



E-Tutorial

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1. Important Information on Request for 26A/ 27BA-Short Deduction/Collection Transaction

- As per Notification No. 11/2016 and Notification No. 12/2016 a procedure for the purpose of furnishing and verification of Form 26A/27BA for removing of default of Short Deduction/Collection and/or Non Deduction/ Collection of Tax at Source is now introduced on the TRACES website. In case if any Deductor/collector has received "Short Deduction" demand notice, where the assessee has furnished his return of income under section 139 and has paid self assessment tax / advance tax on his income.
- User can raise request for Short deduction/Collection transactions from F.Y 2007-08 onwards.
- Only registered user (Deductor) can avail this facility. Short Deduction/collection transactions should be present in latest statement from F.Y 2007-08 onwards and current F.Y request will not be applicable.
- Digital Signature is required for Request for 26A/27BA. If the User (Deductor)is coming through Bank Website then DSC is not required.

TRACES Portal

- Step 1: Login to TRACES website.
- Step 2: Click on "Request for 26A/27BA" tab available under "Statement/Payments" menu.
- **Step 3:** Select "Financial Year, Form Type and transaction type as Short Deduction/Collection" and Proceed with the request for short deduction/collection transactions. (Authorize person DSC is mandatory for this request **or** If User is coming through Bank Website then DSC is not required).
- Step 4: After clicking on Proceed button request number will be generated and a message will pop up on the screen "You can check status of the request through 'Track request for 26A/27BA' under 'Statement/Payments' menu".

Scenario 1: For Less than 20 PAN records

- Status of the Request will be "**Available**" for choosing unique PANs from list of PANs having Short Deduction/Collection.
- User needs to tick the PAN's having Short Deduction/Collection.and submit the request.

Scenario 2: For more than 20 PAN records

- Request status of the request will be "**Upload file**" for uploading a list of PANs having Short Deduction/Collection. Input file format to upload transaction is available in '**Requested Download**' under '**Downloads**' menu.

Deductor needs to **prepare .csv** file for unique valid PANS & save as **.ZIP** format to upload.

- Step 5: After Ticking up the PAN, When user clicks on submit request "Digital signature" window will open for validating Digital signature of authorize person with the request. Final submission of request will be done after validating DSC. If User(Deductor) bank than I-Pin window will open for entering I-PIN.
- Step 6: After Submitting the request a message will be provided to the Deductor. "Request for Short deduction /collection transactions has been submitted". Request number is <1223>. An e-mail and SMS will be sent to the Deductor for submission of the request.
- Step 7: Deductor can check status of the request through "Track request for 26A/27BA" available under "Statement/Payments" menu.
- After submitting the Request on TRACES website, Short deduction/collection transactions will be provided to E-filing for further processing.

Note: On the selection of Form Type Transaction Type will be available in dropdown menu:-

If user selects Form Type-24Q ,26Q & 27Q then Transaction type values will be:-

- Short Deduction
- Non Deduction
- Short and Non Deduction

Note: In case of Form 27Q Request for 26A/27BA is applicable from F.Y 2019-20 w.e.f 1st Sep 2019.

If user selects Form Type-27EQ then Transaction type values will be:-

- Short Collection
- Non Collection
- Short and Non Collection

Note: In case of cancellation of the request of 26A/27BA

On the following status cancel button will be enabled:-

•Requested -When user has initiated the request

•Available -Request is accepted. Hyperlink provided on this status, clicking on which will take user to list of PAN screen

•Upload File -User can upload file with PANs on which 26A/27BA has to be filed.

•Submitted -User has submitted the request to ITD.

•Sent to E-Filing -Request data submitted by user has been sent to E-Filing

On 'Sent to E-Filing' status website will check whether response from E-filing has been received or not.

Scenario 1: Website will check whether response has been received or not.

Status - Under Cancellation Process **Remarks**-Status will be updated after some time.

Scenario 2: If Response received from E- Filing then cancellation will be rejected.

Status – Pending for Processing at TDSCPC **Remarks-** Cancellation Rejected due to response received from E-filing.

Scenario 3: If no response received from E-Filing.

Status-Cancelled Remarks-Cancelled

E- Filing Portal (Login as Deductor):

Step 1:

- Locate DIN on which Form 26A effect is to be given: Locate & select relevant DIN in menu driven option for which request for Form 26Ais to be submitted.
- Locate No Deduction on which Form 26A effect is to be given: Locate and select No- Deduction transaction for which request for Form 26A is to be submitted.
- **Step 2: Authorize Membership Number of Accountant :** Deductor /Collector after ascertaining the membership number of the accountant who is to be certify Annexure A of Form 26A, needs to authorize such accountant by entering his membership number in respect of each of the Short Deduction and Non- Deduction Transactions(in one or more sessions) and submit these authorizations.
- **Step 3: Certification from Authorized Accountant**: On successful authorization by Deductor/Collector, The Accountant so authorized on E- Filing Portal may fill in the relevant details in Annexure A to Form 26A with respect to the Deductee in question and certify by digitally signing Annexure A. The details of unique DINs and Alpha- Numeric Strings will become visible to the authorised accountant(When he logs into his own account as a registered accountant on E- Filing Portal) only when Deductor /Collector has authorised such an accountant with respect to any Short- Deduction and/or Non- Deduction transaction.
- **Step 4: Submit Digitally signed Form 26A:** Once registered Accountant /Accountants certify DINs and /or Alpha- Numeric Strings, Deductor /Collector needs to be digitally sign the form and submit its final request. Consequently ,these submitted records will be shared with the FAOs concerned.

TRACES Portal

<u>View Modified Status of default</u>: Once request has been processed, Short Deduction will be re- calculated and Late Deduction Interest will be generated accordingly, which can be viewed by Deductor/Collector.

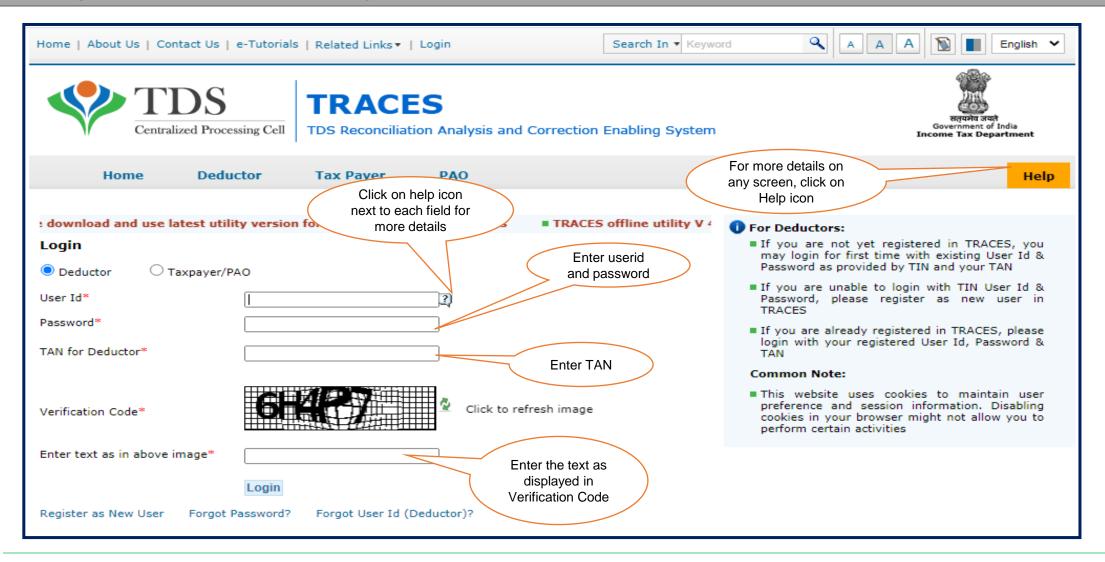
NSDL Portal

<u>Make payment for Modified Late Deduction Interest:</u> Deductor/Collector need to pay late deduction Interest amount ,according to the modified computation .

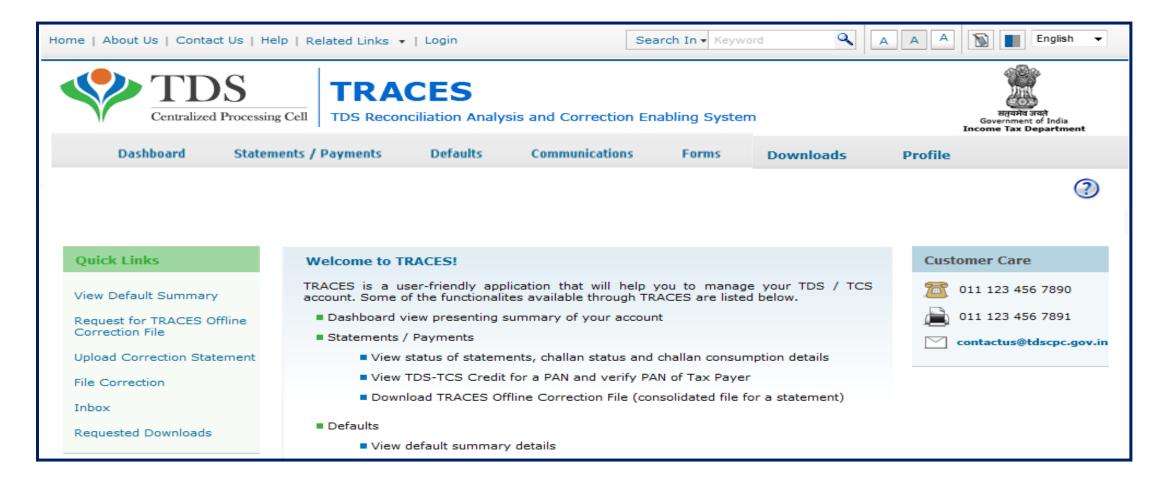
3. Description for requested status of Request for 26A/27BA-Short Deduction/Collection Transaction

Status	Description	
Requested	When user has initiated the request	
Available	Request is accepted. Hyperlink provided on this status, clicking on which will take user to list of PAN screen	
Upload File	User can upload file with PANs on which 26A/27BA has to be filed	
Submitted	User has submitted the request to ITD	
Sent to E-Filing	Request data submitted by user has been sent to E-Filing	
Pending for Processing at TDS CPC	Transactions received by TDS CPC from E-Filing for further processing	
Processed	Transactions have been processed by TDS CPC	
Processed with Partial Rejection	26A/27BA effect has not been given on those rows on which user has filed correction	
Processed with Rejection	26A/27BA effect has not been given because user has filed correction on all rows	
Not Available	Not Available reasons to be provided in 'Remarks' column	
Rejected	Request has been rejected by TDS CPC after processing. Rejection reasons to be provided in 'Remarks' column	
Cancelled	Request has been cancelled by User	

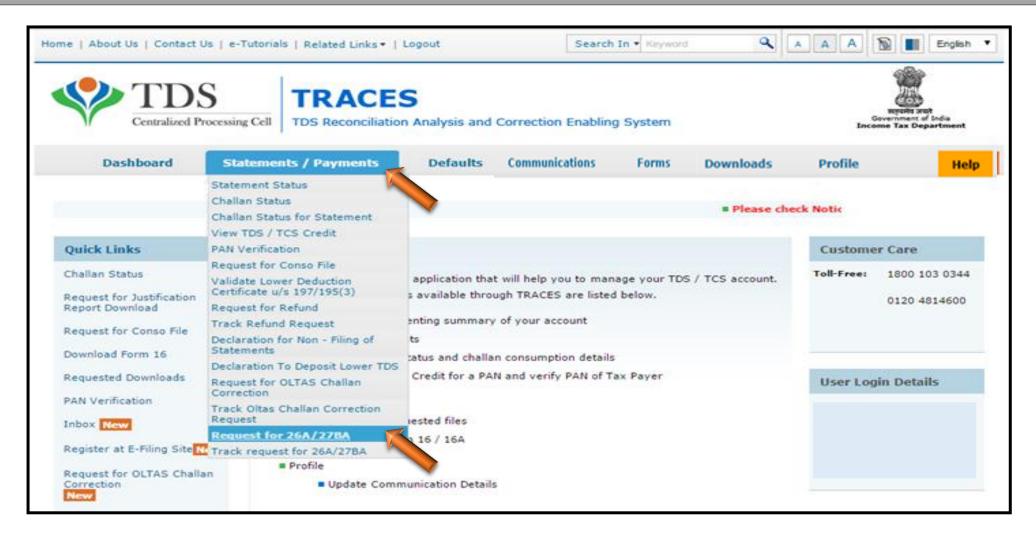
Step 1: Login at TRACES website with your "User ID", "Password", "TAN of the Deductor" & "Verification Code".



Step 1 (Contd.): Landing Page will be displayed on screen



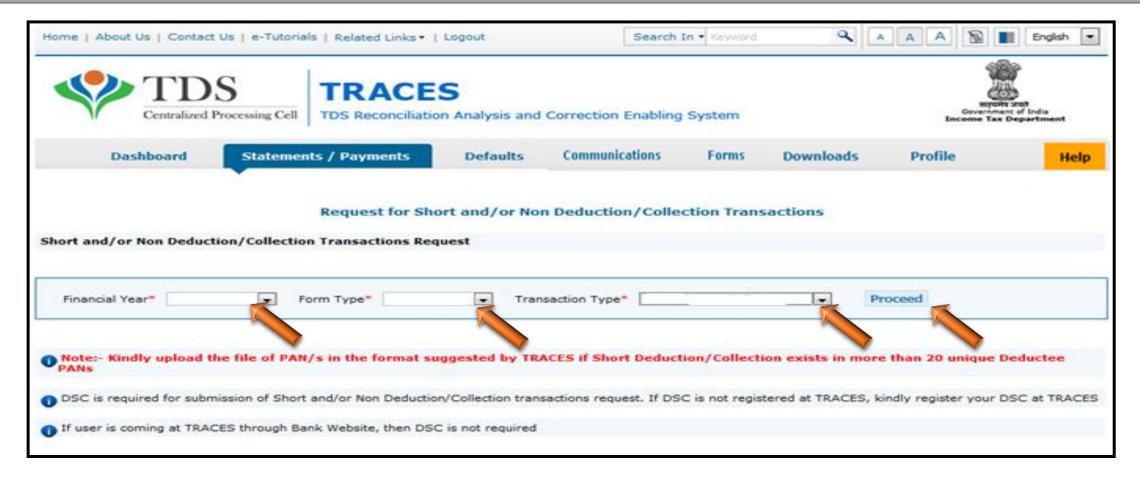
Step 2: Select "Request for 26A/27BA" available under "Statement Payment" tab.



Step 3: Guidelines for filing Form 26A and 27BA, click on "Proceed" to continue.

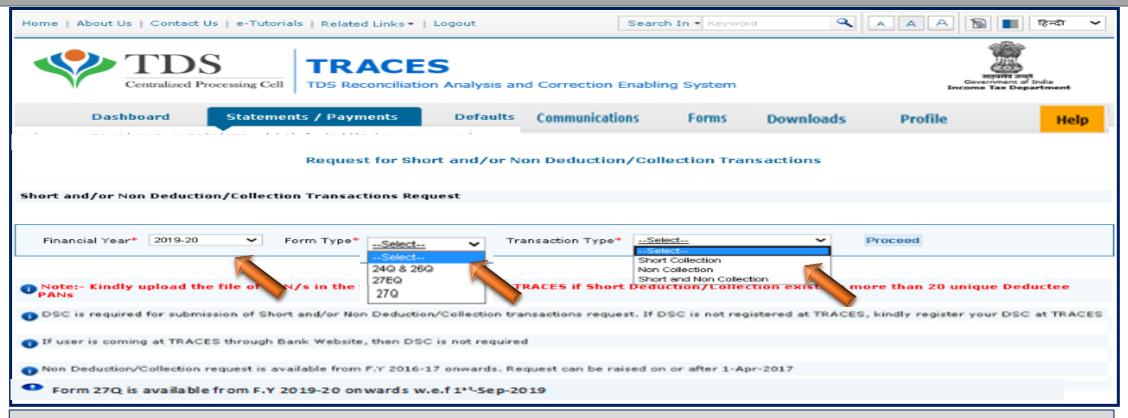
	Complete Flow of 26A & 27BA			
Sr. No.	Procedure for filing form 26A and 27BA			
1	TRACES: After Login at TRACES deductor/collector needs to submit request to get details of short deduction/collection and enter non deduction/collection transactions TRACES and submitted it.			
2	TRACES: On submitting request at TRACES a unique DIN for Short deduction transactions and unique Alpha numeric strings for Non deduction transactions is generate by TRACES. These DINs and Alpha numeric strings will be communicated electronically to E-Filing Portal for further action by Deductor.			
3	Locate DIN at E-filing on which Form 26A/27BA effect is to be given-E-filing: Deductor/Collector Locate and select relevant DIN in menu driven option for which request for Form 26A/27BA is to be submitted. Locate ALPHA Numeric Strings at on which Form 26A /27BA effect is to be given - E-filing: Deductor/Collector Locate and select relevant Alpha Numeric String in menu driven option for which request for Form 26A/27BA is to be submitted			
•	Authorize Membership Number of Accountant -E-filing Portal: Deductor/collector, after ascertaining the membership number of the accountant who is to cer Annexure A of Form 26A/27BA, needs to authorize such accountant by entering his membership number in respect of each of the Short-Deduction/collection and N Deduction/collection transactions (in one or more sessions) and submit these authorizations.			
5	Certification from Authorized Accountant -E-filing: On successful authorization by Deductor/Collector, the Accountant so authorized on E-Filing Portal may fill in the relevant details in Annexure A to Form 26A/27BA with respect to the Deductee/Collectee in question and certify by digitally signing Annexure A. The details of unique DINs and Alpha-Numeric Strings will become visible to the authorized accountant (when he logs into his own account as a registered accountant on E-Filing Portal) on when Deductor/Collector has authorized such an accountant with respect to any Short-Deduction/Collection and/or Non-Deduction/Collection transaction.			
6	Submit Digitally signed Form 26A/27BA - E-filing: Once registered Accountant/Accountants certify DINs and/or Alpha-Numeric Strings, deductor/collector needs to digitally sign the form and submit its final request.			
7	View Modified Status of default-TRACES: Once request has been processed, short deduction/collection will be re-calculated and Late Deduction Interest will be generated accordingly, which can be viewed by Deductor/collector and Non deduction/collection is modified accordingly through Add/ Modify demand functionality at A Portal.			
8	Make payment for Modified Late Deduction Interest-TRACES/NSDL: Deductor needs to pay Late deduction Interest amount, according to the modified computation.			

Step 4: Select "Financial Year, Form Type and Transaction Type" and click on "Proceed".



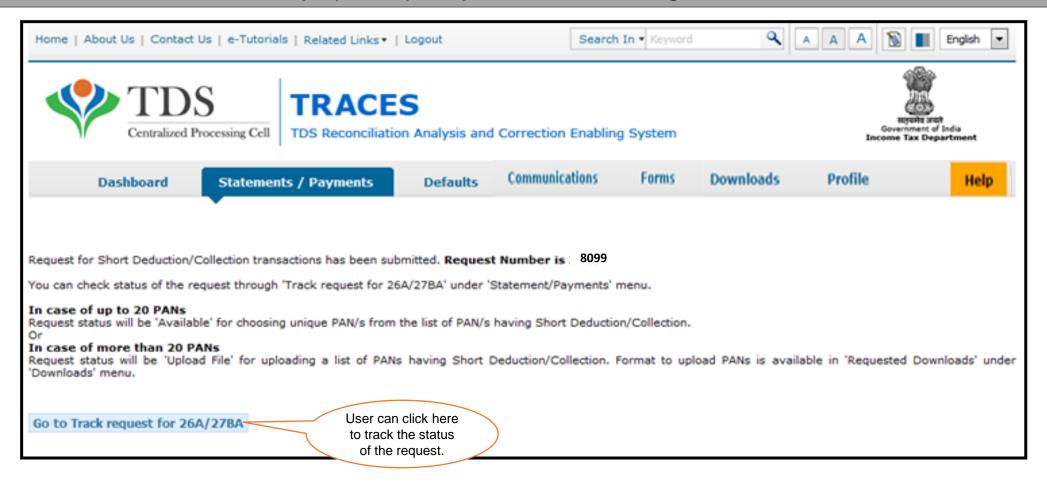
• Authorize person DSC is mandatory for this request or If User is coming through Bank Website then system will ask for the I-PIN.

Step 4 (Contd.): Select "Financial Year", "Form Type" & "Transaction Type"

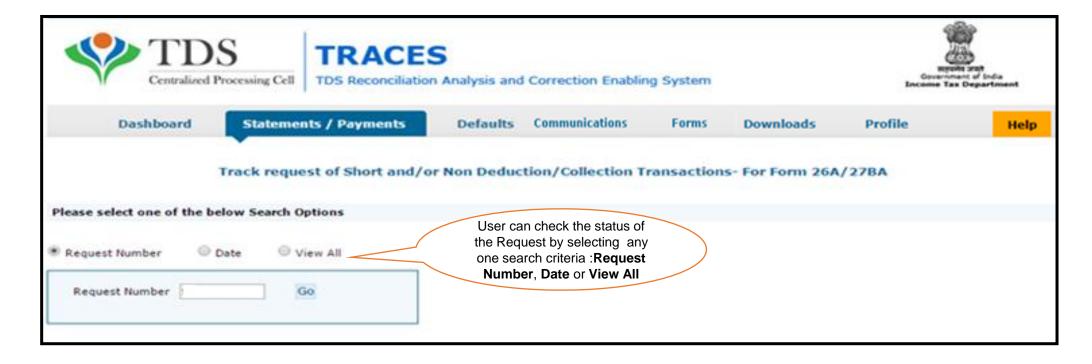


- Request for Short deduction/collection transactions is available from F.Y 2007-08 onwards, current F.Y will not be displayed
 (Eg. If deductor/collector is requesting in F.Y 2016-17 then in F.Y drop down will show value from F.Y 2007-08 to F.Y 2015-16)
- In Form type drop down value should be 1)24Q ,26Q & 27Q for TDS (for Form 26A) and 2)27EQ for TCS (for Form 27BA).

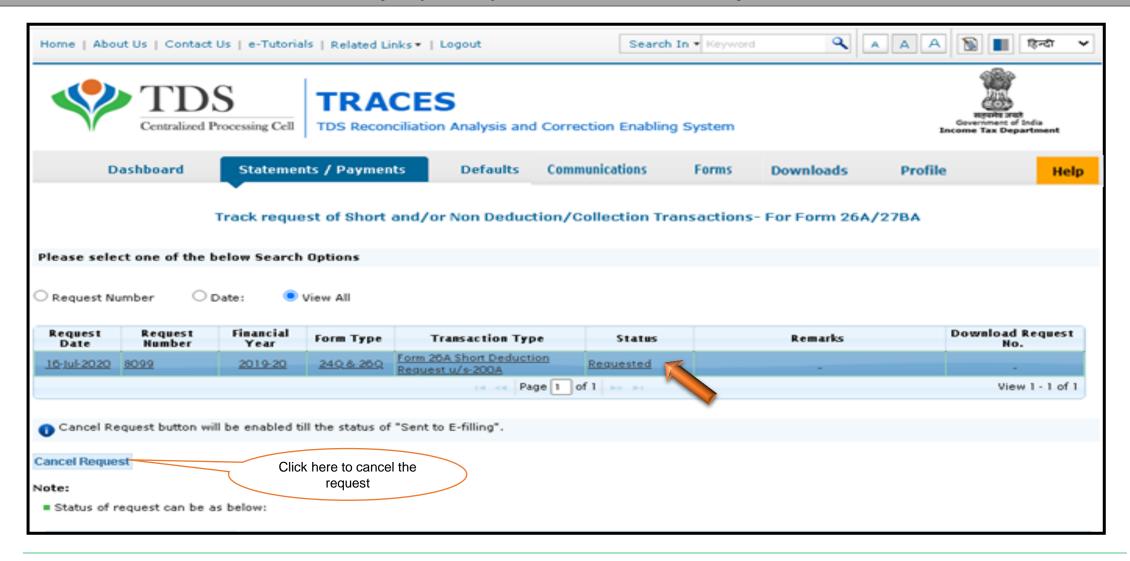
Step 4(Contd.): Request number message screen



Step 5: Go to Track Request of 26A/27BA to view the status



Step 5 (Contd.): View Status of the Request

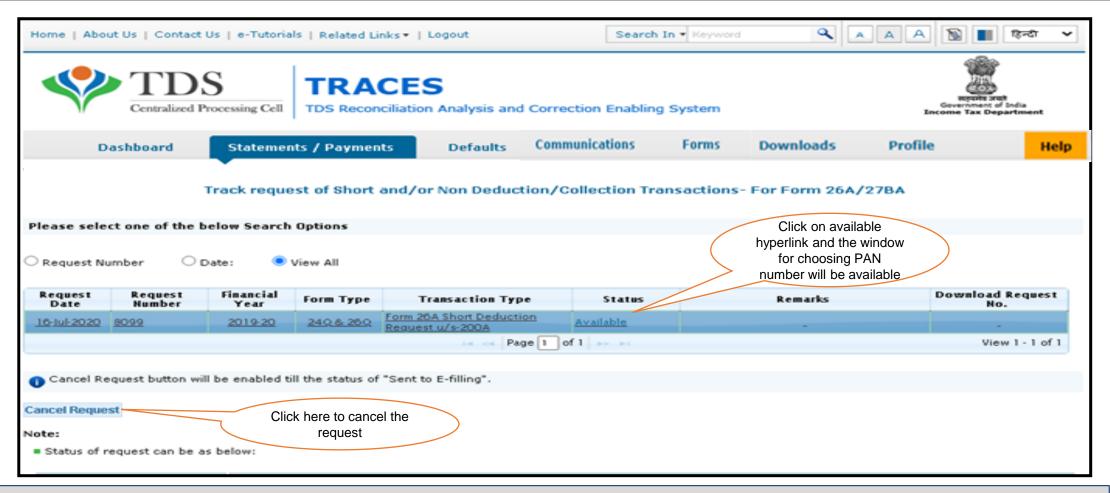




Procedure for Upto 20 PAN Records

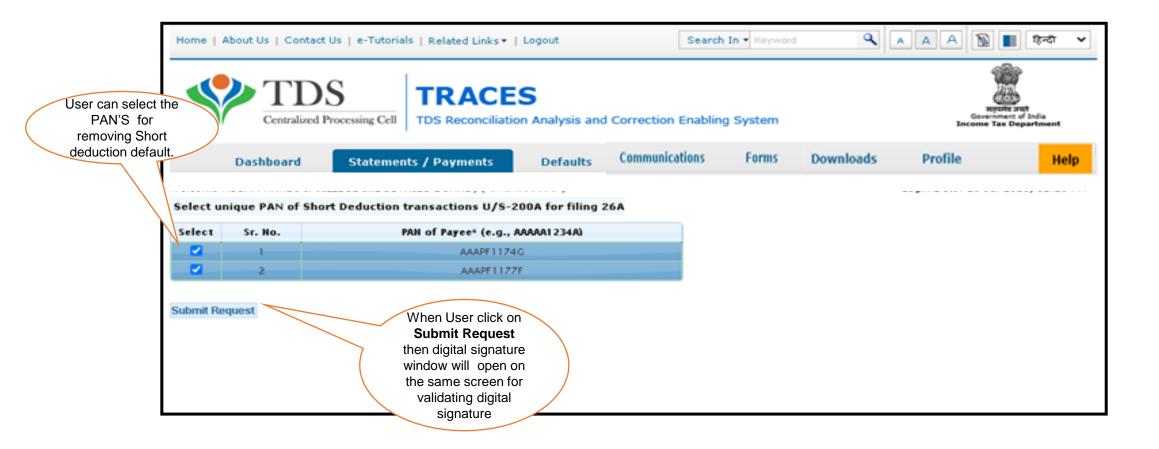
- Status of the Request will be "Available"
- User need to tick the PAN's and submit the request.

Step 5(Contd.): Click on "Available" status to proceed further



•After processing status is available, only then user can tick the PAN over here. Only Valid PAN will be shown on the screen for ticking up

Step 5(Contd.): List of PAN's will be displayed on the screen.

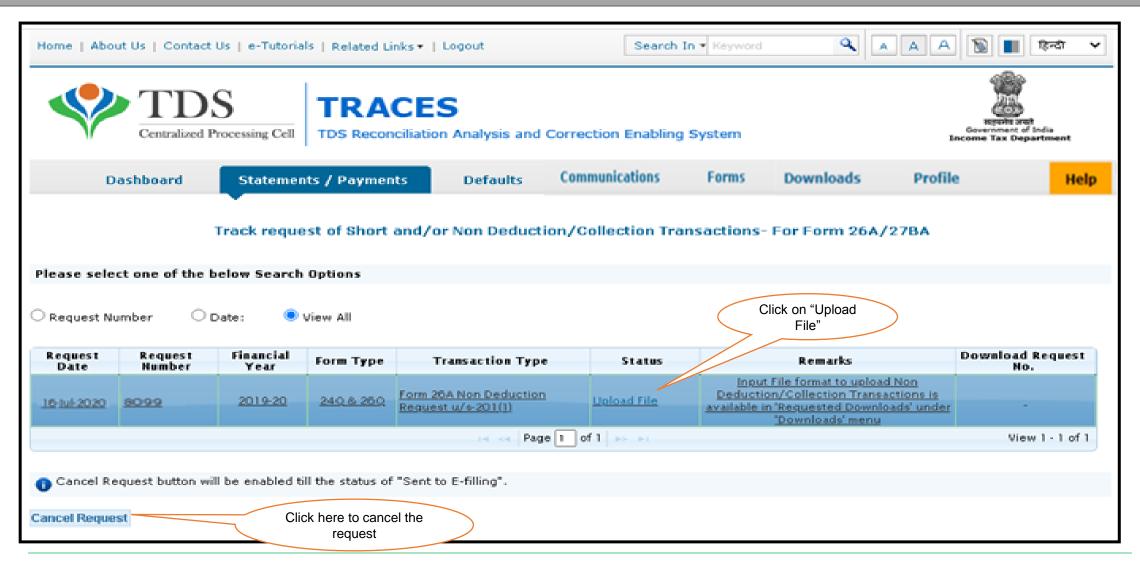




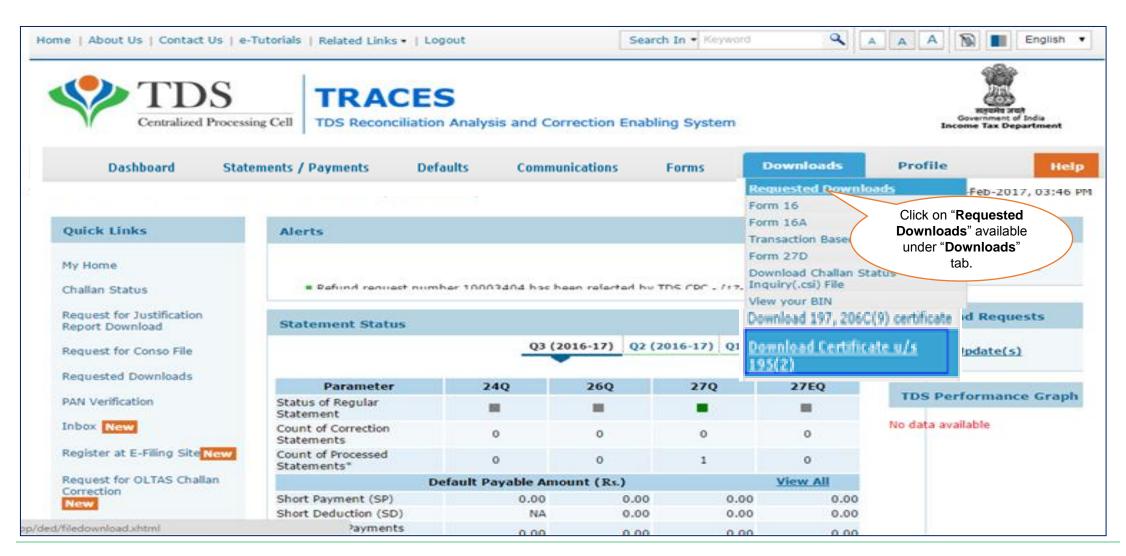
Procedure for More than 20 PAN Records

- Status of the request will be "Upload file". Format to upload PAN's is available in "Requested Downloads" available under "Downloads" menu.
- Deductor need to prepare <u>.csv</u> file for unique valid PANS & save as .ZIP format to upload

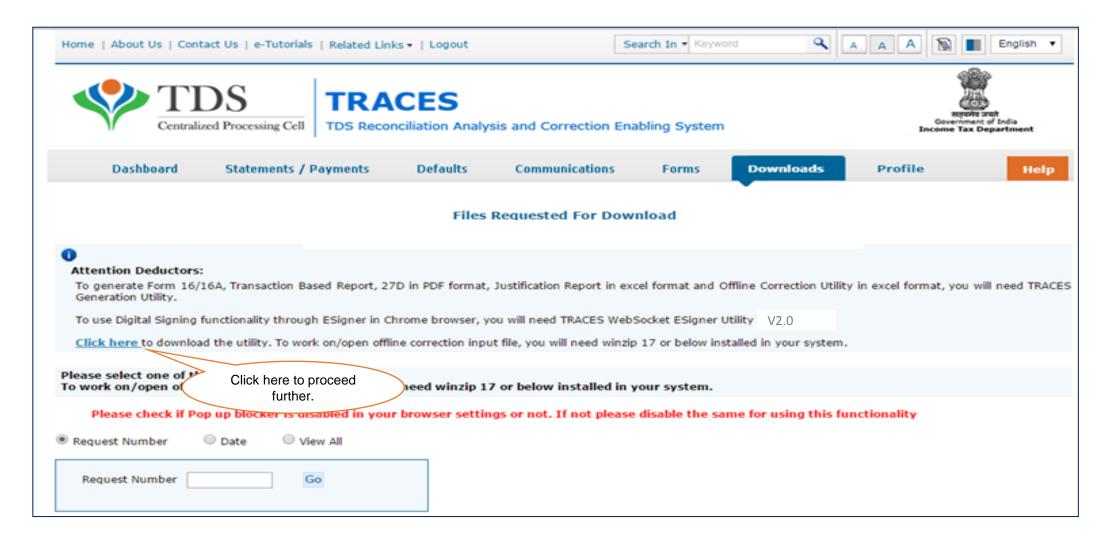
Step 6: In case deductor/collector has more than 20 unique PAN then status will shown as "Upload File"



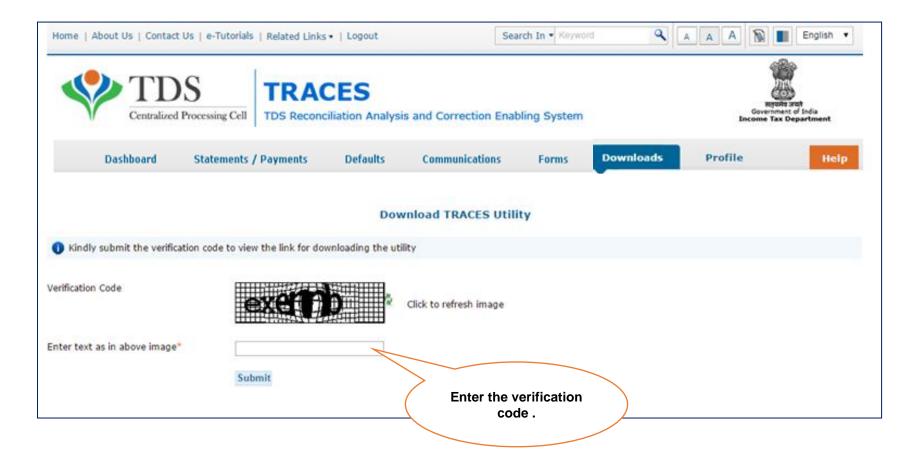
Step 6 (Contd.): Format to "Upload File" is available under "Requested Downloads"



Step 6 (Contd.): Format to "Upload File" is available under "Requested Downloads"



Step 6 (Contd.): Format to "Upload File" is available under "Requested Downloads"



Step 6 (Contd.): Format to "Upload File" is available under "Requested Downloads"

- Browse the location where winzip installed location in case winzip not located in default location.
- The text file will be converted into excel spreadsheet and saved in the selected folder
- Open the Offline Correction excel file from the folder in which it has been saved

TRACES WebSigner Setup V2.0

TRACES WebSigner Setup V2.0

Steps to install the WebSigner Setup

- Download the WebSigner Setup on your local system
- Unzip the downloaded file
- Right Click on the setup file and select "Run as Administrator" option to start the installation
- Complete the process step by step by clicking 'Next' button
- Check mark the 'Launch WebSigner' button
- Click on Finish

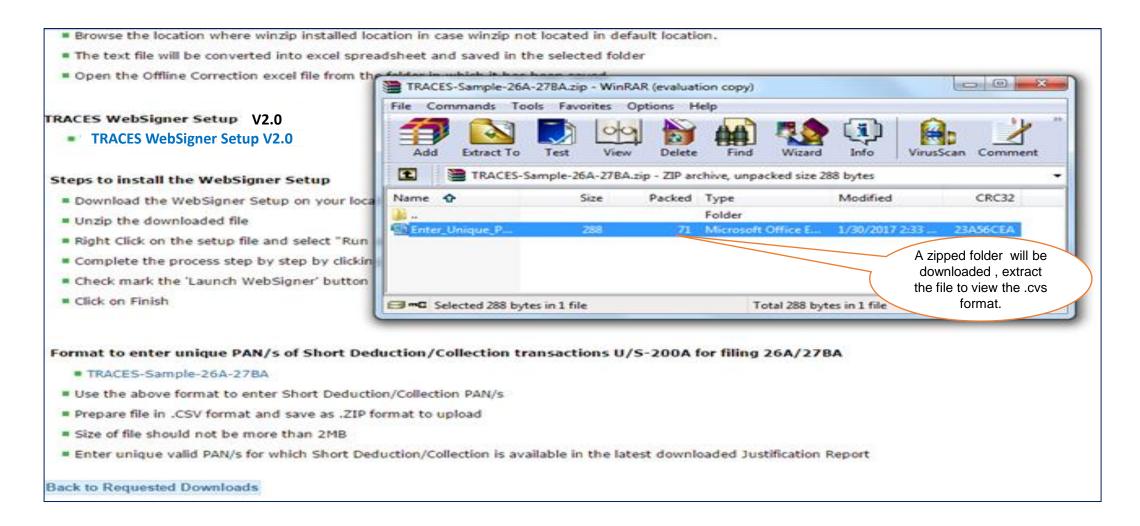
Format to enter unique PAN/s of Short Deduction/Collection transactions U/S-200A for filing 26A/27BA

- TRACES-Sample-26A-27BA
- Use the above format to enter Short Deduction/Conec
- = Prepare file in .CSV format and save as .ZIP format to upload
- Size of file should not be more than 2MB.
- Enter unique valid PAN/s for which Short Deduction/Collection is available in the latest downloaded Justification Report

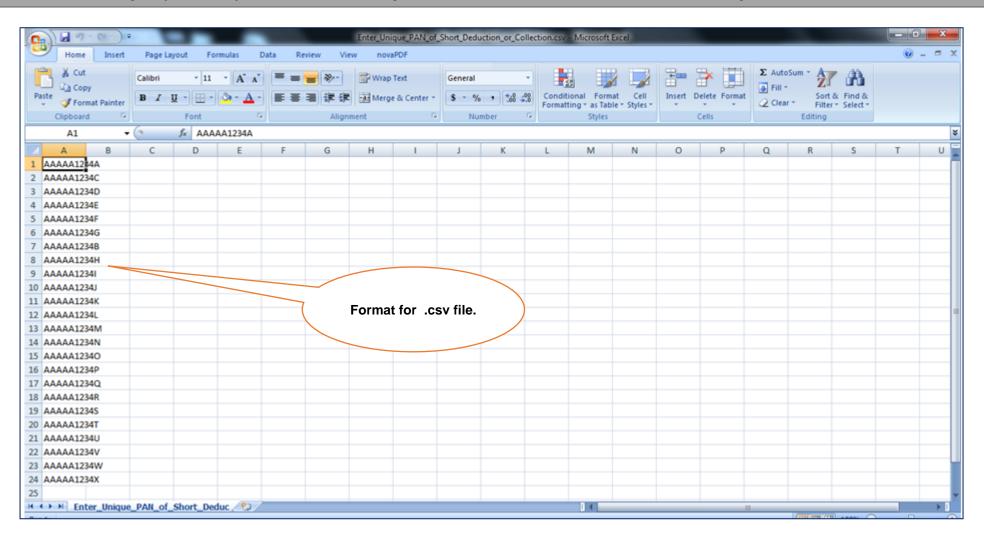
Back to Requested Downloads

Click here to view the Sample format for .csv file.

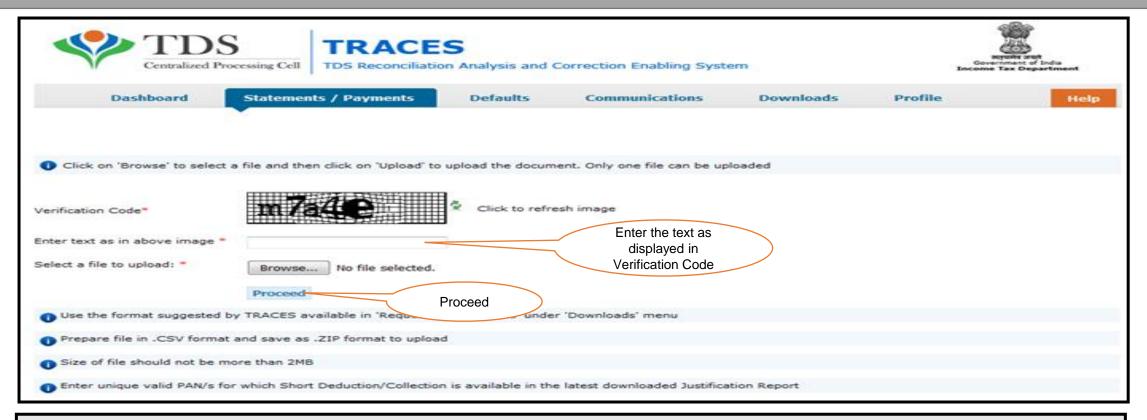
Step 6(Contd.): Format to "Upload File" is available under "Requested Downloads"



Step 6(Contd.): Format to "Upload File" is available under "Requested Downloads"



Step 6(Contd.): In case deductor/collector has more than 20 unique PAN then status will be shown as "Upload File".

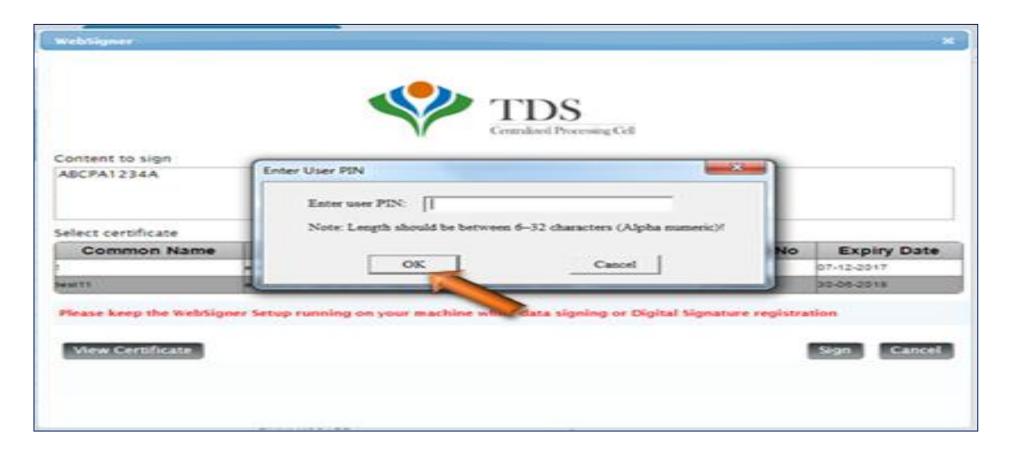


- Use the format suggested by TRACES available in "Requested Downloads" under "Downloads" menu.
- For Upload- File should be in . CSV Format & save as .ZIP format.
- Only unique valid PAN/s for which Short Deduction/Collection is available in the latest downloaded Justification Report need to enter in .csv file.
- · Size of the file should not be more than 2MB.

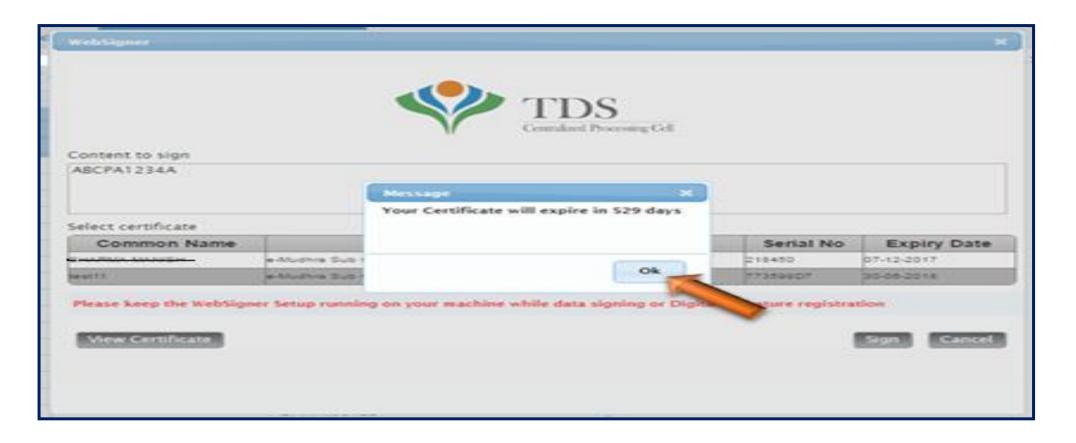
Step 7: Web signer window will appear inorder to validate the request



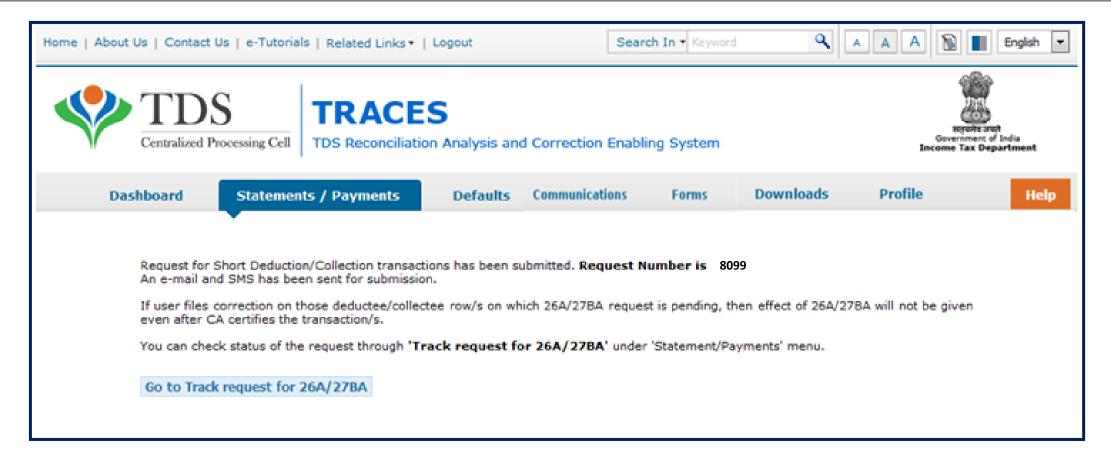
Step 7(Contd.):In case of banks, system will ask for the I-PIN.



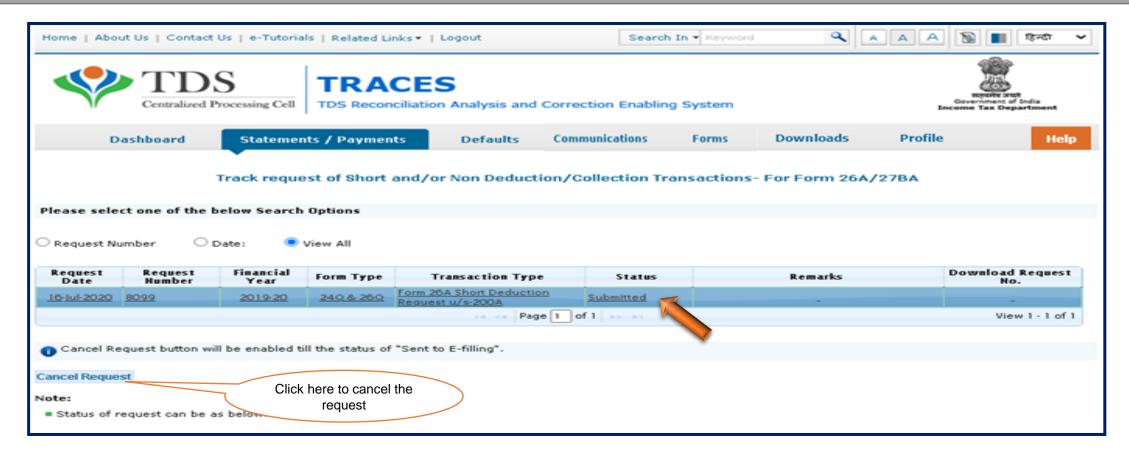
Step 7 (Contd.): Click on OK to proceed further



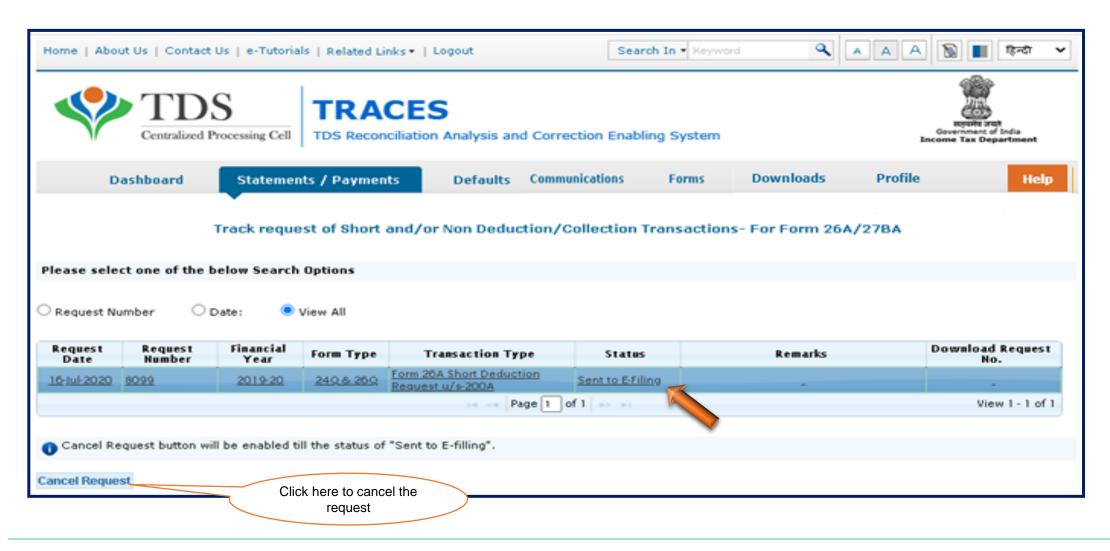
Step 8: On submission of Request an E-MAIL and SMS will be sent to the Deductor



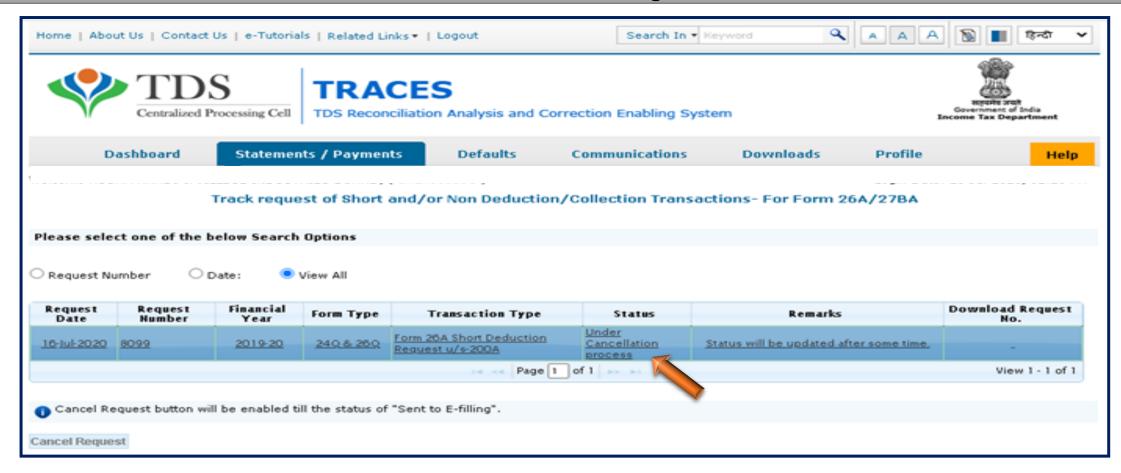
After submission of the request status will appeared as "Submitted"



If request status appeared as "Sent to E-Filing"

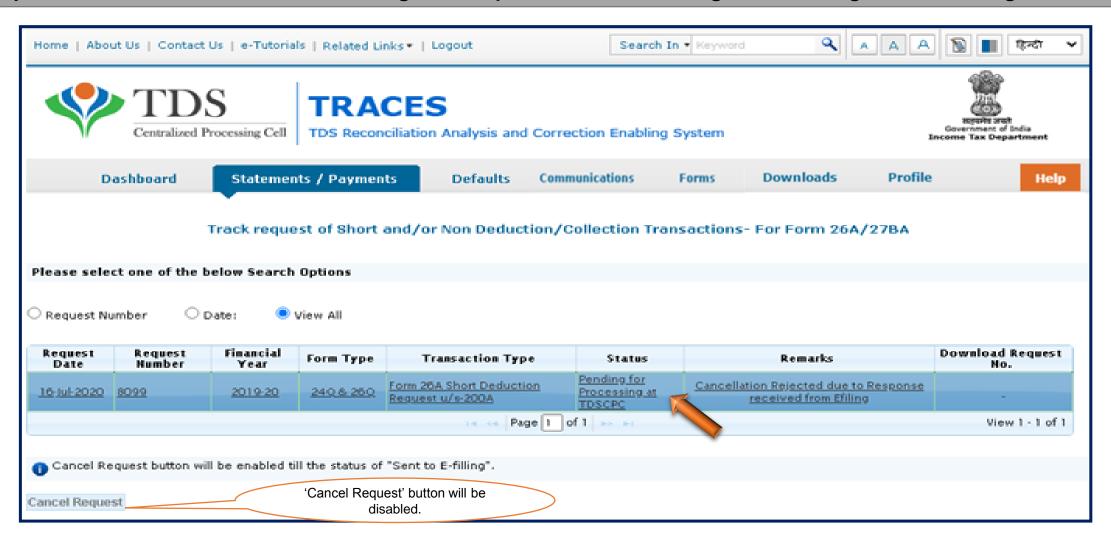


If request status appeared as "Under Cancellation Process". At this status website will check whether the response has been received from E- Filing or not.

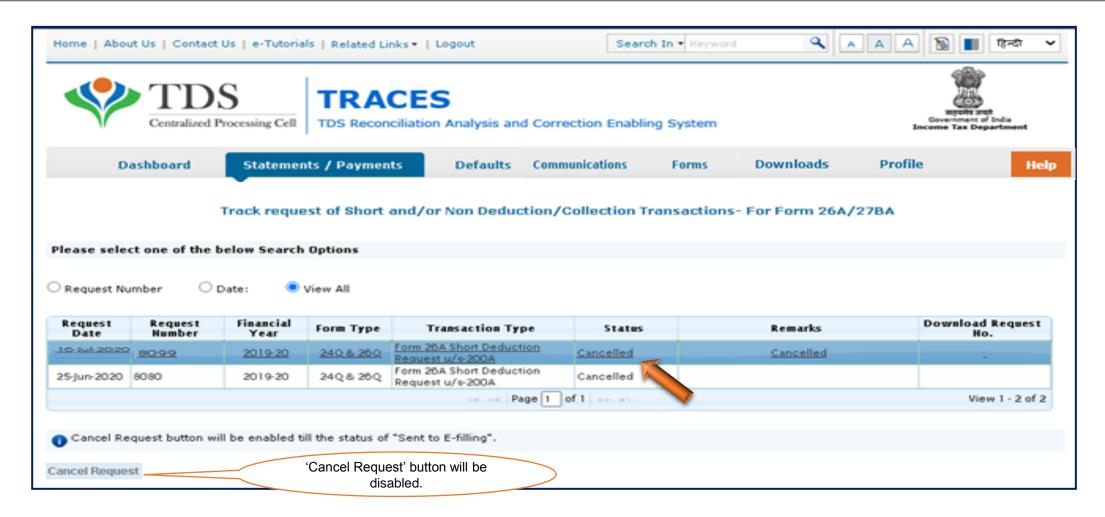


Note: Cancel Request button will be disabled, if user cancel the request at 'Sent to E-Filing' status.

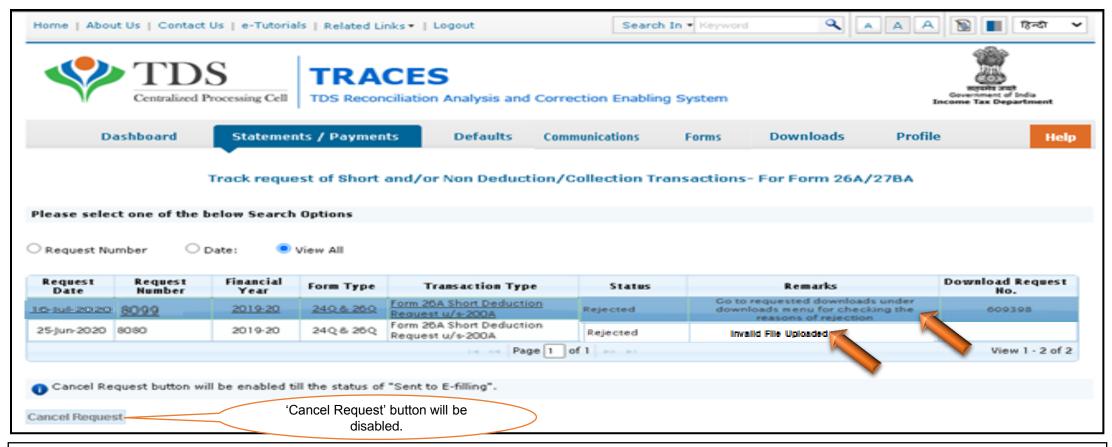
If response has been received from E- Filing then request status will change to "Pending for Processing at TDSCPC"



If no response has been received from E- Filing then request status will appeared as "Cancelled"

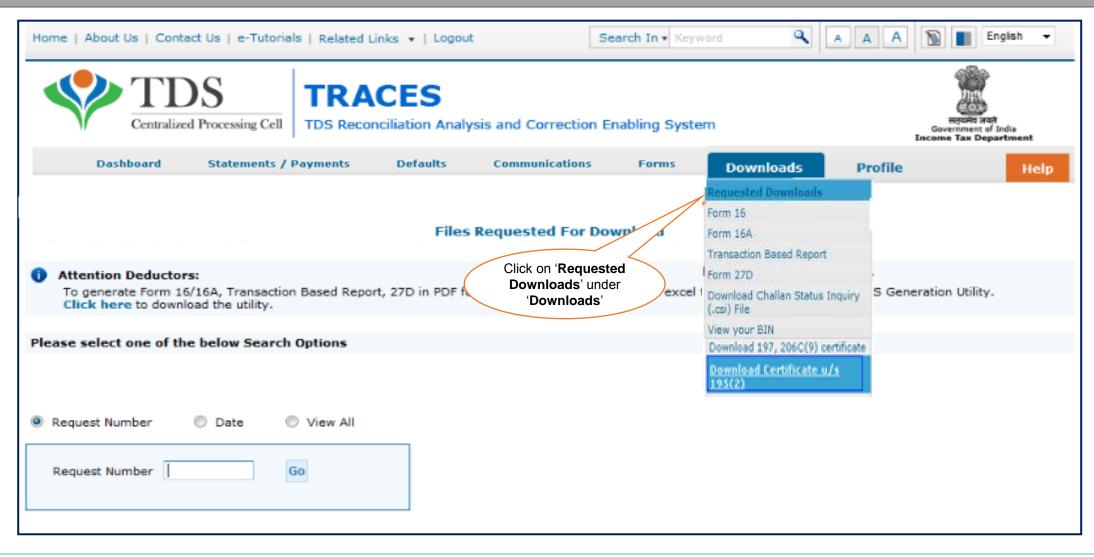


If Correction status appeared as "Rejected"

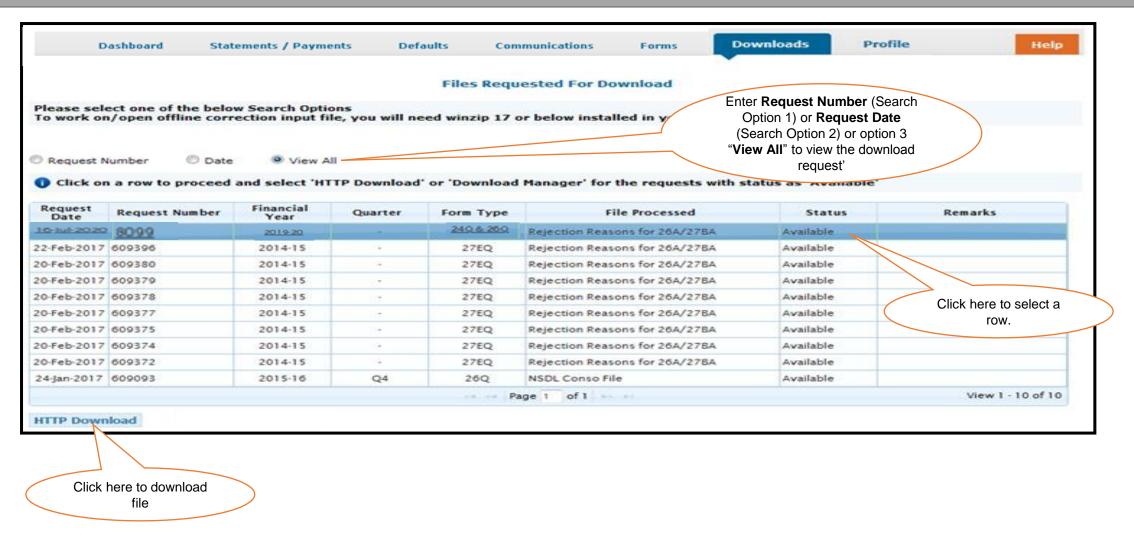


- Request has been rejected by TDSCPC after processing, Rejection reasons to be provided in "Remarks" column.
- If file got rejected due to format level then "Invalid file uploaded" remarks will be displayed in "Remarks" column.
- If file got rejected due to PAN level validation then a request no. would be generated, so that user can download the rejection reason file.

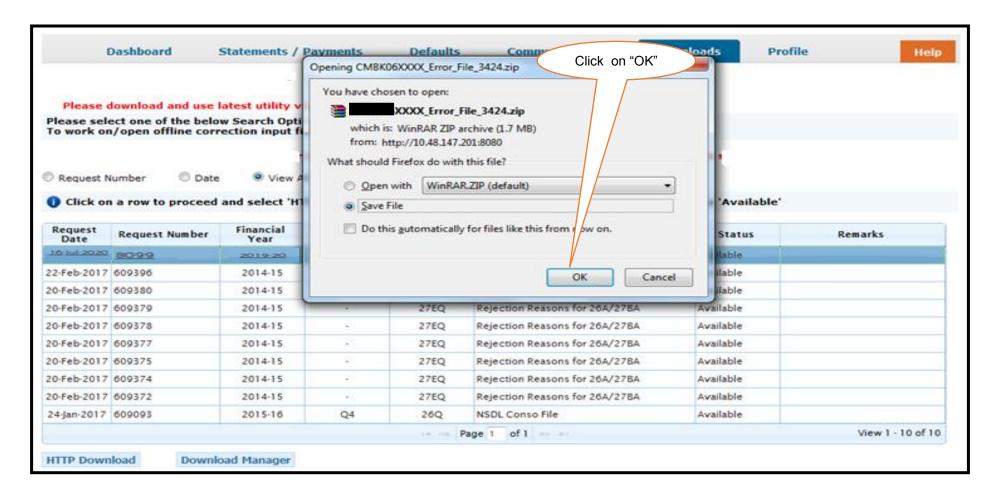
Steps to download "Rejection Reason file for 26A/27BA"



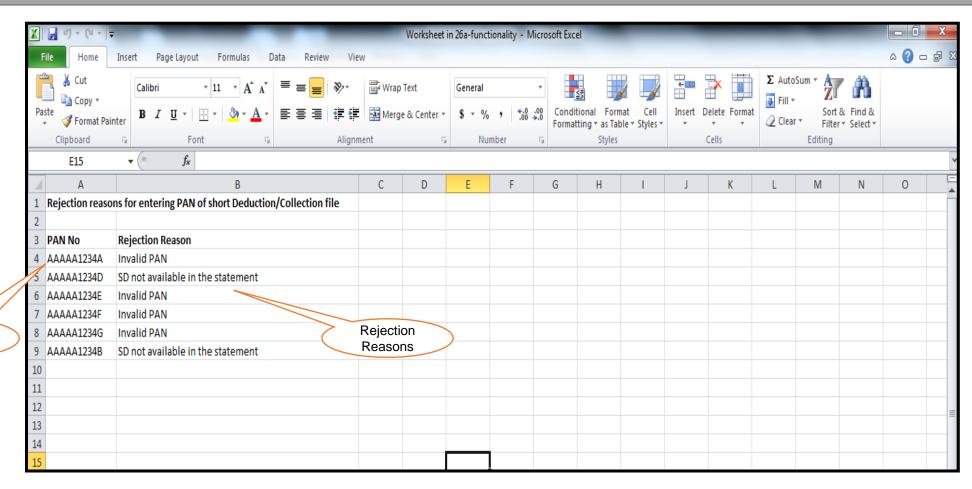
Steps to download "Rejection Reason for 26A/27BA" (Contd.)



Steps to download "Rejection Reason for 26A/27BA" (Contd.)



Sample File of Rejection Reason



List of PANs





Thank You

Please Note:

- 1) For Feedback: You can share your feedback on contactus@tdscpc.gov.in
- 2) For any query related to website: You can raise your concern on below mentioned numbers

 Toll Free Number 1800103 0344

 Land Line Number 0120 4814600