



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

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What is RPU?



- Protean Return Preparation Utility (RPU) based on (JAVA platform) is a freely downloadable utility. e-TDS/TCS Regular & Correction Statement(s) for FY 2007-08 and onwards (i.e. Forms 24Q, 26Q, 27Q and 27EQ) can be prepared using this utility.
- It is not mandatory to use Protean RPU for preparation of quarterly TDS/TCS Statement(s). Users may use other RPU provided by software vendors for preparation of quarterly TDS/TCS Statement(s).
- To download latest versions of Protean RPU, click to the below link.
[e-TDS/TCS Return Preparation Utility \(RPU\)](#)

Disclaimer:-

1. RPU is developed by Protean for small Deductors/Collectors, however, Statements exceeding 20,000 deductee/collectee records may not be prepared using this utility.
2. Non-functioning or non availability of this utility cannot be considered as a reason for inability to file the Statement before the due date.
3. We suggest to refresh/remove cache memory of browser before downloading latest RPU from TIN website.

Pre-requisites for RPU

- 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.

What is FVU?



- File Validation Utility (FVU) is a software developed by Protean, 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(s) (Regular and Correction) is validated by the latest FVU provided by Protean only.
- To download the latest version of FVU, click to the below link.
[e-TDS/TCS File Validation Utility \(FVU\)](#)

- RPU has inbuilt File Validation Utility (FVU) integrated as follows:
 - FVU version 9.3 for quarterly e-TDS/TCS statement pertaining to FY 2010-11 onwards
 - FVU version 2.189 for quarterly e-TDS/TCS statement up to FY 2009-10
- To prepare Quarterly Correction Statement(s), Consolidated TDS/TCS files can be downloaded from [TRACES](#).

- **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.

Steps to download and install RPU on your system



The screenshot shows the Protean PAN Services website. The browser's address bar displays <https://tinpan.proteantech.in>. The page header includes the title "PAN & Tax Information Network Services" and the Protean logo. A navigation menu at the top contains links for Home, About us, Services, Facilitation Center, Downloads, FAQs, and Customer Care. The "Services" menu is open, showing a list of options: PAN, Online PAN Verification, e-TDS/e-TCS, TAN, Form 24G, Online AIN Registration, e-Return Intermediary, Annual Information Return (AIR), and a "Fill the form" button. An orange callout box points to the "Services" menu with the text: "Go to TIN website, [Protean PAN Services - PAN Card Application & Issuance](#)". Another orange callout box points to the "e-TDS/e-TCS" option with the text: "Click on > Services > e-TDS/e-TCS". The main content area features a banner for NSDL e-Gov, a search bar, and a "Bookmark it today!" button.

Steps to download and install RPU on your system



→ ↻ 🔍 protean-tinpan.com/services/etds-etcs 🔍 ☆

📧 Gmail 📺 YouTube 📍 Maps 🗺️ Login Lodha 📁 A

Protean (formerly NSDL eGov) e-Gov e-TDS/TCS Return Preparation Utility (RPU)

TDS/TCS statements are furnished on quarterly basis. Now, quarterly statements pertaining to Financial Year 2007-08 onwards are accepted as per the guidelines of Income Tax Department. ITD has notified revised file formats for preparation of TDS (i.e. Tax Deducted at source) and TCS (i.e. Tax collected at source) statements. Deductors/collectors are required to prepare e-TDS/TCS statements as per these file formats using, Protean (formerly NSDL eGov) e-Gov. Return Preparation Utility or in-house software or any other third party software and submit the same to any of the TIN-FCs established by Protean (formerly NSDL eGov) e-Gov. Protean (formerly NSDL eGov) e-Gov has developed software called e-TDS/TCS Return Preparation Utility (RPU) to facilitate preparation of e-TDS/ TCS returns. This is a freely downloadable utility. It is available in the form of an executable file. It is available in the form of an executable file.

RPU for Quarterly Returns

From Financial Year 2005-06 onwards, TDS/TCS statements have to be filed on quarterly basis; however, as advised by Income Tax Department, acceptance of TDS/TCS statements prior to the FY 2007-08 has been discontinued at TIN. The following utility can be used to prepare quarterly regular as well as correction statements:

New e-TDS/TCS Return Preparation Utility Ver. 1.0.0.0 for Regular & Correction Statement(s)

[Download RPU version 1.0.0.0](#) ↗

[RPU_e-Tutorial_on_TDS_TCS](#) ↗

[Features of RPU](#) ↗

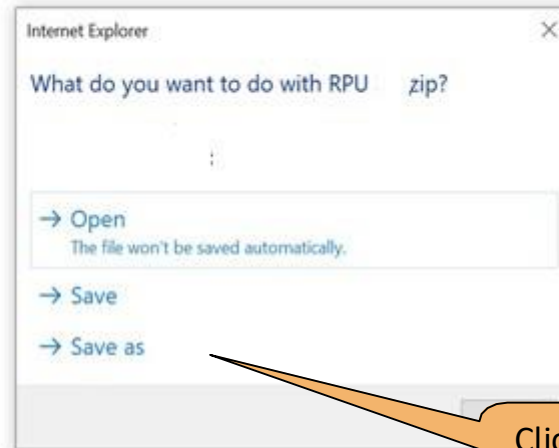
Guidelines for usage of these RPUs are provided in the respective utilities. The users are advised to read these guidelines carefully before the utility is used to prepare the returns. Users may ensure that they download the latest version of the utility at the time of preparation of return. Users must pass the e-TDS/ TCS return file generated using RPU through the File Validation Utility (FVU) to ensure format level accuracy of the file. This utility is also freely downloadable from Protean (formerly NSDL eGov) e-Gov TIN website. In case the e-TDS/TCS return contains any errors, user should rectify the same in the excel utility itself. After rectifying the errors, user should pass the rectified e-TDS/ TCS return through the FVU. This process should be continued till an error free e-TDS/ TCS return is generated.

Running the RPU

These utilities have been developed by Protean (formerly NSDL eGov) e-Gov for small deductors/collectors and returns exceeding 20,000 deductee records should not be prepared using this utility. Protean (formerly NSDL eGov) e-Gov does not warrant any accuracy of the output file generated using any of these utilities. All users are advised to use latest FVU and check the format level correctness of the file before submitting the same to TIN-FC. In case FVU reports any error in the file, then the users are advised to rectify the same. Further, deductors/collectors are advised to ensure that the e-TDS/TCS returns are filed before the last date of filing.

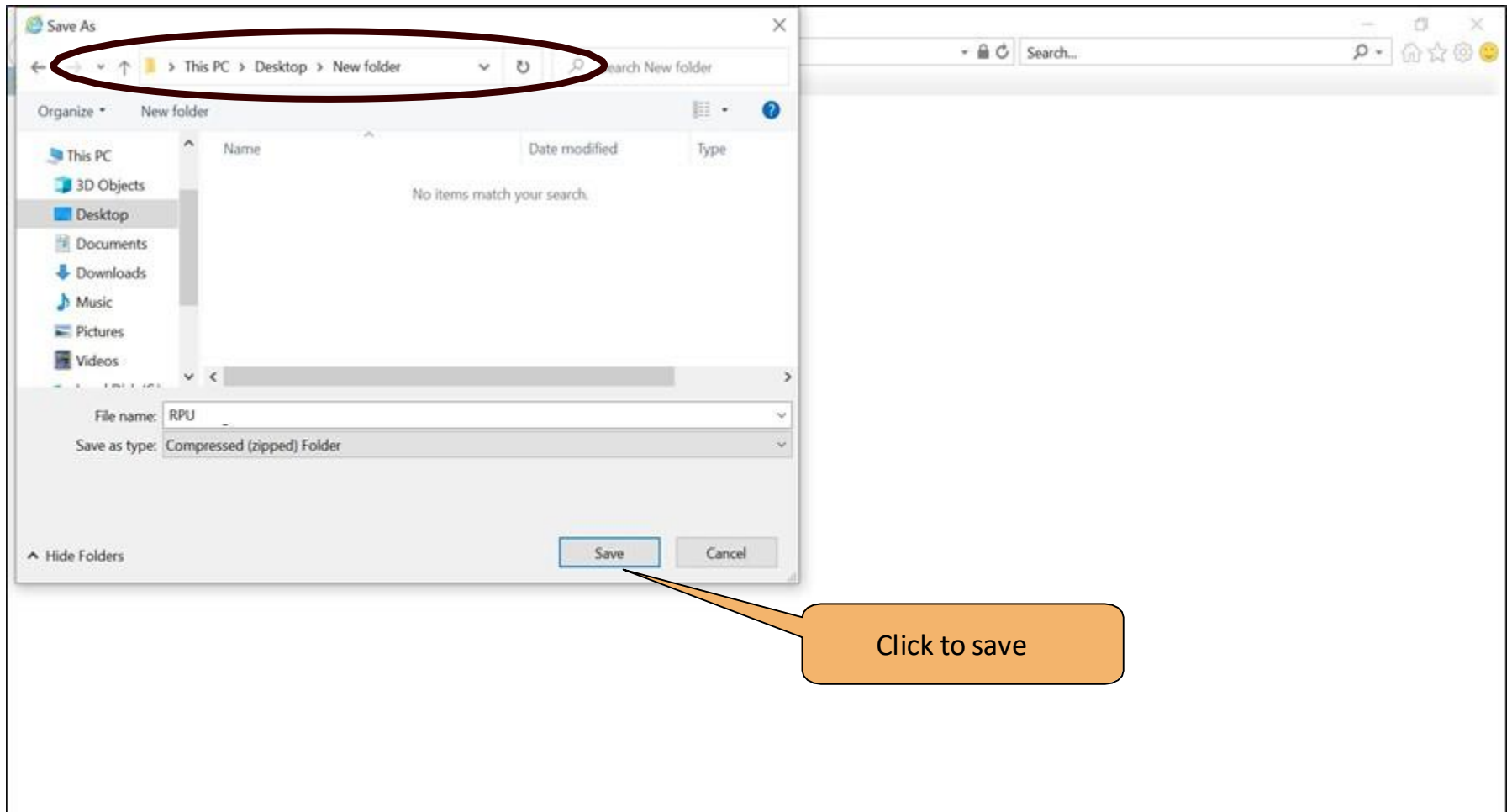
Click to download Protean RPU

Steps to download and install RPU on your system protean

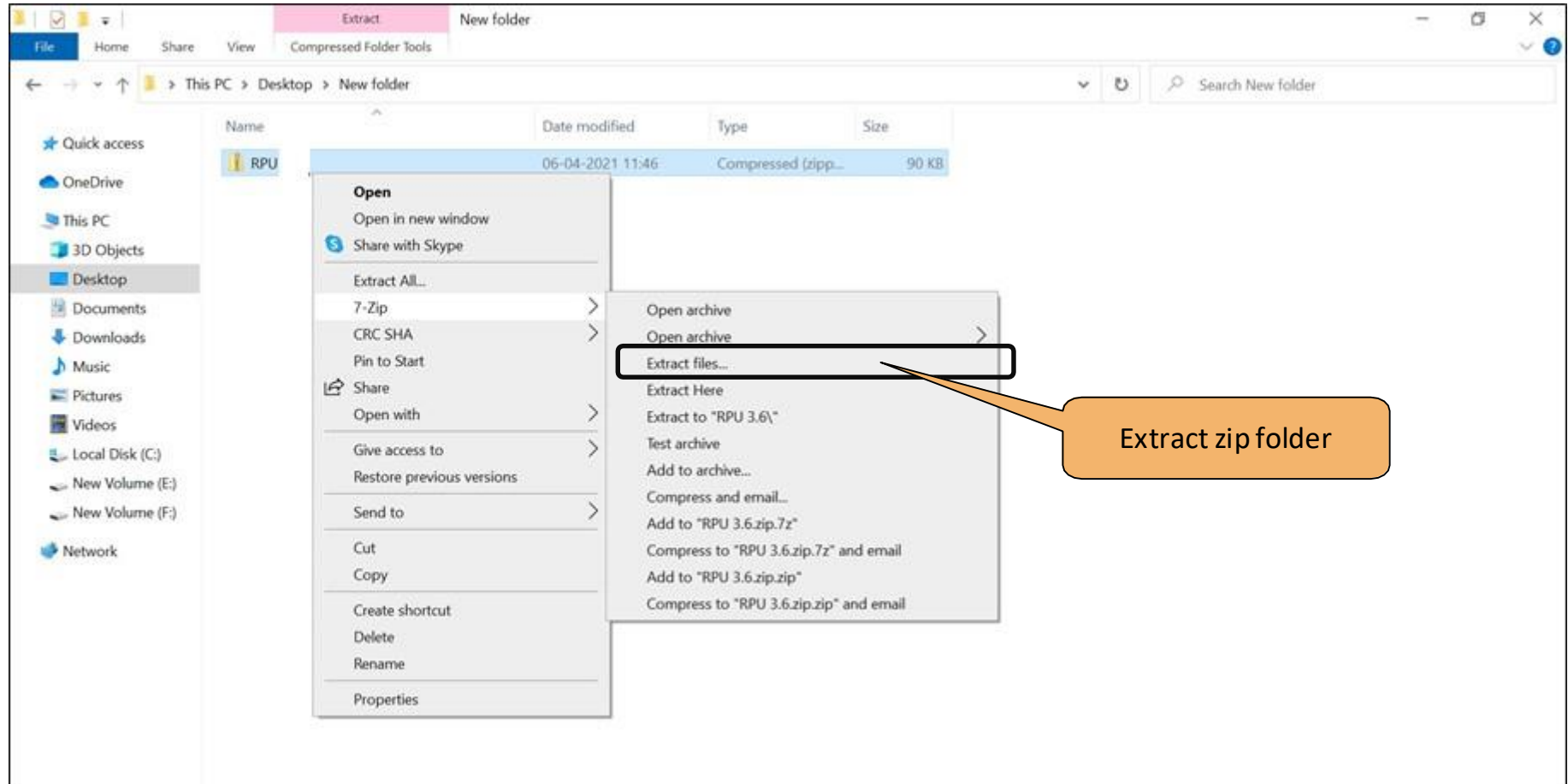


Click to download Protean RPU

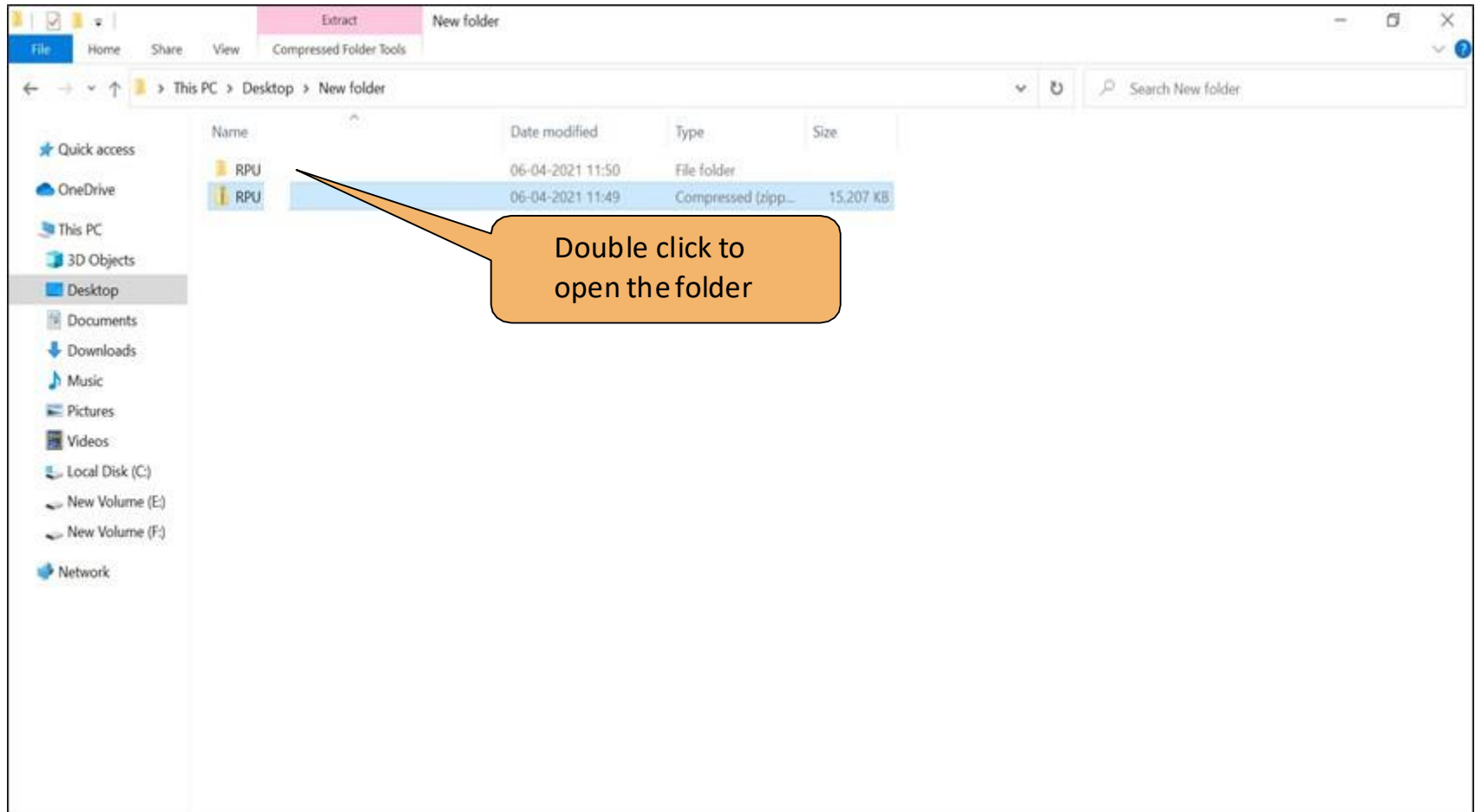
Steps to download and install RPU on your system protean



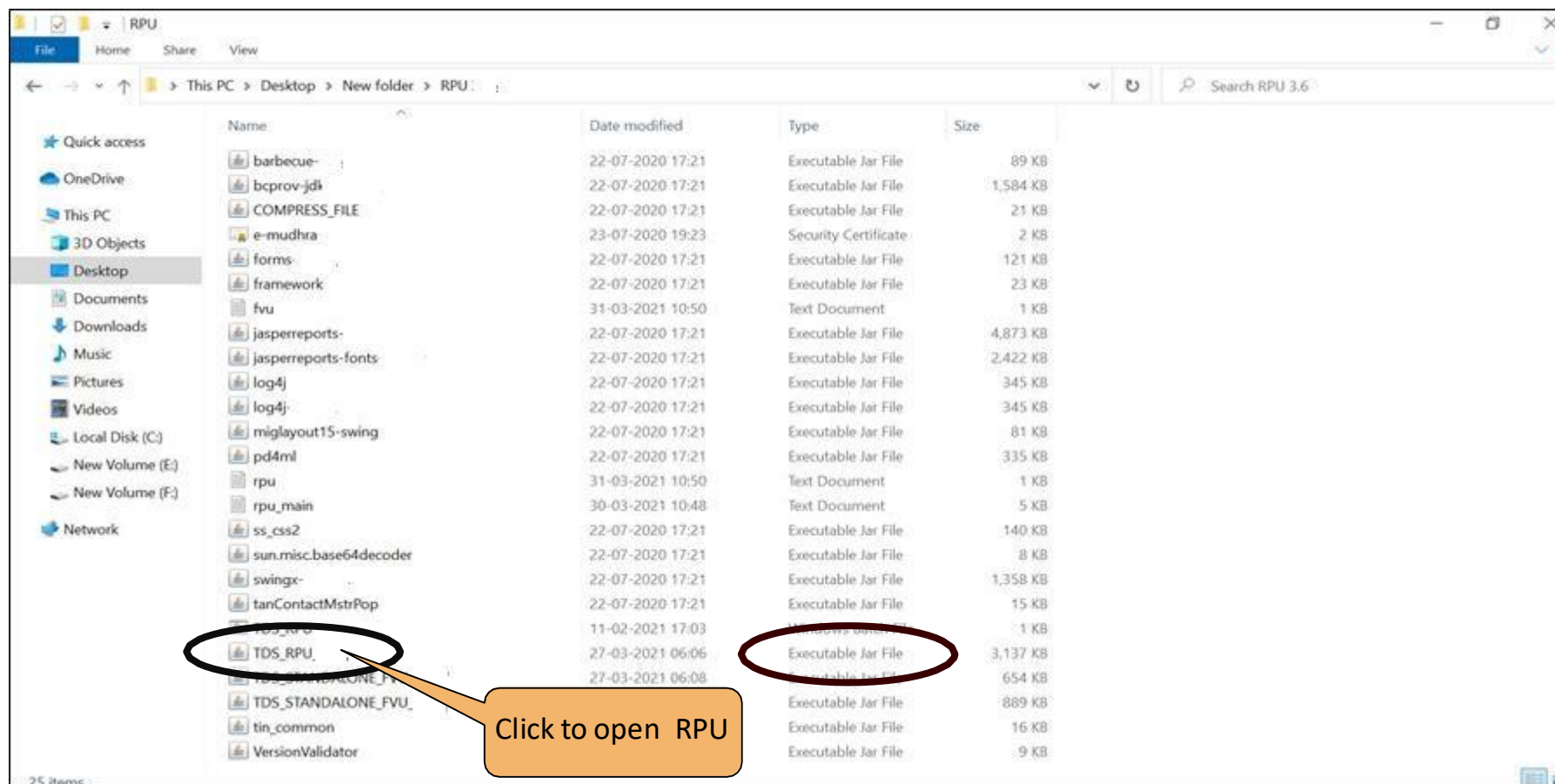
Guidelines for installing Protean (RPU)



Guidelines for installing Protean (RPU)



Guidelines for installing Protean (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@proteantech.in

Screen view after clicking on RPU .exe

TDS/TCS Return Preparation Utility

RPU e-Tutorial Verification facility. 3.Apply for PAN/TAN online. 4.Pay taxes online (e-payment) Help

Protean 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

☐ Correction

Select the respective form to prepare the e-TDS/TCS Statement

Preparation of Regular Statement

TDS/TCS Return Preparation Utility

RPU e-Tutorial | 1. Log on to the utility. | 2. Enter details. | 3. Apply for PAN/TAN online. | 4. Pay taxes online (e-payment) | Help

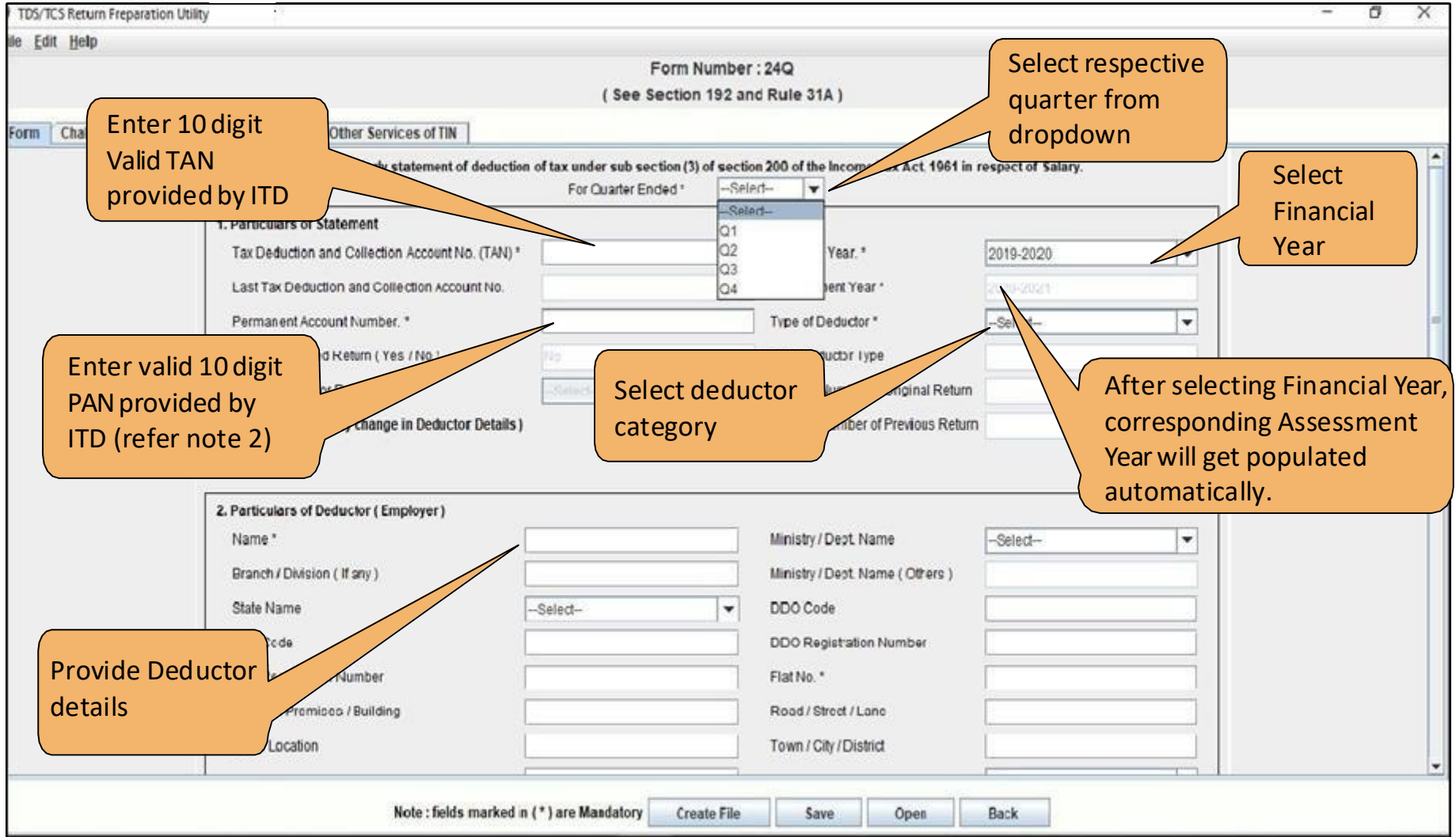
Protean Quarterly e-TDS/TCS Return Preparation Utility (RPU) [is a freely \(free of cost\) downloadable software](#) for statement(s) pertaining to FY 2007-08 onwards.

Form No.

Select type of Statement to be prepared : ☒ Regular ☐ Correction

Ensure the correct form no. has been selected

For Regular Statement- Deductor/Collector Details



The screenshot shows the 'TDS/TCS Return Preparation Utility' window, specifically the 'Form Number : 24Q' screen. The window title is 'TDS/TCS Return Preparation Utility' and it has a menu bar with 'File', 'Edit', and 'Help'. The main heading is 'Form Number : 24Q (See Section 192 and Rule 31A)'. Below this, there's a section for 'Other Services of TIN'. The main form area is divided into two parts: '1. Particulars of Statement' and '2. Particulars of Deductor (Employer)'. In the '1. Particulars of Statement' section, there are fields for 'Tax Deduction and Collection Account No. (TAN) *', 'Last Tax Deduction and Collection Account No.', 'Permanent Account Number. *', and 'For Quarter Ended *'. The 'For Quarter Ended *' dropdown is open, showing options 'Q1', 'Q2', 'Q3', and 'Q4'. There are also fields for 'Year. *' (showing '2019-2020') and 'Assessment Year *' (showing '2019-2020'). In the '2. Particulars of Deductor (Employer)' section, there are fields for 'Name *', 'Branch / Division (If any)', 'State Name', 'Ministry / Dept. Name', 'Ministry / Dept. Name (Others)', 'DDO Code', 'DDO Registration Number', 'Flat No. *', 'Road / Street / Lane', and 'Town / City / District'. There are also buttons for 'Create File', 'Save', 'Open', and 'Back'. Several callout boxes provide instructions: 'Enter 10 digit Valid TAN provided by ITD' points to the TAN field; 'Enter valid 10 digit PAN provided by ITD (refer note 2)' points to the PAN field; 'Select respective quarter from dropdown' points to the 'For Quarter Ended *' dropdown; 'Select Financial Year' points to the 'Year. *' field; 'Select deductor category' points to the 'Type of Deductor *' dropdown; 'After selecting Financial Year, corresponding Assessment Year will get populated automatically.' points to the 'Assessment Year *' field; and 'Provide Deductor details' points to the 'Name *' field.

Enter 10 digit Valid TAN provided by ITD

Enter valid 10 digit PAN provided by ITD (refer note 2)

Select respective quarter from dropdown

Select Financial Year

Select deductor category

After selecting Financial Year, corresponding Assessment Year will get populated automatically.

Provide Deductor details

Note : fields marked in (*) are Mandatory

Create File Save Open Back

Note:

1. Please make sure the selected Financial Year, Quarter and mentioned TAN details are valid and correct one.
2. In case no PAN available, quote PANNOTREQD

Regular Statement- Deductor/Collector Details



TDS/TCS Return Preparation Utility

File Edit Help

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

Other Services of TIN

Details of Deductor (Employer)

Ministry / Dept. Name --Select--

Ministry / Dept. Name (Others)

DDO Code

DDO Registration Number

Flat No. *

Road / Street / Lane

Town / City / District

State * --Select--

E-mail

E-mail (Alternate)

Has Address Changed Since Last Return * --Select--

Telephone No.

Telephone No. (Alternate)

Account Office Identification Number (AIN) of PAO/TO/CDDO

Goods and Services Tax Number (GSTN)

Same as above

Permanent Account Number

Flat No. *

Road / Street / Lane

Name of Premises / Building

Note : fields marked in (*) are Mandatory

Create File Save Open Back

For Central and State Govt., provide PAO code (refer note 1)

Mention AIN only if the tax has been deposited through Transfer Voucher/Book Entry

Mention 15 digit valid GSTIN if available

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

For Central and State Govt., provide DDO code (refer note 2)

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

Note:

1. In case PAO code is not available, quote PAOCDNOTAVBL
2. In case DDO code is not available quote DDOCDNOTAVBL

Regular Statement- Deductor/Collector Details



Form Challan **Annexure I (Deductee details)** Other Services of TIN

Area / Location		Enter valid 10 digit PAN details of person responsible for deduction of tax	
PIN Code *			--Select--
Telephone No.			
Telephone No. (Alternate)			
Account Office Identification Number (AIN) of PAO/TO/CDDO			--Select--
Goods and Services Tax Number (GSTN)			

3. Particulars of the Person Responsible for Deduction of Tax

☐ Same as above

Name *		Permanent Account Number *	
Designation *		Flat No. *	
Name of Premises / Building			
Area / Location			
PIN Code *			--Select--
Telephone No.			
Telephone No. (Alternate)			
Has Address Changed Since Last Return *	--Select--	Mobile No.	
Has regular statement for Form 24Q filed for earlier period	--Select--	Receipt No. of earlier Statement filed for Form 24Q	

If regular statement for the TAN and Form has been 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

Marked in (*) are Mandatory Create File Save Open Back

Regular Statement – Challan Details for Payment made through Challan/Transfer Voucher



Form **Challan** Annexure I (Deductee details) Other Services of TIN

Sr. No.	Update Mode For Challan	Section Code	TDS	Surcharge	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹
(301)					(303)	(304)	(305)	(306)	
1	2	3		5	6	7	8	9	10

Click to fill challan details

Click to "Add Rows" to add number of challans/transfer vouchers

Create File Save Add Rows Delete a Row

Regular Statement – Challan Details for Payment made through Challan/Transfer Voucher

Form **Challan** Annexure I (Deductee details) Other Services of TIN

Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹
(301)			(302)		(303)	(304)	(305)	(306)	
1	2	3	4	5	6	7	8	9	10

Enter the number of rows to be added

OK
Cancel

After entering number of rows, click 'OK'

Create File
Save
Add Rows
Delete a Row

Note:

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

Regular Statement – Challan Details for Payment made through Challan/Transfer Voucher

File Edit Help

Form Number : 26Q

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

Form Challan Annexure I (Deductee details) Other Services of TIN

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.	BSR Code / Receipt No. of Form No.
(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	0.00	0.00	0.00	0.00	0.00					
2	--Select--	--Select--	0.00	0.00	0.00	0.00	0.00	0.00					
3	--Select--	--Select--	0.00	0.00	0.00	0.00	0.00	0.00					

Message

Enter the Row number to be deleted:

OK Cancel

1. Enter number of row to be deleted

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

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

Create File Save Add Rows Delete a Row

Regular Statement – Challan Details for Payment made through Challan

Form		Challan	Annexure I (Deductee details)	Other Services of TIN					
Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹
(401)			(402)			(403)	(404)	(405)	
1	2	3	4	5	6	7	8	9	10
1	--Select--	--Select--							
2	--Select--	--Select--							
3	--Select--	193							

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

Enter the challan details i.e. TDS amount, Surcharge, Cess, Interest, Fee & Others. Refer note 3 and 4 below

Create File Save Add Rows Delete a Row

Note:

1. Section code to be selected under which tax has been deducted. Applicable for statements pertaining to FY 2007-08.
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.

Regular Statement – Challan Details for Payment made through Challan

Form	Challan	Annexure I (Deductee details)	Other Services of TIN					
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 ₹
(401)		(408)		(410)		(409)	(407)	
1	13	14	15	16	17	18	19	20
1							--Select-- --Select-- Yes No	

Enter 7 digit BSR code of receiving branch

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

Enter 5 digit challan serial number

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

Regular Statement – Challan Details for Payment made through Challan



File Edit Help

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

Form Challan Annexure I (Deductee details) Other Services of TIN

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
(301)		(309)		(311)		(310)	(308)			(312)	
1	3	14	15	16	17	18	19	20	21	22	23
1							No	0.00	0.00	--Select--	

--Select--
100
200
400

Minor Head of challan value to be quoted

Note:

1. Minor Head of challan value to be quoted for statements pertaining to FY 2013-14 onwards for tax deposited through challan.
2. For TDS payable by taxpayer, select '200', select '400' for TDS regular assessment raised by Income Tax Dept. and select '100' for Advance Tax.

Regular Statement – Challan Details for Payment made through Challan

Tax Information Network
of Income Tax Department

OLTAS-Challan Status Inquiry

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

For Tax Payers :

For Banks :

Challan Status :

Using this feature, tax payers can track online the status of their challans deposited in banks.

a) CIN based view :

On entering Challan Identification Number (CIN i.e. details such as BSR Code of Collecting Branch, Challan Tender Date & Challan Serial No.) and amount (optional), the tax payer can view the following details:

- BSR Code
- Date of Deposit
- Challan Serial Number
- Major Head Code with description
- TAN/PAN
- Name of Tax Payer
- Received by TIN on (i.e. date of receipt by TIN)
- Confirmation that the amount entered is correct (if amount is entered)

Click here to check status of challan using CIN details

Click here to check challan using TANs. User can also download .csi file

Note:

1. .csi file contains challan details submitted to bank. Further, it is mandatory to use .csi file at the time of validation of TDS/TCS statement(s) where challan are paid through bank(s).
2. .csi files for challan paid on or after 1st April 2023 can be downloaded from [e-Filing](#) portal.

Regular Statement – Challan Details for Payment made through Transfer Voucher

Form									
Challan									
Annexure I (Deductee details)									
Other Services of TIN									
Sr. No.	Update Mode For Challan	Section Code	TDS ₹	Surcharge ₹	Education Cess ₹	Interest ₹	Fee ₹	Penalty/ Others ₹	Last Total Tax Deposited ₹
(401)			(402)			(403)	(404)	(405)	
1	2	3	4	5	6	7	8	9	10
1	--Select--	--Select--							
2	--Select--	--Select--							
3	--Select--	193							
		194							
		94A							
		94B							
		4BB							
		94C							
		94D							

Select applicable section code. Refer note 1 and 2 below

Enter challan details i.e. TDS amount, Surcharge, Cess, Interest, Fee & Others. Refer note 3 and 4 below

Create File Save Add Rows Delete a Row

Note:

1. Section code to be selected under which tax has been deducted. Applicable for statements pertaining to FY 2007-08.
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.

Regular Statement – Challan Details for Payment made through Transfer Voucher

Form	Challan	Annexure I (Deductee details)	Other Services of TIN					
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 ₹
(401)		(408)		(410)		(409)	(407)	
1	13	14	15	16	17	18	19	20
1							--Select-- --Select-- Yes No	

Enter 7 digit BSR code of receiving branch

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

Enter 5 digit challan serial number

Book Entry flag should be "Yes" in case of payment made through transfer voucher. Refer note 2 and 3 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 Book entry i.e Transfer Voucher (Applicable only in case of Govt Department) then select the option as "Yes".
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).

Regular Statement –Deductee Details (Annexure I) protean

Form	Challan	Annexure I (Deductee details)	Other Services of TIN				
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 ₹
			3	4	5	(417) 6	7

Click here to fill deductee/ collectee details

Click here to insert row

Create File Save Delete a Row Insert a Row

Note:

Regular TDS/TCS statements without any deductee/collectee details will be restricted to validate. At least one deductee/collectee details should be mentioned in regular statement. This is applicable across all form types (24Q, 26Q, 27Q and 27EQ).

Regular Statement –Deductee Details (Annexure I) protean

File Edit Help

Form Number : 26Q

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

Form Challan Annexure I (Deductee details) Other Services of TIN

Row Number	Challan Serial No.	Update Mode	NSD Code of	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) ₹	Sr
	1					(417)					

Challan number will get automatically displayed here

Enter number of deductee records to be mapped against each challan/transfer voucher.

No of deductee records to be added

After entering number of rows, click 'OK'

OK Cancel

Create File Save Delete a Row Insert a Row

Regular Statement –Deductee Details (Annexure I)

File Edit Help

Form Number : 26Q

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

Form Challan Annexure I (Deductee details) Other Services of TIN

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) ₹	Sr
1	2	3	4	5	6	7	8	9	10		
1	1	--Select--				--Select--	0.00	0.00	0.00	0.00	
2	2	--Select--				--Select--	0.00	0.00	0.00	0.00	
3	3	--Select--				--Select--	0.00	0.00	0.00	0.00	

Message X

Enter the Row number to be deleted:

OK Cancel

1. Enter number of row to be deleted

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

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

Create File Save Delete a Row Insert a Row

Regular Statement –Deductee Details (Annexure I)

File Edit Help

Form Number : 26Q

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

Form Challan Annexure I (Deductee details) Other Services of TIN

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) ₹	Sr
						(417)					
	1	2	3	4	5	6	7	8	9	10	
1	1	--Select--				--Select--	0.00	0.00	0.00	0.00	
2	2	--Select--				--Select--	0.00	0.00	0.00	0.00	
3	3	--Select--				193	0.00	0.00	0.00	0.00	
						194					
						194IC					
						94N					
						94A					
						94B					
						4BB					

193 - Interest on Securities

Create File Save Delete a Row Insert a Row

Note:

1. Click on Section code drop down and hover to desired section code to understand its description.
2. Amount field should not be left blank, instead quote amount as 0.00.
3. Section codes will be available under Annexure I in case of statements pertaining to FY 2013-14 onwards.
4. If user click 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.

Regular Statement –Deductee Details (Annexure I)

Form
Challan
Annexure I (Deductee details)
Other Services of TIN

Row Number	Sr. No.	Deductee Reference Number Provided by the Deductor (if available)	Last PAN of Deductee	PAN of the Deductee	N	Date of Payment/Credit (DD/MM/YYYY)	Amount Paid/Credited ₹
	(412)	(413)		(415)	(416)	(418)	(419)
	11	12	13	14	15	16	1
1	1						

Enter valid 10 digit PAN of deductee provided by ITD. Refer note 5.

Mention name of the deductee

Mention date on which amount paid/credited to deductee

Create File
Save
Delete a Row
Insert a Row

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. In case valid PAN is not available then enter 'PANNOTAVBL', 'PANAPPLIED' or 'PANINVALID' whichever may be applicable

Regular Statement –Deductee Details (Annexure I)

Form	Challan	Annexure I (Deductee details)	Other Services of TIN					
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)
9)				(420)		(421)		(422)
17	18	19	20	21	22	23	24	25
1								

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

Mention the total
tax deposited for
the deductee

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

Create File
Save
Delete a Row
Insert a Row

Note:

1. Total Tax deducted amount should be equal to Total Tax Deposited under Deductee details (i.e. Annexure I)
2. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
3. 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).

Regular Statement –Deductee Details (Annexure I)

Form	Challan	Annexure I (Deductee details)	Other Services of TIN			
Row Number	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
	(422)	(424)	(414)	(423)		(425)
	25	26	27	28	29	30
1		--Select-- --Select-- A B C Y S Z	--Select--		--Select--	

A - Lower deduction / No deduction on account of certificate under section 197

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

Only select value if applicable else no value to be selected

Mention rate at which tax deducted

Mandatory to mention value if, "A" is selected in column 26 (i.e. 'Remarks'). Refer note 5

Create File Save Delete a Row Insert a Row

Note:

1. Click upon "**Remarks**" drop down and roll move mouse pointer on desired remark code to understand its description.
2. Amount field should not be left blank, instead quote amount as 0.00 if not applicable.
3. 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).
4. Date of deduction in deductee record should not be less than the current quarter. For instance, if the statement pertains to Q3 of FY 2013-14, then date of deduction should not be lower than 01/10/2013.
5. Value to be mentioned for statements pertaining to FY 2013-14 onwards

Regular Statement – Deductee Details (Annexure I)

Form 26Q and 27Q



Form Number : 26Q

(See Section 193, 194, 194A, 194BB, 194C, 194D, 194DA, 194LBA(a), 194LBA(b), 194EE, 194F, 194G, 194H, 194I, 194J, 194JA, 194JB, 194K, 194N, 194NF, 194O, 192A, 194LBB, 194LA, 194IC and Rule 3...

Form Challan Annexure I (Deductee details) Other Services of TIN

Row Number	crore	Amount of cash withdrawal which is in excess of Rs. 3 crore in case of co-operative societies as covered by third proviso to section 194N (in cases not covered by the first proviso to section 194N) ₹	Amount of cash withdrawal which is in excess of Rs. 20 lakh but does not exceed Rs. 3 crore for cases covered by sub-clause (a) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies) ₹	Amount of cash withdrawal which is in excess of Rs. 3 crore for cases covered by sub-clause (b) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies) ₹
		(419D)	(419E)	(419F)
		34	35	36

Newly added fields for form 26Q and 27Q. Refer note 1 & 2 below

Note:

1. New columns “Amount of cash withdrawal in excess of Rs.3 crore in case of co-operative societies as covered by third proviso to section 194N (in cases not covered by the first proviso to section 194N)”, “Amount of cash withdrawal which is in excess of Rs.20 lakh but does not exceed Rs.3 crore for cases covered by sub-clause (a) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)” and, “Amount of cash withdrawal which is in excess of Rs.3 crore for cases covered by sub-clause (b) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)” are added under Annexure I (Deductee details) in Form 26Q and 27Q.
2. This field will be applicable for statements pertaining to Q1 of FY 2023-24 onwards.
3. It will be enabled for section code 94N only.

Regular Statement – Deductee Details (Annexure I)

Form 27Q



Form Number : 27Q

(See Section 194E, 195, 196A*, 196B, 196C, 194LBA(a), 194LBA(b), 194LBA(c), 194LBB, 192A, 194N, 194NF, 196D and Rule 31A, 37A)

Form	Challan	Annexure I (Deductee details)	Other Services of TIN
Row Number	Amount of cash withdrawal which is in excess of Rs. 3 crore in case of co-operative societies as covered by third proviso to section 194N (in cases not covered by the first proviso to section 194N)	Amount of cash withdrawal which is in excess of Rs. 20 lakh but does not exceed Rs. 3 crore for cases covered by sub-clause (a) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)	Amount of cash withdrawal which is in excess of Rs. 3 crore for cases covered by sub-clause (b) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)
	₹	₹	₹
(720D)	(720E)	(720F)	(719B)
	44	45	46

Whether deductee opting out of taxation regime u/s 115BAC (1A)?

Newly added field for form 27Q. Refer note 1 & 2 below

Note:

1. New column “Whether deductee opting out of taxation regime u/s 115BAC (1A)? (Y/N)” is added under Annexure I (Deductee details) in Form 27Q.
2. This field will be applicable for statements pertaining to Q1 of FY 2023-24 onwards.

Regular Statement –Collectee Details (Annexure I) protean

Form 27EQ

Form Number : 27EQ
(See Section 206C and Rule 31AA)

Form	Challan	Annexure I (Collectee details)	Other Services of TIN				
Row Number	Issued by u/s 197 for deduction	Whether resident or non resident (For non resident, select 'Yes' / For resident, select 'No'	Deductee is having Permanent Establishment in India	Whether the payment by collectee is liable to TDS as per clause (a) of the fifth provision to sub-section (1G) or second provision to sub-section (1H) and whether TDS has been deducted from such payment (if either "F" or "G" is selected in 680)	Challan number	Date of payment of TDS to Central Government	Whether collectee opting out of taxation regime u/s 115BAC (1A)?
		(666B)		(618A)	(618B)	(618C)	(667B)
		32	33	34	35	36	

Newly added column for form 27EQ

Note:

1. New column 667B is added under Annexure I (Deductee details) in Form 27EQ.
2. These field will be applicable for statements pertaining to Q1 of FY 2023-24 onwards.

Regular – Preparation of Salary Statement (Annexure II)



For Challan and Deductee Details, refer earlier slides

File Edit Help

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

Form Challan Annexure I (Deductee details) **Annexure II (Salary Details)** Other Services of TIN

Row Number	Serial Number	Permanent Account Number of the employee	Name of the employee	Deductee type (Senior Citizen, Super Senior Citizen, Others)	Date from which employed with current employer in the current financial year (dd/mm/yyyy)	Date to which employed with current employer in the current financial year (dd/mm/yyyy)	Total amount of gross salary received from current employer (Sum of columns 59+60 +61 for FY 2018-19 onwards) ₹	Reported total amount of salary received from other employer(s) ₹	Total
1		(331)	(332)	(333)	(334)	(334)	(338)	(339)	
2		3	4	5	6	7	8	9	

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

Click here to insert rows.

Create File Save Add Rows Delete a Row

Regular – Preparation of Salary Statement (Annexure II)

For Challan and Deductee Details, refer earlier slides

File Edit Help

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

Form Challan Annexure I (Deductee details) Annexure II (Salary Details) Other Services of TIN

Row Number	Serial Number	Update Mode	Permanent Account Number of the employee	Name of the employee	Deductee type (Senior Citizen, Super Senior Citizen, Others)	Date from which employed with current employer in the current financial year (dd/mm/yyyy)	Date to which employed with current employer in the current financial year (dd/mm/yyyy)	Total amount of gross salary received from current employer (Sum of columns 59+60 +61 for FY 2018-19 onwards) ₹	Reported total amount of salary received from other employer(s) ₹	Total
1	(330)		(331)	(332)		(334)	(334)	(338)	(339)	
2	1	2	3	4		6	7	8	9	

Message

Enter number of rows to be added:

OK Cancel

Enter number of rows to be inserted

After entering number of rows, click 'OK'

Create File Save Add Rows Delete a Row

Regular – Preparation of Salary Statement (Annexure II) protean

For Challan and Deductee Details, refer earlier slides

File Edit Help

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

Form Challan Annexure I (Deductee details) **Annexure II (Salary Details)** Other Services of TIN

Row Number	Serial Number	Update Mode	Permanent Account Number of the employee	Name of the employee	Deductee type (Senior Citizen, Super Senior Citizen, Others)	Date from which employed with current employer in the current financial year (dd/mm/yyyy)	Date to which employed with current employer in the current financial year (dd/mm/yyyy)	Total amount of gross salary received from current employer (Sum of columns 59+60 +61 for FY 2018-19 onwards) ₹	Reported total amount of salary received from other employer(s) ₹	To
(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)	(339)	(340)
1	1	--Select--								
2	2	--Select--								
3	3	--Select--								

Message

Enter the Row number to be deleted.

OK Cancel

1. Enter number of row to be deleted

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

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

Create File Save Add Rows Delete a Row

Regular – Preparation of Salary Statement (Annexure II) protean

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN		
Row Number	Permanent Account Number of the employee	Name of the employee	Deductee type (Senior Citizen, Super Senior Citizen, Others)	Date from which employed with current employer in the current financial year (dd/mm/yyyy)	Date to which employed with current employer in the current financial year (dd/mm/yyyy)	Total amount of gross salary received from current employer (Sum of columns 59+ +61 for FY 2018-19 onwards) ₹
1	(331)	(332)	(333)	(334)	(334)	(334)
2	3	4	5	6	7	
1			--Select-- --Select-- Women Senior Citizen Super Senior Citizen Others			

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

Select the deductee type from the dropdown.

Click here to insert additional no. of salary detail records

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.

Create File
Save
Add Rows
Delete a Row

Regular – Preparation of Salary Statement (Annexure II)



protean

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN				
Row Number	Total Amount of Salary (8+9) ₹	Total deduction under section 16(ii) ₹	Total deduction under section 16(iii) ₹	Total deduction under section 16(ia) ₹	Income Chargeable Under the Head "Salaries" [8+9-(68+11+12+13)] ₹	Income (or admissible loss) from house property reported by employee offered for TDS [section 192 (2B)] ₹	Gross total income (14+15+ 69) ₹	Aggr of Ded Section and 80C limited to in se
1	(339)		(349)	(350)	(348)	(351)	(352)	(355)
2	9	10	11	12	13	14	15	16
1								

Enter Standard deduction under section 16(ia)

Create File
Save
Add Rows
Delete a Row

Note:

Standard deduction under section 16(ia) is applicable only from FY 2018-19 onwards.

Regular – Preparation of Salary Statement (Annexure II)



protean

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN				
Row Number	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 (Deductible Amount) ₹	Total amount deductible under Chapter VI_A (17+18+19+ (71+73+75) (limited to Rs. 1,50,000) +77+79+81+83 +86+89+20) ₹	Total taxable income (16-21) ₹	Income-tax on total income ₹	(ii) Surcharge ₹
1				(365)	(366)	(367)	(368)	
2		17	18	19	20	21	22	23
1								

Aggregate of Deductions under Section 80C, 80CCC and 80CCD(1) Total to be limited to 1,50,000 specified in section 80CCE

Create File Save Add Rows Delete a Row

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. Aggregate Amount of Deductions under Section 80C, 80CCC and 80CCD(1)(Total to be limited to Rs. 1,50,000 specified in section 80CCE) is applicable only for prior to F.Y.2018-19.

Regular – Preparation of Salary Statement (Annexure II)



protean

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN				
Row Number	Income-tax on total income ₹	(ii) Surcharge ₹	(iii) Health and Education cess ₹	Income Tax Relief under Section 89, when salary etc. is paid in arrear or in advance ₹	Net tax Liability [23+24+25 - (90+26)] ₹	Total Amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 323 of Annexure I for all the quarters in respect of each employee] ₹	Reported amount of tax deducted at source by other employer(s)/ deductor(s) (income in respect of which included in computing total taxable income in column 13) ₹	Total amount of tax deducted at source for the whole year (28+29+57) ₹
1	(368)	(370)	(371)	(372)	(373)	(374)	(375)	(376)
2	23	24	25	26	27	28	29	30
1								

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

Enter total amount of tax deducted during the year.

◀
|||
▶

Create File
Save
Add Rows
Delete a Row

Note:

Amount field should not be left blank, instead quote amount as 0.00 if not applicable.

Regular – Preparation of Salary Statement (Annexure II) protean

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN			
Row Number	Whether tax deducted at Higher rate due to non furnishing of PAN by deductee	(House rent allowance) Whether aggregate rent payment exceeds rupees one lakh	If exemption is claimed under section 10(13A), PAN of landlord 1	Name of landlord1	If exemption is claimed under section 10(13A), PAN of landlord 2	Name of landlord2	If exemption is claimed under section 10(13A), PAN of landlord 3
1	(345)	(345)	(345)		(345)		
2	32	33	34	35	36	37	
1	--Select--	--Select--	--Select--		--Select--		--Se

Select value 'Yes' or 'No' in this field

Select value 'Yes' or 'No' in this field

Enter value in landlord field if 'yes' selected in field no. 33

Create File

Save

Add Rows

Delete a Row

Regular – Preparation of Salary Statement (Annexure II)



For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN				
Row Number	Field	Whether Interest paid to the lender under the head 'Income from house property'.	PAN of lender 1, if interest on housing loan is claimed under section 24(b)	Name of lender 1, if interest on housing loan is claimed under section 24(b)	PAN of lender 2, if interest on housing loan is claimed under section 24(b)	Name of lender 2, if interest on housing loan is claimed under section 24(b)	PAN of lender 3, if interest on housing loan is claimed under section 24(b)	Name of lender 3, if interest on housing loan is claimed under section 24(b)
1		(353)	(353)	(353)	(353)	(353)	(353)	(353)
2	41	42	43	44	45	46	47	48
1		--Select--	--Select--		--Select--		--Select--	

Select value 'Yes' or 'No' in this field

Enter value in lender field if 'yes' selected in field no. 42

Note:

- Whether aggregate rent payment exceeds rupees one lakh during previous year is applicable for FY 2016-17 onwards.
- Structurally valid PAN of the lender must be provided. There may be lenders who have not been issued PAN, in such case if the landlords are Government organizations (i.e. Central or State), value 'GOVERNMENT' is to be mentioned in place of PAN. In case of landlords who are non-residents, in such case value 'NONRESIDENT' is to be mentioned in place of PAN and in case of landlords are neither Government organization nor non-residents, in such case value 'OTHERVALUE' is to be mentioned in place of PAN. Value under this field is to be mentioned only in case of value "Y" value present under field no. 42 of Salary details record.

Regular – Preparation of Salary Statement (Annexure II)



protean

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN			
Row Number	Whether contributions paid by the trustees of an approved superannuation fund	Name of the superannuation fund	Date from which the employee has contributed to the superannuation fund	Date to which the employee has contributed to the superannuation fund	The amount of contribution repaid on account of principal and interest	The average rate of deduction of tax during the preceding three years	The a deductee
1							
2	51	52	53	54	55	56	57
1	--Select--						

Select value 'Yes' or 'No' in field 'Whether contributions paid by the trustees of an approved superannuation fund'.

Enter value in filed no 52, 53, 54, 55, 56 and 57 if 'yes' selected in 'Whether contributions paid by the trustees of an approved superannuation fund'.

◀
|||
▶

Create File
Save
Add Rows
Delete a Row

Regular – Preparation of Salary Statement (Annexure II)



protean

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN						
Row Number	Unpaid Salary	(a) Gross Salary as per provisions contained in sec.17(1) ₹	(b) Value of perquisites [section 17(2)] (as per Form No.12BA, wherever applicable) ₹	(c) Profits in lieu of salary [section 17(3)] (as per Form No.12BA, wherever applicable) ₹	Travel concession or assistance [section 10(5)] ₹	Death-cum-retirement gratuity [section 10(10)] ₹	Commutated value of pension [section 10(10A)] ₹	Cash equivalent of leave salary encashment [section 10(10AA)] ₹	House rent allowance [section 10(13A)] ₹	Ar other und
1		(335)	(336)	(337)	(340)	(341)	(342)	(343)	(344)	
2		59	60	61	62	63	64	65	66	
1										

Total of field no. 59 , 60 and 61 will be auto – populated in field no 8 for statement pertaining to F.Y. 2018-19 onwards

Enter value in field no 59 to 66 for statements pertaining to F.Y. 2018-19 onwards

Create File
Save
Add Rows
Delete a Row

Note:

Amount field should not be left blank, instead quote amount as 0.00 if not applicable.

Regular – Preparation of Salary Statement (Annexure II)

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN				
Row Number	Amount of any other exemption under section 10 ₹	Total amount of exemption claimed under section 10 (62+63+64+65+66+67) ₹	Income under the head other sources offered for TDS [section 192 (2B)] ₹	Deduction in respect of life insurance premia, contributions to provident fund etc. (section 80C) (Gross Amount) ₹	Deduction in respect of life insurance premia, contributions to provident fund etc. (section 80C) (Deductible Amount) ₹	Deduction in respect of contribution to certain pension funds (section 80CCC) (Gross Amount) ₹	Deduction in respect of contribution to certain pension funds (section 80CCC) (Deductible Amount) ₹	Deduction in respect of contribution to certain pension funds (section 80CCD(1)) (Gross Amount) ₹
1	4)	(346)	(347)	(354)	(356)	(357)		
2	36	67	68	69	70	71	72	73
1								

Enter value in filed no 67 to 73 for statements pertaining to F.Y. 2018-19 onwards

Create File
Save
Add Rows
Delete a Row

Note:

Amount field should not be left blank, instead quote amount as 0.00 if not applicable.

Regular – Preparation of Salary Statement (Annexure II)



For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN					
Row Number	ct ds nt)	Deduction in respect of contribution by taxpayer to notified pension scheme [section 80CCD(1)] (Gross Amount) ₹	Deduction in respect of contribution by taxpayer to notified pension scheme [section 80CCD(1)] (Deductible Amount) ₹	Deduction in respect of amount paid/deposited under notified pension scheme [section 80CCD(1B)] (Gross Amount) ₹	Deduction in respect of amount paid/deposited under notified pension scheme [section 80CCD(1B)] (Deductible Amount) ₹	Deduction in respect of contribution by employer to notified pension scheme [section 80CCD(2)] (Gross Amount) ₹	Deduction in respect of contribution by employer to notified pension scheme [section 80CCD(2)] (Deductible Amount) ₹	Deduction in respect of health insurance premia (section 80D) (Gross Amount) ₹	Deduction in respect of health insurance premia (section 80D) ((Deductible Am ₹
1	57)		(358)		(359)		(360)		
2	73	74	75	76	77	78	79	80	
1									

Enter value in filed no 74 to 80 for statements pertaining to F.Y. 2018-19 onwards

Create File
Save
Add Rows
Delete a Row

Note:

Amount field should not be left blank, instead quote amount as 0.00 if not applicable

Regular – Preparation of Salary Statement (Annexure II)

For Challan and Deductee Details, refer earlier slides

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Other Services of TIN					
Row Number	Deduction in respect of health insurance premium (section 80D) (Deductible Amount) ₹	Deduction in respect of health insurance premia (section 80D) ((Deductible Amount) ₹	Deduction in respect of interest on loan taken for higher education (section 80E) (Gross Amount) ₹	Deduction in respect of interest on loan taken for higher education (section 80E) (Deductible Amount) ₹	Total deduction in respect of donations to certain funds, charitable institutions, etc. (section 80G) (Gross Amount) ₹	Total deduction in respect of donations to certain funds, charitable institutions, etc. (section 80G) (Qualifying Amount) ₹	Total deduction in respect of donations to certain funds, charitable institutions, etc. (section 80G) (Deductible Amount) ₹	Deduction in respect of interest on deposits in savings account (section 80TTA) (Gross Amount) ₹	Deduction in respect of interest on deposits in savings account (section 80TTA) (Deductible Amount) ₹
1		(361)		(362)			(363)		
2	80	81	82	83	84	85	86	87	
1									

Enter value in filed no 80 to 87 for statements pertaining to F.Y. 2018-19 onwards

Create File
Save
Add Rows
Delete a Row

Note:

Amount field should not be left blank, instead quote amount as 0.00 if not applicable.

Regular – Preparation of Salary Statement (Annexure II)

For Challan and Deductee Details, refer earlier slides

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

Form | Challan | Annexure I (Deductee details) | **Annexure II (Salary Details)** | Annexure III | Other Services of TIN

Row Number	Deduction in respect of interest on deposits in savings account (section 80TTA) (Qualifying Amount) ₹	Deduction in respect of interest on deposits in savings account (section 80TTA) (Deductible Amount) ₹	Rebate under section 87A, if applicable ₹	Amount deductible under any other provision(s) of Chapter VI_A (Gross Amount) ₹	Amount deductible under any other provision(s) of Chapter VI_A (Qualifying Amount) ₹	Whether opting for taxation u/s 115BAC? (Applicable from FY 2020-21 up to FY 2023-24) OR Whether opting out from taxation u/s 115BAC(1A) (Applicable from FY 2023-24 onwards) [Yes/No]	Other special allowances under section 10(14) ₹	Deduction in respect of contribution by the Employee to Agnipath Scheme under section 80CCH (Gross Amount) ₹	Deduction in respect of contribution by the Employee to Agnipath Scheme under section 80CCH (Deductible Amount) ₹
1		(364)	(369)			(332B)	(346A)	(365A)	(365A)
2	88	89	90	91	92	93	94	95	
1						--Select--			

New field “Whether opting for taxation u/s 115BAC?” OR “Whether opting out from taxation u/s 115BAC (1a) added and has options “Yes” and “No”.

Create File | Save | Add Rows | Delete a Row

Note:

New field “Whether opting for taxation u/s 115BAC?” OR “Whether opting out from taxation u/s 115BAC (1a) added and has options “Yes” and “No”.

Regular – Preparation of Salary Statement (Annexure II)



protean

For Challan and Deductee Details, refer earlier slides

(See Section 102 and Rule 67A)

Form	Challan	Annexure I (Deductee details)	Annexure II (Salary Details)	Annexure III	Other Services of TIN			
Row Number	Amount deductible under any other provision(s) of Chapter VI_A (Gross Amount) ₹	Amount deductible under any other provision(s) of Chapter VI_A (Qualifying Amount) ₹	Whether opting for taxation u/s 115BAC? OR Whether opting out from taxation u/s 115BAC(1A) [Yes/No]	Other special allowances under section 10(14) ₹	Deduction in respect of contribution by the Employee to Agnipath Scheme under section 80CCH (Gross Amount) ₹	Deduction in respect of contribution by the Employee to Agnipath Scheme under section 80CCH (Deductible Amount) ₹	Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH (Gross Amount) ₹	Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH (Deductible Amount) ₹
1	(369)		(332B)	(346A)	(365A)	(365B)	(366A)	(366B)
2	90	91	92	93	94	95	96	97
1			--Select--					

New fields from 346A to 366B added. Refer note 1 & 2 below

Note:

- New columns are added under Annexure II (Salary Details) in Form 24Q are as below;
 - 346A: Other special allowances under section 10(14).
 - 365A: Deduction in respect of contribution by the employee to Agnipath Scheme under section 80CCH (Gross Amount)
 - 365B: Deduction in respect of contribution by the employee to Agnipath Scheme under section 80CCH (Deductible Amount)
 - 366A: Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH (Gross Amount)
 - 366B: Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH (Deductible Amount)
- This field will be applicable for statements pertains to FY 2023-24 onwards.

Save Regular Statement

Form

Challan

Annexure I (Deductee details)

Other Services of TIN

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 ₹
				(325)		(317)	
	1	2	3	4	5	6	7
1	1	--Select--				--Select--	

Note:

On any wrong or incorrect value which is not as per the data structure 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

Create File

Save

Delete a Row

Insert a Row

Validating Regular Statement

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

Annexure I (Deductee details) | Annexure II (Salary Details) | Annexure III | Other Services of TIN

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 * Q4

Step 1
Import .csi file. Refer note 1 and 2

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

Step 3
After selecting the path where .fvu file & Form 27A needs to be saved, click validate button

1. Particulars of Statement

Tax Deduction and Collection Account No. (TAN) * Financial Year. *

Last Tax Deduction and Collection Account No. Assessment Year *

Provide Path for Creating file Text/.FVU file

Is this: Challan Input File Name with Path

Update: Error/Upload & Statistics Report File Path

(Indic): Consolidate File Name with Path

[Click here to know more about uploading of e-TDS/TCS statement\(s\)](#)

2. Particulars of Deductee

Name * Ministry / Dept. Name

Branch Ministry / Dept. Name (Others)

State DDO Code

PAO DDO Registration Number

PAO Flat No. *

Name Road / Street / Lane

Area / Location Town / City / District

Note : fields marked in (*) are Mandatory

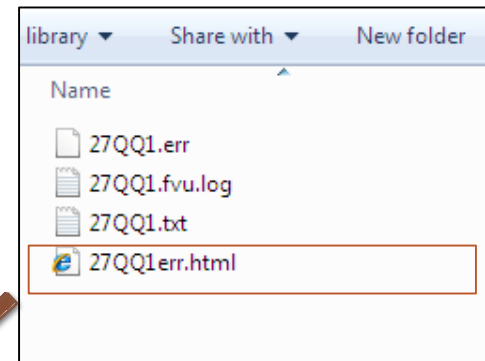
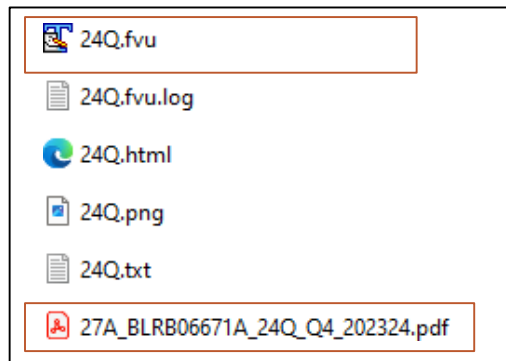
Note:

1. .csi file consist of challan details deposited in banks (i.e. BSR code, challan tender date & challan serial no. etc.)
2. It is mandatory to import .csi file in case of statements contains non-nil challans.
3. .csi file to be imported only in case of challans paid through banks.
4. csi file can be downloaded for challan paid on or before 31st March 2023 from TIN website under "[challan status enquiry](#)" option.
5. .csi files for challan paid on or after 1st April 2023 can be downloaded from [e-Filing](#) portal.

Validating Regular Statement

On successful validation of statement, .fvu file & Form 27A will be generated

If any error(s) in file, error/response file can be seen at the error location. On clicking the file, user can see error code along with error description



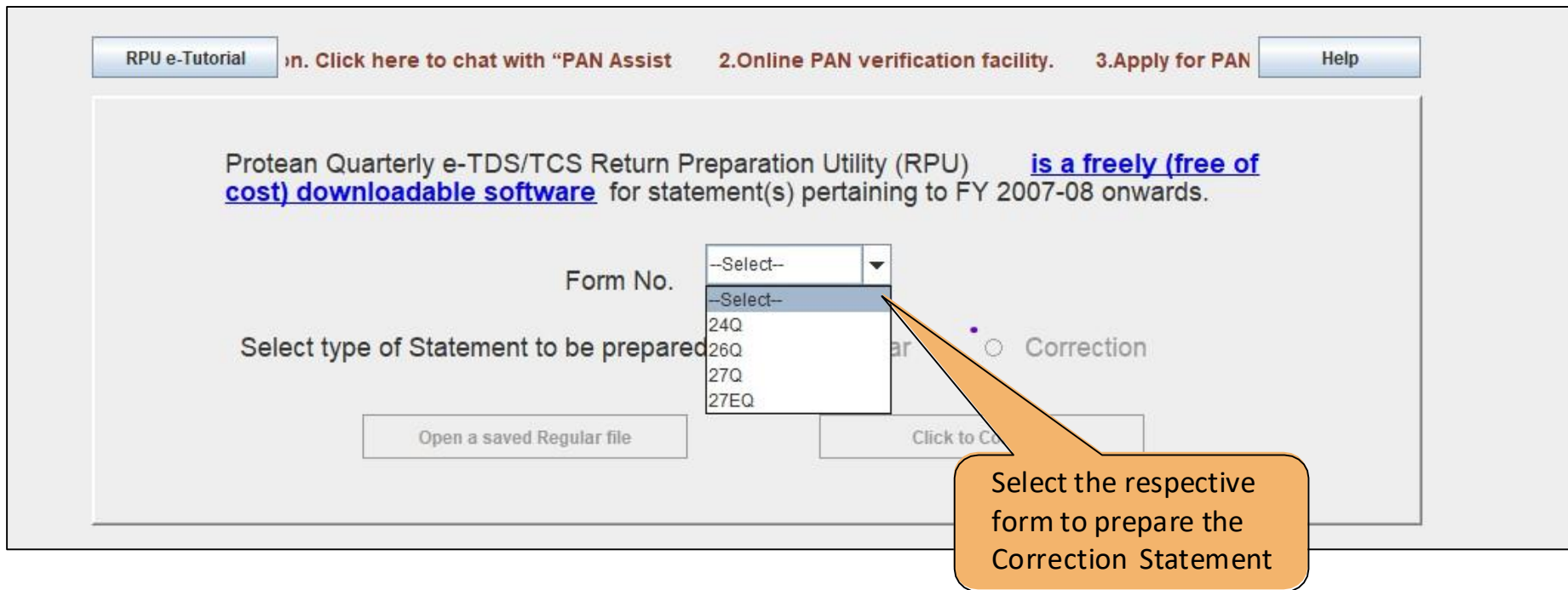
TDS/TCS - ERROR FILE

Line Record No	Record Type	Statement Type	Field Name	Challan Details Record Number	Deductee/ Salary Detail No.	Error Code & Description
1	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 make necessary correction in "Form" page, if record type is "Challan" then make necessary correction in "Challan" page, if record type is "Deductee" then make necessary correction in "Annexure I" page and if record type is "Salary details" then make necessary correction in "Annexure II" of RPU.

Preparation of Correction Statements



RPU e-Tutorial 1. Click here to chat with "PAN Assist" 2. Online PAN verification facility. 3. Apply for PAN Help

Protean 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 type of Statement to be prepared Correction

Select the respective form to prepare the Correction Statement

Note:

No correction statement shall be allowed after the expiry of six years from end of the financial year for which the regular statement was filed. [As per amendment in section 200(3) of the Income-tax Act vide Finance Act, (No. 2) 2024]

Preparation of Correction Statements

RPU e-Tutorial st 2.Online PAN verification facility. 3.Apply for PAN/TAN online. 4.Pay taxes online (Help

Protean 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

Message

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

OK

Select option "Correction". Read the popup message and then click "OK"

Preparation of Correction Statements

RPU e-Tutorial

4. Pay taxes online (e-payment)

Help

Protean 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

Click to open saved correction file if available .

Open a saved Correction file

Import Consolidated TDS/TCS file

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

Preparation of Correction Statements

RPU e-Tutorial s to a range of queries related to PAN/TAN applications quickly and easily through Chat option Help

Protean 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.

Select type

Look In: 24Q1

XXXX12345X_202324_24Q_Q1.tds

File Name: XXXX12345X_202324_24Q_Q1.tds

Files of Type: *.tds

Open Cancel

Queries / Fe
Email us:
Call us:
Write to us:

National Pension System (NPS)
Retired life ka sahara
Exc

ne – 411045.

Select the respective consolidated file downloaded from [TRACES](#) and click "Open"

Note:

Please ensure that the latest consolidated TDS/TCS file received from [TRACES](#) is used for preparation of correction statement.

Preparation of Correction Statements

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	8	9	10	11	12	13	14	15	16	
1	100269.00	966.00	72.00	101307.00	1	541515212	AAAPA5050A	AAAPA5050A	P	31/12/2012	800
2	100269.00								R	31/12/2012	1000
3	5500								Q	31/12/2012	900
4	5500								S	31/12/2012	1100

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.

OK

Note : fields marked in (*) are Mandatory

Create File Save Delete a Row Insert a Row

After successful import, popup window will be displayed. Click "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

Form Challan Annexure 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 Salary.

For Quarter Ended * Q3

1. Particulars of Statement

Tax Deduction and Collection Account No. (TAN) *	AMRE10464G	Financial Year. *	2012-2013
Last Tax Deduction and Collection Account No.	AMRE10464G	Assessment Year *	2013-2014
Permanent Account Number. *	XXXXX1234X	Type of Deductor *	Central Government
Is this a Revised Return (Yes / No)	Yes	Last Deductor Type	Central Government
Update Deductor Details	Other Deductor Details	Receipt Number of Original Return	110000000253393
(Indicate only if any change in Deductor Details)	Select--	Receipt Number of Previous Return	110000000253393
	Other Deductor Details		

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

ABC LYD	Ministry / Dept. Name	Central Board of Direct Taxes
MUMBAI	Ministry / Dept. Name (Others)	
State Name	DDO Code	147852
PAO Code	DDO Registration Number	
PAO Registration Number	Area / Location	LOWER PAREL
Flat No. *	Name of Premises / Building	TIMES TOWER
Road / Street / Lane	Town / City / District	MUMBAI

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												

To update Challan details, select option "Update".

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

Note:

1. Addition of Challan(s)/Transfer Voucher(s) has been discontinued for Correctionstatement(s).
2. For unmatched challans, update is allowed in all fields.
3. For matched/overbooked challans, update is allowed only on fields 'Section code', 'Interest amount (col. no. 20)' and 'Others amount (col. no. 21)'.
4. For overbooked challans, TDS credit, or apportioning of interest amount should be adjusted to the extent of overbooked amount.
5. 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 Rs.5000/- has been paid in Governments account. Out of Rs.5000/-, Rs.2500/- utilized for Q1 of Form 24Q for FY 2013- 14, remaining Rs.2500/- can be utilized in any other quarter of for any other Form as mentioned above.

Correction – Deductee Details (Annexure I)

To update/ PAN update of deductee details select appropriate option

To update/ PAN update of deductee details select appropriate option

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)					
	1	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

Note:

1. If only PAN of the deductee record is to be updated then select option "PAN Update", otherwise select option "Update" to update other details.
2. In case of remark 'C' (i.e. for higher deduction) in Deductee details (Annexure I), only below details will be allowed to update in correction statements:

- Deductee PAN
- Name of deductee (Applicable to all Forms)
- Section code (For statements pertains to FY 2013-14 onwards and for all Forms)
- Nature of remittance (Applicable only for Form 27Q)
- Unique acknowledgement of the corresponding form no. 15CA (if available) (Applicable only for Form 27Q)
- Country of Residence of the deductee (Applicable only for Form 27Q)
- Grossing up indicator (Applicable only for Form 27Q)
- Date of deduction (Applicable to all Forms)
- Deductee/Employee Reference Number
- Amount of Payment
- Date of Payment
- Whether TDS rate of TDS is IT act (a) and DTAA (b) (applicable only for Form 27Q).

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	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	2	3	4	5	6	7	8	9	10
1	1	--Select--	5012764	31/12/2012	00001	92B	100269.00	966.00	72.00	101307.00 1
2	1	--Select--	5012764	31/12/2012	00001	92B	100269.00	966.00	72.00	101307.00 2
3	2	UPDATE	6017715	31/12/2012	00046	92B	55000.00	0.00	0.00	55000.00 1
4	2	PAN UPDATE	6017715	31/12/2012	00046	92B	55000.00	0.00	0.00	55000.00 2

Message
X

i
Your case has been identified for prosecution.
Please contact your jurisdictional TDS Assessing Officer for further details.

OK

Note:

- Deductee/Collectee row(s) freezing /unfreezing for correction statements of all forms pertains to all financial years
- If user tries to update such records by selecting update mode, an error message will get populated as shown above.

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	21	22	23	24	25	26	27
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 wish 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 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--	AAAPP7225Q	rfefef	Women	30/12/2001	30/12/2007			15000.00	
2	2	--Select--	AAAPP7685C	rfrfrdfdf	Senior Citizen	30/12/2001	30/12/2007			20000.00	
3	3	--Select--	AAAPP8321R	tytrytyty	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.

Correction – Salary Details (Annexure II for Form 24Q Q4) protean

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 Taxable 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 Rs.1,00,000 to Rs.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 Rs.1,50,000 allowed under section 80CCE is applicable for statement pertaining to F.Y 2014-15 onwards.

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

Note:

If 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

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

After preparing correction statement, save the Statement for future reference

Create File
Save
Delete a Row
Insert a Row

Validating Correction Statement

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

Annexure I (Deductee details) | Annexure II (Salary Details) | Annexure III | Other Services of TIN

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 * Q4

Step 1
Import .csi file. Refer note 1 and 2

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

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

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

1. Particulars of Statement

Tax Deduction and Collection Account No. (TAN) * BLRF00527C Financial Year. * 2023-2024

Last Tax Deduction and Collection Account No. Assessment Year * 2024-2025

Provide Path for Creating file Text/.FVU file

Is this Challan Input File Name with Path Browse

Update Error/Upload & Statistics Report File Path Browse

(Indicate Consolidate File Name with Path Browse

Click here to know procedure of e-TDS/TCS statement(s) Validate Exit

2. Particulars of Statement

Name * MANAGER Ministry / Dept. Name --Select--

Branch / Division Ministry / Dept. Name (Others)

State Name DDO Code

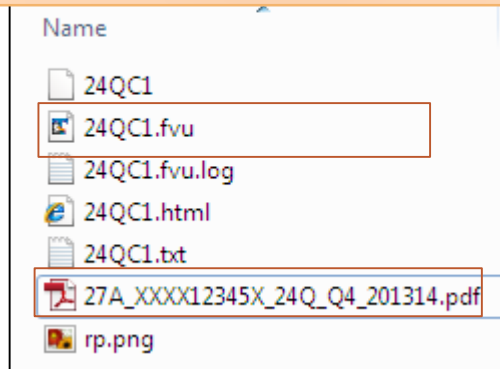
PAO Code DDO Registration Number

Note:

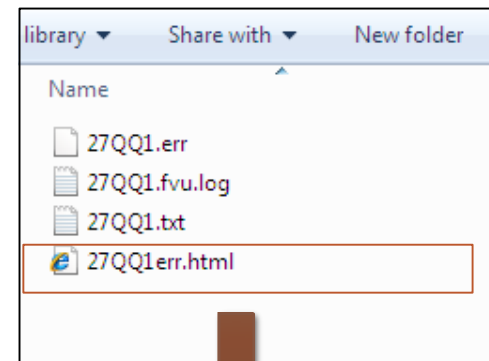
- .csi file consist of challan details deposited in banks (i.e. BSR code, challan tender date & challan serial no. etc.)
- It is mandatory to import .csi file in case of statement contains non-nil challans.
- .csi file will not be applicable in case TDS/TCS is deposited through transfer voucher.
- .csi file for challan paid on or before 31st March 2023 can be downloaded from TIN website under "[challan status enquiry – TAN Based View](#)" option.
- .csi files for challan paid on or after 1st April 2023 can be downloaded from [e-Filing](#) portal.

Validating Correction Statement

On successful validation of statement, .fvu file & Form 27A will be generated



If any error(s) in file, error/response file can be seen at the error location. On clicking the file, user can see error code along with error description

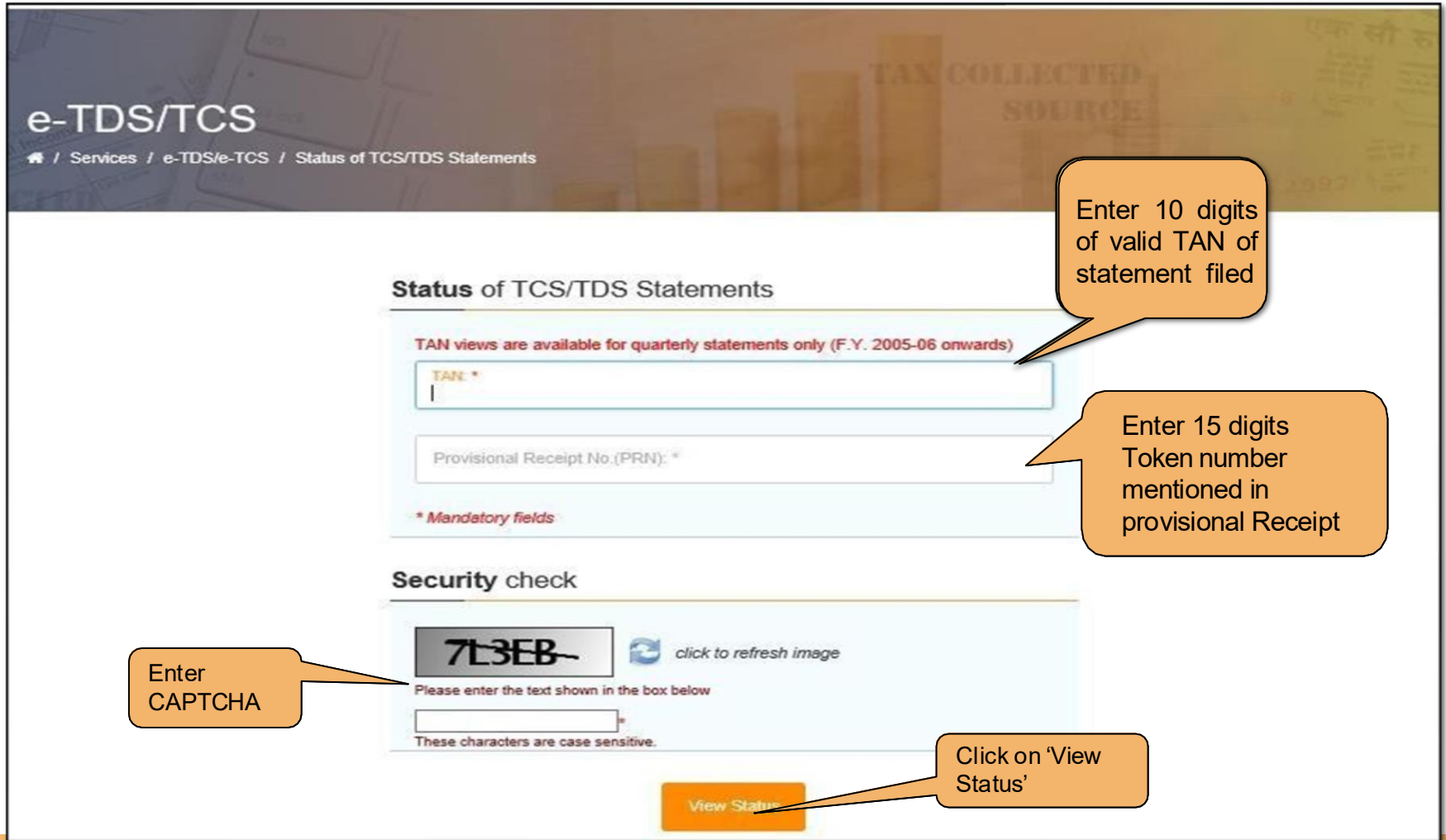


Note:

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

Check Status of Your Statement

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](#).



e-TDS/TCS
Home / Services / e-TDS/e-TCS / Status of TCS/TDS Statements

Status of TCS/TDS Statements

TAN views are available for quarterly statements only (F.Y. 2005-06 onwards)

TAN: *

Provisional Receipt No.(PRN): *

* Mandatory fields

Security check

7L3EB  click to refresh image

Please enter the text shown in the box below

These characters are case sensitive.

View Status

Enter 10 digits of valid TAN of statement filed

Enter 15 digits Token number mentioned in provisional Receipt

Enter CAPTCHA

Click on 'View Status'

How to cancel Paper Statement

Duly signed request letter on companies letterhead of deductor/collector, stating cancellation of paper TDS/TCS statement is to be submitted to TIN-FC along with below details.

- Copy of provisional receipt of original TDS/TCS statement (which is to be cancelled).
- Electronic regular TDS/TCS statement with the same TAN, Form, Period and Financial Year in computer media.
- Duly signed physical Form 27A.

Where to File e-TDS/TCS Statement



e-TDS/TCS Statements can be filed with any of the [TIN-FCs](#) managed by Protean or e-filing portal.