gov for small Deductors/Collectors, however, Statements exceeding 20,000 deductee/collectee records may not be prepared using this utility.
- Non-functioning or non availability of this utility cannot be considered as a reason for inability to file the Statement before the last date.

After filing of your TDS/TCS statement(s), you may check status of your statement(s) (i.e. whether accepted or rejected) at TIN Central System.

## Tax Information Network

of Income Tax Department

- TAN views are available for quarterly statements only (F.Y. 2005

### Status of TCS/TDS Statements

TAN:

ABCD12345E \*

Enter valid 10 digit  
Valid TAN for  
statement filed

Provisional Receipt No.(PRN):

012345678901234 x \*

Enter 15 digit Token  
Number mentioned in  
Provisional Receipt



Enter CAPTCHA



click to refresh image

Please enter the text shown in the box below

\_\_\_\_\_ \*

These characters are case sensitive.

View Status

Click on View  
Status



## Status of TCS/TDS Statements

Deductor details (TAN) as per TAN Master	
TAN	ABCD01234E
Name	ABCD LTD
Address	102 & 103 THE QUBE MAROL VILLAGE ANDHERI (EAST) MUMBAI 400059

Statement Details	
Token Number (Provisional Receipt Number)	012345678911123
Receipt Number	ABCDEFGF
Assessment Year	201616
Form No.	26Q
Quarter	Q1

Status of your statement will be displayed here

File Ref No.	Statement Type (Transaction Type)	Provisional Receipt No.(PRN)	Provisional Receipt Date	Name & Address as per Statement	Batch No.	Status
48645180	Regular (Original)	012345678911123	16-07-2014	<a href="#">Click Here</a>	1	Received by TIN
51484281	Correction (C3)	098765432101231	11-12-2014	<a href="#">Click Here</a>	1	Status available at <a href="#">CPC</a>

- File Validation Utility (FVU) is a software developed by NSDL e-Gov, which is used to ensure that the e-TDS/TCS Statement(s) prepared does not contain any format level error(s).
- Deductor/Collector should ensure that the Quarterly TDS/TCS Statement (Regular and Correction) is validated through latest FVU provided by NSDL e-Gov only.
- To download latest versions of FVU, [click here](#).

e-TDS/TCS Statements can be filed with any of the **TIN-FCs** managed by NSDL e-Gov. or at e-Filing portal.

**Deductor/Collector to submit following document to TIN FC to cancel Paper TDS/TCS statement and file statement in electronic form.**

- 1) Duly signed request letter on the companies letterhead. The letter should contain the following details of statement to be cancelled:-
  - a) 15 digit Token Number
  - b) TAN, Name of TAN, Form, Period and Financial Year
  - c) Reason for cancellation
- 2) Copy of provisional receipt of Paper TDS/TCS statement which is to be cancelled.
- 3) Regular e-TDS/TCS statement of the same TAN, Form, Period and FY mentioned in the letter with duly signed physical Form 27A.

**The fields that can be corrected by the Taxpayer through Bank are as below in case of physical challan:**

Sl. No.	Type of Correction on Challan	Period for correction request (in days)
1	PAN/TAN	Within 7 days from challan deposit date
2	Assessment Year	Within 7 days from challan deposit date
3	Total Amount	Within 7 days from challan deposit date
4	Major Head	Within 3 months from challan deposit date
5	Minor Head	Within 3 months from challan deposit date
6	Nature of Payment	Within 3 months from challan deposit date

For any query please get in touch with NSDL e-Gov

**Write to us on** - 5th Floor, Mantri Sterling, Plot No. 341, Survey No. 997  
/8, Model Colony, Near Deep Bungalow Chowk, Pune  
- 411 016

Call us on - 020 - 2721 8080  
Fax us on - 020 - 2721 8081  
Email us on - [tininfo@nsdl.co.in](mailto:tininfo@nsdl.co.in)

**Thank you**