



Rawani & Co.
Chartered Accountants

TRACES Website Issues & Recovery of TDS and Online Resolutions



Compiled by CA Avinash Rawani

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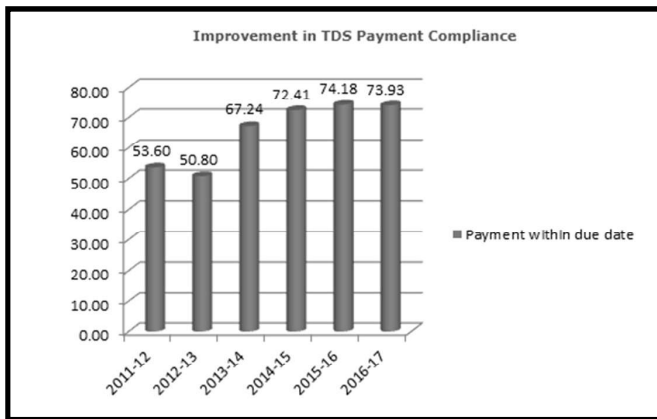
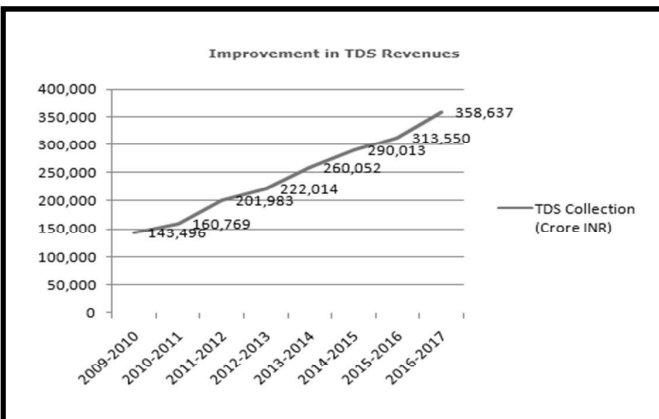
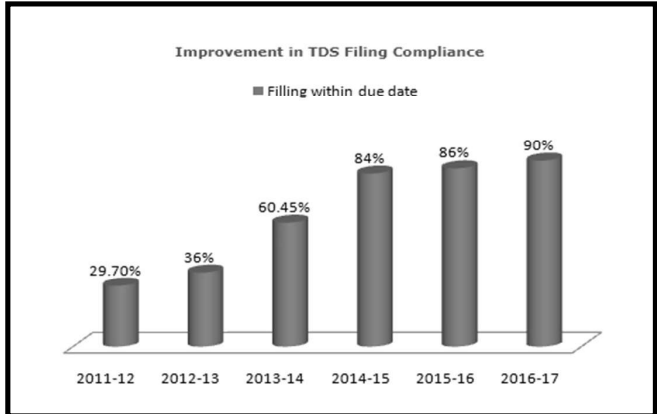
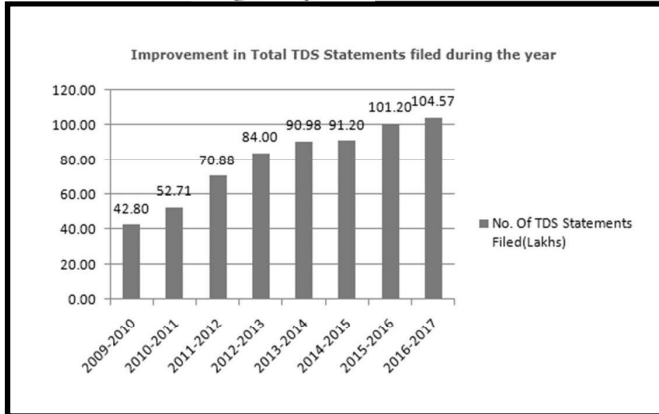


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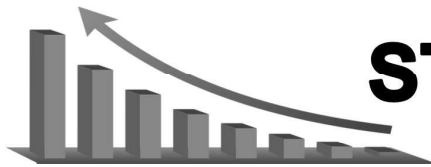
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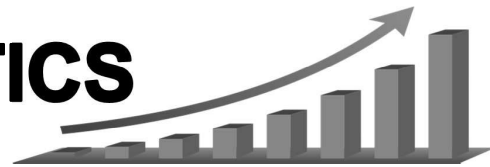
STATISTICS



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STATISTICS



Name and Address				
Web Information Manager	CPIO (CPC-TDS) & Feedback Handling Officer		Appellate Authority (CPC-TDS)	
Mrs. Jyoti Yadav	Mrs. Amita Sharma		Sh. Sarvesh Chandra Katiyar	
jyoti_yadav@tdscpc.gov.in	amita_sharma@tdscpc.gov.in		sarvesh_chandra_katiyar@tdscpc.gov.in	
Aayakar Bhawan , Sector 3, Vaishali, Ghaziabad, U.P. - 201010	Aayakar Bhawan , Sector 3, Vaishali, Ghaziabad, U.P. - 201010		Aayakar Bhawan , Sector 3, Vaishali, Ghaziabad, U.P. - 201010	

Processing related Statistics	FY 2016-17		FY 2017-18*	
	Received	Processed	Received	Processed
Original Statements	63,95,259	63,95,259	49,11,205	49,08,293
Correction Statements	22,69,346	22,69,346	12,58,823	12,57,563
Online Corrections	18,12,937	18,11,213	12,76,953	12,76,766

Download Request Type	FY 2016-17		FY 2017-18*	
	Unique Deductors using the facility	Download Requests	Unique Deductors using the facility	Download Requests
Form 16A	16,83,154	24,80,00,223	14,03,249	30,20,613
Form 16	4,98,079	4,29,97,919	5,00,231	6,85,165
Form 16B	1,98,844	5,08,513	1,19,318	2,45,379
Justification Report	6,17,362	40,16,068	4,28,295	11,31,370
Conso File	7,86,909	57,36,173	6,04,145	24,75,381

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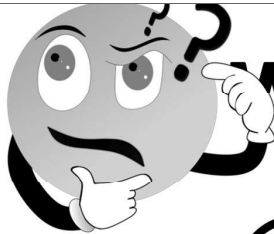
STATISTICS

Registration Statistics	FY 2017-18
Deductors Registered - Govt.	1,81,560
Deductors Registered - Non-Govt.	17,51,628
Tax Payer	8,53,838

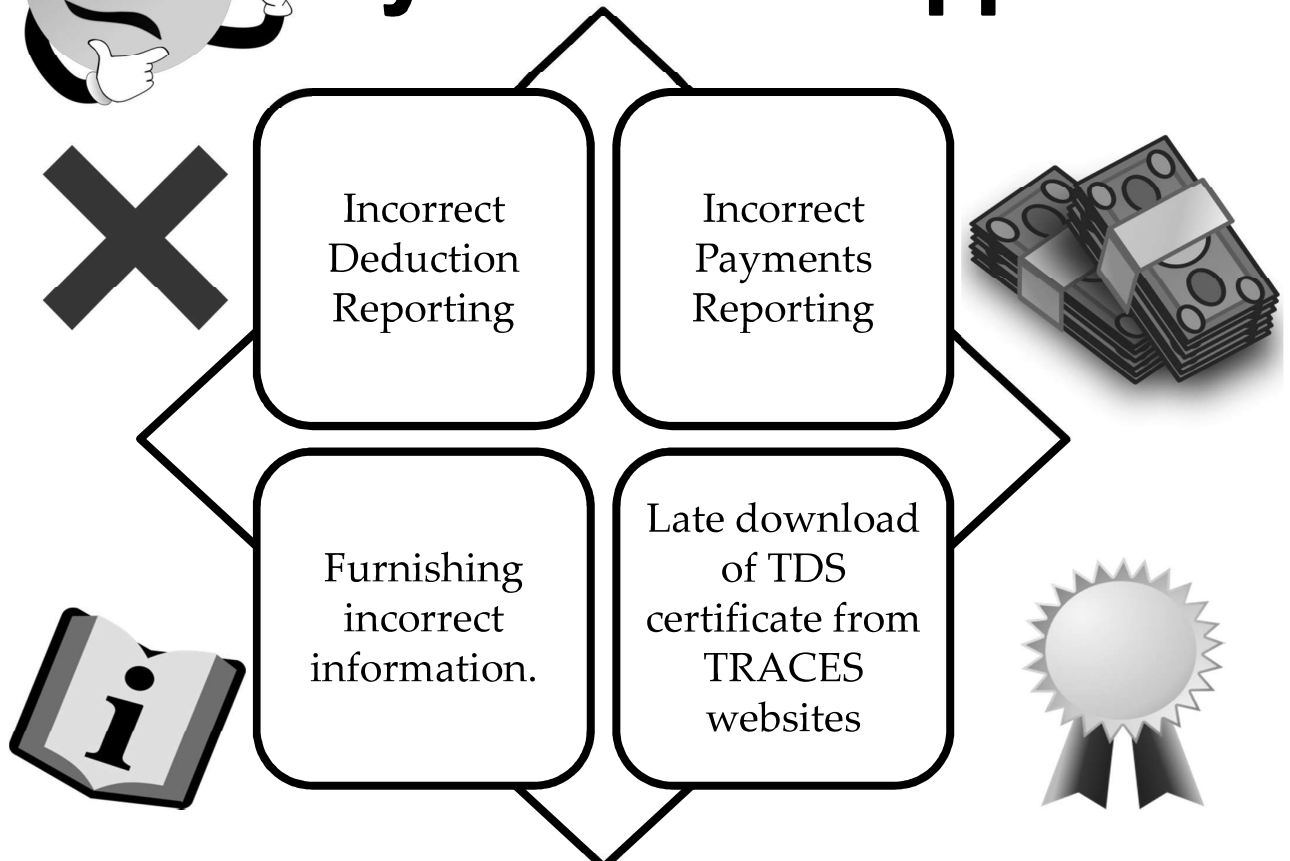
Grievance related Queries	FY 2016-17	FY 2017-18*
Inbound Calls	5,99,774	3,24,477
Grievances through email	1,17,725	61,692
Grievances through Post	13,827	6,343
Online Grievances	55,943	23,954

26AS Views	FY 2016-17	FY 2017-18*
Total Views	17,33,13,621	11,04,77,661
Distinct Taxpayers viewing 26AS	3,39,85,776	2,97,75,549

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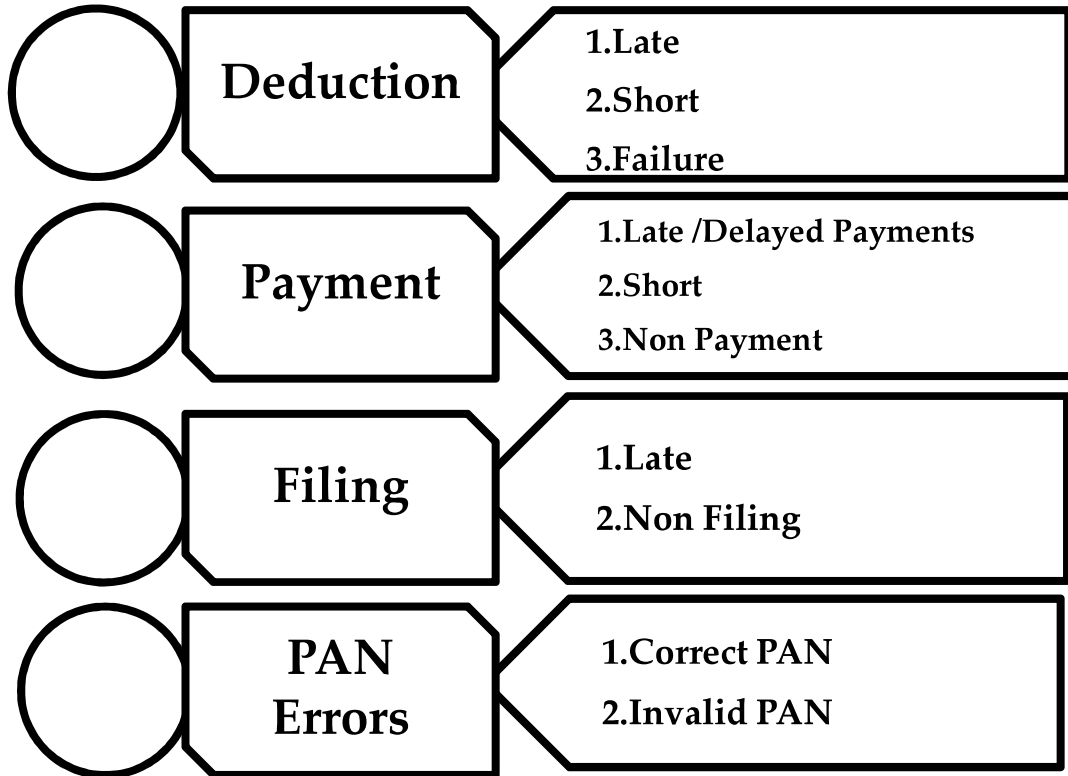


Why Defaults Happen



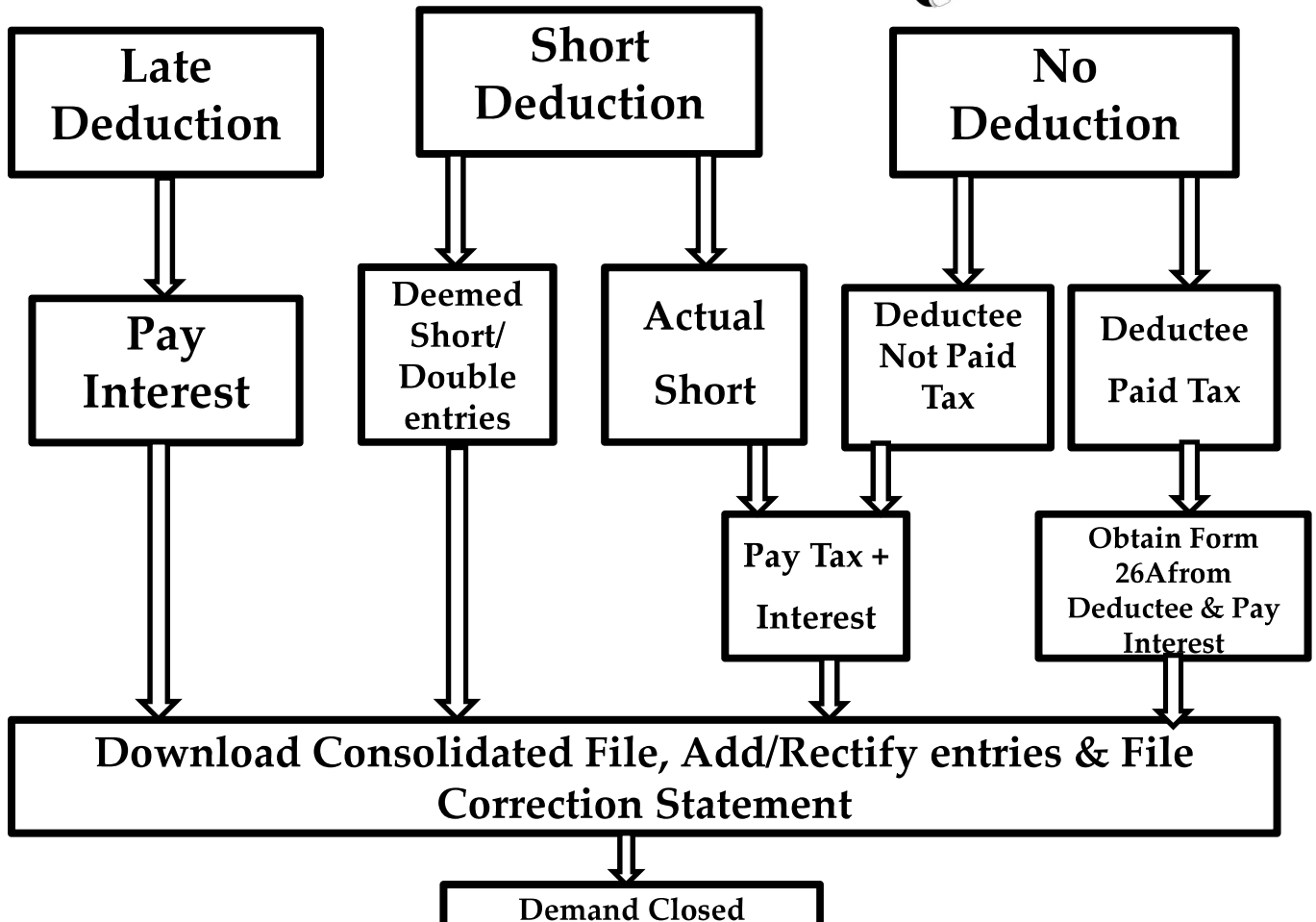
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X Types of Defaults X



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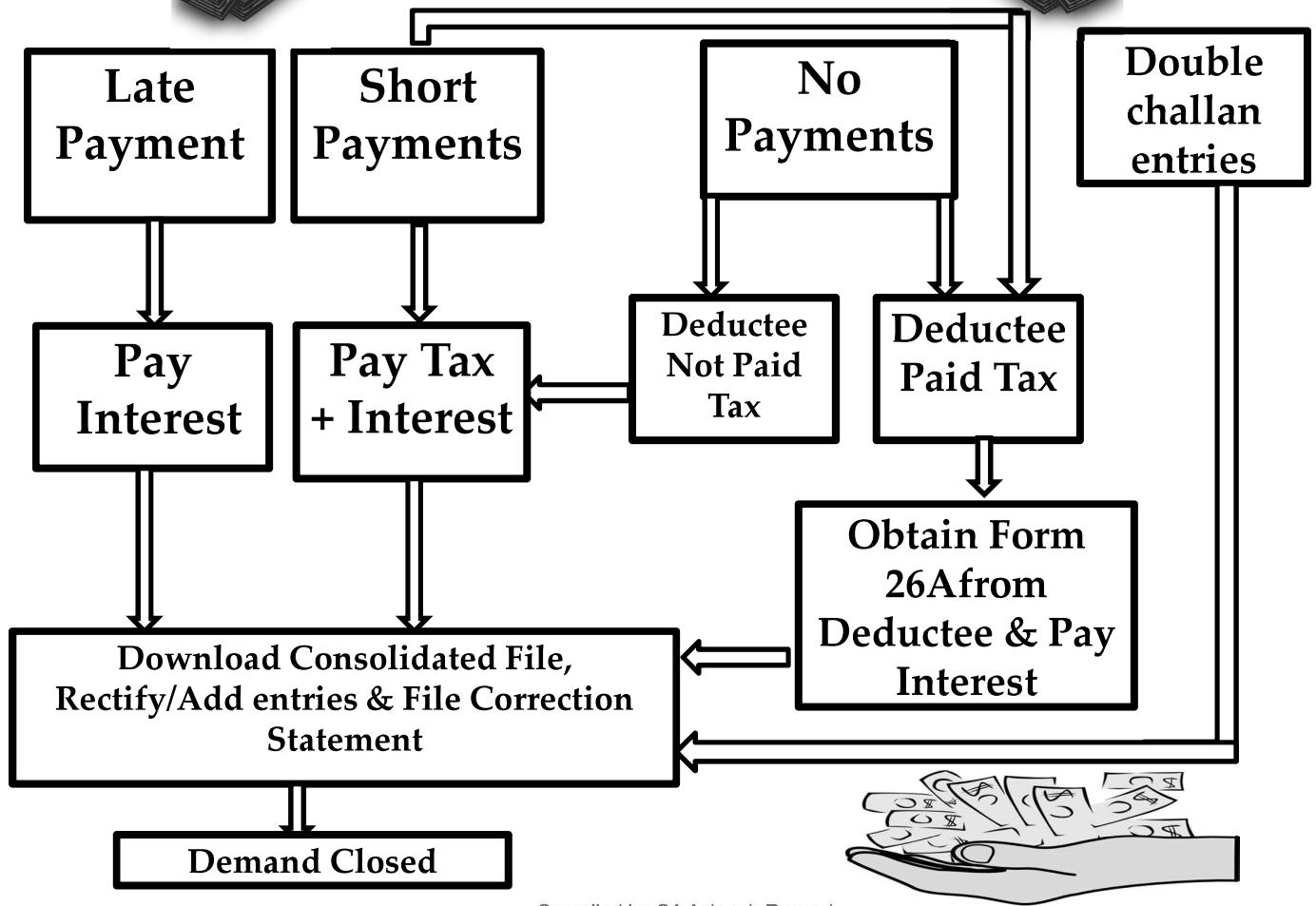
Deduction Defaults



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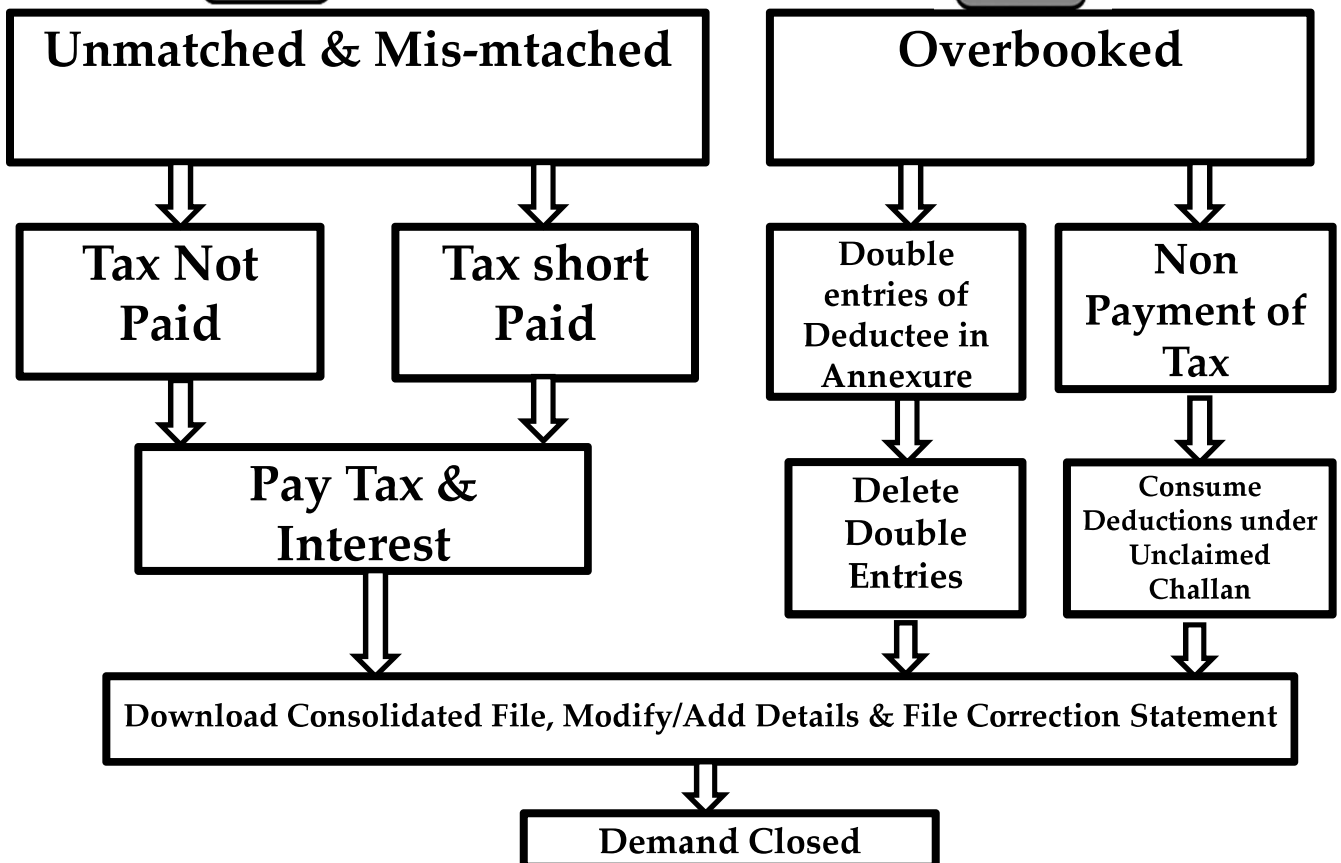
Payment Defaults



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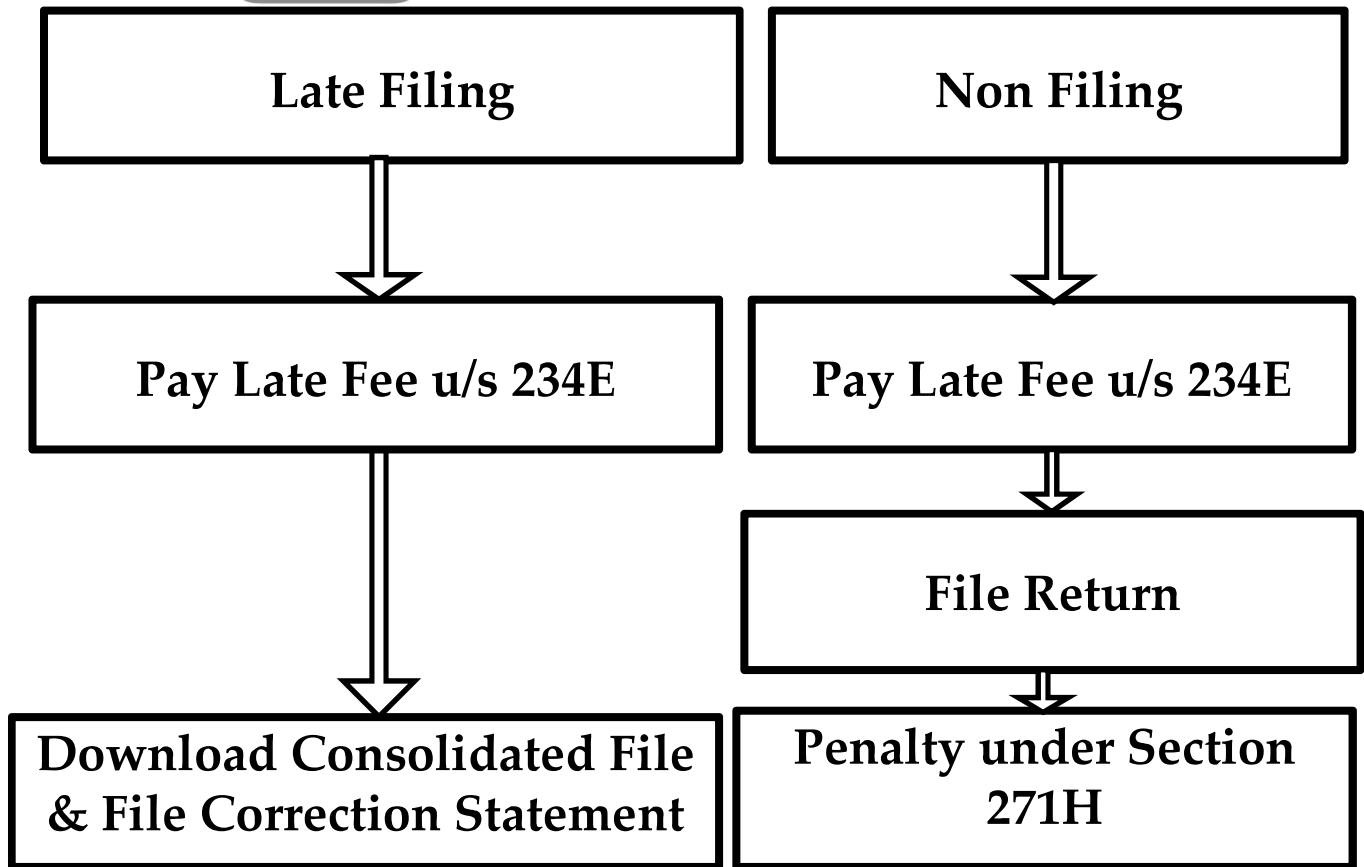
Challan Defaults



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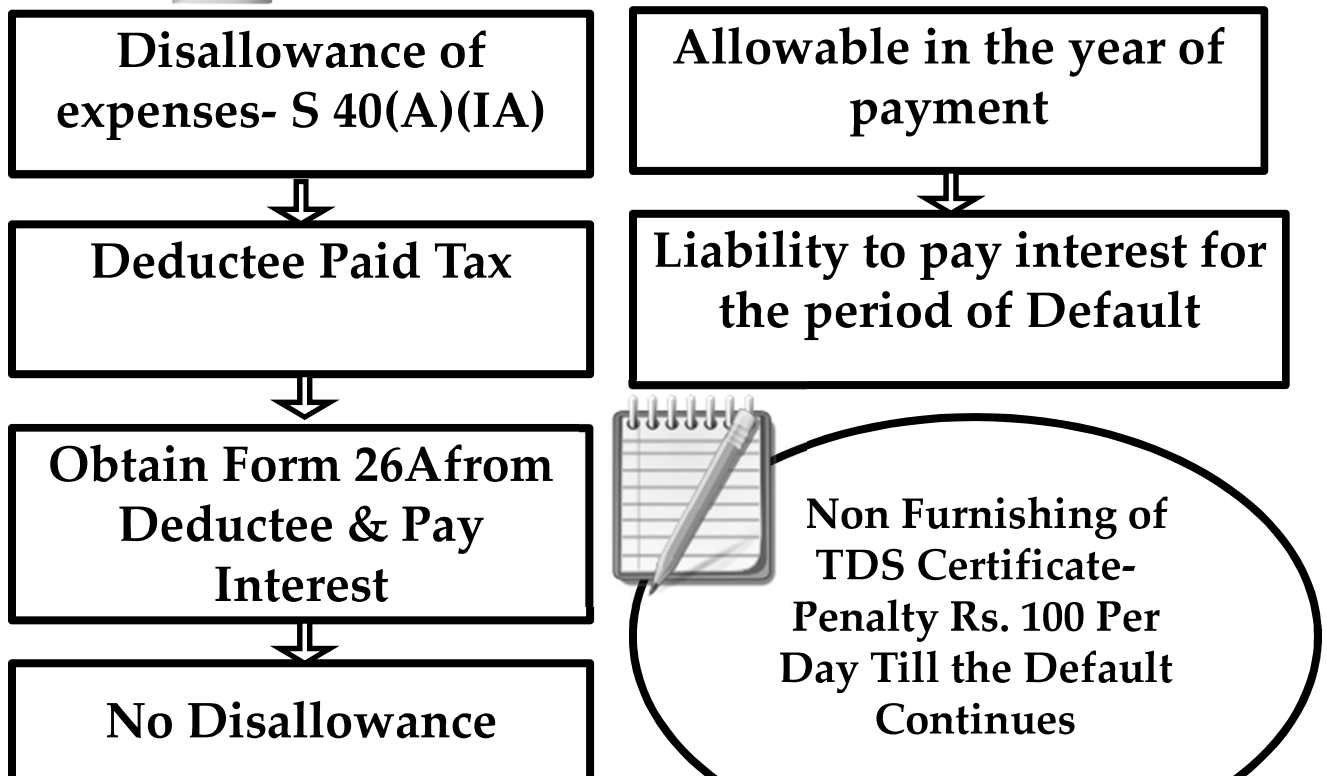
Filing Defaults



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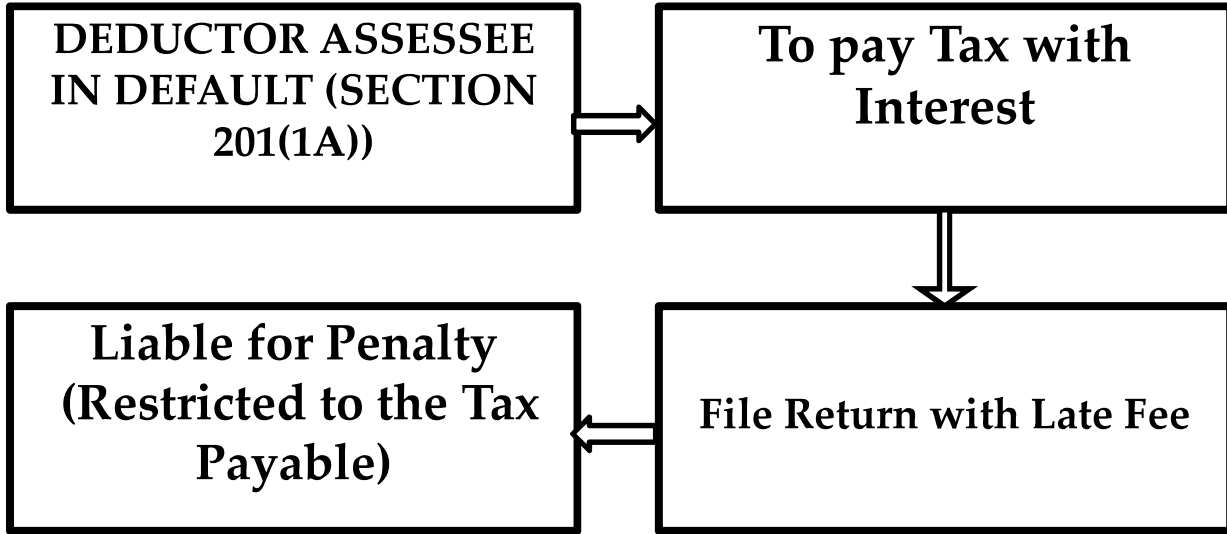
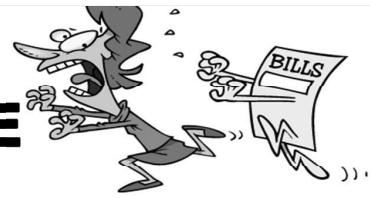


CONSEQUENCES OF SHORT DEDUCTION/ NON DEDUCTION



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CONSEQUENCES OF NON PAYMENT OF TAX BY DEDUCTEE

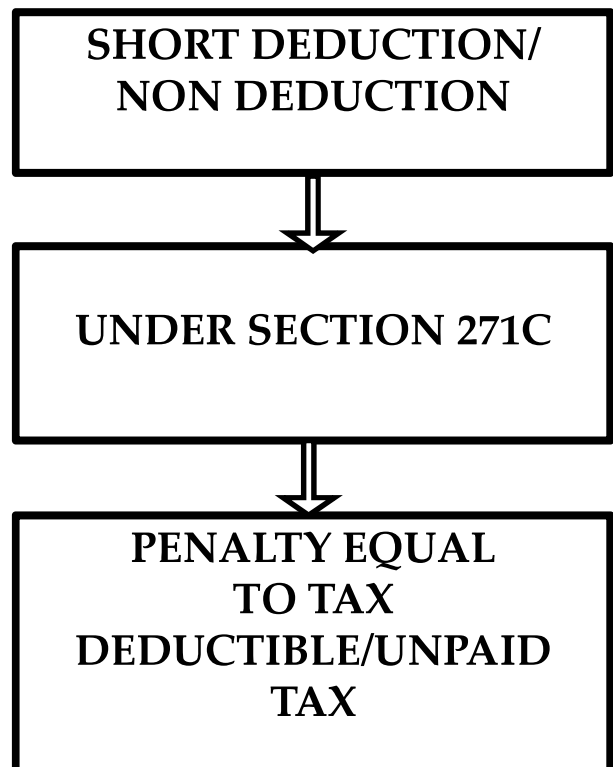
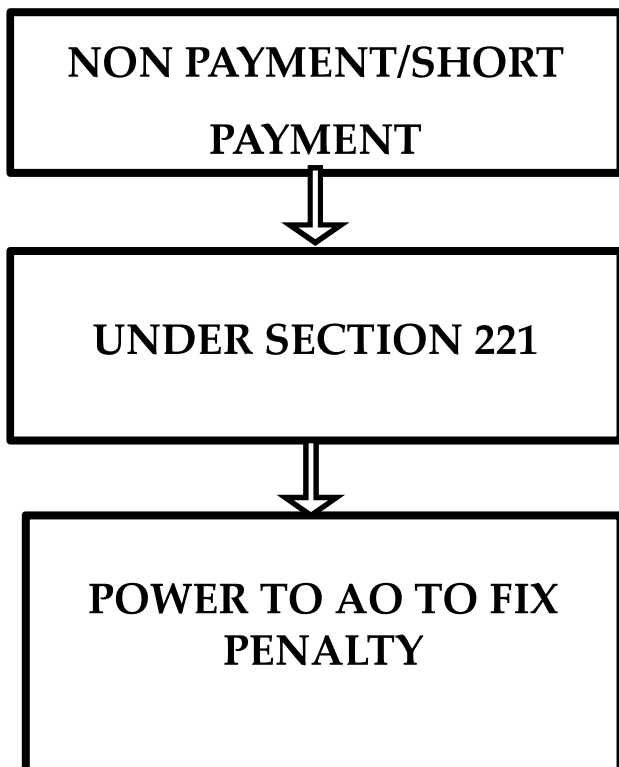


PROSECUTION APPLICABLE

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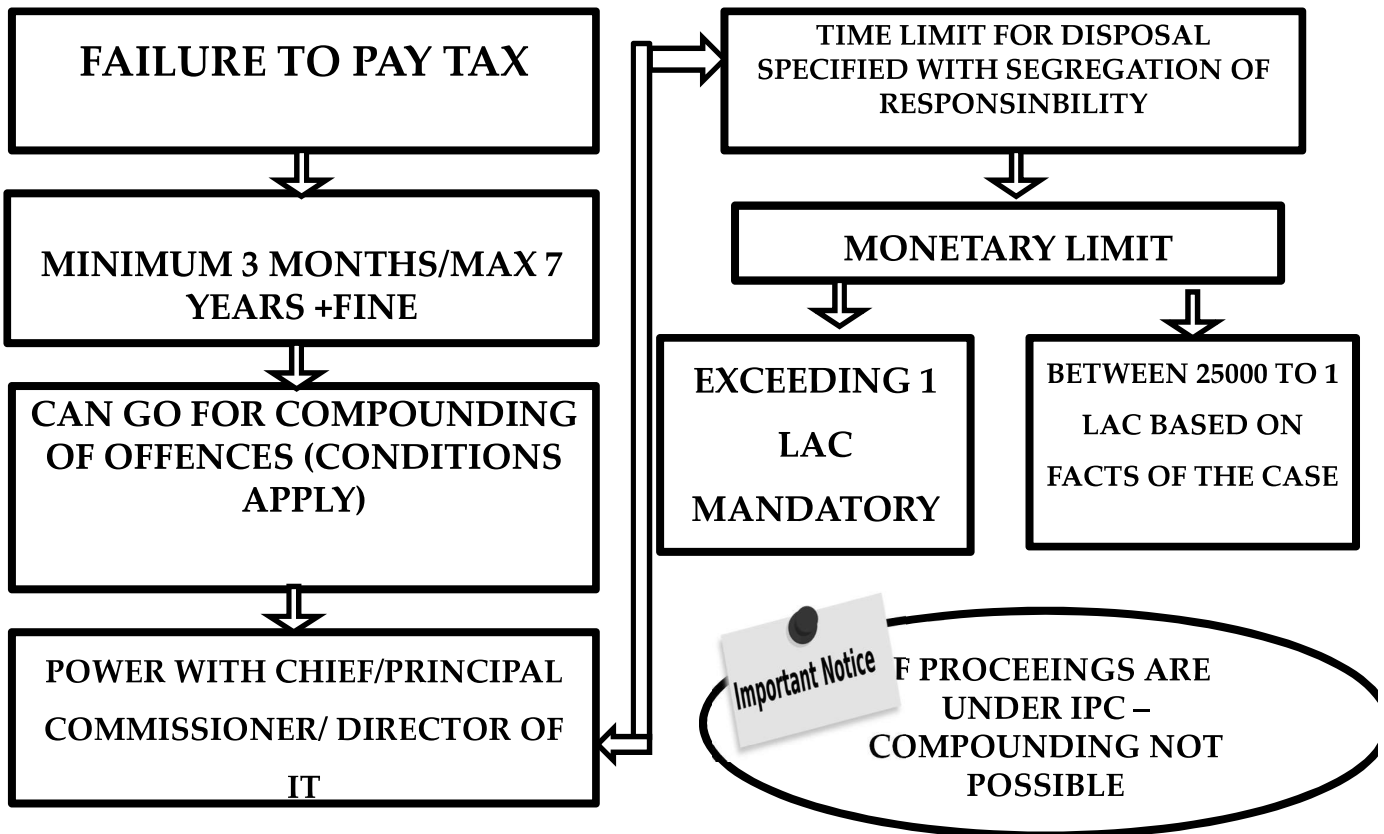
VARIOUS OTHER PENALTIES



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PROSECUTION UNDER SECTION 276B



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Actions for Demands



Download the latest Justification Reports

Use Online Corrections facility.

Use Challan ITNS 281 to pay the demand

In case of Short Payment Defaults due to Unmatched Challans, use Tag Unmatched Challan facility using Online Corrections.

Submit a Correction statement without any further loss of time for closure of the outstanding demand.

In case of Short Payment Defaults due to Insufficient Challans, please use Move Deductee facility using Online Corrections. With use of this feature, a portion of the Deductee Rows can now be moved to any other Unconsumed OLTAS challan with adequate balance.

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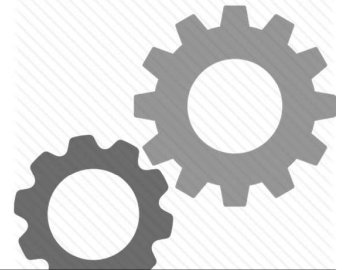
Defaults... Whether Legal

- It is stated that the defaults generated and displayed on the TDS-CPC website is deemed to be the NOD;
- If the errors are not rectifiable by filing e-Revised TDS Return, then to ensure that the necessary correspondence be done with the TDS Assessing Officer/TDS-CPC to avoid penalties;

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DEVELOPMENT OF STANDARD OPERATING PROCEDURES



- Matching the unconsumed challan.
- Top Deductors paying less/no tax with respect to previous financial years.
- Resolvable/Collectible TDS Demand.
- G-OLTAS reconciliation.
- Corporate connect for TDS compliance.

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Reply to Online Communication From TDS-CPC

The screenshot shows the TDS-CPC TRACES portal interface. At the top, there are navigation links: Home | About Us | Contact Us | e-Tutorials | Related Links | Logout. A search bar is present with the text 'Search In Keyword'. The TDS logo and 'Centralized Processing Cell' are on the left, and the TRACES logo and 'TDS Reconciliation Analysis and Correction Enabling System' are in the center. The Government of India logo and 'Income Tax Department' are on the right. The main navigation bar includes: Dashboard, Statements / Payments, Defaults, Communications (highlighted), Downloads, and Profile. A 'Welcome' message is displayed. A 'Request Category*' dropdown menu is open, showing options: --Select--, Statement Status, Statement Rejection Reasons, Form 16 / 16A, Justification Report, Conso File, TAN-PAN Master, PAN Verification, Online Corrections, Defaults / Demand, Intimation Send, Form 26AS, Refund of Challan, KYC, Demand waive off, Extension of time against Demand Notice, Change in Communication Details, Correction Statement filed for the initiation s, Amount paid against the demand notice, and Late Filing Fee Waive off. A 'Go' button is next to the dropdown. A 'Request for Resolution' option is circled in the 'Communications' menu. The login date is '18-Dec-2014, 0'. The browser status bar shows 'Done' and 'Internet'.

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Non Filing Reasons can be given

The screenshot shows the 'Declaration for Non - Filing' form in the TDS-CPC TRACES portal. The navigation bar includes: Dashboard, Statements / Payments (highlighted), Defaults, Communications, and Downloads. A 'Welcome' message and 'You have logged in on ' are displayed. The form title is 'Declaration for Non - Filing'. An information icon and text state: 'Provide details below to add the statement details for non - filing'. The form fields are: Financial Year* (2013-14), Quarter* (Q1, Q2, Q3, Q4), and Form Type* (24Q, 26Q, 27Q, 27EQ). A 'Reason*' dropdown menu is open, showing options: --Select--, Not Liable to deduct, No Payment made / C, Temporarily Business, Permanently Business, Payment Below Thre, and Any Other Reason. An 'Add Statement Details' button is present.

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TDS / TCS –Good Practice

- Insist for PAN of deductee / employee, with a copy of **PAN CARD**
- **Verify PAN of deductee / employee** before quoting in TDS/TCS return
- **Report all transactions** where tax is deducted/collected
- In case **PAN of the deductee / employee is not available;**
 - deduct tax at higher rate
 - report such transactions in the TDS/TCS return with flag 'C' indicating tax deducted at higher rate
 - File correction statement to update deductee / employee PAN if provided subsequently
- Deduct tax as per the latest prescribed rates and correctly report the same in the TDS/TCS statement

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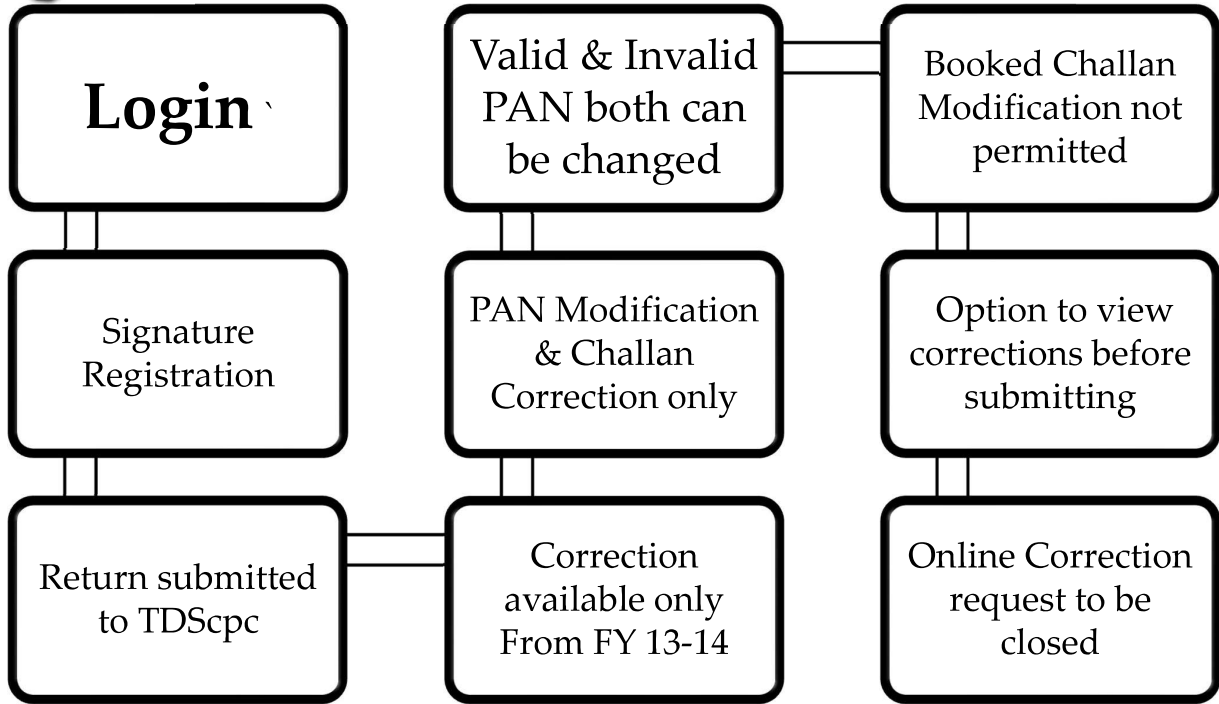
STDS Assessment procedure Notified

- CP of STDS Scheme notified on 15/01/2013;
- The guidelines are as per normal assessment proceedings;
- Notices to come by way of e-mail only;
- Monitoring through e-mail and communication only and no personal interference on the part of the Department or Assessee

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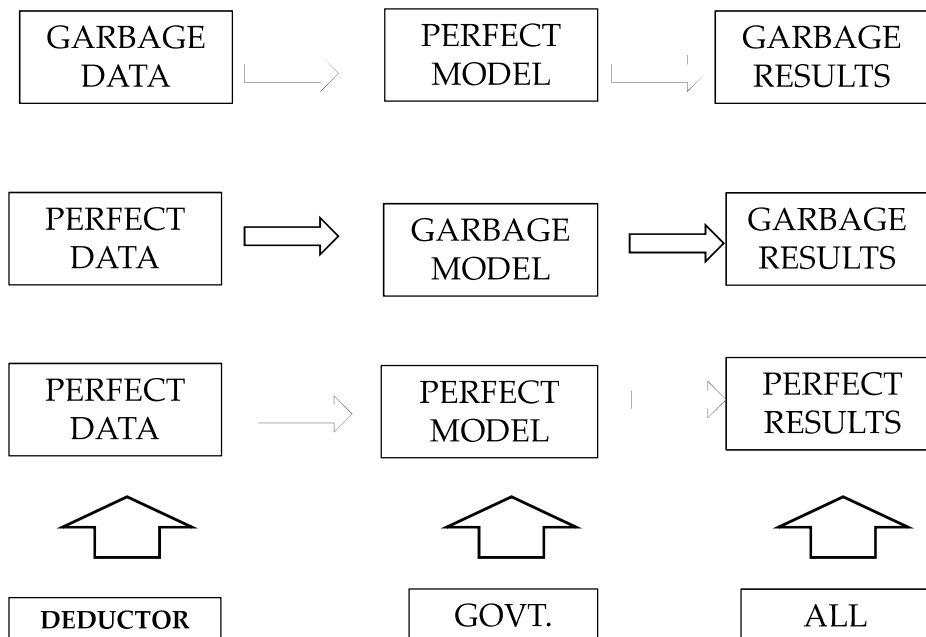


ONLINE CORRECTION SYSTEM AT GLANCE



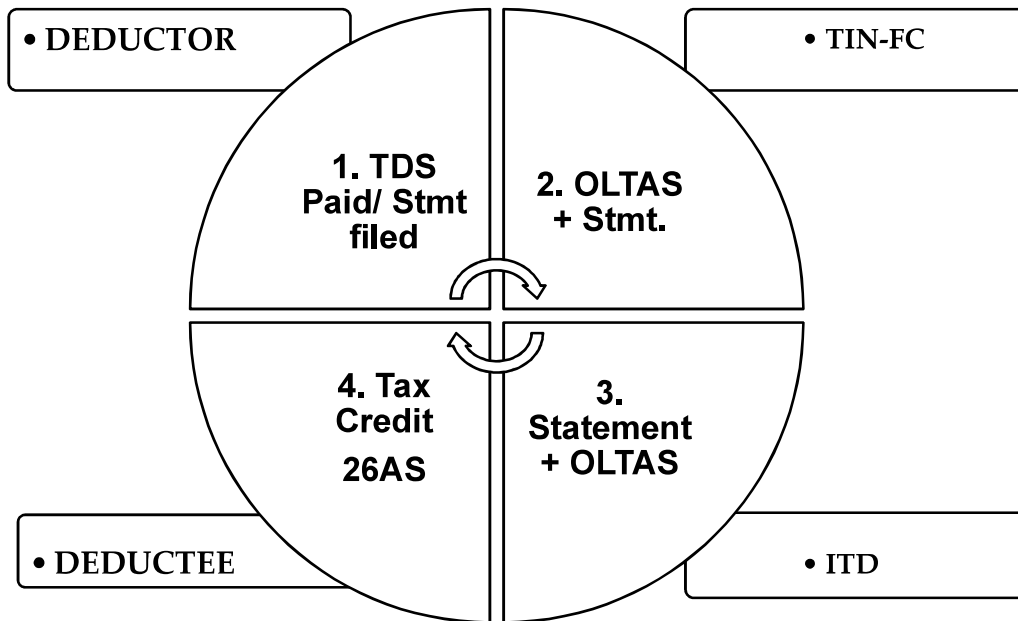
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In Nutshell.....Garbage In → Garbage Out



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The Ultimate Advantage



The purpose of life is just not to be happy alone. It is to be useful, to be honorable, to be compassionate, to have it make some difference that you have lived and lived well.

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Forgiveness

The TDS Returns should be filed in such a way that is should not make

our **Life TeDious**

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