Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income Tax (Systems)

Notification No 6 /2016

New Delhi, 4th May, 2016

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 206C of the Income-tax Act, 1961 read with rule 31A(5) and rule 31AA(5) of the Income-tax Rules, 1962 respectively

The provisions relating to the statement of deduction of tax under sub-section (3) of section 200 and the statement of collection of tax under proviso to sub-section (3) of section 206C of the Income-tax Act, 1961 (the Act) are prescribed under Rule 31A and Rule 31AA of the Income-tax Rules, 1962 (the Rules) respectively. As per sub-rule (5) of rule 31A and sub-rule (5) of rule 31AA of the Rules, 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 in the manner so specified.

2.   In exercise of power conferred by sub-rule (5) of rule 31A and sub-rule (5) of rule 31AA of the Rules, the Principal Director General of Income-tax (Systems) hereby lays down the following procedures of registration in the e-filing portal, the manner of the preparation of the statements and submission of the statements as follows:

3.   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:

    a. Registration: The deductor /collector should hold valid TAN and is required to be registered in the e-filing website (https://incometaxindiaefiling.gov.in/) as "Tax Deductor & Collector" to file the "e-TDS/e-TCS Return".

    b. 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://www.tin-nsdl.com/). The statement is required to be uploaded as a zip file and submitted using a Digital Signature Certificate. The signature file for the zipped file will be generated using the DSC Management Utility (available under 'Downloads' in the e-Filing website https://incometaxindiaefiling.gov.in/).
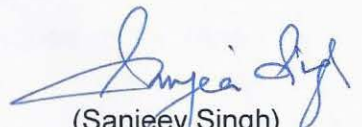
c. Submission: The deductor/collector is required to login to the e-filing website using TAN and go to TDS -> Upload TDS. The deductor/collector is required to upload the "Zip" file along with the signature file (generated as explained in para (b) above). Once uploaded, the status of the statement shall be shown as "Uploaded". The uploaded file shall be processed and validated at the e-filing portal. Upon validation the status shall be either "Accepted" or "Rejected which will reflect within 24 hours from the time of upload. The status of uploaded file will be visible at TDS -> View Filed TDS. In case the submitted file is "Rejected", the reason for rejection shall be displayed.

(Gopal Mukherjee)
Pr. DGIT (Systems), CBDT

Copy to:

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Pr. Director Generals/ Chief Commissioners/ Director Generals of Income Tax – with a request to circulate amongst all officers in their regions/ charges.
3. JS (TPL)-1 &II/ Media coordination and Official spokesperson of CBDT
4. DIT (IT)/ DIT (Audit)/ DIT (Vig.)/ ADG (Systems) 1, 2, 3, 4, 5 / DIT (CPC) Bangalore, DIT (CPC-TDS) Ghaziabad.
5. ADG (PR, PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the website.
9. Database cell for uploading on www.irsofficersonline.gov.in and in DGIT (S) Corner.
10. ITBA publisher for uploading on ITBA portal.

(Sanjeev Singh)
ADG(Systems)-2 CBDT

2