



Eastern India Regional Council  
The Institute of Chartered Accountants of India



Referencer on  
**E-FILING MADE EASY**

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Published by  
**Eastern India Regional Council**  
**The Institute of Chartered Accountants of India**  
ICAI Bhawan, 7, Anandilal Poddar Sarani (Russell Street)  
Kolkata – 700 071  
Phone : (91-33) 3989-3989, 3021-1140/41  
**Toll Free Number : 1800-3000-1019**  
Email : eirc@icai.in  
Website : www.eirc-icai.org

Price : ₹ 150/-

Printed by :

*Daylo*

Suite No. 307

1 British India Street

Calcutta - 700 069

Phone: 2248-2167, 2210-5517

E.mail: daylo.in@gmail.com

May 2016

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# ABOUT THE ICAI

The Institute of Chartered Accountants of India is a statutory body established by an Act of Parliament viz., The Chartered Accountants Act, 1949 in the year 1949 for regulating the profession of Chartered Accountancy in the country. The Institute, which functions under the administrative control of Ministry of Corporate Affairs, Government of India, has five Regional Councils at Mumbai, Chennai, Kanpur, Kolkata and New Delhi. It presently has 153 Branches covering the length and breadth of the country, 22 Chapters outside India and an overseas office in Dubai.

Founded 66 years ago with just seventeen hundred members, the Institute has grown to cross mark of 2,46,000 members and 9,35,000 students as of now. A significant majority of our membership is in practice and a good deal of specialisation in traditional areas of direct/indirect taxes and in emergent specialism's inter-alia, in financial services, information technology, insurance sector, joint ventures, mutual funds, exchange risk management, risk and assurance service environment/energy/quality audits, investment counseling, corporate structuring and foreign collaborations. The other half was/is in employment, many occupying senior positions such as CMDs in Banks/ Financial Institutions, CEOs in leading and reputed public/private sector companies etc.

One of the important elements of the developmental role of the Institute is to make contributions to Government authorities and Regulations viz., the Ministry of Corporate Affairs, Trade Policy Division of the Ministry of Commerce, CBDT, RBI, IRDA, C&AG, SEBI etc. to name a few, on relevant matters of importance to the economy and profession.

On International front, the Institute, a permanent member of International and Regional Accounting bodies, like International Federation of Accountants(IFAC), International Accounting Standards Board(IASB), Confederation of Asian and Pacific Accountants(CAPA) and South Asian Federation of Accountants(SAFA) has made its presence felt through its effective and sustained contribution Professional bodies like American Institute of Certified Public Accountants(AICPA) in U.S.A. The Institute of Chartered Accountants in England and Wales(ICAEW) in U.K. and a host of similar bodies in many other countries have signed MOUs with our Institute for professional collaboration in areas such as education, examination, training etc. and on issues confronting the accounting profession worldwide.

The Institute, being a statutory body, is administered by a Council which is the highest policy making body of the chartered accountancy profession. The Council is comprised of 40 members of whom 32 are elected from among its members spread all over the country. The remaining eight members are nominated by the Central Government representing such authorities as the Comptroller and Auditor General of India, Ministry of Finance, Ministry of Corporate Affairs and persons of eminence from the fields of law, banking, economic, business, finance, industry, management, public affairs etc.

# ABOUT EIRC

In 1952, Eastern India Regional Council (EIRC of ICAI) was constituted with its jurisdiction on West Bengal, Orissa, Assam, Tripura, Sikkim, Arunachal Pradesh, Mehalaya, Nagaland, Manipur, Mizoram and the Union Territory of Andaman & Nicobar Islands. The founder Chairman was Mr. Molay Deb and the office of EIRC was located in the 2nd Floor of 7, Hastings Street(Now renamed as Kiron Shankar Roy Road).

On 10th December, 1975, the foundation stone of the present EIRC Building at 7, Russell Street (Now renamed as Anandilal Poddar Sarani) was led by the then Chief Justice, Calcutta High Court, Hon'ble Justice Shankar Prasad Mitra. On 14th April, 1977, the building was inaugurated by the then Hon'ble Governor of West Bengal, His Excellency Shri A.L. Dias.

On 17th January, 2014, the Second State of Art Building at 382/A, Prantik Pally, Rajdanga, Kasba, Kolkata-700107 has been inaugurated and the same is in operation to cater its dedicated service to its more than 23,005 Members and 83,690 Students.

EIRC has 11 Branches, 18 Study Circles, 5 Study Circles for Members in Industry, 5 CPE Chapters and 8 Study Groups.

EIRC has the privilege and pride in presenting 10 Presidents to ICAI and each one of them has enriched and empowered the profession through their visionary leadership and innovative dynamism.

The cherished dream of EIRC is to kindle the spark within the fraternity and to make the members world class professionals as well as good human beings – to contribute as an active partner in the nation building exercise.



# CHAIRMAN'S MESSAGE



We the Chartered Accountants have the onerous obligation of constantly updating ourselves in all our professional task lest falling us short of the competencies required for rendering our services towards all sectors. Apropos for the same is to keep our selves updated. We know the days are gone of physical filing of all kinds of returns and with days to come each and every aspect of reporting would be in a soft copy over hard copies. Forget that paper tax return! E-filing, online returns and online payment of taxes are getting more popular every year. E-filing today is fast, safe and also a step towards green initiative. World today is moving at a rapid rate and we professionals cannot lag behind. With a view to empower all our members on all aspects of e-filing we have organised this **Three Days Workshop on E-filing made Easy** on **11th, 12th & 13th May 2016** and would be releasing a **Referencer on E-filing made Easy** on the said occasion.

We have covered a wide gamut of topics all related to e-filing and tried to present the same in the most concise form in the referencer brought out by us, further queries would be addressed by the eminent speakers who would be addressing the workshop. We being aware that our fraternity comprises of different age groups, who are practicing in different fields and may not have a platform to have a varied know-how on all types of e-filing. Therefore, we have organised this Workshop for the benefit of our members. I trust the participants would make good use of this opportunity and would be immensely benefited.

I express my sincere gratitude to all my colleagues in the Regional Council & Central Council for giving their all-out support in bringing out this Referencer. I would like to extend my sincere appreciation for CA Sanjib Sanghi, Chairman, IT Committee, CA Sumit Binani, Vice Chairman, IT Committee & CA Nitesh Kumar More, Chairman, Research Committee of EIRC for coming out with an out of box idea of bringing out a comprehensive referencer on this subject.

I wish the programme a resounding success and a great learning experience to all.

Let's touch base...today, tomorrow and forever!!!

Date: 11th May 2016

Place: Kolkata

**CA Anirban Datta**  
**Chairman, EIRC**

## **CHAIRMAN & VICE-CHAIRMAN INFORMATION TECHNOLOGY COMMITTEE & CHAIRMAN RESEARCH COMMITTEES' MESSAGE**



E-governance has evolved significantly in recent times and we have witnessed the launch of Digital India Programme which has the vision to transform India into a digitally empowered society. With a similar vision, we too want to empower our members in all areas of Technology. Taking a step forward we are releasing this Referencer on E-filing made easy. This book will serve as a ready referencer for Chartered Accountants in addressing all their e-filing issues.

E-filing today is so popular due to improved customer service it renders, faster turnaround time, improved accuracy & reduced processing cost. With a view to empower and address all the queries of our members we have brought this Referencer which would give a comprehensive overview on e-filing. Though we have taken all efforts for making this document error free, but chances of certain errors can't be ruled out. The readers may send their suggestions at [eircreferencer@gmail.com](mailto:eircreferencer@gmail.com).

We take this opportunity to place on record our sincere gratitude to CA Anirban Datta, Chairman, EIRC for providing us all out support in bringing this referencer. We would like to thank all our central council and other regional council members for their encouragement and motivation. We would also like to thank all the contributors of this referencer who have worked hard for bringing out this referencer.

We are sure that the members will definitely benefit from this Referencer and will find the same very useful.

<b>CA Sanjib Sanghi</b> <b>Chairman</b> <b>IT Committee, EIRC</b>	<b>CA Sumit Binani</b> <b>Vice Chairman</b> <b>IT Committee, EIRC</b>	<b>CA Nitesh Kumar More</b> <b>Chairman</b> <b>Research Committee, EIRC</b>
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**Date: 11th May 2016**

**Place: Kolkata**

# **ACKNOWLEDGEMENT**

We are thankful to all the tireless efforts in earnestly contributing for the Referencer on E-filing made Easy. Without their kindest support this would not have been a success.

CA Pawan Kumar Agarwal

CA O. P. Banka

CS Mohan Ram Goenka

CA Ankit Kanodia

CA Abhisek Tibrewal

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Mr. Amit Paul, Assistant Secretary, EIRC

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# SOME IMPORTANT POINTS ON E-FILING AND COMPLIANCES OF TDS/TCS

Compliances for TDS/TCS can be done as a

- A. TAX DEDUCTOR
- B. TAX PAYER
- C. PAO

## Important Information on Deductor Registration and Login

- For Registration log on to TRACES (www.tdscpc.gov.in)
- Any of the following Browsers may be used
  - Internet Explorer Version-8, 9,10
  - Chrome Version -23 and above
  - Mozilla Firefox Version -17 and above

The following Home page appears

Home | About Us | Contact Us | e-Tutorials | Related Links | Login

Search In Keyword

English

**TDS**  
Centralized Processing Cell

**TRACES**  
TDS Reconciliation Analysis and Correction Enabling System

Income Tax Department

Home Deductor Tax Payer PAO

Accessed on 27.10.2015. \* DSC enabled KYC for requests pertaining to Financial Year 2010-11 and below has been made

**CAUTION**

- TRACES never asks for fee of any kind for registration on portal or for availing any electronic services delivered through its portal www.tdscpc.gov.in
- The Income Tax Department NEVER asks for your PIN numbers, passwords or similar information for credit cards, banks or other financial accounts through e-mail
- The Income Tax Department appeals to Tax Payers NOT to respond to such fee requests and e-mails and NOT to share information relating to their credit card, bank and other financial accounts.
- It is hereby informed that CPC TDS does not send and has not sent any communication or email stating automatic tax deduction from Deductors' or Taxpayers' respective bank account/ net banking accounts.

*In case you have received such email/ communication, you are requested to ignore it.*

[Continue >>](#)

Download Justification Report Download Form 16 / 16A The Manage Profile

Update

**Customer Care**

Toll-Free 1800 103 0344

0120 4814900

0120 4816105

contactus@tdscpc.gov.in

**Popular FAQ** [View All](#)

- Justification report?
- Late payment/Short payment/Late deduction/Short deduction
- Late-filing

**Tag Cloud**

**Tax Payer PAN**  
Tax Conso File

Click on "Continue" to proceed further



# TRACES

TDS Reconciliation Analysis and Correction Enabling System



**Home** Deductor Tax Payer PAO

### Login

- Login
- Register as New User
- Forgot Password
- Forgot User ID

### Quick Links

- Online Challer Correction New
- TDS CPC Communications New
- e-Tutorials
- Circulars and Notifications
- Rates and Tables
- Forms
- Conso File Formats
- TDS on Sale of Property

IC for requests pertaining to Financial Year 2010-11 and below has been made non mandatory, Deductors can now submit



**Centralized Processing Cell(TDS), Income Tax Department is presented National Award for e-Governance, 2014-15 "Gold Award" For Excellence in Government Process Re engineering**

### About the portal

TRACES is a web-based application of the Income Tax Department that provides an interface to all stakeholders associated with TDS administration. It enables viewing of challan status, downloading of conso file, Justification Report and form 15 / 15A as well as viewing of annual tax credit statements (Form 26AS).

### Highlights of the Portal

- Download Conso File
- View / Download Form 26AS
- View Challan Status
- Download Justification Report
- Download Form 16 / 16A
- The Manage Profile

### Customer Care

- Toll-Free** 1800 102 0344
- C120 4814600
- U120 4816105
- [contactus@tdscpc.gov.in](mailto:contactus@tdscpc.gov.in)

### Popular FAQ

- Justification report?
- Late payment/Late deduction/Late deduction
- Late Filing

### Tag Cloud

**Tax Payer** PAN  
Tax Conso File

Click on "Register as new user"

Home | About Us | Contact Us | e-Tutorials | Related Links | Login

Search In  English

**TDS** Centralized Processing Cell

**TRACES** TDS Reconciliation Analysis and Correction Enabling System

Government of India Income Tax Department

Home Deductor Tax Payer PAO Help

Signature functionality on Google Chrome browser. Declaration for Lower TDS Deduction of a

**Login**

User Id\*

Password\*

TAN for Deductor / PAN for Tax Payer / AIN for PAC\*

[Register as New User](#) [Forgot Password?](#) [Forgot User ID](#)

**Register as New User**

Please select type of user.

**Deductor**

**For Deductors:**

- If you are not yet registered in TRACES, you may login for first time with existing User Id & Password as provided by TAN and your TAN
- If you are unable to login with TIN User Id & Password, please register as new user in TRACES
- If you are already registered in TRACES, please login with your registered User Id, Password & TAN

**For Tax Payers:**

- If you are already registered in TRACES, please login with your registered User Id (PAN), Password & PAN else register as new user

**Common Note:**

- This website uses cookies to maintain user preference and session information. Disabling cookies in your browser might not allow you to perform certain activities

Select type of uses from drop down box- Deductor or Tax payer or PAO, as applicable



# TRACES

TDS Reconciliation Analysis and Correction Enabling System



Home **Deductor** Tax Payer

Help

## Register as New User

Step 1 ---- Step 2 ---- Step 3 ---- Step 4 ---- Step 5

### Validation Details

TAN of Deductor\*

Verification Code\*

Enter text as in above image\*

**i** Deductors registered on TIN and having a TAN Account need not register again on TRACES. For first time login to TRACES, login with existing User Id and Password as in TIN (for your TAN Account) and update your details in 'Profile' section. You will be able to view all functionalities after activating your account. Click here to view e-Tutorial

Home **Deductor** Tax Payer PAO

Help

## Forgot User Id

Step 1 ---- Step 2 ---- Step 3 ---- Step 4

Please enter Token Number of Regular Statement Filed for Financial Year, Quarter and Form Type mentioned below

Form Type

Financial Year

Quarter

Token Number / Provisional Receipt Number (PRN)\*

### PART 1. Challan Identification Number (CIN) Details / Transfer Voucher Details as quoted in the above Statement

Please select if the payment was done by book adjustment (for Government Deductors)

**i** Please enter a Challan with at least three distinct valid PAN-Amount combinations corresponding to the statement mentioned above. If there is no such Challan, mention a challan with at least two valid PAN-Amount combinations. If there is no such challan, mention a challan with at least one valid PAN-Amount combination. If you do not have any such challan, mention a challan with no valid PAN-Amount combination and also select the checkbox (no valid PAN deductee row) in the PAN Details section below.

#### Guide to identify a suitable challan

BSR Code / Receipt Number\*

Date on which Tax Deposited\* (dd-mmm-yyyy; e.g., 12-Dec-1980)

Challan Serial Number / DDO\* Serial Number (5 digits; e.g., 00053)

Challan Amount / Transfer Voucher\* Amount (Rs.)(e.g., 1987.00)

CD Record Number

### PART 2. Enter Unique PAN-Amount Combination for Challan / Transfer Voucher entered above

Please select if there are no valid PAN deductee rows corresponding to the Challan / Transfer Voucher mentioned above

**i** Please enter three distinct PAN-Amount combinations corresponding to the challan details mentioned above. If there are less than three PANs corresponding to the specified challan, mention all available (one or two) PAN-Amount combinations.

#### Guide to identify the Unique PAN-Amount Combinations

PAN as in Statement	Total Amount Deposited (Rs.)
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>



- After filling in the KYC details authentication code is generated which remain valid for the same calendar date for the same form type, financial year and quarter.
- Do not Copy past the data, fill up manually at least for registration.
- Amount should be entered in two decimal places(e.g.,2130.82)
- While providing challan particulars for validation, it should be seen that in case a challan contains three or more than three deductees , such challan should be chosen, other challans tagged for less than three deductees should be avoided. However, if none of the challans have three or more deductees, challan for immediate lesser deductees ( two Or one) has to be selected. It is advisable to use more than one PANs for validation purpose.
- It may so happen that you have more than three deductee rows but with similar PAN; in such cases, you should report the un-identical amount for the available single PAN. In case you have a situation where only one deductee is there but three identical TDS amount; in such a situation you have to provide only one amount against the said PAN
- PAN status should be active at the time of registration
- In case of individual and proprietor, PAN of deductor and PAN of authorized person may be same. In all other cases PAN of deductor and PAN of authorized person may be different.
- While registering as a new user, you have an option to have your address same as in TAN Master or same as in Last Statement. Details entered while registering will be saved only in TRACES and will not update the TAN data base. To change any details in the TAN data base kindly submit TAN Change request form.
- Password should contain a minimum of 8 alpha numeric characters with at least one letter in upper case
- While entering Password Special characters allowed: space, ' , & , " , comma, ; (This is not mandatory to use special characters but recommended to user to make strong password)
- After filling up all the KYC Norms and registration particulars and providing user id and password, a confirmation screen will appear displaying the values entered by the user;( however user can not edit any information on the 'confirmation sheet'. In case the user need any correction or modification of the information, he has to click "edit" button and will be taken back to earlier steps for the necessary edit).
- After clicking "confirm" button success message will be displayed confirming registration of TAN with TRACES. An activation link will be sent to e-mail address and the activation code to the mobile number provided by the user while registering. If you have not received the activation link, please check your 'spam box' of registered e-mail id for the activation link.
- The following page will be displayed after the user clicks on the activation link



**Enter details below to activate account**

User Id\*

Code sent through email\*

Code sent through SMS\*

- After the user clicks 'submit' on the designated screen the following message indicating successful activation is displayed.



**Activation Successful!**

You may now login to TRACES.

You can add your Signature details through Profile page after logging in to TRACES. Income Tax Department encourages the use of digital signature for faster submission and processing of statements.

- Account activation must be completed within 48 hours of registration else account will be deactivated and you will have to register again on TRACES. Activation code 1 should be entered in the field 'code sent through e-mail' and activation code 2 should be entered in the field 'code sent through SMS'
- In case incorrect communication detail and address detail are submitted, wait for 48 hours. Once account gets deactivated, try to register again as new user with correct details
- In case SMS/ email is deleted and 48 hours deadline to activate account has NOT passed, please enter TAN details in Step-1 of deductor Registration Form and click on "Submit". System will display an alert message to resend the Activation link and codes. Click on 'Ok', the activation link and codes will be resent to your email id and mobile number.
- The user can add his signature details through "profile" page after logging into TRACES. The Income tax Department encourages use of Digital signatures for faster submission and processing of statement.

## FORGOT USER ID

Sometime the situation so arise that the user forgets password. In such situation, after logging into TRACES page, the tab "forgot user id" should be clicked.

- Authentication code is generated after KYC information details validation, which remains valid for the same calendar day for same form type, financial year and quarter

## Forgot User Id

Step 1 ---- Step 2 ---- Step 3 ---- Step 4

- OTP will be sent to the pre-populated Registered Mobile Number. Deductor can choose to put in the new mobile number in the Registered Mobile Number window. OTP will be received on the new mobile number.

- After entering such OTP, a new window will be opened as under



## Forgot User Id

Step 1 ---- Step 2 ---- Step 3 ---- Step 4

### User Id Details

**1** You may enter / edit the fields below. Other details can be changed by logging in to TRACES

User Id*	<input type="text" value="testid@i.com"/>	Check Availability
Password*	<input type="password"/>	
Confirm Password*	<input type="password"/>	
Email Id*	<input type="text" value="test@tds.com"/>	
<input type="button" value="Confirm"/>		

- User Id and email id for the TAN account will be pre-populated on this screen. User can edit these values.
- Enter same password in both password fields. (Remember, the user had forgot User id and remembered password)
- While changing User Id, it is advisable to check availability
- Details updated on this screen will also be saved in deductor's profile in TRACES.
- Success message will be displayed confirming registration of TAN with TRACES and an activation link and code will be sent to registered e-mail and mobile number. The user has to activate within 48 hours as already explained elsewhere.

## FORGOT PASSWORD

Many a times a user may forget password. In such situation, after logging into TRACES page ,the tab"forgot password" should be clicked and click deductor, Tax payer or PAO,as the case may be.

Home | About Us | Contact Us | e-Tutorials | Related Links\* | Login

Search In Keyword

**TDS** Centralized Processing Cell | **TRACES** TDS Reconciliation Analysis and Correction Enabling System

Home Deductor Tax Payer PAO

Home

Login

Login

Register as New User

**Forgot Password**

Forgot User ID

Deductor

Tax Payer

PAO

Quick Links

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TDS CPC Communications **New**

e-Tutorials

Circulars and Notifications

Rates and Tables

Forms

Conso File Formats

18th National Conference on e-Governance Award Ceremony

Customer Care

Toll-Free 1800 103 0344

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0120 4816105

contactus@tdscpc.gov.in

Popular FAQ

Justification report?

Late payment/Short payment/Late deduction/Short deduction

Late-Filing

Tag Cloud

Tax Payer PAN

Tax Conso File

Click-Forgot password, select 'Deductor/Tax payer/PAO' as applicable.

- The following screen will appear, wherein the fields are to be filled up. Enter either Token Number of an accepted statement filed on or after April 1, 2010 or TAN Registration Number as provided by TIN. TAN Registration number is one provided by TIN(Tax Information Network) while registering your TAN on TIN.

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Government of India Income Tax Department

Home **Deductor** Tax Payer Help

**Forgot Password** Step 1 ---- Step 2 ---- Step 3 ---- Step 4


User Id\*

TAN of Deductor\*

Token Number

TAN Registration Number

**i** It is mandatory to enter either Token Number or TAN Registration Number

Verification Code\*  Click to refresh image

Enter text as in above image\*

Proceed

- Authentication code is generated after KYC information details validation, which remains valid for the same calendar day for same form type, financial year and quarter. The following screen will appear

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**Forgot Password** Step 1 ---- Step 2 ---- Step 3 ---- Step 4

**Mobile Number and OTP**

**i** OTP will be sent to Registered Mobile Number

Registered Mobile Number

Proceed

- Deductor's registered mobile number with TRACES will be displayed on this screen. Click on 'Proceed' for OTP (One-Time Password) to be sent to this number. The following window will appear:

**Forgot Password** Step 1 ---- Step 2 ---- Step 3 ---- Step 4

**Mobile Number and OTP**

**i** Enter OTP sent to Registered Mobile Number

Enter OTP\*

< Back Next >

- In the above window, enter OTP sent to your mobile number and click 'next' to continue. The following window will appear



## Forgot Password

Step 1 ---- Step 2 ---- Step 3 ---- Step 4

### New Password Details

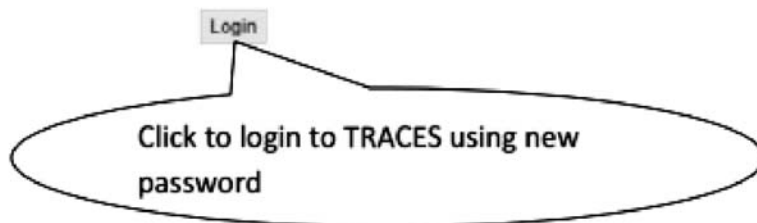
New Password\*

Confirm New Password\*

- Enter the password of your choice in both fields and click the 'confirm' button. The following window will be opened wherein success message will be displayed. Email will also be sent to your registered email id intimating change of password.

### Password changed successfully!

You may now login to TRACES.



## DOWNLOADS FROM TRACES

For various purposes, a user may require download of various files, documents, defaults, information, certificates etc from the site of TRACES. For example common downloads are:

- Conso file
- Justification Reports
- Form 16A
- From 16
- Transaction based reports
- View Default summary
- Download Form 27D
- Download consolidated TAN PAN File

## CONSO FILE

- Request for Downloading Conso file can only be submitted when Statement Status is either Statement Processed with Default or Statement Processed without Default.
  - Financial Year, Form type and Quarter for which KYC required will be auto populated. Enter Token Number of the Regular (Original) Statement only, corresponding to the Financial Year, Quarter and Form Type displayed. Enter CIN/PAN details pertaining to the FinancialYear, Quarter and Form Type displayed on the screen on the basis of latest correction statement filed.
  - After providing correct KYC details, an authentication code will be generated, which is valid for same calendar day for same Financial Year, Form Type and Quarter.
  - On successful submission of the request, a unique Request number will be generated.(This unique request number will be used in opening the file)
  - Conso file will be available in "Requested Download" tab , Deductor can search for Conso file by using :a)Request Number b)Date c)View All.
- > Details of Request Status:
- Submitted:** Successful submission, Request in processing
  - Available:**Conso file available for Downloading
  - Disabled:** Duplicate request submitted for downloading
  - Failed:** User are advised to contact CPC (TDS)

- Conso Files can be downloaded from Financial year 2007-08 onwards for the Statement processed by TRACES.
- In case of paper returns, conso file can not be down loaded from TRACES.
- Digital Signature Support KYC validation screen will appear only if Digital Signature is registered. Deductor can register/re register their Digital Signature in Profile
- Normal KYC Validation (without Digital Signature) –User can opt a normal KYC validation separately for each functionality without digital signature
- Authentication Code will not appear on the screen in case DSC Supported KYC
- In one session this manual KYC page ( On the basis of input selected by the user ) will be displayed only once
- After clearing the DSC validated KYC the user can submit any download request submission/submitted online/offline correction request in same session. Apart from other download request he can also proceed with, in the same session, File correction, upload Traces Offline correction File as appearing in the following screen:

## Digital Signature supported KYC Validation - Success Page

Home | About Us | Contact Us | e-Tutorials | Related Links | Logout

Search In Keyword

**TDS** Centralized Processing Cell | **TRACES** TDS Reconciliation Analysis and Correction Enabling System

Government of India  
Income Tax Department

Dashboard | Statements / Payments | Defaults | Communications | Downloads | Profile | Help

Welcome EDUCATION PRIVATE LIMITED (AAAA123456) Login Date: 06-Jan-2015, 02:58 PM

KYC details have been validated. You can now place download request for any Financial Year, Quarter, Form Type, submit request for Online correction and update Profile details in this session

You can now access any of the below functionalities for any statement until this session expires.

- Download Form 16/16A
- Request for Justification Report download
- Request for Conso File
- View Default Summary
- Download Form 27D
- Download Transaction Based Report
- Download Consolidated TAN PAN file
- Updation of Profile
- File Correction
- Upload TRACES Offline Correction File

Proceed with Transaction

**KYC details have been validated  
Success Page**

After clearing the first DSC validated KYC user can submit any download request submission / submitting online / offline correction request in same session.  
one example for downloading the Justification report is illustrated in the following screens.

- In case of submitted status, wait for 24 to 48 hours from the request submission.
- A file can be downloaded only after its status is 'Available'. Click on a row to select it from the following screen.

Dashboard

Statements / Payments

Defaults

Communications

Downloads

Profile

Help

Welcome RAJINDER KHANDE.WA. ( RTRRJ4595D )

Login Date: 24-Nov-2015, 11:58 AM

## Files Requested For Download

Please download and use latest utility version(2.2) for Justification report requests.

Please select one of the below Search Options

To work on/open offline correction input file, you will need winzip 17 or below installed in your system.

 Request Number
  Date
  View All

Click on a row to proceed and select 'HTTP Download' or 'Download Manager' for the requests with status as 'Available'

Request Date	Request Number	Financial Year	Quarter	Form Type	File Processed	Status	Remarks
24-Nov-2015	422342	2012-13	Q3	26Q	NSDL Conso File	Submitted	
23-Nov-2015	422331	2012-13	Q3	26Q	NSDL Conso File	Failed	
20-Nov-2015	422303	2012-13	Q3	26Q	NSDL Conso File	Failed	
30-Sep-2015	422084	2012-13	Q3	26Q	NSDL Conso File	Available	
30-Sep-2015	422078	2012-13	Q3	26Q	NSDL Conso File	Available	
25-Sep-2015	422071	2012-13	Q3	26Q	NSDL Conso File	Available	
17-Aug-2015	410548	2012-13	Q3	26Q	NSDL Conso File	Available	
17-Aug-2015	410546	2012-13	Q3	26Q	NSDL Conso File	Available	
17-Aug-2015	410544	2012-13	Q3	26Q	NSDL Conso File	Available	
17-Aug-2015	410543	2012-13	Q3	26Q	NSDL Conso File	Available	

Page 1 of 9 View 1 of 80

HTTP Download

Download Manager

Click here for Password related help. Click on help icon on the top right corner of the page to view details on 'Status' and 'Remarks'

- **HTTP Download** is useful to download small files. It will directly download file for the user
- **Download Manager** is useful to download large files and where internet bandwidth is slow.
- The password for opening the conso file is TAN\_Request number in Capital letter; For example- ABCD12345E\_123456
- After downloading and opening the Conso file, the user may analyse the same and equipped with the information from Justification report can identify the errors and proceed for online/offline correction of the statement filed.

## JUSTIFICATION REPORT (JR)

In case of "Statement processed with default" some demand may arise due to various reasons. Justification Report is one of the tool wherefrom the details of the defaults are known.

- Justification Report consists detailed information about the defaults/errors identified by the Income Tax Department (ITD) while processing the original/correction statement filed by deductor for the particular quarter, financial year and Form Type.
- It helps Deducator to identify the default at Statement Transaction level and to rectify them .
- Justification Report is available from FY 2007-08 onwards
- Almost similar procedure is adopted to download justification Report as is done to download Conso File.
- Details of Request status may display an additional status of "Not Available" in case Statement processed without Default.
- Justification report will not be available if your statement has no defaults
- The password for opening Justification Report is JR\_TAN\_FormType\_Quarter\_FY, i.e., JR\_AAAA11111A\_24Q\_Q3\_2010-11 for statement processed by TRACES.
- Deducator needs to download the Utility V 2.1 to convert the downloaded Justification report into Excel format.
- After identifying the default as above,the user can now take necessary action for rectification thereof.



## DOWNLOAD FORM 16

Some basic procedure for downloading form 16 are mostly similar to download of Conso file of Justification Report

- Form 16 is a TDS Certificate certifying the amount of TDS deducted, Nature of Payments & the TDS Payments deposited with the Income Tax Dept .
- Form 16 downloaded ONLY from TRACES are considered as valid TDS certificates, as per CBDT circular 04/2013 dated 17th April'2013
- Form 16 is generated only for valid PAN. In case of invalid PAN or if the PAN is not reported in TDS statement, Form 16 will not be generated
- TDS certificates downloaded from TRACES are non-editable
- Form 16 can be downloaded from F.Y 2007-08 onwards for the statement processed by TRACES
- Ensure that you have filed Form 24Q for Quarter 4 with Annexure II. It is mandatory to file Annexure II giving actual particulars for the entire financial year, as Form 16 is generated on the basis of information provided in Annexure – II
- Downloaded file will be in ZIP format. **Please do not Extract the File**
- Deductor need to convert the downloaded Form 16 zip file into PDF by using latest version of PDF convertor utility available on TRACES
- Password to open Form 16 is TAN number in Capital letters i.e. ABCD12345E
- Authorized person of Deductor is required to Sign Form16 manually or by Using DSC
- DSC can be placed on Form 16 using PDF Generation utility while converting Form 16 Zip file into PDF.

## DOWNLOAD FORM 16A

Some basic procedure for downloading form 16A are mostly similar to download of Conso file of Justification Report and almost similar to downloading of Form 16 with a minor exception.

- The details of Request status may display “Not available” –
  - (a) In Case request submitted for Bulk download but the statement does not have the minimum 11 PAN in it or
  - (b) All PAN mentioned in the Statement are invalid.
- It can be downloaded quarter-wise.
- Traces PDF Converter V1.3L Light version may also be used to download Form 16/16A. To run this Utility, JAVA 8 update45, JREversion1.7 or above is required.
- If the user is getting message “0 PDF file generated successfully”; please download from the land page (shown below) the PDF Converter V1.3L Light version whose average conversion speed is 100 certificates per minute

The screenshot displays the TRACES web portal. At the top, there are logos for TDS (Centralized Processing Cell) and TRACES (TDS Reconciliation Analysis and Correction Enabling System), along with the Government of India Income Tax Department logo. The navigation bar includes 'Dashboard', 'Statements / Payments', 'Defaults', 'Downloads', and 'Profile'. A user login message is visible: 'Welcome Education Private Ltd. You have logged in on 24-May-2013 at 02:06 PM'. Below the navigation, a section titled 'Files Requested For Download' contains an 'Attention Deductors:' notice. The notice states: 'LATEST : If you are getting the message "0 PDF files generated successfully", Please download the updated version of the PDF converter utility 1.3L. Average conversion speed 100 Certificates per minute. For TDS certificates being downloaded after 22nd March 2013: While generating PDFs, if you are getting a message "The Input file is tampered" then it might be because: 1) The Input file is tampered OR 2) Please uninstall the old version, download the PDF Utility version 1.3L and install the same'. Below the notice, there are search filters for requests. A 'View All' button is highlighted with a callout bubble that says 'Click to download'. At the bottom, there is a link to download the PDF Generation Utility.

## DOWNLOAD TRANSACTION BASED REPORT

- Transaction based report provides with a summary of transactions in respect of Non Resident of India Deductees whose PAN could not be reported in TDS/TCS Statement due to non availability of PAN.
- The summary of transaction includes the following key information, beside others:
  - ✓ Nature of Remittance,
  - ✓ Amount Paid/Credited,
  - ✓ Country of Remittance,
  - ✓ Amount of tax deducted,
  - ✓ Reason for higher rate of deduction of tax (PAN not available)
- Transaction Based Report is available from F.Y 2013-14 onwards for the statements processed by TRACES
- The downloaded file will be in ZIP format and has to be converted in PDF files using the latest available PDF Conversion utility on Traces.
- Password to open TBR is TAN number in Capital letters i.e. ABCD12345E
- No credit shall be given to taxpayer by the Indian Income Tax Department on the basis of this certificate.

The screenshot shows the TRACES portal interface. At the top, there is a navigation bar with links for Home, About Us, Contact Us, e-Tutorials, Related Links, and Logout. A search bar and language selector (English) are also present. The main header features the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). The user is logged in as 'ORG' on 25-Apr-2014 at 03:35 PM. The 'Downloads' menu is open, showing a list of 'Requested Downloads': Form 16, Form 16A, Transaction Based Report, Form 27D, Download Challan Status Inquiry(.cs) file, and View your Bill. A callout bubble labeled 'Downloads' points to this menu. Below the menu, there is a 'Bulk Download' section with two informational messages: 'Transaction Based Report will be generated in case of payment to non-resident, if no PAN is reported.' and 'No credit shall be given to taxpayer by Indian Income Tax Department based on this certificate.' At the bottom, there are dropdown menus for 'Financial Year' and 'Quarter', followed by a 'Go' button.

## DOWNLOAD OF FORM 27D (TCS)

- Form 27D is a TCS Certificate certifying the amount of TCS collected, Nature of Payments & the TCS Payments deposited with the Income Tax Dept
- Form 27D downloaded from TRACES are considered as valid TCS certificates, as per CBDT circular 04/2013 dated 17th April'2013
- Form 27D is generated only for valid PAN. In case of invalid PAN or if the PAN is not reported in TCS statement, Form 27D will not be generated
- TCS certificates downloaded from TRACES are non-editable
- Form 27D can be downloaded from FY 2007-08 onwards for the statement processed by TRACES
- Collector can download Form 27D by using HTTP Download or Download manager accordingly once it is available

- Downloaded file will be in ZIP format. **Please do not Extract the File.**
- Collector need to convert the downloaded Form 27D zip file into PDF by using latest version of PDF convertor utility available on TRACES. Form 27D PDF converter V 1.0 Light version utility may also be used.
- Authorized person of collector is required to Sign Form 27D manually or by Using DSC
- DSC can be placed on Form 27D using PDF Generation utility while converting Form 27D Zip file into PDF
- Password to open Form 27D is TAN number in Capital letters i.e. ABCD12345E

## DOWNLOAD TRACES BASED UTILITIES

Some utilities available on TRACES are as under and can be downloaded by clicking “Download utility link”.

- **PDF Convertor utility V 1.3 L** –To convert Form 16/16A into PDF this utility is required . System specifications to run this utility are JAVA 8 update 45, JRE 1.7 or above , Pop up blocker should be enabled .
- **Transaction Based Report PDF Converter V1.1** -To convert Transaction based Report into PDF this utility is required. System specifications to run this utility are JAVA 8 update 45, JRE 1.7 or above , Pop up blocker should be enabled.
- **Form 27D PDF Converter 1.0** -To convert Form 27D into PDF this utility is required . System specifications to run this utility are JAVA 8 update 45, JRE 1.7 or above , Pop up blocker should be enabled.
- **TRACES Justification Report Utility V 2.1** –To convert Justification from.txt format to .xls format this utility is required . System specifications to run this utility are MS Excel 2007-2010, Macro enabled.

### Download TRACES Utility

**i** You may download the utility using the link provided below

#### TRACES-PDF-CONVERTER V 1.3 Light Version (Needs JRE1.6 or above - Size ~9 MB)

■ TRACES-PDF-CONVERTER V 1.3 L

#### Installation Instruction

#### Transaction based Report PDF-CONVERTER V 1.1 Light Version (Needs JRE1.6 or above - Size ~9 MB)

■ Transaction based Report PDF-CONVERTER V 1.1

#### Form 27D PDF-CONVERTER V 1.0 Light Version (Needs JRE1.6 or above - Size ~9 MB)

■ Form 27D PDF-CONVERTER V 1.0

#### TRACES Justification Report Generation Utility V 2.1 (Needs Excel 2003 or later - Size ~400kb)

■ TRACES Justification Report Generation Utility V 2.1

#### Steps to convert the Justification Report text file into an excel

- Download the zip file from 'Requested Downloads' screen and save to your local machine
- Unzip the file using Winzip. Password to unzip is 'JR\_<TAN>\_<Form Type>\_<Quarter>\_<FY>', e.g., JR\_AAAAA1235A\_24Q\_Q3\_2010-11. This will save the Justification Report as a text file
- Download the macro utility for Justification Report from this screen
- Double-click the utility, excel sheet will open
- Click on 'Enable Content' in the warning message to enable macros
- Select the Justification Report text file and the folder to save the output excel file and click on button 'Generate TDS CPC Justification Report'
- The text file will be converted into excel spreadsheet and saved in the selected folder
- Open the Justification Report excel file from the folder in which it has been saved

#### TRACES Offline Correction Generation Utility V 1.2 (Needs Excel 2003 or later. To work on/open offline correction input file, you will need winzip 17 or below installed in your system.)

■ TRACES Offline Correction Generation Utility V 1.2

- Click on appropriate utility in the above screen for download.

## CORRECTION of TDS/TCS Statements

There may be various reasons requiring to file a correction for TDS/TCS statement filed. Correction of TDS/TCS statements can be done in two ways

- A. ONLINE (through TRACES website) OR
- B. OFFLINE- (in two ways)
  - a) Through NSDL RPU (Return Preparation Utility) and FVU (File Validation Utility) using Conso File. OR
  - b) Through offline correction Utility using TRACES Offline Correction File.

## ONLINE CORRECTION OF TDS/TCS STATEMENTS

All type of corrections like “Personal information , Deductee details and Challan correction” can be made using Online correction functionality available from FY.2007-08 onwards depending upon the type of correction. However, it may be noted that the online correction can finally be authenticated only with the help of DSC. Online correction cannot ultimately get through, in absence of DSC.

Type of error or defaults	Correction Type	Available from FY	DSC Required
If Challan is unmatched	Challan correction	FY 2007-08 ONWARDS	No
To Add new challan	Add challan to statement	FY 2007-08 ONWARDS	No
To clear Interest and Late Fee demand payment	Pay 220, Interest , Levy , Late filing	FY 2007-08 ONWARDS	No
To Move Deductee row	Resolution for overbooked challan (Move deductee row from challan)	FY 2007-08 ONWARDS	No
To update PAN	PAN correction	FY 2007-08 ONWARDS	Yes
To Add / Modify deductee row	Add/Modify deductee details	FY 2013-14 ONWARDS	Yes
To update personal details	Personal Information	FY 2007-08 ONWARDS	Yes
To Modify Salary details	Add or delete salary details	FY 2013-14 ONWARDS	Yes

Online correction feature is extremely useful as it is :

- **Free of Cost** :TRACES does not charge any fee for doing online correction
- **Time saving**: No need to request for Conso file and wait for file availability. Just raise a request and you can select the type of correction you wish to proceed with. Correction gets processed in 24hrs
- **Effort saving**: No need of any software/ CD/PEN drive , just login and file the correction
- **Enhance efficiency**: Error specific correction is possible

However, for paper return online correction cannot be done.

### Most common Errors while filing online correction and its resolution

Error Description	Explanation
No data available for specified search criteria	This error appears if the data entered is not pertaining to FY, Quarter, Form Type and latest token no. Statement is cancelled / rejected for selected search criteria
Request for correction has already been submitted for the specified search criteria. Please check status in 'Track Correction Request' screen under 'Defaults' menu	This error occurs when Deductor has initiated an online correction and it is at "In Progress" state i.e. pending at the end of Deductor.
System has encountered technical problem. Please try after some time	This error occurs if : -JAVA 8 (update 45 ) 32 bit /64 bit depending upon system configuration is not updated. Restart the system after updating JAVA. -Browsing history, cookies, temp files are to be cleared. Clear them first. -Pop- up blocker is NOT enabled currently. -Browser is not compatible in order to proceed with Online correction
Request has been submitted to Admin user	It has been assigned to admin user and is pending at Admin User end. Only admin user has the authority to submit online correction
Reason for non-deduction is mandatory	This error occurs when Deductor is writing "0" in the column of Total TDS deposited and TDS Deducted in Add/ modify deductee option
Reason for lower deduction is mandatory	This error occurs when Deductor is not selecting Flag "A"
Reason for higher deduction is mandatory	This error occurs when Deductor is not selecting Flag "C"

Error Description	Explanation
Increase in amount claimed as Interest(15), a amount claimed as other(16) and Levy(8) should not be greater than the remaining available balance in challan	This error occurs when Deductor claims more than the Remaining Available balance (Column no 13) of the challan.
Online correction on TRACES is not enabled for the requested statement. Kindly file correction through NSDL and the subsequent correction can be filed on TRACES	This error occurs if statement for that particular Form type, FY and Quarter is not processed by TRACES. So, once Deductor will file correction statement with Conso file at NSDL and it gets processed by TRACES ,online correction will be enabled for that particular statement.
PAN of Authorized / Responsible person as per Personal Information of the correction and as per TRACES Profile should be same. Please update PAN of authorized/ Responsible Person in the correction file	This error occurs if the PAN of authorized person in Profile Section of the TRACES is different than the PAN mentioned/Not Mentioned in the Personal Information of the Statement. Deductor need to update the PAN in the Personal Information same as mentioned in the Profile section or vice versa.
No challan for FY (e.g. 2014-15) available for tagging. Please select another FY from below dropdown or deposit challan or contact your AO of conso file ( if changes in challan required )	This error may occurs if book entry flag is "Yes" which has to be changed to "No" . Please refer the E-Tutorial on Add/Modify Challan Or Incorrect TAN or Assessment Year is mentioned on the challan, Please contact AO for this rectification.

### Resolution for overbooked Challan

This feature enables deductor to move deductee rows from one challan to another challan having balance in correction statement. For example, If Challan 1 gets overbooked by Rs. 10000 and challan 2 is available with balance of INR10000 or more, Deductor can easily move overbooked deductee rows upto INR 10000 from challan 1 to Challan 2 by filing online challan correction.

- Moved out deductee row will be highlighted in red in the original challan as under

## Movement of deductee row - Matched Challan

Please select a row and click on 'Edit Deductee Row' to edit deductee details and 'View challan details' to view details of the challan for the deductee row

CD Record Number (1)	DD Record Number (2)	Deductee reference number provided by the deductor, if available (3)	Deductee code (01- Company/ 02-Other than company) (4)	PAN of the deductee (5)	Name of the deductee (6)	Section code (7)	Date Of payment or credit (8)	Amount paid or credited (₹) (9)	Tax (₹) (10)	Surcharge (₹) (11)	Education Cess (₹) (12)	Total tax deducted (₹) (13) (10)+(11)+(12)	Total Tax Deposited (₹) (14)	Date of deduction (15)	Rate at which deductee (16)	Reason for non-deduction / lower deduction/ grossing up/ Higher Deduction (17)	Number of the certificate issued by the Assessing Officer for non-deduction/ over deduction (18)	Wt of 1 to 5 (19)
	1		02	██████████	SHYAM KUMAR	195	05-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	05-Jul-2013	2.0000			
	1	2	02	██████████	SHYAM KUMAR	195	05-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	05-Jul-2013	2.0000			
	1	3	02	██████████	SHYAM KUMAR	195	05-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	05-Jul-2013	2.0000			
	1	4	02	██████████	SHYAM KUMAR	195	05-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	05-Jul-2013	2.0000			
	1	5	02	██████████	HECHAR KUMAR	195	05-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	05-Jul-2013	2.0000			

Edited Row     Deleted Row

[View Default Summary](#)

Proceed to correction statement

Click here to submit the correction statement

- The impacted challan will be highlighted in another colour as shown below

## Movement of deductee row - Matched Challan

Challan Correction

Matched Challans | Unmatched Challans | Newly Added Challans

List of Matched Challans in the statement

1 Select a row and click on 'Edit Matched Challan Details' to edit payment details of Interest/Levy

2 Select a row and click on 'View and Move Deductee' button to move deductee rows from one challan to another challan with sufficient balance. Please use this functionality in case a particular challan has insufficient balance to be consumed for tax payment (Total Tax Deposited) of attached deductee rows.

CD Record Number (1)	ESR Code / Receipt Number (2)	Date on which Tax Deposited (3)	Challan Serial Number / 000 Serial Number (4)	TDS / TCS (₹) (5)	Surcharge (₹) (6)	Education Cess (₹) (7)	Interest (₹) (8)	Levy (₹) (9)	Others (₹) (10)	Total Tax Deposited (₹) (11) (5)+(6)+(7)+(8)+(9)+(10)	Challan No. / DD No. (12)	Whether TDS / TCS Deposited by Bank Adjust men t? (Yes / No) (13)	Amount Claimed as Total Tax Deposited (₹) (14)	Amount Claimed as Interest (₹) (15)	Amount Claimed as Others (₹) (16)	Available Balance (₹) (17)	Matching Status (18)
1	219****	27-May-2013	261	1,00,000.00	0.00	0.00	0.00	0.00	0.00	1,00,000.00	0	No	398,000.00	1,000.00	1,000.00	803,000.00	Matched and Consumed
2	384****	05-Mar-2014	569	1,00,000.00	0.00	0.00	0.00	0.00	0.00	1,00,000.00	0	No	400,000.00	1,000.00	1,000.00	399,000.00	Matched and Consumed
3	215****	23-Feb-2014	830	1,00,000.00	0.00	0.00	0.00	0.00	0.00	1,00,000.00	0	No	400,000.00	1,000.00	1,000.00	399,000.00	Matched and Consumed

Page 1 of 2

Edited & Saved Rows

The impacted challans will be highlighted

Edit Matched Challan Details | Revert Matched Challan to Default | View and Move Deductee

View Default Summary

Proceed to correction statement

Submit Correction Statement

### Brief steps for Online Correction

- **Step 1:** Login to TRACES website
- **Step 2:** Go to "Request for correction" under " Defaults" by entering relevant Quarter, Financial Year, Form Type , Latest Accepted Token number
  - Correction category should be "Online"
  - Request number will be generated
- **Step 3:** Request will be available under " Track Correction Request"
  - When request status become "Available" click on Available / In progress status to proceed with the correction
  - Provide information of Valid KYC
- **Step 4:** Select the type of correction category from the drop down as "Resolution for Overbooked Challan (Movement of deductee row)"
- **Step 5 :** Make the required corrections in the selected file
- **Step 6 :** Click on "Submit for Processing" to submit your correction (Only Available to Admin User)
- **Step 7 :** 15 digits token number will be generated and mailed to Registered e-mail ID

### Status of Online Correction Request

- **Requested**-When user submits request for correction.
- **Initiated**-Request is being processed by TDS CPC
- **Available**-Request for correction is accepted and statement is made available for correction. User can start correction on the statement. Clicking on the hyperlink will take user to validation screen. Once user clicks on request with 'Available' status, status of request / statement will change to 'In Progress'
- **Failed**-Request cannot be made available due to technical error. User can re-submit request for same details
- **In Progress**-User is working on a statement. Clicking on the hyperlink will take user to validation screen
- **Submitted to Admin User**-Sub-user / Admin User has submitted correction statement to Admin User
- **Submitted to ITD**-Admin User has submitted correction statement to ITD for processing
- **Processed**-Statement has been processed by TDS CPC (either for Form 26AS or for defaults)
- **Rejected**-Statement has been rejected by TDS CPC after processing. Rejection reasons will be displayed in 'Remarks' column

## Authentication code screen

Below is given the authentication code screen, wherein after filling up all the KYC norms etc. the authentication code is generated which may be used for the same calendar day for the same form type, same FY, and same quarter. This authentication code should be copied and saved and can be used subsequently.

Home | About Us | Contact Us | Help | Related Links | Logout

Search In: Keyword

**TDS** | **TRACES**  
Centralized Processing Cell | TDS Reconciliation Analysis and Correction Enabling System

Government of India  
Income Tax Department

Dashboard | Statements / Payments | Defaults | Communications | Downloads | Profile | Help

Welcome: EDUCATION P/T/ATD, \*\*\*\*\*

Login Date: 11-Jul-2014, 12:10 PM

Details validated for Form 26Q of FY 2010-11 and Quarter Q4.  
Authentication code valid for today is 4eDRZM  
Please copy and save the code given below.  
Copy from:

This code is valid for today for this Fr, Quarter and Form Type and can be reused for the following requests for this statement:

- Download Intimation
- Request for TRACES Offline Correction File
- Request for NSDL Corrig File
- View Default Summary
- File Correction
- Request for Justification Report download
- Upload Correction Statement
- Download Form 27A
- Download Form 27D

## Challan Correction Movement of deductee row

File Correction

TAN: AGR16007E | Original RRR Number: 5324XXXXXX5301 | Latest RRR Number: 4100XXXXXX1801  
Financial Year: 2012-14 | Quarter: Q3 | Form Type: 27Q

Type of Correction:

Default Summary Details

Sr.No.	Type of Default	Default Amount (₹)	Amount Reported As 'Interest / Others' (Claimed in the Statement) (₹)	Payable (₹)
1	Short Payment:	0.00	0.00	0.00
2	Short Deduction	72692920.00	0.00	72692920.00
3	Interest on Payments Default u/s 201(1A)			
3(a)	Interest on Short Payment *	0.00	0.00	0.00
3(b)	Interest on Late Payment	156000.00	9000.00	147000.00
3(c)	Additional Late Payment Interest against the processing of latest correction	0.00	0.00	0.00
4	Interest on Deduction Default u/s 201(1A)			
4(a)	Interest on Short Deduction **	10174486.00	0.00	10174486.00
4(b)	Interest on Late Deduction	0.00	0.00	0.00
4(c)	Additional Late Deduction interest against the processing of latest correction	0.00	0.00	0.00
5	Late Filing Fee u/s 234E			

- After selecting challan correction, the new window open will display option for “matched Challan, unmatched Challan and Newly added Challan”.
- List of all challans in the statement with available balances can be viewed (even without DSC)



# Movement of deductee row - Matched Challan

4 401\*\*\* 31-Aug-2013 242 11,744.00 0.00 0.00 0.00 0.00 0.00 11,744.00 Yes 7,725.00 0.00 0.00

5 102\*\*\* 30-Sep-2013 132 171,495.00 0.00 0.00 0.00 0.00 0.00 171,495.00 Yes 7,850.00 0.00 0.00

Page 1 of 2

Edited & Saved Rows

Edit Matched Challan Details Reset Matched Challan Details View and Move Deductee

PAN as per Statement\* Search Reset Search

Specific deductee row can also be searched by entering the PAN as per statement

List of deductee rows attached to selected challan

CD Record Number (1)	DD Record Number (2)	Deductee reference number (3)	PAN of the Deductee as per statement (4)	Changed PAN in this correction (5)	Name of the Deductee (6)	Name as per changed PAN (7)	Section Code	Date of Payment/Credit (8)	Amount Paid/Credited (₹) (9)	TDS / TCS (₹) (10)	Surcharge (₹) (11)	Education Cess (₹) (12)	Total tax Deducted/C collected (₹) (13) (10)+(11)+(12)	Total Tax Deposited (₹) (14)	Date of Deduction (15)
5	1		XXXXXXXXXX	-	SSO	SSO	192	31-Aug-2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	2		XXXXXXXXXX	-	Babyto, SSO	Babyto, SSO	192	31-Aug-2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	3		XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	192	31-Aug-2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	4		XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	192	31-Aug-2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	5		XXXXXXXXXX	-	Mudgal, SSA	Mudgal, SSA	192	31-Aug-2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Page 1 of 10

Move Deductee Rows

View Default Summary

Proceed to correction statement

Submit Correction Statement

On selecting the challan, all the underlying deductee rows will be displayed

# Movement of deductee row - Matched Challan

Edit Matched Challan Details Reset Matched Challan Details View and Move Deductee

PAN as per Statement\* Search Reset Search

List of deductee rows attached to selected challan

CD Record Number (1)	DD Record Number (2)	Deductee reference number (3)	PAN of the Deductee as per statement (4)	Changed PAN in this correction (5)	Name of the Deductee (6)	Name as per changed PAN (7)	Section Code	Date of Payment/Credit (8)	Amount Paid/Credited (₹) (9)	TDS / TCS (₹) (10)	Surcharge (₹) (11)	Education Cess (₹) (12)	Total tax Deducted/C collected (₹) (13) (10)+(11)+(12)	Total Tax Deposited (₹) (14)	Date of Deduction (15)
1	1	1	XXXXXXXXXX	-	SREEKAR KLMMAR SREKHAR KLMMAR	SREKHAR KLMMAR	191	03-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	03-Jul-2013
1	2		XXXXXXXXXX	-	SREEKAR KLMMAR	SREKHAR KLMMAR	191	03-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	03-Jul-2013
1	3		XXXXXXXXXX	-	SREEKAR KLMMAR	SREKHAR KLMMAR	191	03-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	03-Jul-2013
1	4		XXXXXXXXXX	-	SREEKAR KLMMAR	SREKHAR KLMMAR	191	03-Jul-2013	1,000,000.00	4,000.00	0.00	0.00	4,000.00	4,000.00	03-Jul-2013

Page 1 of 20

Move Deductee Rows

View Default Summary

Proceed to correction statement

Submit Correction Statement

Click here to move out the selected deductee row

Select the deductee row to be moved out to a different challan with available balance equal to or more than the TDS deducted amount of selected deductee row(s)

Note: Deductee rows can be moved to an existing challan in the statement with sufficient available balance or to a newly added challan in the statement.

# Movement of deductee row - Matched Challan

Challan List

List of challans in the statement to which the selected deductee rows can be moved

Total Tax Deposited of the selected deductee rows: ₹ 5,100.00

Number of Challans with Remaining Available Balance (Column 17) greater than or equal to Total Tax Deposited of the selected deductee rows: 1

Select a challan from the below list to move the deductee rows. The moved deductee rows will be tagged/attached to the challan to which the deductee rows are moved.

BSE Code / Receipt Number (1)	Date on which Tax Deposited (2)	Challan Serial Number / DDO/ Serial Number (3)	TDS / TCS (₹) (4)	Surcharge (₹) (5)	Education Cess (₹) (6)	Interest (₹) (7)	Levy (₹) (8)	Others (₹) (9)	Total Tax Deposited (₹) (10)	Cheque No. / DD No. (11)	Whether TDS / TCS Deposited by Book Adjustment? (Yes/No) (12)	Amount Claimed as Total Tax Deposited (₹) (13)	Amount Claimed as Interest (₹) (14)	Amount Claimed as Other (₹) (15)	Available Balance (₹) (16)	Remaining Available Balance in Challan (₹) (17)	Date of Deduction (18)
2561***	20-Apr-2013	281	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0	No	400,000.00	1,000.00	1,000.00	599,000.00	599,000.00	03-Jul-2013
3041***	03-May-2014	309	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0	No	400,000.00	1,000.00	1,000.00	599,000.00	599,000.00	03-Jul-2013
2131***	23-Feb-2014	320	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0	No	400,000.00	1,000.00	1,000.00	599,000.00	599,000.00	03-Jul-2013
5781***	27-Jan-2014	320	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0	No	400,000.00	1,000.00	1,000.00	599,000.00	599,000.00	03-Jul-2013
6321***	03-Jul-2013	320	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0	No	400,000.00	1,000.00	1,000.00	599,000.00	599,000.00	03-Jul-2013

Page 1 of 2

List of all challans in the statement with available balance will be displayed

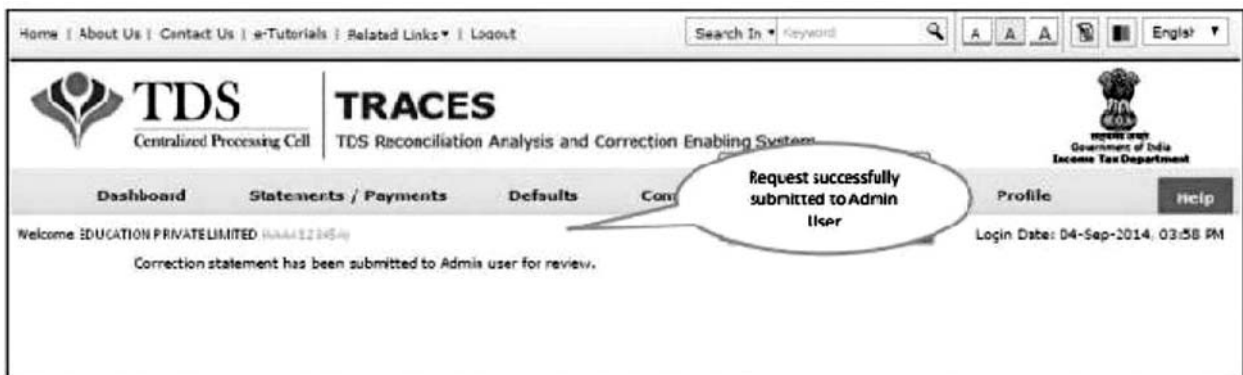
If you want to use the "Challan to statement" from "Type of Correction" drop down to add challan/book entry to the statement and the deductee rows will be moved to the statement.

Save Cancel

List of challans with balance greater than total tax deposited of the selected deductee rows are displayed



Above Screen will be appeared in case correction submitted by Sub-user



Ø Request will be submitted to Admin user . Sub-user cannot submit the correction from 'Correction Ready for Submission'.

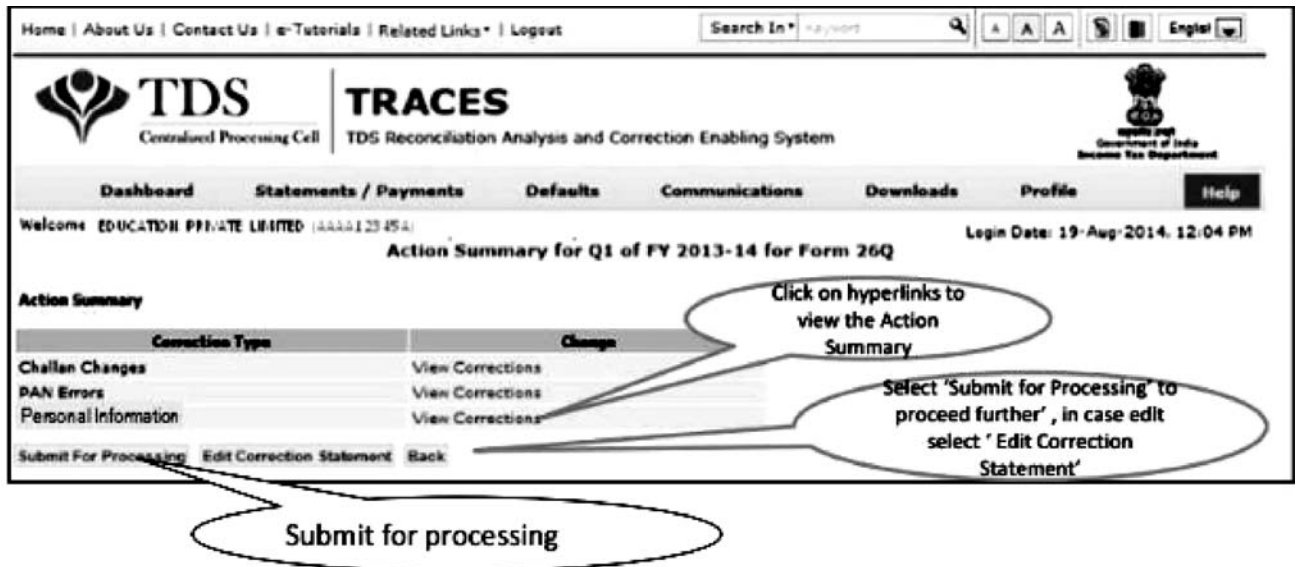
Ø Sub-user should only be able to view statements saved by them

View edited statement-Both the Admin User and sub-user can able to view statement saved by him.

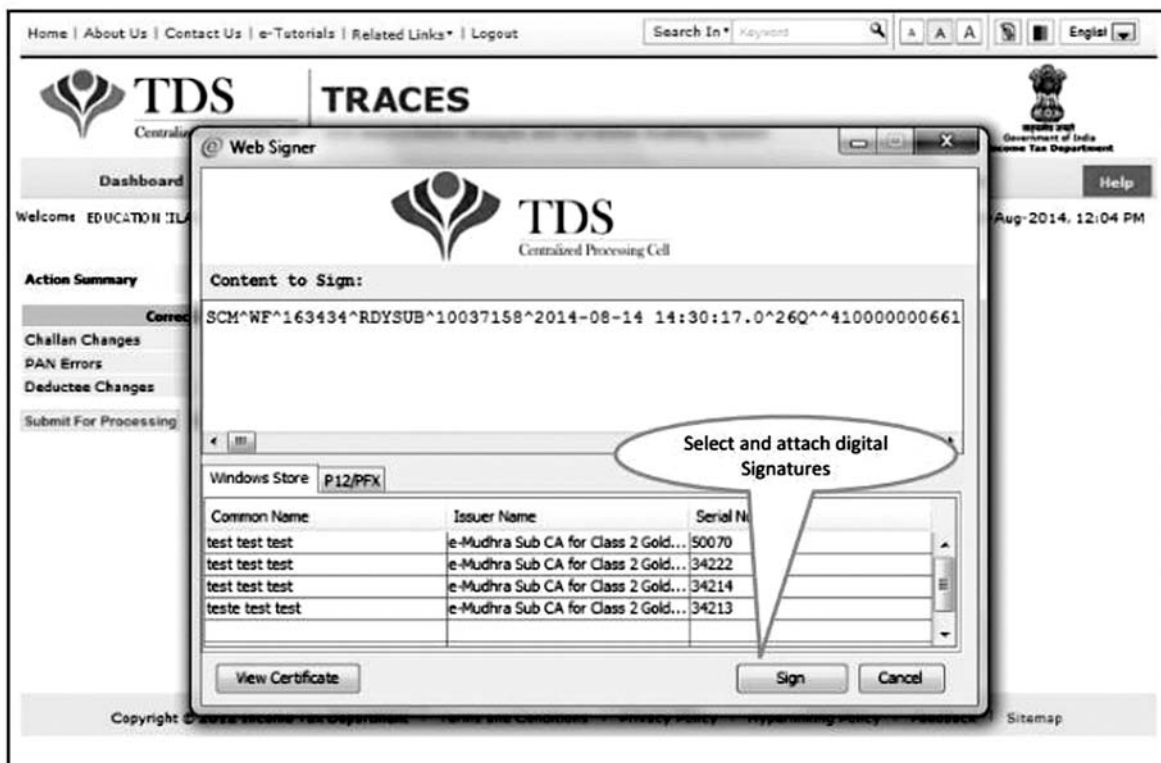


Now admin user can log in with his DSC and if he so desires View corrections made and has two options as shown in the following screen :

- a) Submit for processing b) Edit correction statement



## Action Summary- Attach Digital Signature



- After attaching the digital signature and submit for processing, the online correction will be submitted and the following screen will appear displaying the 15 digit token Number for uploading the correction statement. This token number should be noted down as a proof for online correction submission.



## ONLINE CHALLAN CORRECTION

This feature enables deductor to match the unmatched challans by tagging it with CIN/BIN detail from OLTAS/G-OLTAS. For CIN relaxation of +/-1 Year is given by the department However BIN'S can be utilized for a particular Quarter only.

- The following is a screen shot of edit in matched challans, wherein the edited challan will be highlighted. The user can reset value in the challan which will replace the value from the latest statement.

**File Correction**

TAN: **XXXXXXXXXX** Original RRR Number: **1123XXXXXXX5515** Latest RRR Number: **1123XXXXXXX5153**  
 Financial Year: **2013-14** Quarter: **Q1** Form Type: **26Q**  
 Type of Correction: **Challan Correction** [View Details](#)

**Challan Correction**

Matched Challans | Unmatched Challans | Newly Added Challans

List of Matched Challans in the statement

1. Select a row and click on 'Edit Matched Challan Details' to edit payment details of Interest/Levy

2. Select a row and click on 'View and Move Deductee' button to move deductee rows from one challan to another challan with sufficient balance to be consumed for tax payment. Total attached deductee rows.

CD Row Number (1)	BSR Code / Receipt Number (2)	Date on which Tax Deposited (3)	Challan Serial Number / DDO Serial Number (4)	TDS / TCS (₹) (5)	Surcharge (₹) (6)	Education Cess (₹) (7)	Interest (₹) (8)	Levy (₹) (9)	Others (₹) (10)	Total Deposited (₹) (11) = (5)+(6)+(7)+(8)+(9)+(10)	Cheque No. / DD No. (12)	Whether TDS / TCS Deposited by Book Adjustment? (Yes / No) (13)	Amount Claimed as Total Tax Deposited (₹) (14)	Amount Claimed as Interest (₹) (15)	Amount Claimed as Others (₹) (16)	Available Balance (₹) (17)
1	999****	24-May-2013	999	30,000,000.00	0.00	0.00	0.00	2.00	0.00	30,000,000.00	0	No	10,000.00	1,000.00	1,000.00	29,850,000.00
6	999****	24-May-2013	999	30,000,000.00	0.00	0.00	0.00	3.00	0.00	30,000,000.00	0	No	0.00	0.00	0.00	29,850,000.00
5	999****	24-May-2013	999	30,000,000.00	0.00	0.00	0.00	3.00	0.00	30,000,000.00	0	No	20,000.00	1,000.00	1,000.00	29,850,000.00
4	999****	24-May-2013	999	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	40,000.00	1,000.00	1,000.00	29,850,000.00
3	999****	24-May-2013	999	30,000,000.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	0	No	80,000.00	1,000.00	1,000.00	29,850,000.00

11 Edited & Saved Rows

[View Matched Challan Details](#) | [Reset Matched Challan Details](#) | [View and Move Deductee](#)

**Edited challan detail will be highlighted**

**User can reset value in the challan. This will replace edited values with values from the latest statement**

- For Unmatched challans, if user tags a challan, value in the existing challan will be replaced with value from the tagged challan. The screen shot of unmatched challan given below explains tagging of an unmatched challan.

Financial Year: **2008-09** BSR Code / Receipt Number: **000\*\*\*\*** Date on which Tax Deposited: **12-Feb-2009** Challan Serial Number / DDO Serial Number: **00370**  
 Type of Correction: **---** TDS / TCS (₹): **18693.00** Surcharge (₹): **0.00** Education Cess (₹): **0.00** Interest (₹): **0.00** Levy (₹): **0.00** Others (₹): **0.00** Total Tax Deposited (₹): **18693.00** Cheque No. / DD No.: **0**  
 Challan Correction for Q4 of FY 2008-09: **---** Whether TDS / TCS Deposited by Book Adjustment? (Yes / No): **---**

List of Matched Challans | List of Unmatched Challans

1. Select a row and click on 'Edit Unmatched Challan Details' to edit payment details of Interest/Levy

2. Select a row and click on 'View and Move Deductee' button to move deductee rows from one challan to another challan with sufficient balance to be consumed for tax payment. Total attached deductee rows.

BSR Code / Receipt Number	Date on which Tax Deposited	Challan Serial Number / DDO Serial Number
000****	12-Feb-2009	370
000****	27-Mar-2009	405
000****	18-Mar-2009	374

11 Edited & Saved Rows

[Edit Unmatched Challan Details](#)

Action On Correction Statement

[Submit Correction Statement](#)

[Save](#) [Cancel](#)

**1. Levy :Levy will be displayed as 'NA' and be disabled for statements prior to FY 2013-14.**

**2. Amount to be displayed in exactly two decimal places (e.g., 2450.09, 2450.90)**

**3. 'Yes' indicates Government deductor**

**Choose to tag a challan / BIN to the statement**

**1. Amount claimed as total tax deposited for all deductees tagged to this challan / BIN**

**2. Amount to be displayed in exactly two decimal places (e.g., 2450.09, 2450.90)**

**3. Amount of interest to be claimed from selected challan / BIN**

**4. Amount to be claimed as 'Others' from selected challan / BIN**

Section Code / Collection Code: **194C**

**Details of Amount Claimed from the Challan**

Edit values of claimed amount in below fields

Amount Claimed as Total Tax Deposited (₹): **18693.00**

Amount Claimed as Interest (₹): **0.00**

Amount Claimed as Others (₹): **0.00**

## PAN CORRECTION

- This feature enables deductor to update Invalid/Incorrect PAN with Valid PAN
- This functionality is available from FY 2007-08 onwards
- In case of 24Q Annexure II , PAN correction is available from FY 2013-14 onwards.
- Caution-Valid PAN to Valid PAN change is allowed only once and thereafter the said row is blocked.
- Name as per PAN Master will be populated in “Name as per Changed PAN” Column.
- Deleted row will be highlighted in red and the edited row with a different colour.
- User can search either using PAN filter or CD/DD record number filter.
- ‘Action status’ column will display ‘saved’ or error message if PAN is invalid.

## PAN Correction – Invalid PAN Annexure 1

The screenshot displays the 'PAN Correction' interface. At the top, there is a dropdown menu for 'Type of Correction' set to 'PAN Correction' and a 'View Details' button. Below this, there are tabs for 'Invalid PAN Annexure1', 'Valid PAN Annexure1', 'Invalid PAN Annexure2', and 'Valid PAN Annexure2'. The 'Invalid PAN Annexure1' tab is selected. A search bar is present with the text 'Enter PAN as per statement' and a 'Reset Search' button. A callout bubble points to the search bar with the text 'Click on 'Invalid PAN Annexure 1' to view the list of invalid PAN in the statement'. Below the search bar, there are fields for 'CD Record Number' and 'DD Record Number', each with a 'Search' and 'Reset Search' button. A callout bubble points to these fields with the text 'User can search either using PAN filter or CD/DD Record Number filter'. Below the search fields, there is a table with the following columns: 'Challan Detail Record Number', 'Deductee Row Number', 'Deductee Reference Number Provided by Deductor', 'PAN as per Statement', 'Name as per Statement', 'Changed PAN', and 'Action Status'. The table contains two rows of data. A callout bubble points to the table with the text 'List of Invalid PAN will be displayed as per statement'. At the bottom of the table, there is a pagination bar showing 'Page 1 of 1' and 'View 1 - 2 of 2'. Below the table, there are checkboxes for 'Edited & Saved Rows' and 'Deleted Row'.

Challan Detail Record Number	Deductee Row Number	Deductee Reference Number Provided by Deductor	PAN as per Statement	Name as per Statement	Changed PAN	Action Status
3	4	-	PANNOTAVBL	INVALID1		
3	5	-	PANNOTAVBL	INVALID2		

Full form of Abbreviation used in above Screen :

CD : Challan Detail

DD : Deductee Detail

## ONLINE CORRECTION OF PERSONAL INFORMATION

- This feature enables deductor to update his Personal Information in the statement. “Personal information” should be updated with the latest information of the deductor. This is important as all the communication from TRACES will be done on the information available in the Personal Information of the Statement.
- For type of correction to choose “personal information” from the drop down box as shown in the screen shot.
- The values/informations can be reset in all/ required fields and can be saved.

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**TDS** Centralized Processing Cell **TRACES** TDS Reconciliation Analysis and Correction Enabling System

Government of India  
Income Tax Department

Dashboard Statements / Payments **Defaults** Communications Downloads Profile Help

Welcome EDUCATION PRIVATE LIMITED (AAAA12345A) Login Date: 25-Aug-2014, 06:07 PM

### File Correction

<b>TAN</b>	AGRA1C007E	<b>Original RRR Number</b>	5324XXXXXXXX5301	<b>Latest RRR Number</b>	4100XXXXXXXX1801
<b>Financial Year</b>	2013-14	<b>Quarter</b>	Q2	<b>Form Type</b>	27Q

**Type of Correction**

-----Select-----  
 -----Select-----  
 Modify / Add Deductee Details  
**Personal Information**  
 Challan Correction  
 PAH Correction  
 pay 220i,LP,LD,Interest, Late Filing Levy  
 Add Challan To Statement

View Details

for Q2 of FY

Select 'Personal Information' from drop down

**Default Summary Details**

**Amount Reported**

Same as in TRACES Profile. View Details as in TRACES

**Name of Deductor / Collector** KUMAR GUPTA **Type of Deductor** mentioned while registering with Traces

**Branch / Division (if any)**

**Communication Address**

<b>Flat / Door / Block No.*</b>	WARD-3	<b>Name of Premises / Building / Village</b>	MEM
<b>Road / Street / Post Office</b>	NEW DELHI	<b>Area / Locality</b>	MCT
<b>Town / City / District*</b>		<b>State / Union Territory*</b>	Delhi
<b>PIN Code*</b>	1100	<b>STD Code-Phone No.</b>	200
<b>Mobile Number*</b>	+910	<b>Email Id*</b>	

**Particulars of Responsible Person**

**Name of Responsible Person** KUMAR GUPTA

**Communication Address**

<b>Flat / Door / Block No.*</b>	WARD-3	<b>Name of Premises / Building</b>	
<b>Road / Street / Post Office</b>	NEW DELHI	<b>Area / Locality</b>	
<b>Town / City / District*</b>		<b>State / Union Territory*</b>	Delhi
<b>PIN Code*</b>	110033	<b>STD Code-Phone No.</b>	2004
<b>Email Id*</b>			

Address and Communication details of the organization will be pre-populated from the latest statement filed by deductor for the selected FY, Quarter and Form Type

After editing personal information click on save

Click here to reset value in all fields as per latest accepted statement

View Default Summary

Proceed to correction statement

Submit Correction Statement

User can click here to submit the correction statement

### Online Correction –Pay 220, Interest, Levy, Late Filing

- This feature enables deductor to set off Interest, Late filing default.
- For example, If deductor wants to set off Interest and late filing default with a challan having available balance which is already there in the statement. Deductor can pick that challan for default clearance
- If no challan is available in the statement to set off Interest, late filing default then deductor needs to deposit new challan and then deductor can add challan through “ Add challan to statement option”
- Against Type of correction to select from drop down box “pay 220i,LP,LD,Interest,late filing levy” as shown in the below screen shot.



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File Correction

TAN: AGRA11012B   Original RRR Number: 1123XXXXXX4513   Latest RRR Number: 4100XXXXXX1764  
 Financial Year: 2013-14   Quarter: Q1   Form Type: 26Q

Type of Correction: Pay 220I,LP,LD,Interest, Late Filing Levy   View Details

Interest on 220I,LP,LD,Interest, Late Filing Levy

Click on 'Select Challan to Pay Interest/Levy' to select a challan from the statement.

Select 'Pay 220I, LP,LD, Interest, Late filing, Levy' from drop down

Sr.No.	Type of Default	Default Amount (₹)	Amount Reported As 'Interest / Others' Claimed in the Statement (₹)	Payable (₹)
1	Interest on Payments Default u/s 201(1A)			
1(a)	Interest on Late Payment	0.00	0.00	0.00
1(b)	Additional Late Payment interest against the processing of latest correction	0.00	0.00	0.00
2	Interest on Payments Default u/s 201(1A)			
2(a)	Interest on Late Deduction	4500.00	1000.00	3500.00
2(b)	Additional Late Deduction interest against the processing of latest correction	0.00	0.00	0.00
3	Late Filing Fee u/s 234E			
3(a)	Late Filing Levy	57200.00	1000.00	56200.00
3(b)	Additional Late Filing Levy against the processing of latest correction	0.00	0.00	0.00
4	Interest u/s 220(2)	0.00	0.00	0.00
<b>Total Payable Interest(₹)</b>				<b>3500.00</b>
<b>Total Payable Levy (₹)</b>				<b>56200.00</b>
<b>Total Payable (₹)</b>				<b>59700.00</b>

Select Challan to Pay Interest/Levy

View Default Summary

Proceed to correction statement

Submit Correction Statement

## Tag/Replace Challan

This feature is extremely useful as

- Demand/ Penalty raised by AO can be closed through Tag/Replace challan
- List of challans with available balance will reflect on the screen shows as per the following rules:
  - ✓ Only Unclaimed and partially claimed challans will be shown in output table.
  - ✓ Challans shown in output will be of the range +/-1 year of the year of demand
  - ✓ Only those challans will be shown here on which there is no Online Challan correction request.
- Tag Challan can be done for a single demand at a time. Replace challan will be allowed only for a demand that has been tagged to a challan before.
- In case deductor tags challans against a demand and demand amount is reduced by the AO, then excess amount of challans tagged against the demand will be released.

Following Status are possible for a Tag/Replace challan request:

- **Submitted:** When the request for Tag/Replace challan has been successfully submitted
- **Processed:** When the request has been successfully processed
- **Failed:** When the request fails either due to deletion of demand by AO or due to insufficient balance in challan

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Quick Links

- Challan Status
- Request for Justification Report Download
- Request for Conso File
- Download Form 15
- Requested Downloads
- PAN Verification
- Inbox **New**

Welcome to TRACES!

TRACES is a user-friendly system designed to help you manage your TDS / TCS account. Some of the functionalities available are listed below.

- Dashboard view presentation
- Statements / Payment Details
  - View challan status and challan consumption details
  - View TDS-TCS Credit for a PAN and verify PAN of Tax Payer
- Downloads
  - Download requested files
  - Download Form 15 / 16A
- Profile
  - Update Communication Details

View Default Summary  
Request for Correction  
Request for Justification Report Download  
Track Correction Request  
View Saved Statements  
Corrections Ready For Submission Download  
**Tag / Replace Challan**  
Track Request for Tag / Replace Challan

Customer Care

Toll-Free: 1800 103 0344  
0120 4814600

Contact: [contact@tdscpc.gov.in](mailto:contact@tdscpc.gov.in)

Login Date: 19-Sep-2014, 03:45 PM

Customer Details

TAN / PAN AMRD10540F  
IP: 10.16.120.212  
Last logged in on: 19-Sep-2014 at 03:44 PM

**Under 'Defaults' select 'Tag/ Replace Challan'**

## ADD/MODIFY DEDUCTEE DETAILS

- This feature enables deductor to Add/modify deductee details:-
  - ✓ If deductor wants to make modification in deductee details
  - ✓ If deductor wants to add new deductee row against a challan with available balance
- This functionality is available from F.Y 2013-14 onwards with DSC
- Against Type of Correction, the user has to select 'Modify/add deductee details'

## Modify / Add Deductee Details – Default Deductee

File Correction

TAN	XXXXXXXXXX	Original RRR Number	5324XXXXXXXX301	Latest RRR Number	5324XXXXXXXX301
Financial Year	2013-14	Quarter	Q2	Form Type	27Q

Type of Correction:

Select tab 'Default Deductee'

**Modify/Add Deductee details**

Default Deductees | All Deductees | Add New Deductees

1 List of deductee rows as per the statement with defaults

1 Click to know how to close SP due to difference in deducted/collected and deposited, SP due to insufficient balance and Short deduction

PAN as per Statement\*

CD Record Number\*  DD Record Number

Select Type of default from drop down to filter deductee rows based on SP/SD/(SP and SD)

**Important Notes**

1 Please select a row and click on 'Edit Deductee Row' to edit deductee details and 'View challan details' to view details of the challan for the deductee row

**Enter PAN as per statement or CD Record number or SP/SD to edit the deductee row**

### Full form of abbreviations :

- CD – Challan Detail
- DD – Deductee Detail
- SP – Short Payment

## MOVEMENT OF DEDUCTEE ROW

This newly inserted feature enables deductor to move deductee rows from one challan to another challan having balance in correction statement

- **For example1** -If Challan 1 gets overbooked by Rs. 10000 and challan 2 is available with balance of INR10000 or more, Deductor can easily move overbooked deductee rows upto INR 10000 from challan 1 to Challan 2 by filing online challan correction
- **For example2** -If Challan 1 gets unmatched by Rs. 10000 and challan 2 is available with balance of INR10000 or more, Deductor can easily move unmatched deductee rows upto INR 10000 from challan 1 to Challan 2 by filing online challan correction
- Against Type of Correction to select, select challan correction from drop down box.
- The impacted Challans will be highlighted.
- The moved out deductee row will be highlighted in red in the original challan. The moved in deductee row will be highlighted in separate colour.

## OFFLINE CORRECTION-through NSDL Utility

NSDL provides Return Preparation Utility (RPU) as well as File Validation Utility (FVU) with the help of which not only all the four kinds of TDS\_TCS Return forms 24Q,26Q,27Q and 27EQ can be prepared but also correction statements can also be prepared and filed with the said utilities. It is mandatory to import .csi file to validate the original/ correction statements.

- Presently e\_TDS\_TCS\_RPU\_1.5 version is being used for preparation of original/ correction statements.
- This utility can be used for Financial Year 2007-08 and onwards.
- Correction Statements can be prepared by using latest conso file.
- This utility can be used without having DSC.
- The Original / Correction Returns can be furnished through TIN-Facilitation centers by paying the prescribed fee. However, with effect from 1<sup>st</sup> May 2016 the Original Returns can also be filed free of cost on income tax e-filing portal but the user has to use his DSC.
- When a Conso file is imported into this utility, the challan tab in it displays the available balance in the challans. Similarly, the invalid PANs in the deductee details are highlighted facilitating easy correction.
- As of now, there is no restriction for the number of times a correction statement is filed, subject to the condition that a valid PAN can be corrected only once.

## NSDL Correction Process may be summarised as

- Download the latest Conso File from TRACES
- Import the Conso file in the RPU
- Make correction in the RPU
- Download/ import Challan csi file
- Generate output file
- Verify output file using FVU (eliminate any reported errors)
- Generate correction upload file and the same to be uploaded on NSDL website through TIN-FC

## OFFLINE CORRECTION-through TRACES Utility

TRACES has also provided an offline correction utility. This utility is excel based and user friendly.

## TRACES Offline correction process may be summarised as

- a. Download the Traces offline correction file

- b. Make corrections using Traces Offline utility
- c. Validate the corrections in the utility and generate output file using the utility
- d. Upload the output file into TRACES.

#### **VIEW STATEMENT STATUS**

- For downloading Form16/16A, Consolidated file, justification Report, etc. and for filing Online correction, it is important that relevant statement should be processed.
- Statement Status can be viewed only after Login into TRACES by deductor
- Statement status will help Deductor to check the status of the Regular statement and Correction statement filed
- Statement Status for Online Correction cannot be viewed here. Deductor need to check in Track Correction Request in Default Menu Option.
- In case, the statement is processed without default, normally the user has no further action to be taken except downloading the Forms16/16A. However, in case of processing with default, the user need to take remedial action through online or offline mode. Further, Form 16/16A can be downloaded for the valid PANs even in most cases of statement processed with default.

#### **VALIDATION OF 197 CERTIFICATE**

Some times the user is in receipt of certificate u/s 197 for nil or lower deduction. It is advisable for the user to verify the validity, the period, the nature and amount of payment of the said certificate through TRACES.

- Click on “197 Certificate Validation” under “Statements/Payments” tab to validate 197 Certificate
- Fill required details such as Certificate Number, PAN of the Deductee and Financial Year.
- Details of 197 certificate will be displayed on the screen
- Consumption details can be view by clicking on “Amount Consumed” in the particular row.

#### **REQUEST FOR RESOLUTION**

TRACES also provide an online resolution mechanism whereby a user can fill in the required details such as Latest statement Token no. etc. along with description of grievances along with supporting documents if any. For this Click on “Request for Resolution” under “Communication” tab to log the request.

Deductor can check the status of the raised ticket in “Resolution Tracking” under “Communication” tab.

The user can open a ‘closed’ ticket within 14 working days of closure of the ticket.

The following is a screen shot of “Request for Resolution”

### Request for Resolution - Statement Status

Financial Year*	2012-13	Quarter*	Q2
Form Type*	27EQ	Token Number*	02954J100096161
Issues*	No date available		

**i** It is mandatory to either enter comments or attach supporting documents

Enter Comments for Filer:  
(Maximum 1000 characters)

aaaa

995 characters remaining

Attach Supporting Documents

Add Attachment

**i** Please attach the supporting documents in .doc, .docx, .xls, .xlsx, .pdf, .zip formats only. The file size must not be more than 2 MB

Submit

### DECLARATION OF NON-FILING OF STATEMENT

- If a Deductor is not required to file statement for a particular period, then, Intimation or Show Cause notice from the Department can be avoided by giving Non Filing declaration
- Non Filing Declaration is implemented from Financial Year 2013-14 onwards
- It is required to select the reason for Non-Filing of statement from the drop down list
- Confirmation mail is sent to Deductor on registered e-mail ID after completion of Non-Filing Declaration.

### CONSOLIDATED TAN-PAN FILE

- The TAN-PAN master is an excel file containing the list of Valid PANs mentioned for a particular Financial year , Quarter and Form Type.
- The deductor before filing any statement can download this file for any previous Financial year and check for the validity of PANs of deductees to avoid repeating the mistake.

### VIEW CHALLAN CONSUMPTION STATUS

TRACES allows the user to view status of all the challans- whether claimed or unclaimed. The challan-wise consumption status and the available amount, if any can also be viewed.

### Web Socket Esigner for Google Chrome

- Google Chrome does not support Java Platform which is required for Digital Signature Utility Functionality.
- Due to which many Digital Signature Certificate supported TRACES functionalities do not work while using Google Chrome.
- TRACES has provided a new platform which enable user to use Digital Signature Certificate while using Google Chrome.
- Digital Signature data signing/ Registration functionality will not work on Google Chrome browsers if the Web Socket E-Signer set up is not installed. The said utility can be downloaded from the site of TRACES and installed.

- In case E-signer is not installed, the user may prepare all corrections with Chrome and save the same but use explorer while affixing his DSC.

## Lower TDS Deposited Declaration

Due to various reasons, the quantum of TDS may come down compared to earlier period. To avoid notices/ explanations from CPC, the deductor may share relevant reasons for lower deduction and/or lower payment with the following steps:

- **Step 1:** Navigate to **“Declaration to Deposit Lower TDS”** under **“Statements/ Payments”** Menu
- **Step 2:** Add statement details with respect to **Financial Year, Quarter and Form Type** for which declaration needs to be made
- **Step 3:** Add **“Nature of Payment”** and **“TDS Lower by %”**
- **Step 4:** Select **“Reasons for Lower Deduction”** from the drop down menu
- **Step 5:** Check declaration by submitting **“I Agree”** radio button

The screenshot shows the TRACES web portal interface. At the top, there is a navigation bar with links for Home, About Us, Contact Us, e-Tutorials, Related Links, and Logout. A search bar is present with the text 'Search in Keyword'. The main header features the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). The user is logged in as 'FABTECH INDUSTRIE' with a login date of 11-Dec-2015 at 11:27 AM. The 'Statements / Payments' menu is expanded, showing options like 'Statement Status', 'Challan Status', 'View TDS / TCS Credit', 'PAN Verification', 'Request for Conso File', '197 Certificate Validation', 'Request for Refund', 'Track Refund Request', 'Declaration for Non - Filing of Statements', and 'Declaration To Deposit Lower TDS'. The 'Quick Links' section includes 'Challan Status', 'Request for Justification Report Download', 'Request for Conso File', 'Download Form 16', 'Requested Downloads', 'PAN Verification', and 'Inbox'. The 'Customer Care' section provides a toll-free number (1800 103 0344), a contact number (0120 4814600), and an email address (contactus@tdscpc.gov.in). The 'User Login Details' section shows the TAN / PAN (CMBF03451A), IP address (10.16.120.77), and last login time (10-Dec-2015 at 10:19 AM). A warning message at the bottom states: 'Do not use Back or Refresh button on any page as this may lead to inconsistent behaviour'. The footer contains copyright information for 2012 Income Tax Department and links to Terms and Conditions, Privacy Policy, Hyperlinking Policy, Feedback, and Sitemap.

## REFUND REQUEST

- Deductor can apply for TDS refund from FY 2007-08 onwards for Form type 24Q, 26Q, 27EQ, 27Q
- It is mandatory to register digital signature on TRACES to submit the Refund Request
- PAN of Deductor should be same as per TAN Master and TRACES profile and should be non blank.
- A refund request can contain maximum of Five Challans. For claiming more challans, submit new request.
- Maximum refund amount will be the minimum challan balance amount in the challan history.
- Available amount per challan must be greater than Rs.100/-
- Ensure that all statement in which the challan has been claimed have been processed before claiming refund for the challan.
- Refund cheque will be issued in the Name and Address of the Deductor as per TRACES profile

## Brief Steps for-Refund Request

- **Step 1:** Login to TRACES website
- **Step 2:** Go to “Request for Refund” under “Statement Payment Tab”
- **Step 3:** Before submitting the refund request go through the checklist and click on “Proceed”
- **Step4:** Please select Section code:
  - ✓ Refund Request for Challan u/s 195
  - ✓ Refund Request for Challan other than sec. 195
  - ✓ Select Appropriate reason for raising the Refund Request, Click on “ Add Challan” after selecting appropriate reason for raising Refund Request
- **Step 5:** Give challan details for which deductor wants to claim refund
- **Step 6:** Give Bank details to submit refund request
- **Step7:** Validate DSC and request will be submitted, deductor has to take the print out of 26B
- **Step8:** 26B has to be submitted within 14 days to the Accessing officer
- **Step9:** Request will be available under “Track refund Request”
- **Step10:** Search refund request either through search option 1 or search option 2
- **Step11:** Once refund request gets approved, refund will be sent to deductor by cheque, if refund amount is more than 50000 else it will be transferred to bank account which deductor mentions at the time of submitting refund request.

## TAX PAYER

- A Tax payer can also register TRACES using his PAN details.
- In case PAN Details provided as per PAN card are shown as invalid on TRACES, then please verify the PAN details from [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)
- If the “Tax Payer user” forgets the password, he can reset the password with any of the following three options:
  - o **Option 1:** Details for Security Question & Answer.
  - o **Option 2:** Details from 26AS and Form 16/16A provided by the deductor
  - o **Option 3:** Details of self assessment tax, advance tax or TDS on Sale of Property.

## DOWNLOAD OF FORM 16B

The Buyer of the property can download Form 16B from TRACES as per screen shot given below:

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) website. At the top, there is a navigation bar with links for Home, About Us, Contact Us, e-Tutorials, Related Links, and Login. A search bar and language selector (set to English) are also present. The main header features the TDS logo and the TRACES logo. Below the header, a menu bar includes options for View Tax Credit (Form 26AS), Grievance, Downloads, and Profile. The 'Downloads' menu is expanded, showing 'Requested Downloads' and 'Form 16B (For Buyer)'. The main content area displays a welcome message for Prachi Jain, logged in on 01-Dec-2012 at 12:30 PM. A 'Quick Links' sidebar offers options like View Form 26AS, Update Communication Details, and Change Password. The central area provides a 'Welcome to TRACES!' message and lists functionalities such as viewing 26AS and updating profile information. A 'Customer Care' sidebar provides a toll-free number (1800 133 0344), a contact number (0120 4314600), and an email address (contactus@tdscpc.gov.in). A 'User Login Details' sidebar shows the user's TAN/PAN (AGRA10003A), IP address (120.61.183.193), and last login time (26-Dec-2012 at 02:31 PM).

ⓘ Do not use Back or Refresh button on any page as this may lead to inconsistent behaviour

- PAN of user logged in should not be same as PAN of seller
- The buyer of the property can also correct the Return Form 26QB filed for purchase of property for which a separate facility has been enabled.

### **NRI Tax Payer**

NRI Tax Payer can login through the link [www.nriservices.tdscpc.gov.in](http://www.nriservices.tdscpc.gov.in)

- NRI Tax Payer will be able to perform the following activities through the portal:
  - Registration
  - View/Download Form 26AS
  - Download /Correction Form 16B
  - Manage profile, change password

### **Down Loading of 26AS**

A tax payer can even download 26AS from TRACES apart from downloading it from his income tax filing portal. Persons having net Banking account can also download 26AS directly through their Net-Banking account.

### **Aggregated TDS Compliance Report**

An entity level PAN associated with more than one TAN, for example PAN of the Central Office, Head quarter etc., having more than one TANs for its branches, can review the “Aggregated TDS Compliance” report on a regular basis to improve TDS compliance at Organization level. This Report can be downloaded from TRACES. This report can be generated for total default as well as category wise like short payment, short deduction, PAN errors, interest, Late fee etc.

- The feature assists in effective TDS administration, monitoring, control and compliance at Organization level
- While conducting Audits, the above feature can be used for the purpose of identifying Defaults in respect of all TANs associated with the entity level PAN
- The feature will be extremely useful for the purpose of complying with the provisions of Section 40(a)(ia) and disclosure of certain information in Form 3CD of the Income Tax Act,1961
- Functionality available from Financial Year 2007-08 onwards.
- PAN should be updated in the TAN database of the respective TANs. If Taxpayer having multiple TANs and still not able to view “Aggregated TDS Compliance” then it is required to update TAN data base by filling Form 49B.
- The list of defaults of various TANs associated with a PAN will be available in Excel Format for which a request has to be placed
- The report will not be available, if there are no Defaults or statements are yet to be processed.

### **26QB CORRECTION**

- Buyers registered on TRACES only can avail the facility of “26QB correction” under “26QB ” Menu after login.
- Request for 26QB correction can be raised from Assessment Year 2014-15 onwards
- If Buyer is not registered with Digital Signature, in case of correction in following fields, approval of Jurisdictional Assessing Officer PAN Details (Buyer / Seller) is required:
  - ✓ Financial Year
  - ✓ Date of Payment / Credit
  - ✓ Date of Deduction
  - ✓ Amount Paid / Credited
- If PAN of Seller requires to be updated, the correction request will require previous Seller ‘s approval
- If PAN of Buyer requires to be updated, the correction request will require Seller’s and intended (New) Buyer approval



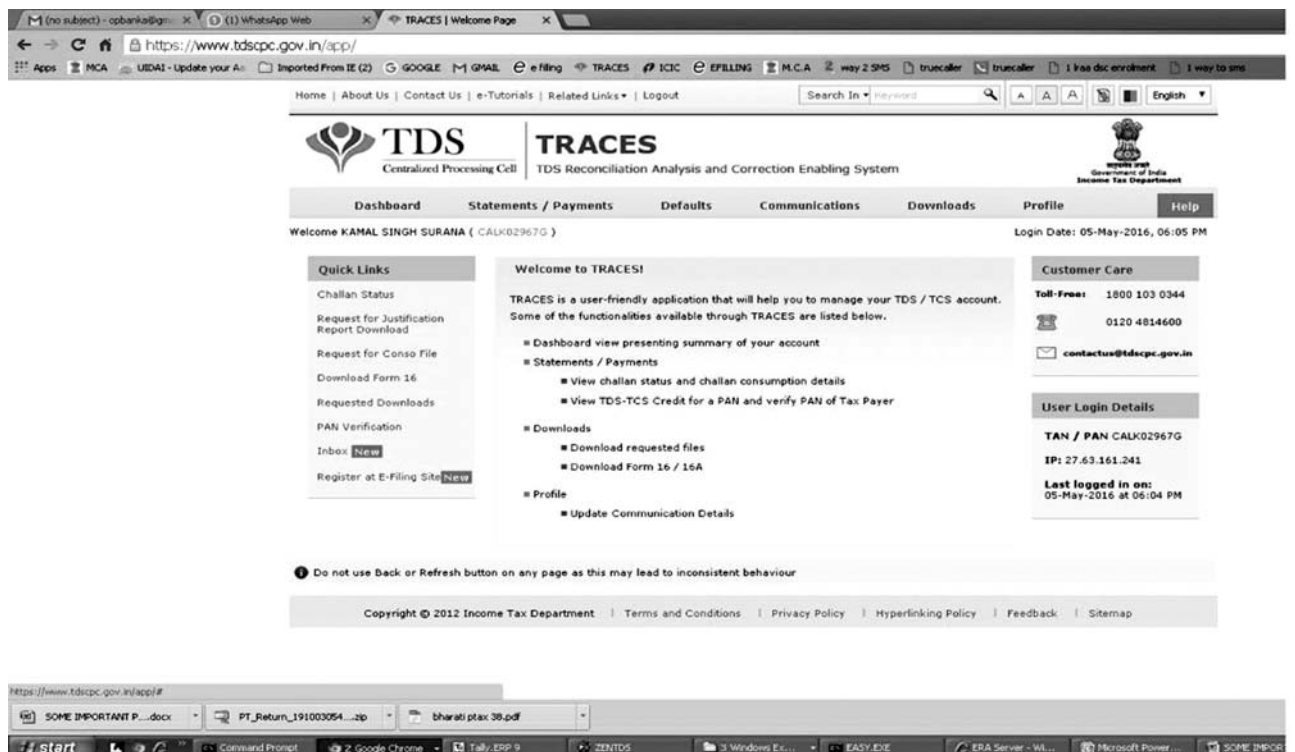
- If both PAN of Seller and of Buyer require to be updated, the correction request will require approval from previous Seller and intended (New) Buyer.
- Jurisdiction AO will be decided based on Buyer's PAN's (PAN submitting the correction) jurisdiction
- Buyer should be registered with DSC as well as DSC should be installed in the system while submitting the request.
- If DSC is not registered, furnish hard copy of acknowledgement of form 26QB correction, his Identity Proof, PAN Card, the documents related to Transfer of Property and the proofs of payment made, to Jurisdictional AO for verification.
- In case of approval from the second party (Seller/ Buyer) , second party (Seller/ Buyer) has to register on TRACES for providing the approval for PAN correction in 26QB .
- After registration on TRACES go to "Track Correction Request" and select the appropriate row to "Approve"/ "Reject" the correction request.
- In case if Buyer is not registered with DSC then after getting the approval from second party (seller / Buyer) , the status of correction request will be shown as "Pending for AO Approval", else the status will be shown as "Submitted to ITD".
- The correction request uploaded may either be approved by the second party or it may be rejected by the second party stating the reasons for rejection in the specified field.

### PAO Registration and functionality

PAO is eligible to register on TRACES only if Form 24G has been filed and accepted. Apart from other functionalities, PAO can view statement status of TAN and also perform TAN-mapping

### REGISTRATION AS TAX DEDUCTOR OR COLLECTOR

The following are the screen shots for registration for Tax Deductor or collector. This is recently introduced TAN based Registration. The user can upload form 15G/15H(Consolidated) or the TDS/TCS Returns through the incometax-filing portal.



Registration Form - Tax Deductor and Collector

Step 1: Enter Basic Details    **Step 2: Registration Form**    Step 3: Registration Successful

**User ID :** CALM02967G

**Password Details**

**Password \***  Zero Length

**Confirm Password \***

**Primary Secret Question \***

**Primary Secret Answer \***

**Secondary Secret Question \***

**Secondary Secret Answer \***

**Authorized person Details**

**PAN \*** ALIPS0546F

**Designation \***

**Surname \*** SURANA

**Middle Name** SINGH

**First Name** KAMAL

**Date of Birth \*** 17/01/1968

**Aadhaar Number**

**Instructions**

- Fields marked with asterisk(\*) are mandatory.
- All error messages will be displayed on the screen.
- Password**
- Password is case-sensitive.
- A password needs to be between 8-14 characters. It should be a combination of upper and lower case letters and must contain atleast one alphabet, one number and one special character.
- Space is not allowed in a password.
- The Password and the Confirm Password should be the same.
- Never share the password.
- Select your Secret questions from the drop-down. This will be used in case you forget your password and want to reset.
- Name**
- Do not pre-fix title to your name e.g. Dr., Mr., Miss, Mrs, etc.

Registration Form - Tax Deductor and Collector Registration

Step 1: Enter Basic Details    Step 2: Registration Form    **Step 3: Registration Successful**

Thank you for registering in e-Filing. Your Transaction ID is **2958063530**. Your Registration request has been forwarded to the PAN of the Organization **KAMAL SINGH SURANA - ALIPS0546F** for approval.

PAN of the Organization must login. Navigate to Work list and approve the request.

On approval, a link to activate your account will be emailed to **jaiventerprises45@gmail.com** and a OTP PIN has been sent to +91- 9831677326.

To activate your e-Filing account Please click on activation link and enter the OTP PIN received in your mobile number.

To login to the e-Filing, you must activate your account. In case of any queries, please contact 1800-4250-0025.

**Always Remember**

- Your User ID to access the application will be your TAN.
- Do not share your User ID and Password with anyone.
- In case you notice any fraudulent activity, please call 1800 4250 0025.

https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/ViewPendingAct.html?ID=1640415637

**e-Filing** Anywhere Anytime  
Income Tax Department, Government of India

Welcome **KAMAL SINGH SURANA** (Individual)  
Last Login: 03/05/2016 15:21:38 Logout

Dashboard | My Account | e-File | Compliance | Downloads | Profile Settings | My Request List | Worklist | Helpdesk

**QUICK LINK**

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Downloads
- E-Pay Tax

**For Your Action**

**Approval/Modification of Tax Deductor and Collector Registration Click here**

Quick Heal Total Security  
Quick Update  
Updated successfully.

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https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/ViewTdsRegList.html?ID=2038554380

**e-Filing** Anywhere Anytime  
Income Tax Department, Government of India

Welcome **KAMAL SINGH SURANA** (Individual)  
Last Login: 03/05/2016 15:21:38 Logout

Dashboard | My Account | e-File | Compliance | Downloads | Profile Settings | My Request List | Worklist | Helpdesk

**QUICK LINK**

- Quick e-File ITR
- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Downloads
- E-Pay Tax

**Tax Deductor and Collector Registered Details:**

Sl.No	TAN	TAN Organisation Name	PAN of the Authorized Officer	Name of the Authorized Officer	Registration Date	Request Type
1	CALX02967G	KAMAL SINGH SURANA	ALJP0646F	KAMAL SINGH SURANA	05/05/2016	New

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[E-Pay Tax](#)

Date of Birth	17/01/1958
Aadhaar Number	
Designation	PROPRIETOR
Mobile Number	+91 -9831677326
Secondary Mobile Number	
E-mail ID	janenterprises849@gmail.com
Secondary E-mail ID	
<b>Details of Organization</b>	
Organization Name	KAMAL SINGH SURANA
Date of TAN Allotment	09/07/2003
Landline Number	+91 -33 -22189943
Fax number	+91 -33 -22189943
<b>Postal Address of Organization</b>	
Flat/Door/Building	113B
Road/Street	MANOHAR DAS KATRA
Area/ Locality	GROUND FLOOR
Town/City/District	KOLKATA
Pin code	700007
State	WEST BENGAL
Comments *	<input type="text"/>

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SOME IMPORTANT P...\_docx  
 PT\_Return\_191000054...zip  
 bharad ptax 38.pdf

start | Command Prompt | Google Chrome | Tally ERP 9 | ZENITS | Windows Explorer | EASY.D/E | ERA Server - Wi... | Microsoft Power... | SOME INF-ORTA... | 6:02 PM

# E-FILING MADE EASY UNDER DIRECT TAXES

Those days have gone where a lot of information/ compliance- right from payment of taxes, filing of Returns, filing of various other forms and tax audit Reports, filing of appeals etc. etc-under Direct Taxes were manual. Most of the compliances were also manual. Gradually we have been drifted/ ushered to E-filing (Electronic filing) for almost all the compliances. This e-compliance has various advantages (may be a few disadvantages for some). In the era of physical filings/ compliances, the person had to visit the respective offices during office hours; but e-filing has eased the same; a person, in most of the cases, can file/ comply 24x7 from anywhere. It is a surprising data that almost 49.54% of Returns have been uploaded outside the office hours. E-filing has made this possible. Use of Digital Signature Certificates (DSC) has replaced requirement of physical signatures. Even the newly introduced facility w.e.f. 1<sup>st</sup> May 2016 on income tax e-filing portal for uploading TDS/TCS Returns has dispensed with the requirement of filing Form 27A since the said Returns are to be uploaded affixing DSC. Apart from time saving and in many case cost saving, the E-filing has made the workings easy to some extent and resulted into benefits for the department as well as assesses. However, some difficulties or anomalies cannot be completely ruled out in the era of e-filing for which remedial steps are taken to issue the revised version of the related forms etc.

The e-filing or e-compliances for Income tax, either obligatory or optional, is available in various areas of Direct Taxes which may be summarized as under

1. Filing of Income Tax Returns.
2. Filing of TDS/TCS Returns (including 26QB)
3. Filing of Forms 15G/ 15H
4. Filing of Appeals under Income Tax Act
5. Filing of Tax Audit Reports
6. Filing of form 15CA; Form 15CB
7. Filing of Wealth Tax Returns (upto Asst Year 2015-16)
8. Filing of various forms (other than Income Tax Returns)
9. Filing of Audit Reports for International/ Domestic Transfer pricing
10. Various communications, including assessment proceedings, with the assessing officer through e-mails
11. Online payment of Taxes, Online Deposit of TDS/TCS (including U/s 194IA)

## 1. MANDATORY E-FILING UNDER INCOMETAX ACT

E-filing of Returns/forms under Direct Taxes is mandatory, broadly, as under:

- A. In the case of an Individual/HUF
  - a) Where accounts are required to be audited under section 44AB ;
  - b) Where (a) is not applicable and
    - i. The return is furnished in ITR-3 or in ITR-4; or
    - ii. The individual/HUF being a resident (other than not ordinarily resident) has Assets, including financial interest in any entity, located outside India, or signing authority in any account located outside India, or income from any source outside India;
    - iii. Any relief in respect of tax paid outside India under section 90 or 90A or deduction under section 91 is claimed.
    - iv. Where an assessee is required to furnish an Audit Report specified under sections 10(23C) (iv), 10(23C) (v), 10(23C) (vi), 10(23C) (via), 10A, 10AA, 12A(1) (b), 44AB, 44DA, 50B, 80-IA, 80-IB, 80-IC, 80-ID, 80JJAA, 80LA, 92E, 115JB, 115VW or give a notice under section 11(2)(a) shall e-file the same. These Audit Reports are to be e-filed and any person required to obtain these Audit Reports are required to e-File the return.
    - v. Total income exceeds five lakh rupees or any refund is claimed (other than Super Senior Citizen furnishing ITR1 or ITR2)

- c) In cases covered by (a) above, the return is required to be e-filed under digital signature (DSC).
- d) In cases covered by (b) above, the return is required to be e-filed using any one of the three manners namely
  - i) Digital Signature Certificate (DSC) or
  - ii) Electronic Verification Code (EVC), or
  - iii) Verification of the return in Form ITR-V.

**B. In all cases of company the return is required to be e-Filed under digital signature (DSC)**

**C. In the case of a person required to file ITR-7:**

- a) For a political party the return is required to be e-Filed under digital signature (DSC)
- b) In any other case of ITR 7, the return is required to be e-Filed using any one of the three manners namely
  - i) DSC or ii) EVC or iii) ITR V

**D. In case of Firm or Limited Liability Partnership or any person (other than a person mentioned in A, B & C above) who are required to file return in Form ITR-5**

- a) Where accounts are required to be audited under section 44AB, the return is required to be e-Filed under digital signature (DSC)
- b) In any other case the return is required to be e-Filed using any one of the three manners namely i) DSC or ii) EVC or iii) ITR V.

**E. A company and an assessee being individual or HUF who is liable to audit u/s 44AB are required to furnish Form BB (Return of Net Wealth upto Ast Yr 2015-16) electronically using DSC.**

**F. Information to be furnished for payments, chargeable to tax, to a non-resident not being a company, or to a foreign company in Form 15CA.**

**G. Appeal to the Commissioner (Appeals) in Form 35.**

**2. INCOME TAX RETURNS.**

- (a) The following is the list of Income Tax Returns for the Asst Year 2016-17 (also describing the nature to when applicable) whose Excel and Java versions utilities are available on Income Tax e-filing portal.

ITR	Description	Excel Utility	Java Utility
ITR 1 (SAHAJ)	For Individuals having Income from Salary & Interest.	Download	Download
ITR 2	For Individuals & HUFs not having Income from Business or Profession	Download	Download
ITR 2A	For Individuals & HUFs not having Income from Business or Profession and Capital Gains and who do not hold foreign assets	Download	Download
ITR 3	For Individuals/HUFs being partners in firms and not carrying out business or profession under any proprietorship	Download	Download
ITR 4	For Individuals & HUFs having income from a proprietary business or profession	Download	Download
ITR 4S (SUGAM)	For Individuals/HUF/Partnership Firm having income from presumptive business	Download	Download
ITR 5	For persons other than,- (i) individual, (ii) HUF, (iii) company and (iv) person filing ITR-7	Download	
ITR 6	For Companies other than companies claiming exemption under section 11	Download	
ITR 7	For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4E) or 139(4F)	Download	

(b) The following Table is a quick look for applicability of relevant Forms for individuals and HUF on the basis of nature of Income to be read with above table.

FOR ITR-1 TO 4S						
S.No	Sources/Details of Income	Individual	Individual/HUF			
		ITR-1 (Sahaj)	ITR-2	ITR-3	ITR-4	ITR-4S (Sugam)
1	Income from Salary/Pension	▪	▪	▪	▪	
2	Income from Other Sources (only Interest Income or Family Pension)	▪	▪	▪	▪	
3	Income/Loss from Other Sources		▪	▪	▪	
4	Income/Loss from House Property	▪	▪	▪	▪	
5	Capital Gains/Loss on sale of investment/property		▪	▪	▪	
6	Partner in a Partnership Firm			▪	▪	
7	Income from Proprietary Business/Profession				▪	
8	Income from Presumptive Business					▪
9	Details of Foreign Assets		▪	▪	▪	

### 3. UTILITY FOR FORMS (OTHER THAN ITR)

Utilities along with instructions are also available on the Income Tax e-filing portal for the following Forms (other than ITR).

Name	Description	Utility	
Form 15CA	Information to be furnished for payments to a non-resident not being a company, or to a foreign company	Download	Instructions
Form 3CA-3CD	Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law	Download	Instructions
Form 3CB-3CD	Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G	Download	Instructions
Form 3CEB	Report from an accountant to be furnished under section 92E relating to international transaction(s)	Download	Instructions
Form 29B	Report under Section 115JB of the Income-tax Act, 1961 for computing the book profits of the company	Download	Instructions
Form 6B	Audit report under section 142(2A) of the Income-tax Act, 1961	Download	Instructions
Form 10B	Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions	Download	Instructions
Form 10BB	Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).	Download	Instructions
Form 64	Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be furnished under section 115U of the Income-tax Act, 1961.	Download	Instructions

Form 64A	Statement of income distributed by a Business Trust to be furnished under section 115UA of the Income-tax Act, 1961.	Download	Instructions
Form 64D	Statement of income paid or credited by investment fund to be furnished under section 115UB of the Income-tax Act, 1961.	Download	Instructions
Form 6 (undisclosed foreign asset)	Declaration of undisclosed asset located outside India under section 59 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	Download	Instructions
Form 15CB	Certificate of an accountant as per rule 37BB	Download	Instructions
Form 15CC	Quarterly statement as per rule 37BB	Download	Instructions
Form 15G (Consolidated)	Statement of Declaration under section 197A (1) and section 197A (1A) by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax.	Download	Instructions
Form 15H (Consolidated)	Statement of Declaration under section 197A(1C) by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.	Download	Instructions
Form 61B	Statement of Reportable Account under sub-section (1) section 285BA of the Income-tax Act, 1961	Download	Instructions
Form 61	Statement containing particulars of declaration received in Form No. 60	Download	Instructions

#### 4. ONLINE FORMS (OTHER THAN ITR)

The following forms (other than ITR) can be filed online:

S. No.	Form Number	Description
1	FORM NO 3AC	Audit report under section 33AB(2) - Amount deposited by Tea or coffee or rubber development Account
2	FORM NO 3AD	Audit Report under section 33ABA(2) - Amount deposited by assessee engaged in prospecting, extraction or production of petroleum or natural gas
3	FORM NO 3AE	Audit report under section 35D(4)/35E(6) of the Income- tax Act, 1961 - Amortisation of Preliminary Expenses 35D(4) / Deduction for expenditure on prospecting for certain minerals
4	FORM NO 3CE	Audit Report under sub-section (2) of section 44DA of the Income- tax Act, 1961 - Royalty income in case of Non- Resident
5	FORM NO 3CEA	Report of an accountant to be furnished by an assessee under sub-section (3) of section 50B of the Income -tax Act, 1961 relating to computation of capital gains in case of slump sale - Capital Gain in case of Slump Sale
6	FORM NO 3CF-I	Application Form for approval under clause (ii) or clause (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 in the case of a research association
7	FORM NO 3CF-II	Application Form for approval under clause (ii) or clause (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 in the case of a University, College or other Institution
8	FORM NO 3CF-III	Application form for approval under clause (iia) of sub section (1) of section 35 of Income Tax Act , 1961 in the case of company
9	FORM NO 8	Declaration under section 158A(1) of the Income-tax Act, 1961 to be made by an assessee claiming that identical question of law is pending before the High Court or the Supreme Court - Declaration filed by Assessee to AO or any appellate Authority
10	FORM NO 9	Application for grant of approval or continuance thereof to a fund under section 10(23AAA) of the Income-tax Act, 1961 - Application for notification of a fund established by any person for the welfare of employees or their dependent
11	FORM NO 9A	Application for exercise of option under clause (2) of the Explanation to sub-section (1) of section 11 of the Income - tax Act, 1961.
12	FORM NO 10	Statement to be furnished to the Assessing Officer/Prescribed Authority under sub-section (2) of section 11 of the Incomer- tax Act, 1961



<b>S. No.</b>	<b>Form Number</b>	<b>Description</b>
13	FORM NO 10A	Application for Registration of a Charitable or religious trust for the purpose of Income Tax Act, 1961 - Form to be filed by Principal Officer /Trustees of the newly formed trust for their registration under Income Tax Act
14	FORM NO 10BA	Declaration to be filed by the assessee claiming deduction under section 80GG - In case of assessee claiming deduction in case of rent paid to whom HRA is not payable
15	FORM NO 10CCB	Audit report under sections 80-I(7)/80-IA(7)/80-IB - Any undertaking claiming deduction u/s 80-I(7)/80- IA(7)/80-IB
16	FORM NO 10CCBBA	Audit report under section 80-IB(14) - Any undertaking claiming deduction u/s 80-IB(14)
17	FORM NO 10CCBC	Audit report under section 80-IA(11B) - Any undertaking claiming deduction u/s 80-IA(11B)
18	FORM NO 10CCBD	Audit report under section 80-IB(11C) - Any undertaking claiming deduction u/s 80-IA(11C)
19	FORM NO 10CCC	Certificate under sub-rule (3) of rule 18BBE of the Income- tax Rules, 1962 - For entities doing highway project in which housing is integral part 80-IA(6)
20	FORM NO 10CCD	Certificate under sub-section (3) of section 80QQB for Authors of certain books in receipt of Royalty income, etc. - Certificate from payer of Royalty to the Author
21	FORM NO 10CCE	Certificate under sub-section (2) of section 80RRB for Patentees in receipt of royalty income, etc. - Certificate from payer of Royalty on Patents
22	FORM NO 10CCF	Report under section 80LA(3) of the Income-tax Act, 1961 - For off shore banking units and international financial service center
23	FORM NO 10DA	Report under section 80JJAA of the Income-tax Act, 1961 - Deduction claimed by company for New Workmen engaged
24	FORM NO 10E	Form for furnishing particulars of income u/s 192(2A) for the year ending 31st March, 20..... for claiming relief u/s 89(1) by a Government servant/an employee in a company, co-operative society, local authority, university, institution, association/body - For claiming Relief u/s 89(1)
25	FORM NO 10G	Application for grant of approval or continuance thereof to institution or fund under section 80G(5)(vi) of the Income-tax Act, 1961 - Application for notifying charitable institutions or funds to be notified for receiving donation u/s 80G(5)(vi)
26	FORM NO 10H	Certificate of foreign inward remittance - Applicable for person claiming deduction u/s 80R (professor), 80RR(sportsman), 80RRA (employee rendered service outside India), 80RRB (patentee), 80QQG(author)
27	FORM NO 15CA	Information to be furnished for payments to a non-resident not being a company, or to a foreign company
28	FORM NO 35	Appeal to the Commissioner of Income-tax (Appeals) - Form for filing appeal by assessee to CIT(A)
29	FORM NO 40C	Application for recognition - Application filed for recognition of fund created by employer for benefit of its employee or their dependents
30	FORM NO 41	Form for maintaining accounts of subscribers to a recognised provident fund - Recognised Provident Fund account format
31	FORM NO 49C	Annual Statement under section 285 of the Income-tax Act, 1961
32	FORM NO 52A	Statement to be furnished to the Assessing Officer under section 285B of the Income-tax Act, 1961, in respect of production of a cinematograph film - Applied by Producer of film
33	FORM NO 56	Application for Grant of Exemption or continuance thereof under section 10(23C)(iv) and (v) for the year ... - Application for notification of any institution or any charitable association or any trust for the benefit of public
34	FORM NO 56D	Application for approval under section 10(23C) of an enterprise wholly engaged in Eligible Business - Application for notification by any university or educational institute or hospital
35	FORM NO 56F	Report under section 10A of the Income-tax Act, 1961 - Every person claiming deduction u/s 10A (STP / EHTP / FTZ / SEZ)

S. No.	Form Number	Description
36	FORM NO 56FF	Particulars to be furnished under clause (b) of sub-section (1B) of section 10A of the Income-tax Act, 1961 - Particulars of New Machinery acquired by undertaking claiming deduction u/s 10A
37	FORM NO 62	Certificate from the principal officer of the amalgamated company and duly verified by an accountant regarding achievement of the prescribed level of production and continuance of such level of production in subsequent years.
38	FORM NO 63	Statement to be furnished to the Assessing Officer designated under rule 12B of the Income-tax Rules, 1962, in respect of income distributed by the Unit Trust of India - Income distributed by UTI to its Unit Holders u/s 115R
39	FORM NO 63A	Statement to be furnished to the Assessing Officer designated under rule 12B of the Income-tax Rules, 1962, in respect of income distributed by a Mutual Fund - Income distributed by Mutual Fund u/s 115R
40	FORM NO 64	Statement of income distributed by Venture Capital Company or a Venture Capital Fund to be furnished under section 115U of the Income-tax Act, 1961 - Income distributed by Venture Capital Company or Venture Capital Undertaking
41	FORM NO 65	Application for exercising/renewing option for the tonnage tax scheme under sub-section (1) of section 115VP or sub-section (1) of section 115VR of the Income-tax Act, 1961 - For Renewal of tonnage tax scheme by Shipping Companies
42	FORM NO 66	Audit Report under clause (ii) of section 115VW of the Income-tax Act, 1961 - Audit Report of Tonnage Tax company i.e., Shipping companies

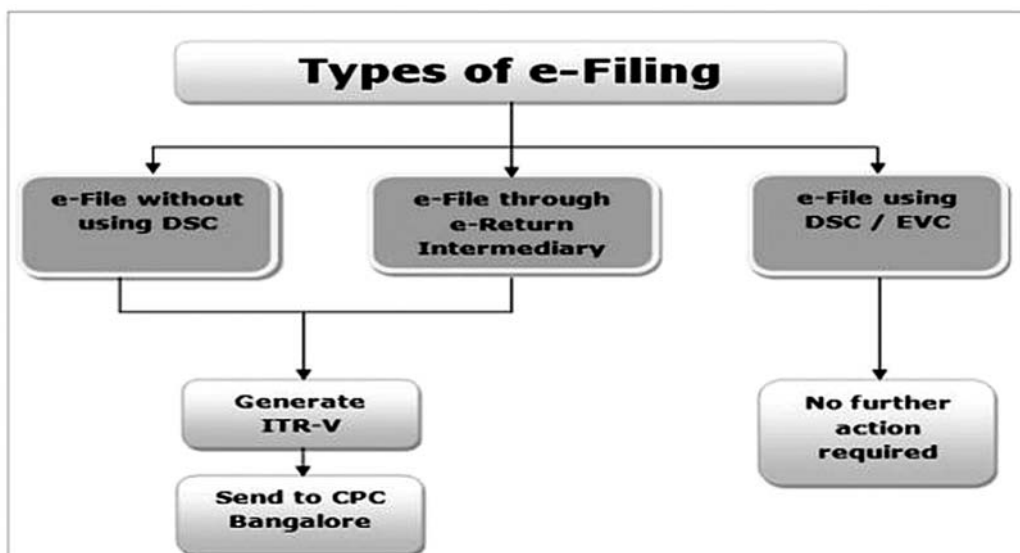
## 5. DIGITAL SIGNATURE CERTIFICATE (DSC)

Now-a-days, the Digital Signature (DSC) plays a vital role in uploading or approving/ rejecting various returns/ reports/ certificates/ correction statements etc, as the case may be by the assessee, tax deductors, tax payers as well as auditors. Therefore, it is essential that the stakeholder should ensure in his possession a class 2 or class 3 DSC (as the case may be) with sufficient validity in hand so that he is not disappointed at the eleventh hour. Sometimes it has so happened that the documents could not be uploaded within time as the validity of DSC expired on the date. The DSC is not only date sensitive but time sensitive as to minutes and seconds.

## 6. TYPES OF E-FILING

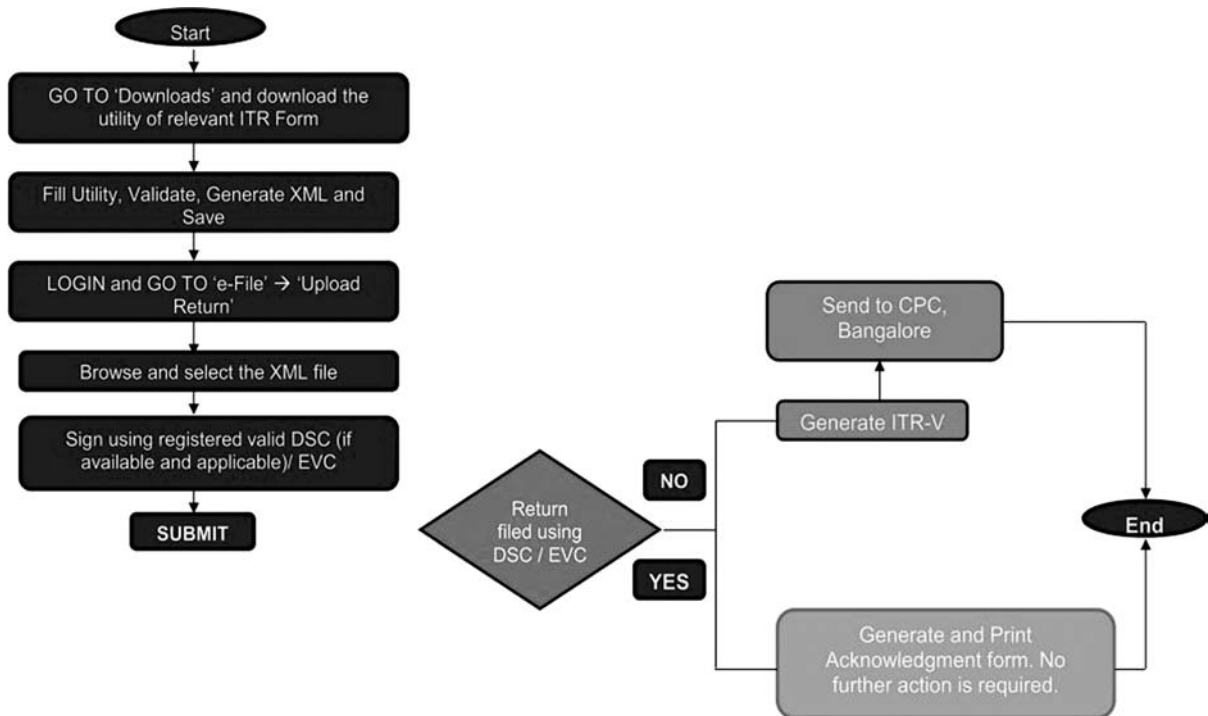
There are three ways to file Income Tax Returns electronically :

- e-File without Digital Signature Certificate. In this case an ITR-V Form is generated. The Form should be printed, signed and submitted to CPC, Bangalore using Ordinary Post or Speed Post ONLY within 120 days from the date of e-Filing. There is no further action needed, if ITR-V Form is submitted.
- e-File the Income Tax Return through an e-Return Intermediary (ERI) with or without Digital Signature Certificate (DSC).
- Use Digital Signature Certificate (DSC) / EVC to e-File. There is no further action needed, if filed with a DSC / EVC.



## 7. E-FILING FLOW CHART

The following flow chart explains, in brief, the e-filing.



## 8. RESOLUTION FOR CANNOT READ XML FILE

# CANNOT READ XML FILE

**Q 1) I cannot read the file for signing while uploading XML. What should I do?**

**A:** This problem is due to your Internet Explorer browser settings. Please do the following.

- In Internet Explorer-> Tools ->Internet Option ->Security -> Custom Level-> you should enable "Include local directory Path when uploading file to the server".
- Create a folder in the "C" Drive called "fakepath" (c:\fakepath) and copy the xml files to this folder. Restart the Browser and you will be able to upload the file.

**Q 2) I have saved the XML file in my computer, but while uploading, system is giving an error "Cannot read the XML file"? What should I do ?**

**A:** Kindly set the Internet Explorer Security Settings to Low. Please follow the below steps:

- In case of Windows Vista/Windows 7, Go To Start-->Control Panel--> Programs--> Java--> General tab.
- Click on "Settings" button in 'Temporary Internet Files'.
- Kindly uncheck the "Keep temporary files on my computer" and click the "Delete Files" button and press OK.
- Close your existing browser and open a new browser.

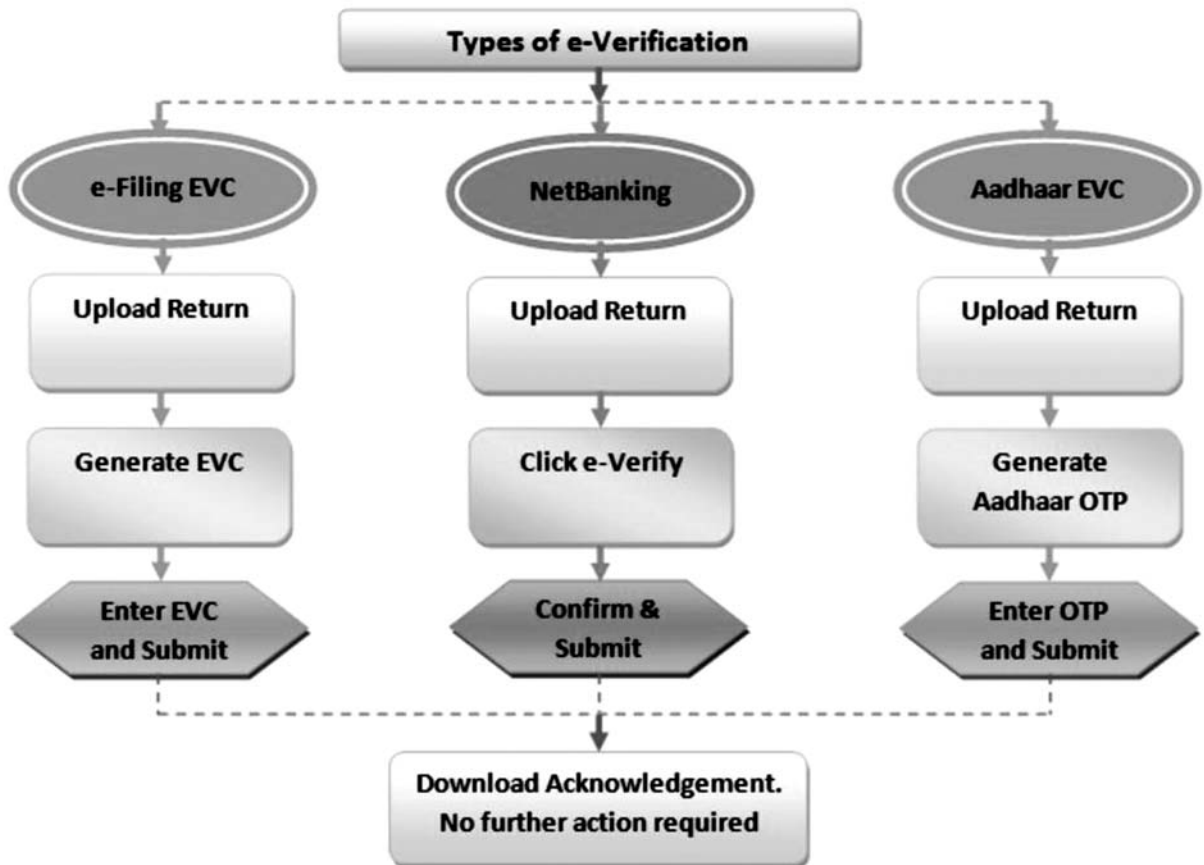
## 9. TYPES OF E-VERIFICATION

There are three options to electronically verify the Returns.

**Option 1:** e-Verification using e-Filing OTP (available only where total income is less than Rs5 lakh and ZERO Refund)

**Option 2:** e-Verification using NetBanking login

**Option 3:** e-Verification using Aadhaar OTP validation.



## 10. PRIVATE SOFTWARES

Many private Soft-wares are available for preparation and filing of various Income Tax Returns, TDS/TCS Returns, Correction Returns, Audit Reports and various other forms and Certificates. We are not averse to the idea of using these private soft-wares. But still, as a matter of precaution, we request you to kindly go through its output and independently calculate the tax/ interest etc. calculated by such soft-wares because some control measures may be missing therein which is not visible to naked eyes. Normally, adequate control measures are provided in the utilities released by the Department. Working on such Departmental utilities gives a fair idea to the user about what is going to be uploaded.

## 11. RETURNS/ forms/ Audit Reports ETC TO BE FILLED UP DILIGENTLY:

It is a common practice that most of the Returns/Forms/ Audit Reports/ Certificates/ correction Returns are prepared and filled up by the Article Assistants or the paid staffs. In most of the cases the qualified professional seldom find time to cross check or look into the work done by his sub-ordinates which sometimes result into mistakes/ misstatement. "Garbage in is Garbage out is a well known phenomenon. Absence of due diligence may result into treating the Income Tax Return as defective u/s 139(9), initiation of scrutiny which could have been avoided, TDS/ TSC statements processed with default which could have been avoided so on and so forth.

It will not be out of place to refer here the "Performance Audit Appreciation—Chartered Accountants—"Report (2014) of Comptroller & Auditor General of India (CAG) to Central Government wherein they have illustrated how the CAs failed to report full and correct information in their TAR/ Certificates in 367 cases under various categories leading to short levy of taxes of Rs 2813.11 crore. However, in the Report, CAG has also appreciated the work of Chartered accountants and stated that the AOs failed to utilize the information available in 102 reports / certificates submitted to them leading to short levy of taxes of Rs. 1310.05 crore.

CAG has found the CAs failing to report full and correct information in the category of (a) Allowance of depreciation and amortization (b) Allowance of brought forward losses/ depreciation (c ) Allowance of personal/Capital Expenditure (d) Allowances of exemptions/ deductions (e) incorrect certification of claims (f) incorrect/ incomplete information in TAR/ certificates (g) irregular allowance of provisions (h) Charging of tax on Book profits u/s 115JB (i) Adoption of Arm's Length price (j) reporting in 3CD of cash payments exceeding Rs 20000/- u/s 40(A)(3) (k) Special Audit u/s 142(2A).

The CAG has further stated at page 25 that in reporting compliance u/s 40(A)(3) in case the verification is impossible, the CA requires to state ,on the lines of Guidance Notes issued by ICAI, that "It is not possible for me/us to verify whether the payments in excess of Rs 20000/-have been made otherwise than by crossed cheque or crossed Bank Draft, as the necessary evidence is not in the possession of the assess".

The Tax Auditor should also desist from recommending any adhoc disallowance as it may be presumed that the tax auditors has not conducted tax audit properly as envisaged u/s 44AB.

The CAG found that 12,435 CAs had issued For Asst Yr 2013-14 more Tax Audit Reports than the limit prescribed by ICAI. CAG also came across some cases where CAs signing the TAR had not mentioned their Membership no.

In case of CA Rajesh vs. Disciplinary Committee the Gujrat High Court had held that not only 'gross negligence' but 'due diligence' is equally relevant and important criterion in measuring and determining "professional misconduct" in case of CA. Thus a CA shall be punishable even if he does not exercise 'due diligence' and it is not necessary for ICAI to prove that there was negligence on the Part of the Accountant.

The observations of CAG mainly indicate loss to the revenue due to incomplete or incorrect information in the Tax Audit Report or Certificates which in turn are part of e-filing. Now-a-days most of these Audit Reports and Certificates are to be uploaded by the signing Chartered Accountant under his DSC. Therefore, it is essential for we all practitioners to exercise due diligence in preparing and filing E-Forms.

## 12. Economical, ecological and environment friendly

We must be remembering that a large quantum of Income Tax Returns and other forms used to be printed out for distribution amongst the taxpayers to file their income Tax returns and other forms. Most of the return forms contained with it instruction manuals running into pages. The dual language, English and Hindi, used to double the size of the form. Assessment year use to be printed in Income Tax Returns released few years down ,as such those forms could not be used for a different assessment years. It cannot also be denied that we practitioners used to procure such forms from the department in bulk and the unused forms use to go to dustbins.

By ushering into e-filing regime, printing of Returns and forms have been controlled to a great extent. Use of papers have reduced considerably thereby the files which used to be fat are gradually becoming thin. Now most of the documents in electronic forms can easily be saved and retrieved through computers which occupy less space. This is gradually solving the problems of space constraints both for the department as well as the stakeholders. Lesser use of papers will gradually save the trees and bamboos from cutting to make paper. Since the direct interaction with department is gradually reducing, the menace of corruption has also been addressed to some extent-at least for issuing refunds.

Thus, e-filing is not only economical but also gradually help in maintaining ecological balance and environment friendly.

The Cost of collection of taxes has come down from 1.36% in the Financial Year 2000-01 to around 0.59% in Fin. Yr 2014-15 due to e-filing regime.

In the department, the gap between workload and its disposal also is narrowing down due to e-filings.

## 13. Filing TDS/TCS Returns also through incometax-filing portal

TDS/TCS Returns are generally uploaded through TIN-NSDL facilitation centers into the Server of TRACES. E-filing of TDS/TCS Returns including Form 26QB (for purchase of immovable property) has been discussed in detail somewhere else. With effect from 1st May 2016, the department has enabled to upload TDS/TCS returns through incometaxindiaefiling.gov.in portal also wherein the user can upload his quarterly Original/Regular Returns **free of cost** affixing his DSC. The returns can be prepared and uploaded on FVU version 4.9 or 5.0. Though this facility has been enabled w.e.f. 1.5.2016 but regular Returns (all the four Forms 24Q,26Q,27Q and 27EQ ) can be uploaded from Asst Yr 2011-12.



To avail this facility, the user has to Register himself on incometaxindiaefiling.gov.in under the tab "I am Tax Deductor and collector" The user id should be the TAN of the user. The TDS/TCS Return upload process from this portal is shown with the following screen shots.

### Step 1: In e-Filing Homepage, Click on "Login Here"

The screenshot shows the e-Filing homepage of the Income Tax Department, Government of India. The header includes the e-Filing logo, navigation links in Hindi and English, and a search bar. The main content area features a navigation menu on the left with options like 'Tax Payer', 'Professionals For Tax Audit', 'e-Return Intermediary', 'Bulk PAN Verification User', and 'Tax Deductor and Collector'. The central banner promotes e-filing with buttons for 'View Form 26 AS', 'Upload Return', and 'Check Status'. A testimonial from a user is displayed below the banner. On the right side, there are sections for 'New To e-Filing?' with a 'Register Yourself' button, 'Registered User?' with a 'Login Here' button, and 'Need Assistance?' with a 'Customer Care' button. A footer notice mentions 'CBDT extends due date for deposit of TDS/ TCS by deductors for Tax'.

**Step 2:** Enter **User ID** (TAN), Password, and Captcha. Click **Login**.

## Login

User ID *	<input type="text" value="TANS12345A"/>
Password *	<input type="password" value="●●●●●●●●"/>
Captcha Code	<input type="text"/>
Image	
Enter the number as in above image *	<input type="text"/>
	<input type="button" value="Login"/> <a href="#">Forgot Password?</a>
<b>New Users?</b> <a href="#">Register Now</a>   <a href="#">Resend Activation Link</a>	
 e-Filing Login Through NetBanking	

**Step 3:** Post login, go to TDS à Upload TDS.

Dashboard My Account - e-File - Profile Settings - Worklist - TDS -

Quick Link

- Change Password
- Update Contact Details
- Change Secret Question/Answer

Navigation Trail

Dashboard ..... **Upload TDS**  
View Filed TDS

**IMPORTANT !!!**

Please make sure you have the correct Email ID and Mobile Number against your profile. These details are important and will be used for all communications.

To update the details, please go to the menu "Profile Settings/My Profile"

**Step 4:** In the form provided, select the appropriate statement details from the drop down boxes for

- ✓ FVU Version
- ✓ Assessment Year
- ✓ Form Name
- ✓ Quarter
- ✓ Upload Type

**Note:**

- TDS can be uploaded from Assessment Year 2011-12.
- Only Regular Statements can be uploaded in e-Filing portal.

## Upload TDS

Step 1: Enter Statement Details

Step 2: Upload File

Step 3: Upload Successful

Statement Details	
TAN	<input type="text" value="TANS12345A"/>
FVU Version *	<input type="text" value="FVU 4.9"/>
Assessment Year *	<input type="text" value="2014-15"/>
Form Name *	<input type="text" value="24Q"/>
Quarter *	<input type="text" value="Q2"/>
Upload Type *	<input type="text" value="Regular"/>
<input type="button" value="Validate"/>	

Step 5: Click **Validate** to Validate Statement details

## Upload TDS Return

TAN	<input type="text" value="TANS12345A"/>
FVU Version	<input type="text" value="FVU 4.9"/>
Assessment Year	<input type="text" value="201415"/>
Form Name	<input type="text" value="24Q"/>
Quarter	<input type="text" value="Q2"/>
Upload Type	<input type="text" value="R"/>
Upload TDS(.zip) File *	<input type="button" value="Choose File"/> No file chosen
<input type="button" value="Click here to download the DSC Utility"/>	
<p> <b>Steps to Digitally Sign the Form:</b></p> <ul style="list-style-type: none"><li>• Download the "ITD e-Filing DSC Management Utility".</li><li>• Generate the signature file. Follow the instructions in the Utility.</li><li>• Attach the generated signature file.</li></ul> <p><b>Note:</b> The generated signature file is valid only for one transaction.</p>	
Attach the Signature file *	<input type="button" value="Choose File"/> No file chosen
<input type="button" value="Upload"/>	

**Step 6: "Upload TDS ZIP file":** Upload the TDS/TCS statement (Prepared using the utility downloaded from tin-NSDL Website)

**Step 7: "Attach the Signature file"** Upload the signature file generated using DSC Management Utility for the uploaded TDS ZIP file. For further details on generating Signature file click here. Navigate to Step by Step Guide for Uploading Zip File (Bulk Upload)

**Step 8:** Click on "Upload" button.

Once the TDS is uploaded, success message will be displayed on the screen. A confirmation mail is sent to the registered email id.

## Upload TDS Successful

---

Step 1: Enter Statement Details

Step 2: Upload File

**Step 3: Upload Successful**

Your TDS return have been uploaded successfully and the Transaction ID is:  
**1000090063**. In case of any queries, please contact 1800 4250 0025.

An e-mail confirming the successful upload of your e-filing has been sent to  
demo@gmail.com

Kindly login after 24 hours to check the status of your Filing using the token number  
**3111111415**

### 14. DUE DATES FOR FILING OF TDS RETURNS EXTENDED

w.e.f 1st June 2016 the due dates for filing of TDS Returns(24Q,26Q,27Q) stands extended to 31st July, 31st Oct,31st January and 31st May for Q1,Q2 and Q4 respectively. Therefore, another ease by a fortnight in due date of filing of TDS Returns for the quarter ended 30th June 2016 and onwards. No Change in due date for TCS Return.

### 15. PROTECTION OF PASSWORD-"E-filing Vault – higher security"

The Department has issued the following guideline for protection of password

Change your password to a strong password – Example: Xasft\$9056  
Use at least one uppercase, one special character  
and one numeral – do not share your password with anyone.

Select the option to Reset Password using only: No other person will be able to reset your password

- Digital Signature Certificate
- NetBanking redirection
- Aadhaar OTP

Select the Option to Login to your e-Filing Account using only: No other person will be able to login to your account using your userid or password even if you had shared the password with someone else in the past.

- Digital Signature Certificate
- NetBanking redirection
- Aadhaar OTP

### 16. Deficiencies in filling up Return forms

Some times it is seen that we omit to provide some information in the respective Income tax returns resulting into some disallowance or non-credit of TDS and/ or paid challans. For example, at times we omit to fill up schedule "SPI" income of specified persons (i.e. minor child, ) and their PAN also; though we include the income of such persons in the income of the assessee. As a consequence, the TDS related to such income of the minor child is not allowed to the assessee while processing.



Some of the assesses adopt cash basis, as such the TDS are to be allowed in the year in which the related income is offered for taxation; but in majority of the cases the deductor deduct and account for TDS on mercantile basis and as such they experience difficulties in getting TDS Credit in subsequent year of receipt of income. This difficulties can be avoided if the columns for b/f , for the year and c/f of TDS sheet is filled up correctly. No row should remain blank in between the TDS data. The attached documents should be properly scanned and should not be hazy. Gradually, the Income tax Forms are asking to provide some break ups or information for smooth processing but at times we ignore some of them, a few examples are given below.

## Break Ups required in certain cases.

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Share Application Money – Period of Outstanding;

Long Term Advances – Purpose Break ups;

Sum advanced to the related parties;

Payments made to Non residents for certain expenses like Salary, Fees, Royalty, Commission & Interest;

Bad Debts exceeding 1 Lakh Claimed requires PAN Details

## OTHER CHANGES

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- ▶ Refunds to be directly credited to the Bank Account;
- ▶ Section 88E deductions made available in the utility;
- ▶ Surcharge column introduced for applicable cases;
- ▶ Salaried tax payers to give full details of HRA and LTC claims in the Return;
- ▶ Corporate Assesses like LLP & Companies to mandatorily quote CIN and DIN of Directors;
- ▶ Section 43CA enabled for sale of other than capital assets;

## OTHER CHANGES

- ▶ In case of Joint Ownership of House Property, PAN and other details of co-owners with percentage of holdings to be given in Schedule HP;
- ▶ Wealth Tax Returns made mandatory for Tax Audit Assesseees (Notification 32/2014 dated 23.6.2014)
  - ▶ Such assesses to file Form BB online with digital signature;
  - ▶ Return of Wealth to be filed despite of Wealth being below the taxable limit;
- ▶ Other Wealth Tax Assesseees can file Offline Form – e-filing not mandatory.
- ▶ Statement of Affairs mandatory for income above Rs. 25 Lacs

### 17. STATISTICS OF E-FILING OF IT RETURNS

The following statistics of e-filing of Income tax Returns up to 30th April 2016, barring a few incidences, shows a constant rising trend which is evident of ease in the e-filing regime.

#### Quick Highlights of e-Filing

#### ITR Wise receipt of e>Returns- April,2016

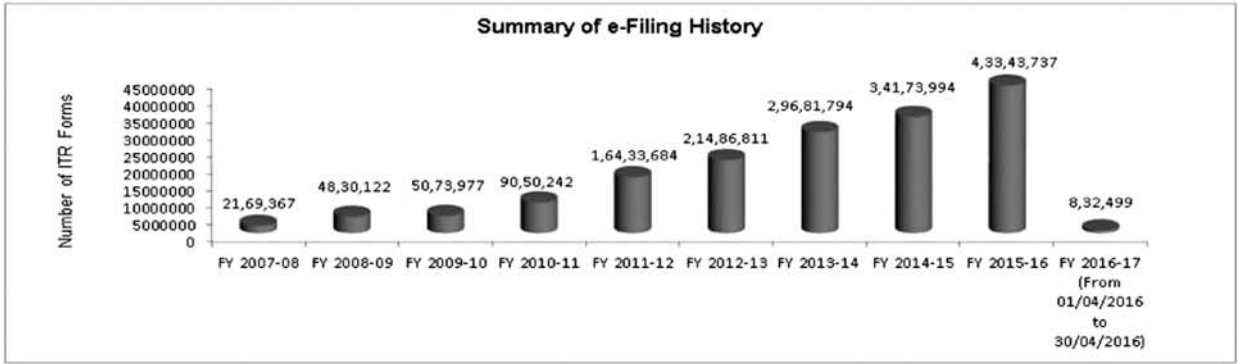
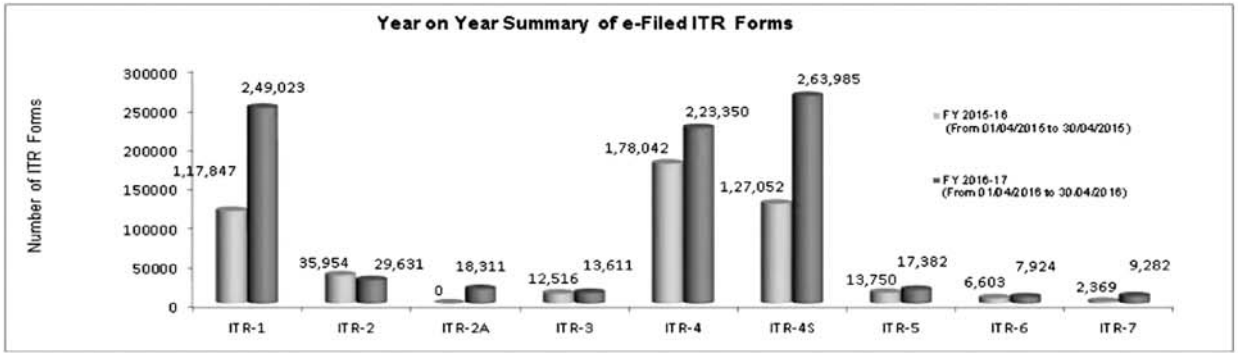
S.No.	Form	FY 2014-15 (From 01/04/2014 to 31/03/2015)	FY 2015-16 (From 01/04/2015 to 31/03/2016)	FY 2016-17 (From 01/04/2016 to 30/04/2016)
1	ITR-1	13010682	17946687	249023
2	ITR-2	3614874	2236078	29631
3	ITR-2A	0	1174205	18311
4	ITR-3	769081	888598	13611
5	ITR-4S	5450081	8135210	263985
6	ITR-4	9343539	10646974	223350
7	ITR-5	1065650	1252465	17382
8	ITR-6	752070	778069	7924
9	ITR-7	168017	285451	9282
	<b>Grand Total</b>	<b>34173994</b>	<b>43343737</b>	<b>832499</b>

### Year on Year Summary of e-Filed ITR Forms

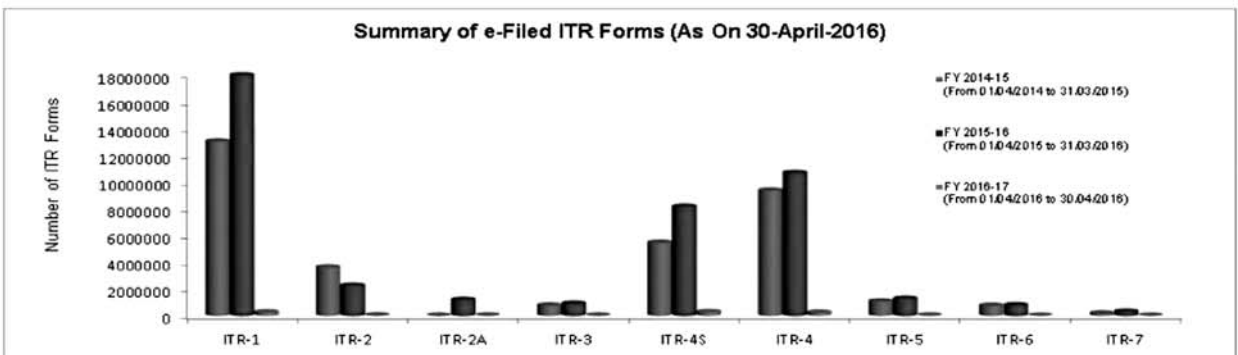
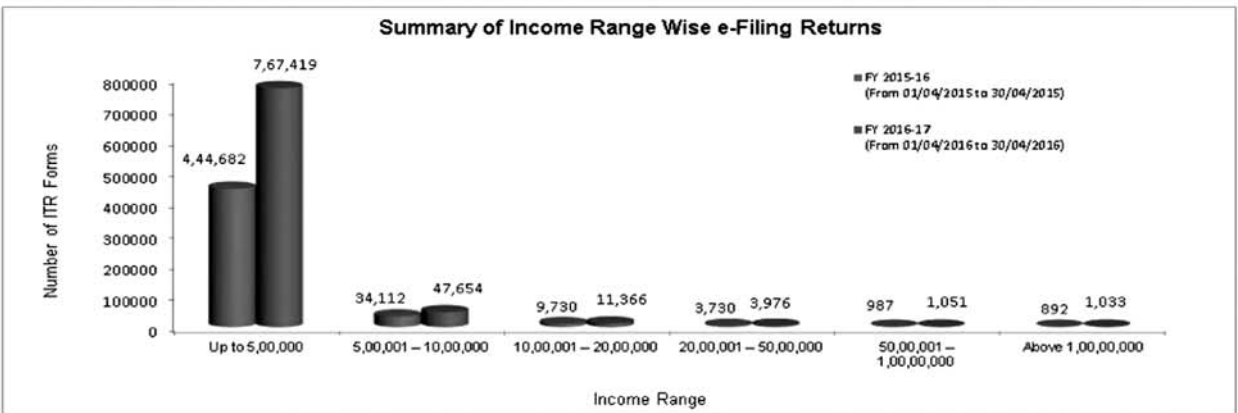
S.No.	Form	FY 2015-16 (From 01/04/2015 to 30/04/2015)
1	ITR-1	117847
2	ITR-2	35954
3	ITR-2A	-
4	ITR-3	12516
5	ITR-4S	127052
6	ITR-4	178042
7	ITR-5	13750
8	ITR-6	6603
9	ITR-7	2369
	<b>Grand Total</b>	<b>494133</b>

### Highlights of e-Filing

No of Registered Users as on 30/04/2016	52556248
Percentage of returns received outside office hours	49.539%
% of returns filed using Utility provided by Deptt	35.275%



Note: Summary of Income Range Wise e-Filing Returns : Up to June,2015 these statistics are based on Gross Total Income and from July,2015 these statistics are based on Total Income



**State wise receipt of e>Returns (Upto 30/04/2016)**

<b>S.No</b>	<b>State</b>	<b>Number of e&gt;Returns</b>
1	ANDAMAN AND NICOBAR ISLANDS	465
2	ANDHRA PRADESH	34361
3	ARUNACHAL PRADESH	276
4	ASSAM	11252
5	BIHAR	24730
6	CHANDIGARH	2703
7	CHHATISGARH	14709
8	DADRA & NAGAR HAVELI	466
9	DAMAN & DIU	345
10	DELHI	29772
11	GOA	2791
12	GUJARAT	98202
13	HARYANA	25223
14	HIMACHAL PRADESH	5946
15	JAMMU & KASHMIR	5856
16	JHARKHAND	12821
17	KARNATAKA	37181
18	KERALA	14237
19	LAKSHADWEEP	19
20	MADHYA PRADESH	31094
21	MAHARASHTRA	135197
22	MANIPUR	446
23	MEGHALAYA	560
24	MIZORAM	88
25	NAGALAND	362
26	ORISSA	15871
27	PONDICHERRY	2492
28	PUNJAB	43356
29	RAJASTHAN	45559
30	SIKKIM	143
31	State outside India	543
32	TAMILNADU	78916
33	TELANGANA	26019
34	TRIPURA	877
35	UTTAR PRADESH	66276
36	UTTARANCHAL	10300
37	WEST BENGAL	53045
	<b>Total</b>	<b>832499</b>

## 18. FILING OF FORM 15G/15H(Consolidated)

W.e.f. 1st October 2015, the deductor will not have to submit the physical copy of the Forms to the Income Tax Department. Instead, the deductor has to update the information through Quarterly TDS Return Statement by providing relevant information and certificate number (Unique Identification Number). The UIN comprises of 26 characters of which last 16 characters are predetermined or common for all for a particular Financial year and the deductor has to allot the first 10 characters. The 1<sup>st</sup> Character of UIN will be "G" for all forms 15G and "H" for all forms 15H. The next nine characters will all be numerical according to the choice of the deductor (but the deductor must ensure that that the number allotted to a Form is always unique and does not match with any other form even of the same deductee.) The next six numbers are financial year to which such form/income relates (e.g. 201516 or 201617 etc). The last 10 digits are TAN of the deductor. For example for a 15H form for Q4 for FY 2015-16. A deductor having TAN CALS012345P may allot UIN as under: H40000001201516CALS012345P.

New FVU has been released for Consolidated Form 15G as well as 15H and the deductor need to upload on incomeaxefiling portal the said forms through his TAN affixing his digital signatures. The guideline for registration and uploading the said forms under the new utility are available of the income tax portal. Provision for filing the revised statement for 15G/15H are also available.

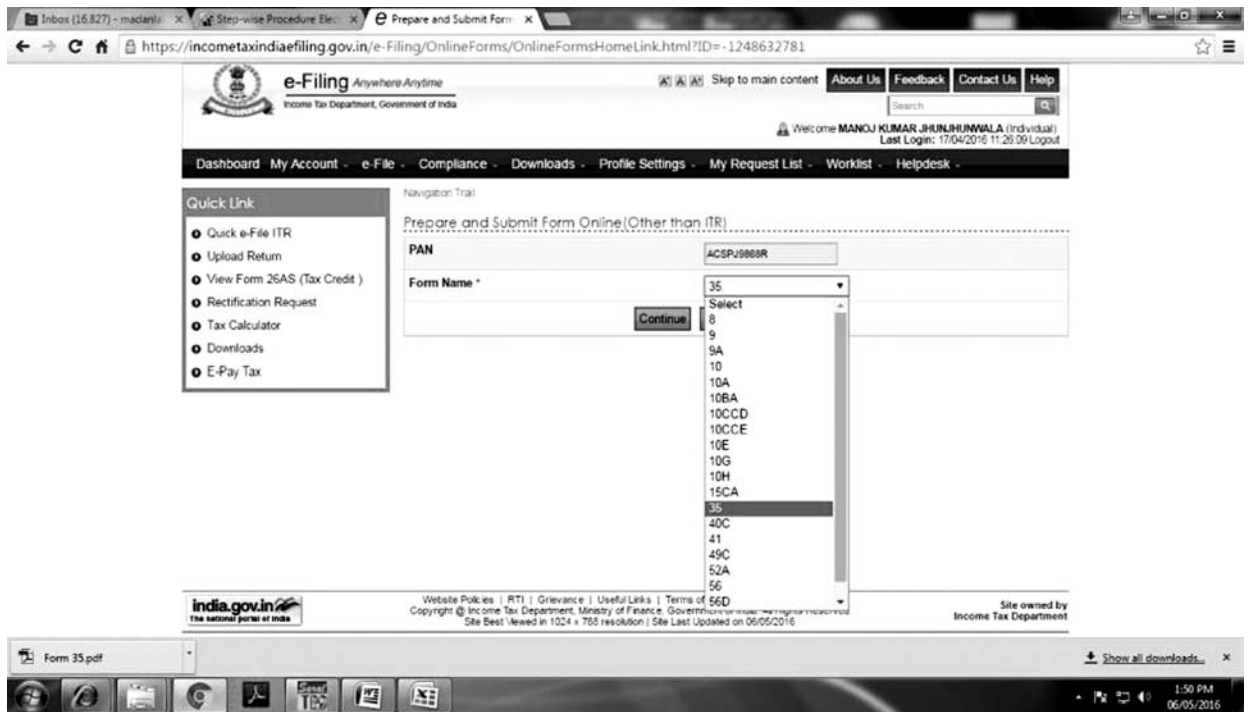
## 19. E-FILING OF APPEAL for Income tax/TDS etc

The prescribed Form 35, for appeal before the CIT (Appeal), has recently been amended and need to be mandatorily electronically filed. This will bring more transparency and speedy disposal of appeals. Brief process is given below.

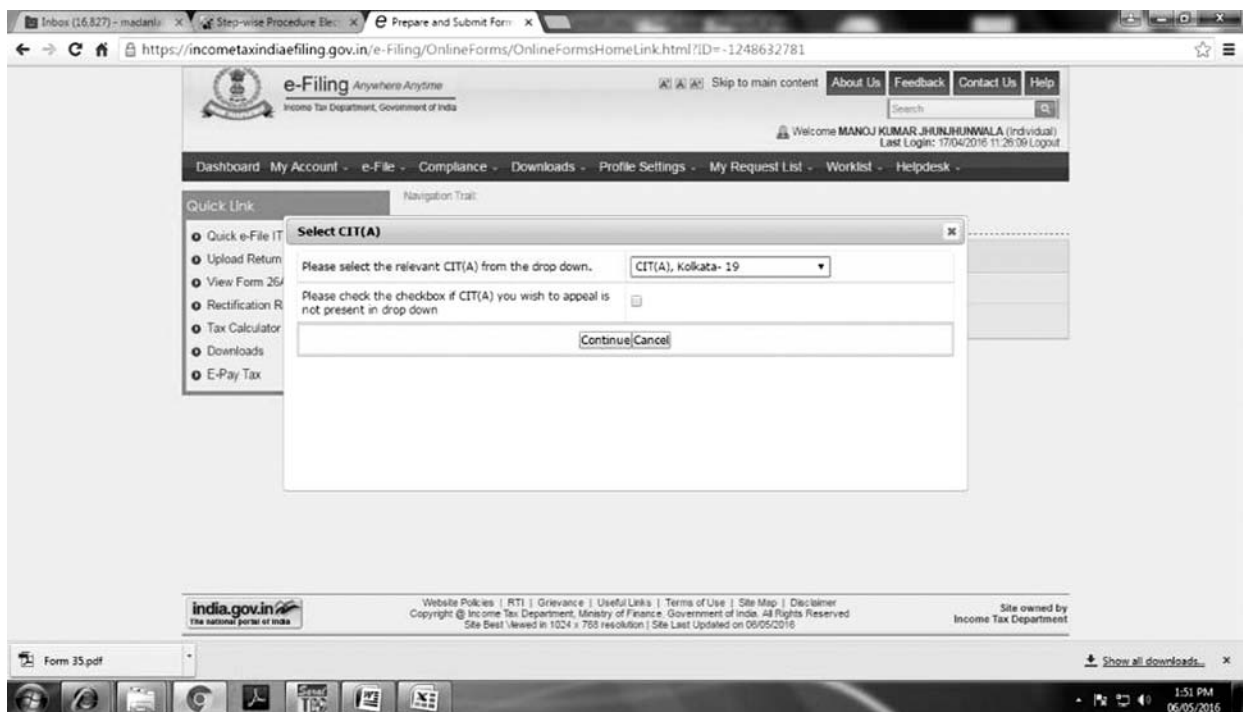
1. Log in to user account
2. Go to e-file and select "prepare and submit online form(other than ITR)

The screenshot displays the Income Tax e-Filing portal interface. The browser address bar shows the URL: <https://incometaxindiaefiling.gov.in/e-Filing/MyAccount/MyAccountHome.html?ID=834087760>. The page header includes the e-Filing logo, navigation links (About Us, Feedback, Contact Us, Help), and a search bar. The user is logged in as MANOJ KUMAR JHUNJHUNWALA (Individual) with a last login of 06/05/2016 13:56:54. The main navigation menu includes Dashboard, My Account, e-File, Compliance, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. A 'Quick Link' sidebar lists various services like Quick e-File ITR, Upload Return, View Form 26AS, Rectification Request, Tax Calculator, Downloads, and E-Pay Tax. The 'e-File' dropdown menu is open, showing options such as Upload Return, Prepare and Submit Online ITR, e-File in response to Notice u/s 139(9), Change ITR Form Particulars, Prepare and Submit Online Form(Other than ITR) (which is highlighted), e-Verify Return, Generate EVC, Upload Form BB (Return of Net Wealth), Response to Outstanding Tax Demand, and Upload Form 6 (for undisclosed foreign asset). An 'IMPORTANT !!!' notice is visible, advising users to correct their Email ID and Mobile Number. The footer contains the India.gov.in logo, website policies, and copyright information for the Income Tax Department, Government of India. The system clock shows 5:36 PM on 06/05/2016.

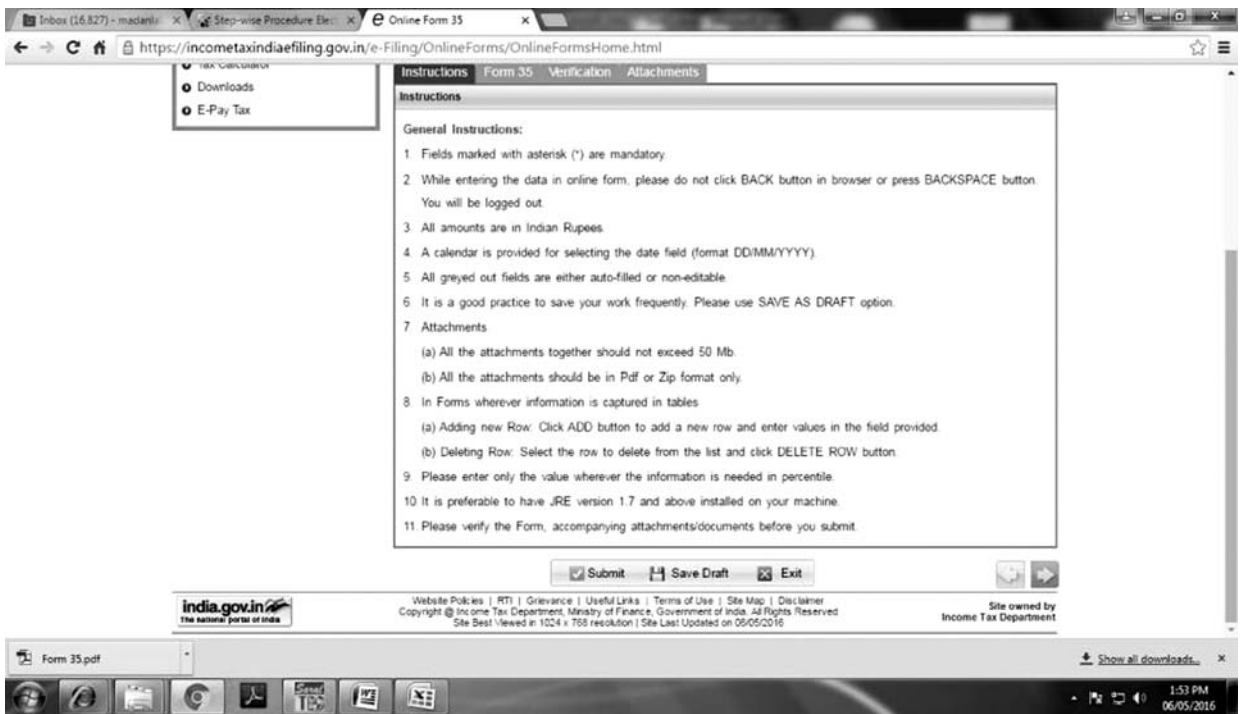
3. The following window appears. Select the relevant Form to be filed.



4. Select the relevant CIT(A) from drop down box



5. Following form 35 appears with 4 tabs with instructions



Form 35



Verification



**FORM NO. 35**  
 [See rule 45]  
**Appeal to the Commissioner of Income-tax (Appeals)**

Submit  Save Draft  Exit

Instructions Form 35 Verification Attachments

**VERIFICATION**

I,  
MANOJ KUMAR JHUNJHUNWALA  
 the appellant, do hereby declare that what is stated above is true to the best of my information and belief. It is also certified that no additional evidence other than the evidence stated in row 12.1 above has been filed.  
 Place:   
 Date: 06/05/2016

Submit  Save Draft  Exit

## Attachment

**FORM NO. 35**  
 [See rule 45]  
**Appeal to the Commissioner of Income-tax (Appeals)**

Submit  Save Draft  Exit

Instructions Form 35 Verification Attachments

**Attachments**

Notes :  
 a) All attachments should be in Pdf or Zip format only. b) Each attachment should not exceed 5 Mb.

Attachment :	
1	Copy of order appealed against <input type="button" value="Choose File"/> No file chosen
2	Notice of demand <input type="button" value="Choose File"/> No file chosen
3	Any other attachment <input type="button" value="Choose File"/> No file chosen

Submit  Save Draft  Exit

Some useful points for Form 35:

- Statement of facts cannot exceed 1000 words
- Each Grounds of appeal cannot exceed 100 words
- The explanation for delay in filing appeal cannot exceed 500 words
- Some basic data of the assessee like PAN, name, address the date of final saving/ submission etc are pre-filled automatically.
- Copy of order, Notice of demand and any other documents can be attached. All attachments should be done in pdf or ZIP formats only and the size of non of the attachment should exceed 5mb.
- All the attachment together should not exceed 50mb.

## 20. Filing of Tax Audit Reports and other Forms/ Certificates

Auditors are required to audit the accounts of assesses and issue various Reports and Certificates. Earlier, the practitioners use to issue reports and various Certificates and handover the same to the clients. However, from last three/ four years gradually obligation has been thrust upon Auditors to independently upload such Reports/ certificates on the income tax portal affixing the DSC of the auditors. Such uploads may include Form numbers 3AC,3AD,3AE, 3CA-3CD, 3CB-3CD, 3CE, 3CEA, 3CEB, 6B,10B, 10BB,10CCB,10CCBBA, 10CCBC, 10CCBD, 10CCC, 15CB, 49C, 56F etc.

In non e-form regime it was very easy for the auditors to expand or prune some of the field of his report. But the e-forms do not allow the auditor to comment beyond its size or numerical field. At times, situation may arise, where even after reporting some figures, the auditor need to comment something, which is not in the form of qualification, but is unable to give his comment in the preformatted e-form. In my humble submission, such situation can be tackled by the auditors by uploading his observations against respective points of 3CD as an attachment to accounts/ other reports and a reference whereof is given in 3CA or 3CB, as the case may be, for the attention of the AO.

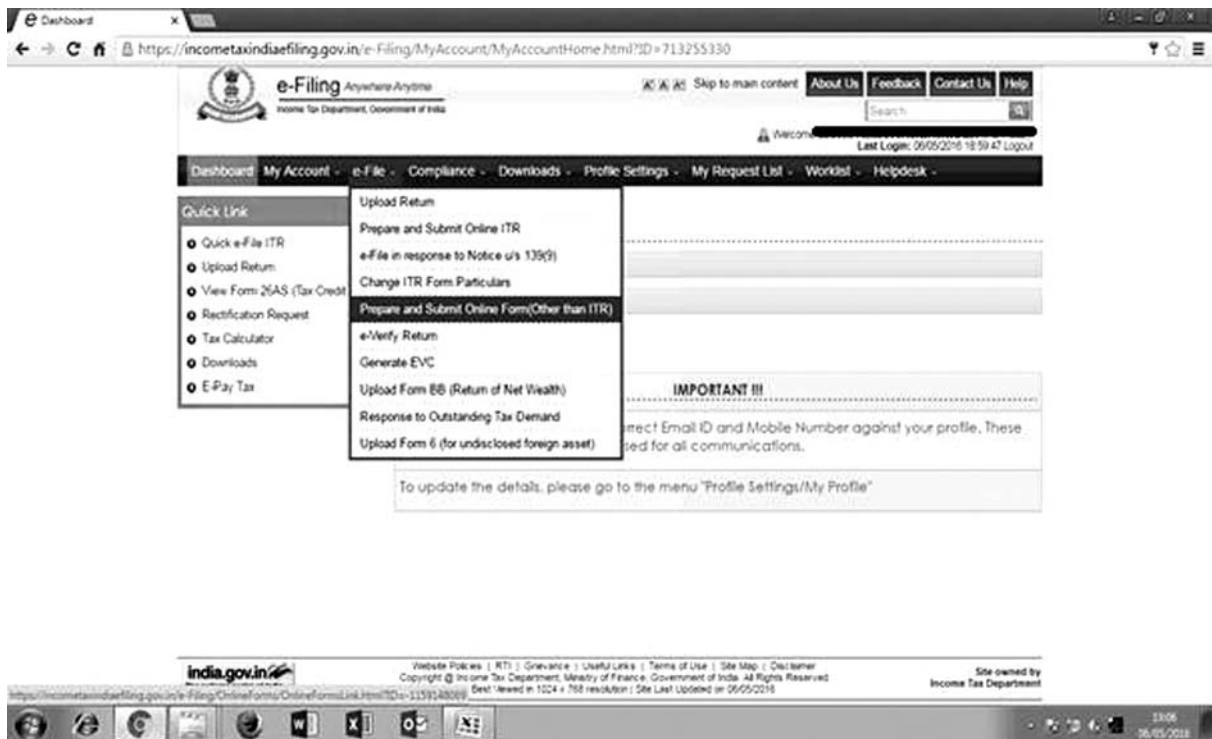
The auditors should ensure that the client do "add CA" for the signing auditor and do 'approve' the Audit Report/ certificates uploaded by the auditor in time to avoid eleventh hour rush.

It is to be noted that, in case of partnership firm of Auditors, "add CA" has to be done for the individual name (with his membership number) of the signing partner and the report has also to be uploaded under his DSC.

## 21. FILING OF FORM 15CA, Certificate in Form 15CB

The Rules relating to filing Form 15CA and obtaining Certificate from Chartered Accountant in Form 15CB (under certain circumstances) has been changed w.e.f. 1<sup>st</sup> April 2016. As per the amended Rule 37BB Form 15CA will have to be uploaded online by the assessee (remitter) affixing his DSC ; however under certain circumstances, it will not be required to obtain Certificate in Form 15CB. Screen shots are given below showing the process of filing 15CA. Depending upon various criteria form 15CA has been divided into 4 parts, Part A to part D and needs to be filled up, as the case may be.

Select "prepare and submit online form9 other than ITR) under "e-file" tab



## Select Form type 15CA

The screenshot shows the e-Filing portal interface. At the top, there is a navigation bar with 'e-Filing Anywhere Anytime' and 'Income Tax Department, Government of India'. Below this is a dashboard with links like 'My Account', 'e-File', 'Compliance', etc. The main content area is titled 'Prepare and Submit Form Online (Other than ITR)'. It contains a 'PAN' field with the value 'ACSPJ9668R'. The 'Form Name' dropdown menu is open, showing a list of form types: 8, 9, 9A, 10, 10A, 10BA, 10CCD, 10CCE, 10E, 10G, 10H, 15CA (highlighted), 35, 40C, 41, 49C, 52A, 56, 56D. A 'Continue' button is visible below the dropdown.

## Select from drop down box, applicable part A or B or C or D

The screenshot shows a modal window titled 'Select Form 15CA Part Type'. It contains the following text:

**PART A** - To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, does not exceed five lakh rupees during the financial year.

**PART B** - To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and an order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer.

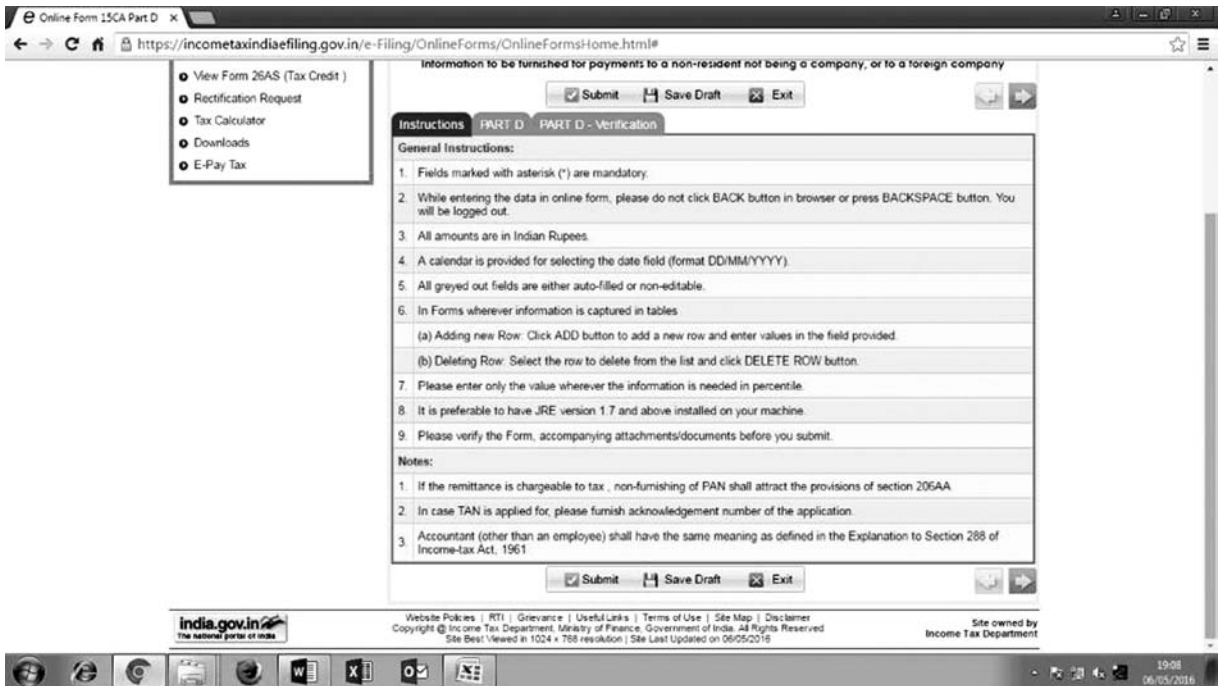
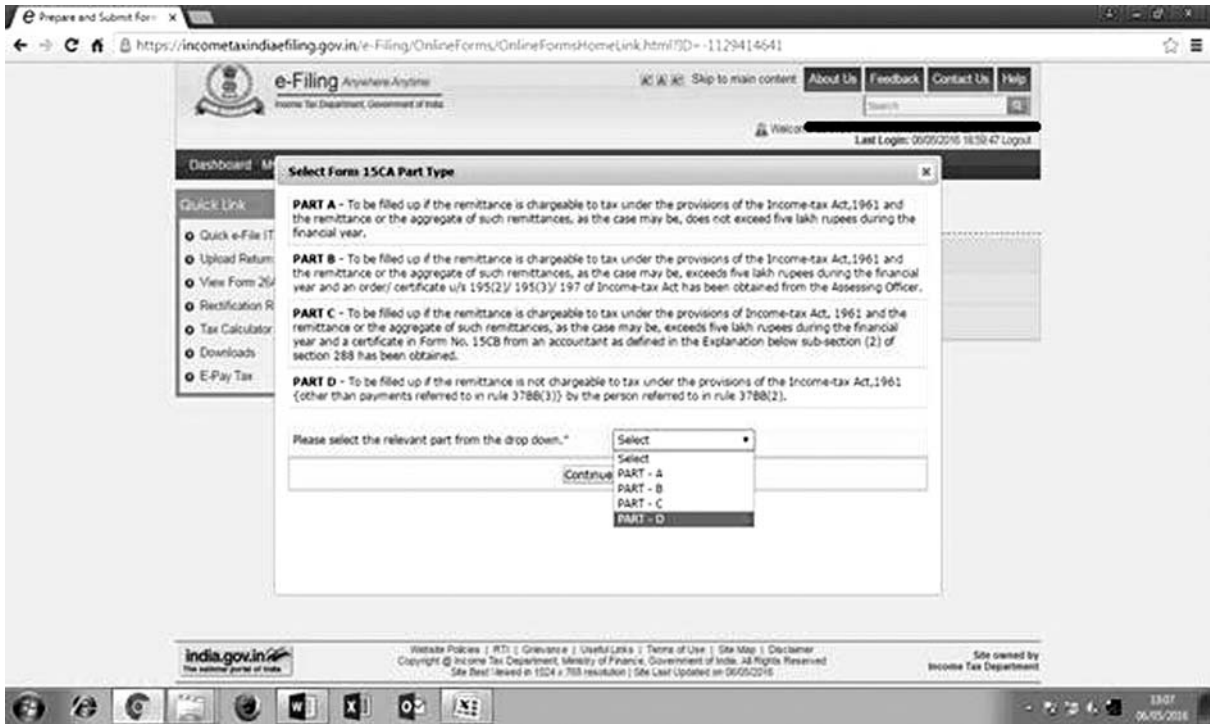
**PART C** - To be filled up if the remittance is chargeable to tax under the provisions of Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and a certificate in Form No. 15CB from an accountant as defined in the Explanation below sub-section (2) of section 289 has been obtained.

**PART D** - To be filled up if the remittance is not chargeable to tax under the provisions of the Income-tax Act, 1961 (other than payments referred to in rule 378B(3)) by the person referred to in rule 378B(2).

Please select the relevant part from the drop down.\*

The dropdown menu is open, showing the following options: Select, PART - A, PART - B, PART - C, PART - D.

Read instructions and fill up the relevant part (here part D has been shown)



Online Form 15CA Part D x  
<https://incometaxindiaefiling.gov.in/e-Filing/OnlineForms/OnlineFormsHome.html#>

- Tax Calculator
- Downloads
- E-Pay Tax

Instructions PART D PART D - Verification

To be filled up if the remittance is not chargeable to tax under the provisions of the Income-tax Act,1961 (other than payments referred to in rule 37BB(3)) by the person referred to in rule 37BB(2)

**REMITTER**

Name of Remitter\*

PAN of the Remitter (if available)

TAN of the Remitter (if available)

**ADDRESS OF THE REMITTER**

Flat/ Door/ Block No.\*

Name of premises/ Building/ Village

Road/ Street

Area/ Locality\*

Town/ City/ District\*

State\*

Country\*

Pin Code\*

Email ID\*

Phone Number\*

Status of the Remitter\*

Residential status of remitter\*

19:09  
06/05/2016

Online Form 15CA Part D x  
<https://incometaxindiaefiling.gov.in/e-Filing/OnlineForms/OnlineFormsHome.html#>

**REMITTEE**

Name of recipient of remittance\*

PAN of the recipient of remittance, if available

**ADDRESS**

Flat/ Door/ Block No.\*

Name of premises/ Building/ Village

Road/ Street

Area/ Locality\*

Town/ City/ District\*

State\*

Country\*

ZIP Code\*

Email ID

Phone Number

Country to which remittance is made

Country\*

Currency\*

19:09  
06/05/2016

Thereafter after filling up the Verification portion and uploading the Form affixing DSC the following confirmation of successful filing of Form 15CA appear

**Form Filed Successfully**

Form 15CA has been filed and the Transaction ID is: 2957777535  
 An e-mail confirming the successful submission of your Form alongwith the Acknowledgment number has been sent to [redacted]

**22. FILING OF WEALTH TAX RETURNS(upto Asst Yr 2015-16)**

E-Filing of Wealth Tax Return affixing DSC was required for Asst Year 2015-16. However, filing of Wealth Tax Returns is not applicable from Asst Year 2016-17, but in specified circumstances( total income exceeding Rs 50 Lakhs) Schedule AL has to be filled up giving particulars of specified Assets (Land, Building, Cash in Hand, jewellery, bullion, vehicles etc) and related liabilities.

**23. Filing of Various forms (other than ITR)**

As stated somewhere else, utilities are also available for some forms (other than ITR) and also some other forms are also required to be filed online. E-filing of these forms/Reports/certificates increases the transparency and speedy disposal thereof. These includes Audit Reports for International Transfer pricing, Domestic Transfer pricing, Form 29B for MAT provisions etc. etc.

**24. Assessment proceedings and communications through e-mails**

Rules have gradually been amended facilitating the AO as well as assessee to make e-communications with each other. However, it must be remembered that all such communication has to be made through the departmental official e-mail id of the AO and the assessee should also reply to the official e-mail id of the AO. The assessee as well as the AO are being encouraged to adopt e-communication among them even for assessment proceedings. The assessee or his representative may have to visit the AO twice or thrice, in course of Scrutiny assessment.

**25. ONLINE PAYMENT OF TAXES/TDS/TCS**

Online payment of Taxes/TDS/TCS etc have also accelerated the processing of statements and returns by reducing petty errors to a great extent. Online payments not only saves time taken in clearing of Cheques but also allows the assessee to meet the payment within due date and save interest for late payment. Now-a –days most of the returns and statements may not be uploaded if any amount is found payable as per the said return , even if such amount is small. Online payment thereof comes to the rescue of the assessee.

## 26. FACILITIES AVAILABLE TO A USER FILING ONLINE

The dashboard of user of incometaxefiling portal after log in looks like as under; various facilities are available to him under each tab, screen shots whereof are given below:

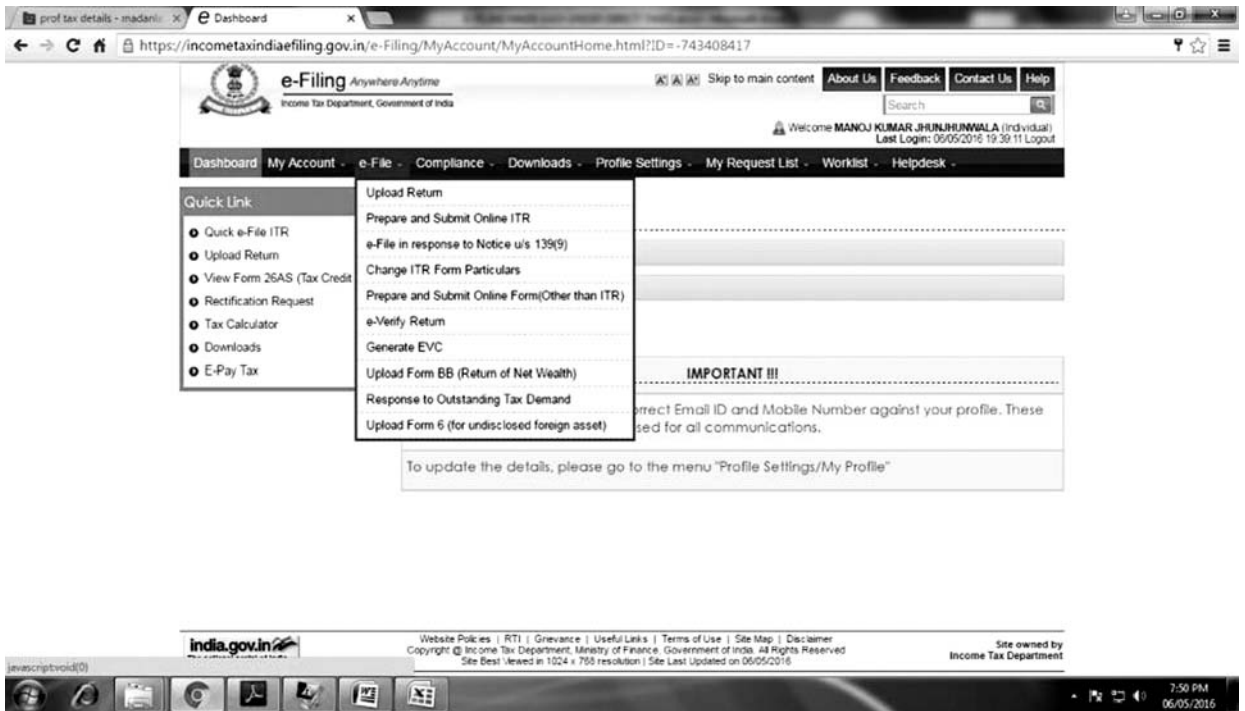
- Dashboard

The screenshot shows the e-Filing dashboard for a user named MANOJ KUMAR JHUNJHUNWALA. The page includes a header with the e-Filing logo and navigation links (About Us, Feedback, Contact Us, Help). A search bar is present. The user's name and last login time are displayed. The main navigation bar contains tabs: Dashboard, My Account, e-File, Compliance, Downloads, Profile Settings, My Request List, Worklist, and Helpdesk. A 'Quick Link' sidebar lists: Quick e-File ITR, Upload Return, View Form 26AS (Tax Credit), Rectification Request, Tax Calculator, Downloads, and E-Pay Tax. The 'Navigation Trail' shows the path: Dashboard > View Returns / Forms > My Pending Actions. An 'IMPORTANT !!!' message states: 'Please make sure you have the correct Email ID and Mobile Number against your profile. These details are important and will be used for all communications. To update the details, please go to the menu "Profile Settings/My Profile"'. The footer contains the India.gov.in logo, website policies, and copyright information.

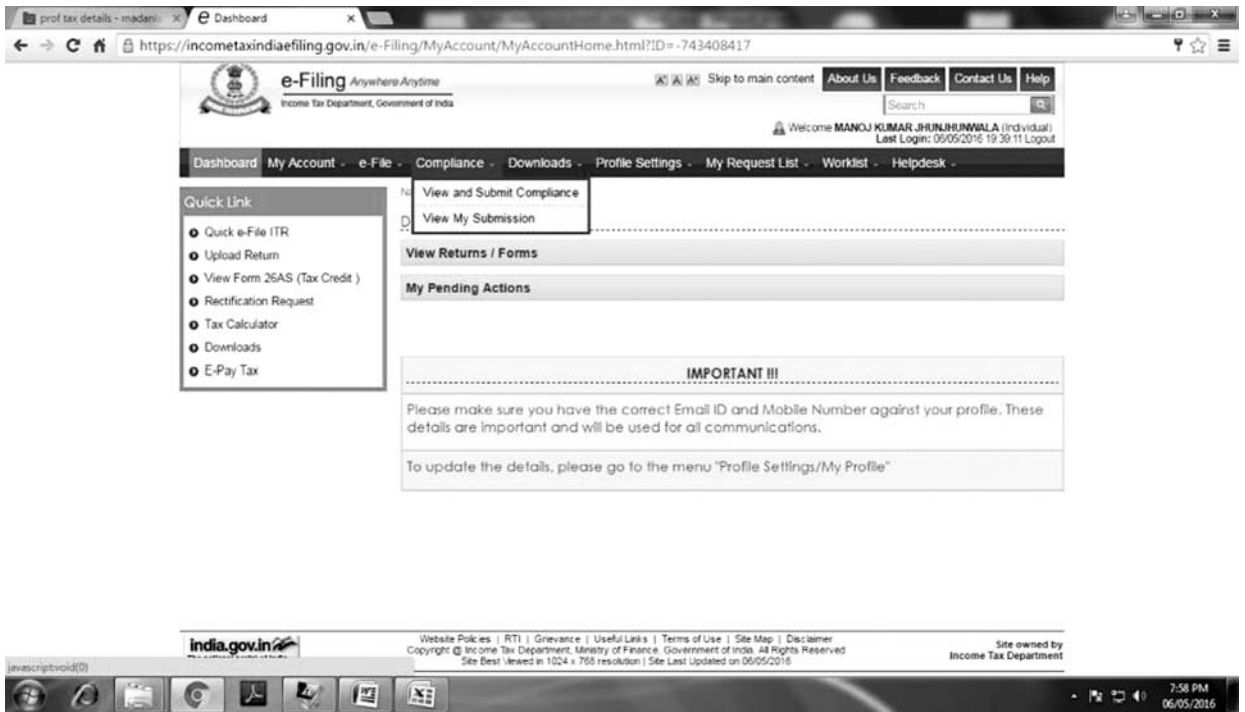
- My account

The screenshot shows the 'My Account' page of the e-Filing portal. The 'My Account' tab is selected in the navigation bar. A dropdown menu is open, listing various account management options: View Form 26AS (Tax Credit), e-Filed Returns/Forms, Refund/Demand Status, Refund Re-issue Request, Rectification Request, Rectification Status, Request for Intimation u/s 143(1Y)154, Register as Legal Heir, Add CA, List/Dis-engage CA, Register as Person Competent to Verify, Engage/Dis-engage ERI, Tax Credit Mismatch, Manage ITDREIN, View Form 15CA, View Form 6 (for undisclosed foreign asset), and Register as Liquidator. The 'IMPORTANT !!!' message is also visible on the page. The footer contains the India.gov.in logo, website policies, and copyright information.

- E-file

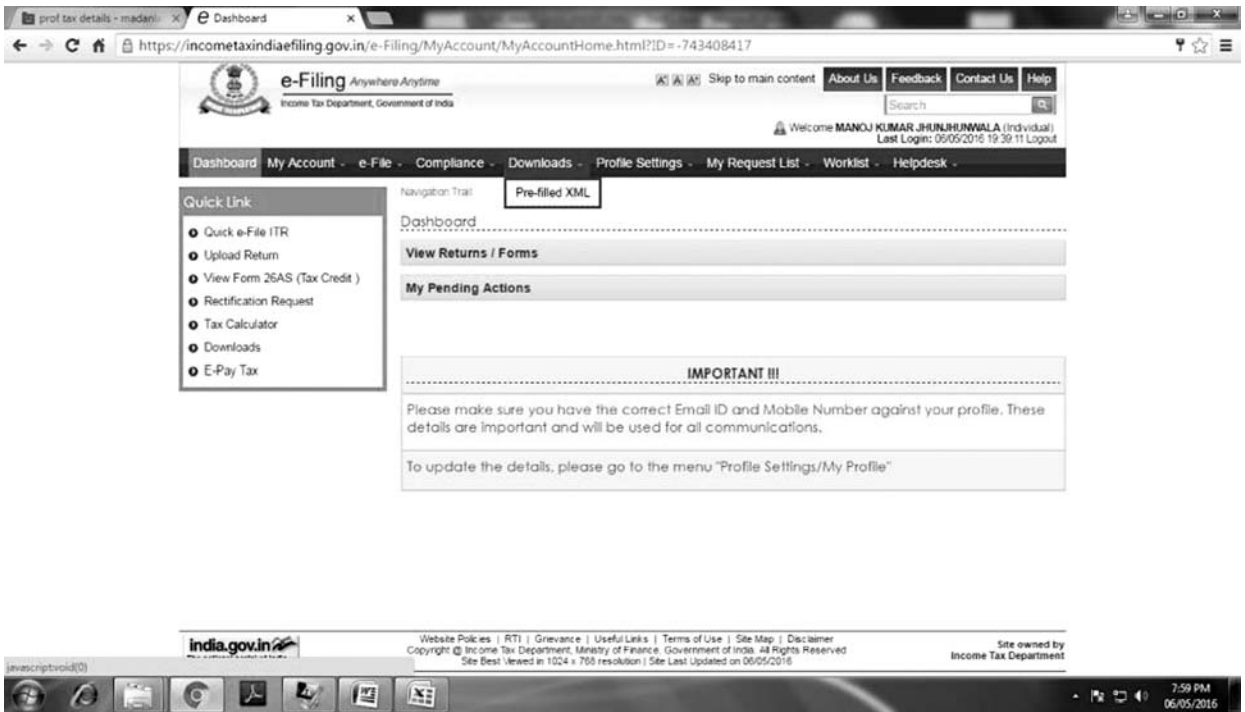


- Compliance

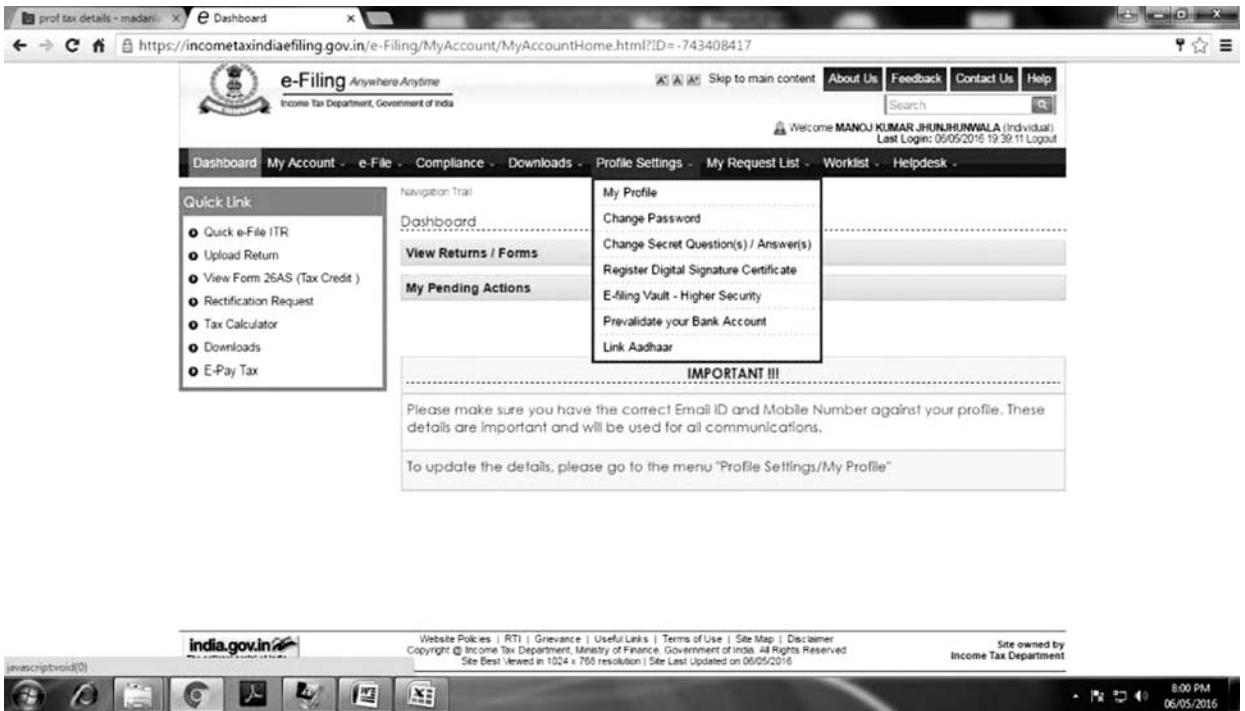




- Downloads



- Profile settings



- My request List

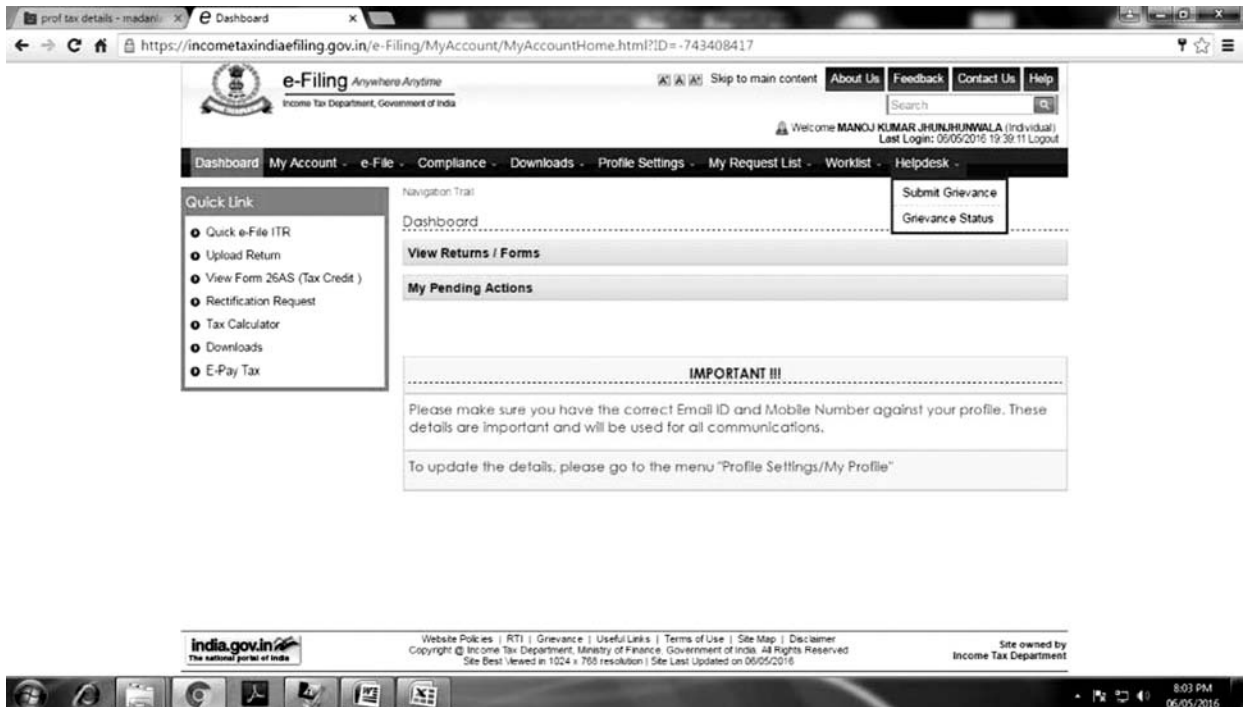
The screenshot shows the e-Filing dashboard for MANOU KUMAR JHUNJHUNWALA. The navigation trail at the top right highlights 'My Request List'. The main content area includes sections for 'View Returns / Forms', 'My Pending Actions', and an 'IMPORTANT !!!' notice. The notice states: 'Please make sure you have the correct Email ID and Mobile Number against your profile. These details are important and will be used for all communications. To update the details, please go to the menu "Profile Settings/My Profile"'. The footer contains the India.gov.in logo, website policies, and copyright information.

- Work list

The screenshot shows the e-Filing dashboard for MANOU KUMAR JHUNJHUNWALA. The navigation trail at the top right highlights 'Worklist'. The main content area includes sections for 'View Returns / Forms', 'My Pending Actions', and an 'IMPORTANT !!!' notice. The notice states: 'Please make sure you have the correct Email ID and Mobile Number against your profile. These details are important and will be used for all communications. To update the details, please go to the menu "Profile Settings/My Profile"'. The footer contains the India.gov.in logo, website policies, and copyright information.

- **Help desk**

The Grievance of the user can be duly submitted relating to CPC( ITR V/processing/Refund/Rectification/ communication/ Demand) or relating to e-filing (of Returns /forms/Profile update/My account) etc. etc.



## 27. RESPONSE TO VARIOUS ISSUES

An assessee/ user may come across various issues which needs response. Some of the issues are as under

- (1) Transfer of property reported in AIR but capital gains is not declared in Return of Income
- (2) Value of property transferred as reported in AIR is higher than the value of property transferred as reported in Return of Income
- (3) Payment of compensation on acquisition of immovable property as shown in TDS return filed by acquirer is more than sale consideration reported in the Return of Income
- (4) Payment of compensation on acquisition of immovable property is shown in TDS return filed by Government but capital gains is not declared in Return of Income.
- (5) Amount paid/credited as per 26 AS (194C and/or 194J) but no income from business/profession declared in Return of Income
- (6) Amount paid/credited as per Form 26 AS (Section 194C and 194J) is more than the gross turnover or gross receipts shown in Return of Income
- (7) Amount paid/credited reported in Form 26 AS (Section 194I) is significantly more as compared to the income from house property as shown in Return of Income
- (8) Amount paid/credited in Form 26 AS (Section 194I) is significantly more as compared to the rent/annual lettable value as shown in Return of Income
- (9) Amount paid/credited as interest and winnings from lottery, crossword puzzle, races etc. in Form 26 AS is more than the Income from other sources shown in Return of Income.
- (10) Amount paid/credited as interest in Form 26 AS is more than the interest income shown in Return of Income
- (11) Turnover from services reported in Service Tax Return but no income from business/profession declared in Return of Income
- (12) Higher turnover reported in Service Tax Return as compared to gross turnover or gross receipts reported in Return of Income.

Issues may be so on and so forth.

The assessee/user needs to respond the issue(s) on line. Preliminary response can be given in part A and detailed response may have to be given in part B.

Guidelines are available to online tackle/ respond to such situation including for the following:

- (a) How to view the information related to the mismatch

- (b) How to submit online response if the taxpayer does not have knowledge about the information displayed.
- (c) How to submit detailed response if the taxpayer has knowledge about the information displayed
- (d) How to respond if the value shown under Third Party Information is wrong
- (e) How to respond if the mismatch is on account of information relating to different PAN/AY
- (f) How to respond if the information/transaction was not correctly accounted for in the I T Return
- (g) How to respond if the mismatch has an explanation
- (h) How to fill detailed response in Part B
- (i) How to submit the response
- (j) How to take a printout of the response submitted
- (k) How to submit response for the remaining mismatch issues if the taxpayer logs out

A sample Response sheet is given below

### COMPLIANCE RESPONSE SHEET

Name	XXXXXXX	PAN	ASDFG1234H		
Acknowledgement Number	10006895190815	Submitted On	19/08/2015		
<b>Return Information Mismatch</b>					
Assessment Year	2014 - 15				
Financial Year	2013 - 14				
Mismatch Issue	Value of property transferred as reported in AIR is higher than the value of property transferred as reported in ITR				
Mismatch Description	The value of property transferred during the year as reported in the AIR return filed by the Sub Registrar office, is higher than the Value as per stamp valuation authority as declared in the Capital gains Schedule of Return of Income.				
<b>Mismatch Related Information</b>					
Source	Form	Filer ID	Filer Name	Information Description	Value
Income Tax Return	ITR-2	AGBPP290SK	XXXXXX	Full value of consideration adopted as per section 50C for the purpose of Capital Gains (Schedule CG-Long Term Capital Gain)	3000000
AIR	61 A	MUMJ11447C	JT SUB REGISTRAR BORIVALI, GOREGAON MTNL BUILDINGS V ROAD GOREGAON WEST, Mumbai	Sale of property reported in AIR (AIR-007)	2000000
Part A - Preliminary Response	I have knowledge about the property(ies) shown under "Mismatch Related Information"				
<b>Part B - Detailed Response</b>					
Response ID	1				
TAN of Sub Registrar	MUMJ11447C				
Designation and Address of Sub Registrar	JT SUB REGISTRAR BORIVALI, GOREGAON MTNL BUILDINGS V ROAD GOREGAON WEST, Mumbai				
Property Address	ASDF, GOREGAON WEST, MUMBAI				
Property Pincode	400104				
Date of transfer	19/08/2013				
Total Value of property as per stamp valuation authority	1000000				
Property Type	Residential property				
Mismatch Response	The value shown under Third Party Information is wrong				
PAN of transferor	ASDFG1234H				
Assessment Year (AY) to which income relates	2014-15				
Value of property (as per stamp valuation authority) related to that person in the AY above	1000000				
Capital gains/Income related to person in the AY above	900000				
Explanation Options					
Remarks	QWERTY				

## 28. TESTIMONIALS

The following testimonials, appreciation with open heart, directly from the mouth of tax payers, speaks a lot about the benefits of e-filing

- "I never expected that e-filing facilities will undergo such a remarkable change. Your team is doing a great job especially with the assistance, customer care, regular follow ups and quick processing of Returns. Truly thankful"-28/04/2016
- "What a wonderful response within one month of time I got my ITR return really it is appreciated for your paperless process and truthful service..."-26/04/2016
- "It keeps us informed regularly and helpful to all tax payers as a result our work made easy. It has very prompt services. I have doubled my faith on IT dept and its web services...."-26/04/2016
- "I just cannot be thankful enough for the convenience that the IT dept., has made over the few years now. Everything that is done is available on the finger tips and the ease of access to the website is amazing."-06/04/2016
- "I have been e-filing my returns for the last four AYs and I find the Portal very user friendly. I am indeed delighted that filing ITR and getting IT Refund (if any) has become much easier. I compliment the IT Department for their consistent effort in facilitating more user-friendly ITR filing." - 28/03/2016
- "It is a pleasure to file income tax return now. It was such a difficult task earlier, such that many people reluctantly doing this job. With this user friendliness, more & more people will be motivated to file return. Thank you IT Dept for this innovative service to the people of this great country." - 27/03/2016
- "Excellent work by this portal as well as team e-filing, I got my both TDS refund within two month, Its great work by this team I really appreciate the work done by it team I give 100 out of 100.." - 04/03/2016
- "There is a tremendous improvement in E filing of Income tax in last 2 years. Now filing return is so easy & totally hassles free. Further service provided by CPC is very prompt & Friendly. " - 02/03/2016
- "Its very easy for every assess to file their own return and be updated with every change in taxation provision, instead of depending wholly on consultants, I file my return at my own end, I like the utility too much, thanks it department for ease." - 17/02/2016
- "GOI along with the Dept of Income Tax has made E-Filing Simple & more User Friendly. The steps taken are more appreciable in a country like India & this dept deserves a 'SALUTE' from we taxpayers." - 05/02/2016
- "I have worked with multinational companies and foreign governments; this site is one of the best globally and sets the stage for friendly department interaction! Kudos." - 05/02/2016
- "I have been filling my Income Tax return for last 3 years & I saw the real change and improvement of Income Tax E-filing facilities. Every year it is becoming easier and fast. I really appreciate the work of I.T. Department." - 05/02/2016
- "Excellent Website. Great work getting IT filing online. Kudos to all the people who have worked hard to get this up and running so effectively." - 20/01/2016
- "Very easy to navigate & comply, very meticulously planned without any ambiguity. Appreciate the IT department for providing such a wonderful platform for filing returns." - 10/01/2016
- "I like the way every year e-Filing website is improving. This has solved major hassle. Moreover this year new feature of e-Verification using bank/aadhar has made life easier for both the IT Dept and citizens as paperwork was reduced by using a superb two click solution. Good job IT Department." - 06/01/2016
- "Its a very good experience doing work on e filing income tax. It is very easy in operating. Hats off to Income Tax Department, Government of India." - 09/12/2015
- "Marvelous continuous up-gradation of online income tax facility for providing utmost ease to taxpayers while filing return and other ancillary pre and post activities thereto. Thanks a lot for your continuous useful efforts to make income tax compliance for more and more user friendly." - 08/12/2015

- “An excellent portal . Filing IT returns and correspondence with Dept has become easy . Refunds are so fast and assessments so transparent that you no longer need to fear anything about Income tax department so long as you pay your taxes correctly “ - 28/11/2015
- “Excellent improvement in return filling and assessment system. Never expected it can happen so early in my country...almost on par with US/Candian system...Queries are answered very quickly. SBI is responding to refund related queries very promptly...over all amazing experience.” - 13/11/2015
- “I want to share that I was pleasantly surprised over recent quick processing of my return for FY 2015-15. I must say that in last 25-30 years of my tax filing, I have seen great progress in last 3 years in providing convenience to tax payers.” - 07/11/2015
- “The continuous effort made to ease the filings both in returns and e-tds returns is commendable. Once anyone uses online portal services he will never go back to manual filing. Excellent job done. The ease is not available in other tax filings. Three cheers to the team behind it.” - 01/11/2015
- “I have been using the e-filing facility for the last 5 years. I love the ease with which I could file the returns. Particularly, I welcome the e-verify thru Net-banking, which saves time and effort for us and cpc. Appreciate the ministry’s effort to make e-filing more sophisticated.” - 25/10/2015
- “Sir, This is a great site of income tax. Now the tax payer can do several things just by logging on to the e-filing portal. Status of his ITR, refunds, TDS checking, even filing corrections and revisions made so easy and user friendly, one wonders if it is his own site or of the tax department.” - 23/10/2015
- “I have found the portal to be very useful and user friendly. It has made it so much easier to retrieve old records, check status of different tax Returns, etc. The good part is that this is supported by a very cooperative and helpful help line.” - 18/10/2015
- “This is truly a wonderful experience I ever had. Not having enough language to convey thanks to Dept. and technology” - 06/10/2015
- “Great Design, Easy Retrieval of Personal Data on entering PAN, Smooth Process and Simple E-Verification. Excellent Job by IT Department. Continue user friendly improvements.” - 06/10/2015
- “Appreciate the speed with which the ITR returns are being processed. This is an indication that our system in INDIA is improving and hope to look forward to a more improved system in line and level with the EU/US system eliminating bureaucracy.” - 22/09/2015

## CONCLUSION

Therefore, despite some pitfalls, electronic filing, having immense benefits, has made the task easy for the user as well as department.

# E-FILING MADE EASY UNDER COMPANY LAW

## WHERE DO YOU FIND MCA PORTAL?

1. Go to this below link to find MCA Portal.....(type this link on google—<http://www.mca.gov.in/>)

Ministry Of Corporate Aff X

www.mca.gov.in

Skip to main content Corporate Seva Kendra Forms & Downloads Sitemap Login Register

Type here to Search...

Ministry of Corporate Affairs  
Government of India

EMPOWERING BUSINESS, PROTECTING INVESTORS  
REGULATOR • INTEGRATOR • FACILITATOR • EDUCATOR

ABOUT MCA ACTS & RULES MY WORKSPACE MCA SERVICES DATA & REPORTS CONTACTS HELP & FAQS

NEW TO MCA?

MCA regulates corporate affairs in India through the Companies Act, 1956, 2013 and other allied Acts, Bills and Rules. MCA also protects investors and offers many important services to stakeholders. This site is your gateway to all services, guidance, and other corporate affairs related information.

Learn more about MCA by visiting our About MCA page

WHAT'S NEW

Keep up-to-date with the latest on the MCA website.

23073017.

QUICK LINKS

SEARCH COMPANIES ACT, 2013

REGISTER A NEW COMPANY

CHANGE COMPANY INFORMATION

NOTICES & CIRCULARS

IMPORTANT NOTICES

- Forms INC-1, INC-7, DIR-3, MGT-6, FC-4 were recently updated on MCA21 Company Forms page. Stakeholders are requested to check the latest version before filing.
- LLP Forms Form 3, Form 4, Form 8 and Form 15 were recently updated on MCA21 LLP Forms page. Stakeholders are requested to check the latest version before filing.
- The relaxation of additional fees vide General Circular No.03/2016

Services for  
www.mvsp.in  
ation On  
ny Deposits  
Liquidators

### A. MCA PORTAL GUIDE

2. HOLD CURSOR on About MCA or type this link [http://www.mca.gov.in/MinistryV2/about\\_mca.html](http://www.mca.gov.in/MinistryV2/about_mca.html)

Ministry Of Corporate Aff X inductionmaterial.pdf X Citizen\_charter\_June2013 X

www.mca.gov.in/MinistryV2/clb.html

Skip to main content Corporate Seva Kendra Forms & Downloads Sitemap Login Register

Type here to Search...

Ministry of Corporate Affairs  
Government of India

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ABOUT MCA ACTS & RULES MY WORKSPACE MCA SERVICES DATA & REPORTS CONTACTS HELP & FAQS

About MCA

Citizens Charter

MCA Induction Material

Organization Chart

Results-Framework Document

Right To Information

Affiliated Offices

- Company Law Board
- Serious Fraud Investigation Office
- Competition Commission of India
- Indian Institute of Corporate Affairs

Visit these pages to find out all about MCA. Includes information on MCA's main functions and other details about the Ministry.

si-judicial body, exercising equitable jurisdiction, which was earlier the Central Government. The Board has powers to regulate its own as framed "Company Law Board Regulations 1991" prescribing the tions before it.

bed the fees for making applications/petitions before the Company ard, (Fees on applications and Petitions) Rules 1991". The Board has our Regional Benches located at New Delhi, Mumbai, Kolkata and

3. Anything you want to know just click on the following links:—

- Citizen\_charter  
—[http://www.mca.gov.in/Ministry/pdf/Citizen\\_charter\\_June2013.pdf](http://www.mca.gov.in/Ministry/pdf/Citizen_charter_June2013.pdf)
- inductionmaterial  
—<http://www.mca.gov.in/Ministry/pdf/inductionmaterial.pdf>
- orgchart  
—[http://www.mca.gov.in/Ministry/pdf/orgchart\\_23jan\\_2014.pdf](http://www.mca.gov.in/Ministry/pdf/orgchart_23jan_2014.pdf)
- Result framework  
—<http://www.mca.gov.in/MinistryV2/rfd.html>
- Right to information  
— <http://www.mca.gov.in/MinistryV2/rti.html>
- Affiliated Offices
  - <http://www.mca.gov.in/MinistryV2/clb.html>  
Click on this to go to the page <http://clb.nic.in/>
  - <http://www.mca.gov.in/MinistryV2/sfio.html>  
Click on this to go to the page <http://www.sfio.nic.in/websitenew/main2.asp>
  - <http://www.mca.gov.in/MinistryV2/ccil.html>  
Click on this to go to the page <http://www.cci.gov.in/>
  - <http://www.mca.gov.in/MinistryV2/iica.html>  
Click on this to go to the page <http://www.iica.in/>

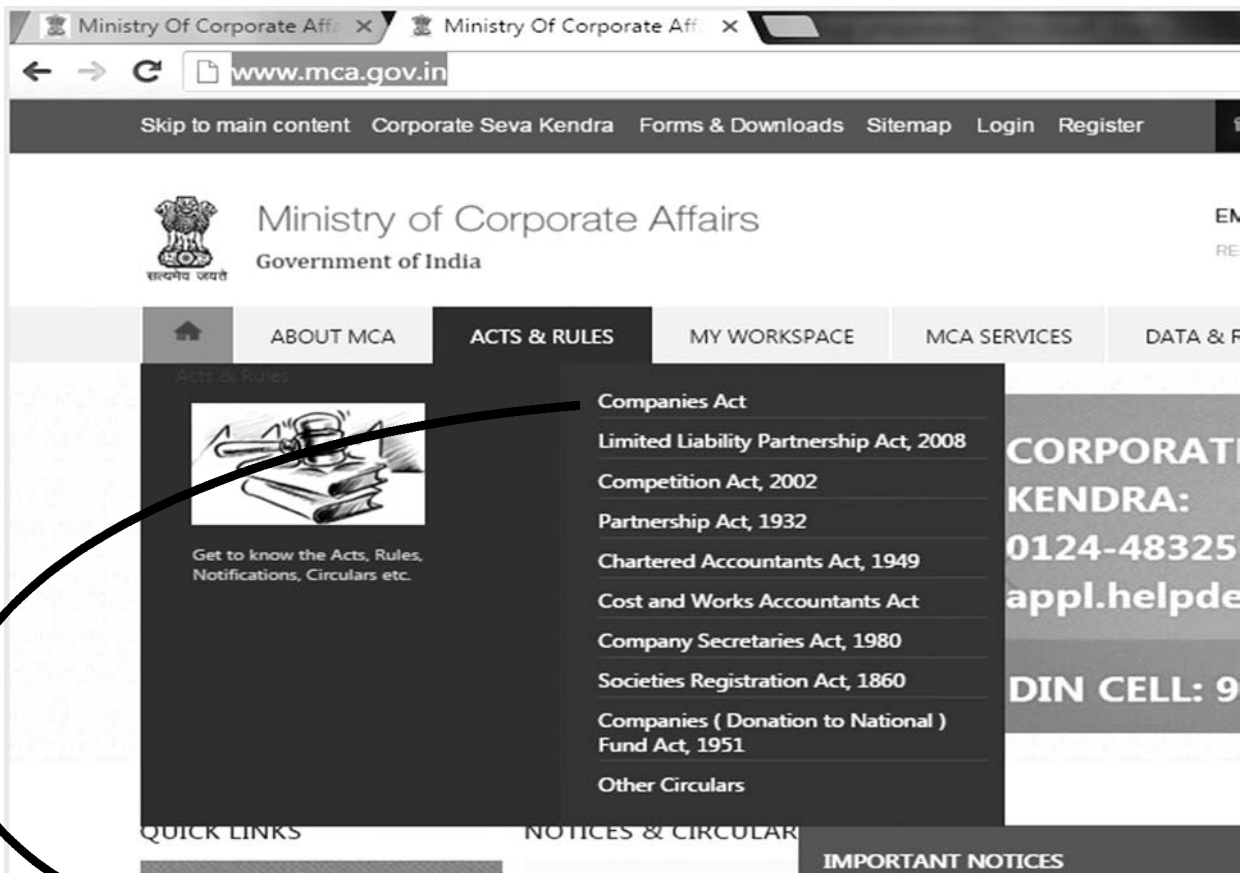
4. HOLD CURSOR on ACTS & RULES to find the below list of acts.....

The screenshot shows the website [www.mca.gov.in](http://www.mca.gov.in) with the 'ACTS & RULES' menu item highlighted. The dropdown menu lists the following acts and rules:

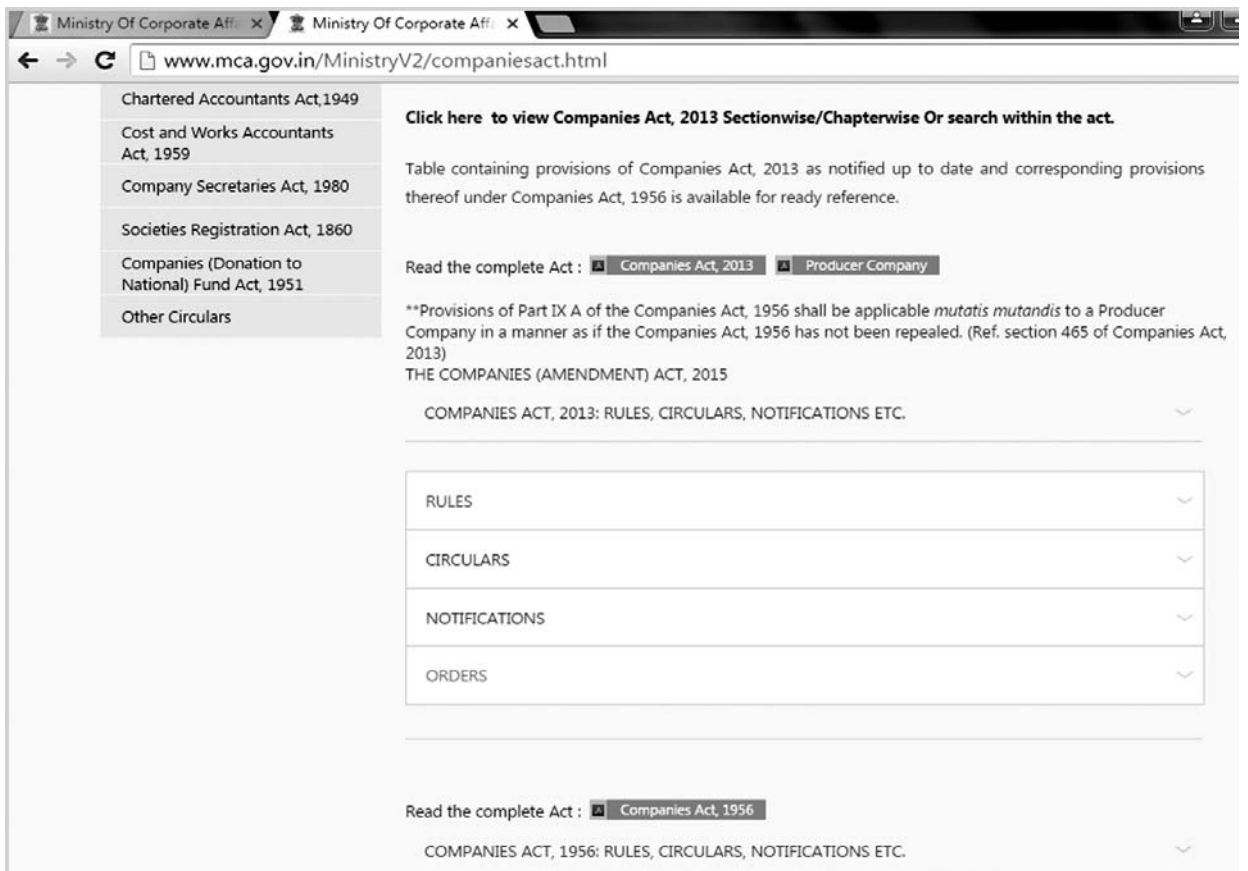
- Companies Act
- Limited Liability Partnership Act, 2008
- Competition Act, 2002
- Partnership Act, 1932
- Chartered Accountants Act, 1949
- Cost and Works Accountants Act
- Company Secretaries Act, 1980
- Societies Registration Act, 1860
- Companies ( Donation to National ) Fund Act, 1951
- Other Circulars

On the right side of the page, there is a vertical banner for 'CORPORATE KENDRA' with the phone number '0124-48325' and the email 'appl.helpde'. Below the banner, it says 'DIN CELL: 9'. At the bottom of the page, there are sections for 'QUICK LINKS', 'NOTICES & CIRCULARS', and 'IMPORTANT NOTICES'.





5. Click on Companies Act — <http://www.mca.gov.in/MinistryV2/companiesact.html>



## 6. MCA Services— create a log-in id & PW



- Click on Register Now
- Link will open  
<http://www.mca.gov.in/mcafoportal/loadUserRegistration.do?link=loadUserRegistration>

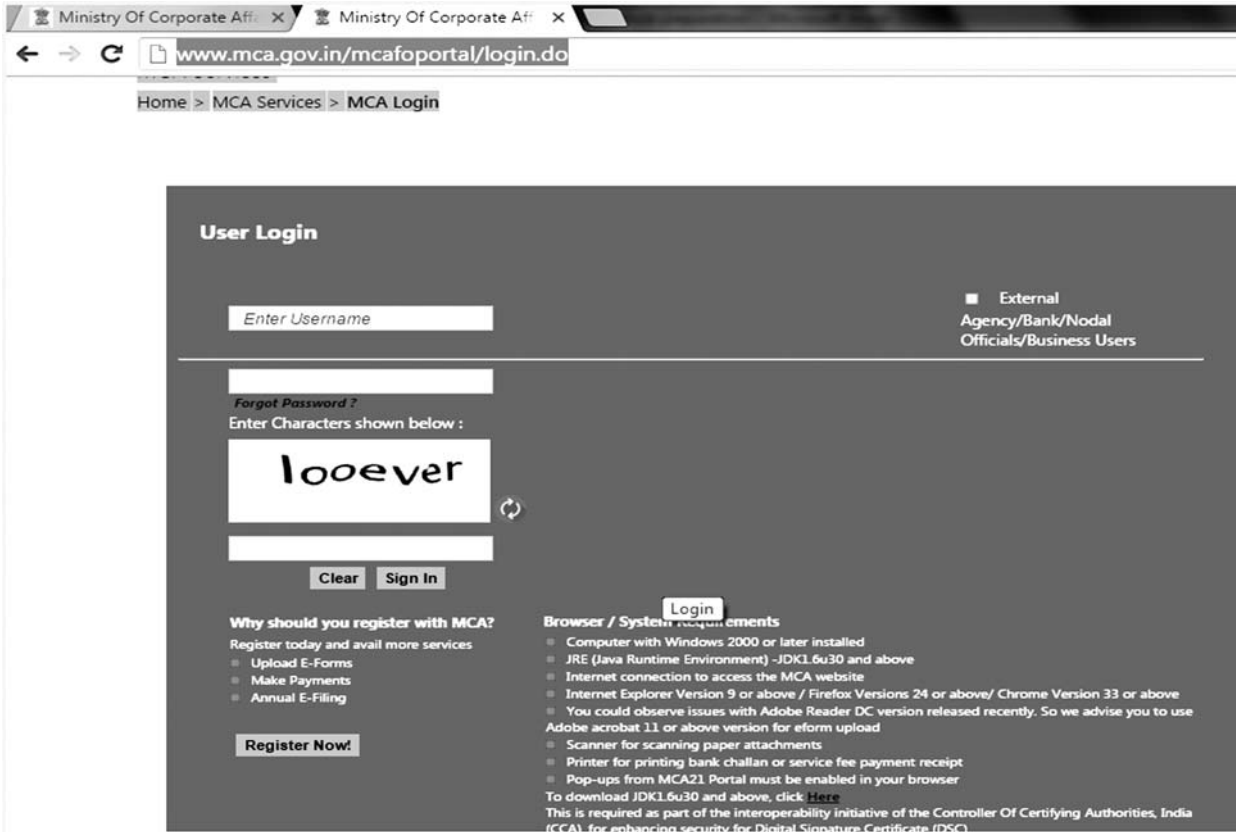
- If you select Business User you will get four options there//// if you select Registered User you will be treated as individual user

- Then fill up the form and get yourself registered.

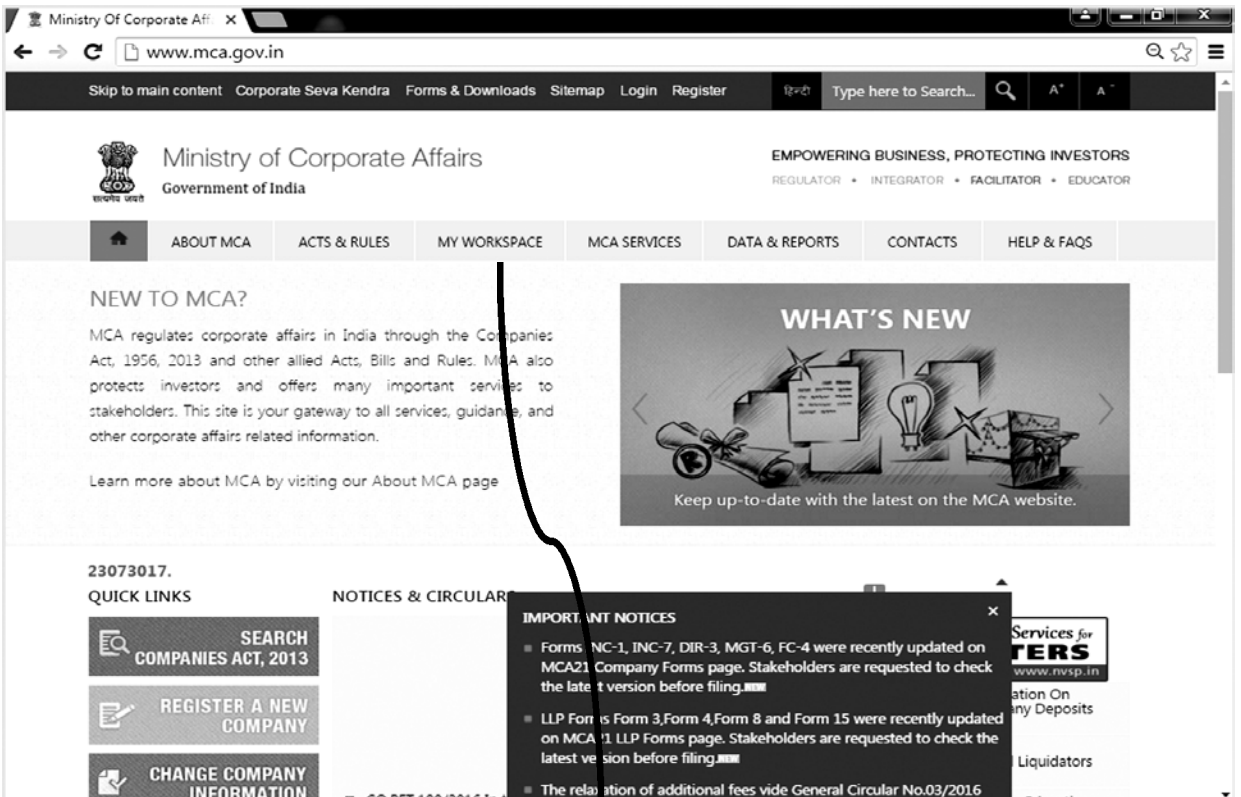
• Then.....

❖ Home>MCA Services>MCA Login

<http://www.mca.gov.in/mcafoportal/login.do>



or



Click on MY WORKSPACE to go to log-in page also

## 7. ACQUIRE DSC—ASSOCIATE DSC—UPDATE DSC

<http://www.mca.gov.in/MinistryV2/certifying-new.html>

Ministry Of Corporate Aff. X

www.mca.gov.in/MinistryV2/certifying-new.html

ABOUT MCA ACTS & RULES MY WORKSPACE MCA SERVICES DATA & REPORTS CONTACTS HELP & FAQS

MCA SERVICES

Home > MCA Services > DSC Services > Acquire DSC

**DSC Services** ^

- Acquire DSC
- Associate DSC
- Update DSC

DIN Services v

Master Data v

LLP Services v

LLP Services for Business User v

e-Filing v

Company Services v

Complaints v

Document Related Services v

Fee and Payment Services v

Investor Services

Track SRN/Transaction Status

Address for sending physical copy of G.A.R. 33

### Obtain Digital Signature Certificate

#### About Digital Signature Certificate (DSC)

The Information Technology Act, 2000 has provisions for use of Digital Signatures on the documents submitted in electronic form in order to ensure the security and authenticity of the documents filed electronically. This is secure and authentic way to submit a document electronically. As such, all filings done by the companies/LLPs under MCA21 e-Governance programme are required to be filed using Digital Signatures by the person authorised to sign the documents.

#### Related Links and Artefacts

- Certifying Authorities
- Important notice on Digital Certificates (SHA2)
- FAQs

- Legal Warning:**  
You can use only the valid Digital Signatures issued to you. It is illegal to use Digital Signatures of anybody other than the one to whom it is issued.
- Certification Agencies:**  
Certification Agencies are appointed by the office of the Controller of Certification Agencies (CCA) under the provisions of IT Act, 2000. There are a total of eight Certification Agencies authorised by the CCA to issue Digital Signature Certificates (DSCs). The details of these Certification Agencies are available on the portal of the Ministry --> [Certifying Authorities](#)
- Class of DSCs:**  
The Ministry of Corporate Affairs has stipulated a Class-II or above category signing certificate for e-Filing under MCA21. A person who already has the specified DSC for any other application can use

## 8. CERTIFYING AUTHORTITIES

Ministry Of Corporate Aff. X

www.mca.gov.in/MinistryV2/certifying-new\_1.html

ABOUT MCA ACTS & RULES MY WORKSPACE MCA SERVICES DATA & REPORTS CONTACTS HELP & FAQS

MCA SERVICES

Home > MCA Services > DSC Services > Acquire DSC > Certifying Authorities

**DSC Services** ^

- Acquire DSC
- Associate DSC
- Update DSC

DIN Services v

Master Data v

LLP Services v

LLP Services for Business User v

e-Filing v

Company Services v

Complaints v

Document Related Services v

Fee and Payment Services v

Investor Services

Track SRN/Transaction Status

Address for sending physical copy of G.A.R. 33

Public Search of Trademark

### Certifying Authorities

Certifying Authorities (CA) has been granted a license to issue a digital signature certificate under Section 24 of the Indian IT-Act 2000. One can procure Class 2 or 3 certificates from any of the certifying authorities.

#### Related Links and Artefacts

- Acquire Digital Certificate
- Important notice on Digital Certificates (SHA2)
- FAQs

Tata Consultancy Services (TCS)		
National Informatics Center (NIC)		
IDRBT Certifying Authority		
SafeScript CA Services, Sify Communications Ltd.		✓
(n) Code Solutions CA		✓
MTNL Trust Line		
*Customs & Central Excise		
E-MUDHRA		✓

\* The MCA21 application testing and integration with ICERT issued DSCs is currently in progress.

## 9. REGISTER DSC OR ASSOCIATE DSC

- Select the role of the person whose DSC getting registered

Ministry Of Corporate Aff. x  
www.mca.gov.in/mcafoportal/showAssociateDSC.do

Welcome Guest Corporate Seva Kendra Forms & Downloads Sitemap Login Register Typ

Ministry of Corporate Affairs  
Government of India

EMPOWERING REGULATORS

Home > ABOUT MCA > ACTS & RULES > MY WORKSPACE > MCA SERVICES > DATA & REPORTS

MCA Services  
Home > MCA Services > DSC Services > Associate DSC

DSC Services

- Acquire DSC
- Associate DSC
- Update DSC

DIN Services

**Associate DSC**

Select the Role \*

--Select--  
--Select--  
Director  
Manager / Secretary  
Practicing Professional  
Authorised Representative

- PUT THE DETAILS of the person whose DSC getting registered

Ministry Of Corporate Aff. x Ministry Of Corporate Aff. x http://www.mca.gov.in/M x

www.mca.gov.in/mcafoportal/checkDINStatus.do

MCA Services  
Home > MCA Services > DSC Services > Associate Director's/Designated Partner's/Authorized Representative's DSC

DSC Services

- Acquire DSC
- Associate DSC
- Update DSC

DIN Services

Master Data

LLP Services

LLP Services For Business User

e-Filing

Company Services

Complaints

**Associate Director's/Designated Partner's/Authorized Representative's DSC**

DIN/DPIN\* 00138144

**Personal Details (as provided in the DIN application)**

First Name\* AJAY

Middle Name KUMAR

Last Name\* AGRAWAL

Date of Birth \* 27/12/1951 (dd/mm/yyyy)

Father's First Name

Father's Middle name

Father's Last name

Mother's Maiden Name sita

\* Mandatory Field

Next Clear All

If you face problems in selecting DSC, refer to 'steps for DSC registration' for solution

- CHOOSE THE CERTIFICATE OF DSC AND SUBMIT FOR DSC getting registered—ONE MSG WILL BE SHOWN THAT YOUR DSC IS REGISTERED

Ministry Of Corporate Aff. x Ministry Of Corporate Aff. x http://www.mca.gov.in/M x

www.mca.gov.in/mcafoportal/validateDINDetails.do

DSC Services

- Acquire DSC
- Associate DSC
- Update DSC

DIN Services

Master Data

LLP Services

LLP Services For Business User

e-Filing

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Complaints

Document Related Services

Fee and Payment Services

Investor Services

**Associate Director's/Designated Partner's/Authorized Representative's DSC**

DIN/DPIN\* 00138144

**Personal Details (as provided in the DIN application)**

First Name\* AJAY

Middle Name KUMAR

Last Name\* AGRAWAL

Date of Birth \* 27/12/1951 (dd/mm/yyyy)

Father's First Name

Father's Middle name

Father's Last name

Mother's Maiden Name sita

Email Id\* akagrawal@gmail.com

Digital Certificate\*

Select Certificate

**Declaration\***

I hereby certify and confirm that the information provided above is correct and complete. Further, I am aware of the legal consequences of an incorrect statement.

Note: In case you are also a Manager/Secretary and/or a Practicing Professional and/or a Authorized Representative having PAN, you are required to register your DSC separately for these roles.

\* Mandatory Field

Submit Clear All

## 10. APPLY DIN—ENQUIRE DIN STATUS—VERIFY DIN PAN DETAILS OF DIRECTOR

<http://www.mca.gov.in/MinistryV2/din.html>

The screenshot shows the MCA21 portal interface. The top navigation bar includes 'ABOUT MCA', 'ACTS & RULES', 'MY WORKSPACE', 'MCA SERVICES', 'DATA & REPORTS', 'CONTACTS', and 'HELP & FAQS'. The breadcrumb trail is 'Home > MCA Services > DIN Services'. The left sidebar has a 'DIN Services' menu with options: 'Apply for DIN', 'Enquire DIN Status', and 'Verify DIN PAN Details of Director'. The main content area is titled 'Apply For DIN' and explains the concept of a Director Identification Number (DIN) introduced by the Companies (Amendment) Act, 2006. It lists 'Steps to apply DIN:' with three steps: 1. Offline e-Filing, 2. Supporting Documents, and 3. Digital Signature. A 'Related Links and Artefacts' sidebar on the right lists various forms and documents like DIR-3 Form, DIR-6 Form, and DIN Rules.

## Company Master Data & Index Of Charges

### 11. [http://www.mca.gov.in/MinistryV2/master\\_data.html](http://www.mca.gov.in/MinistryV2/master_data.html)

A facility has been made available to the general public to view master details of any company/LLP registered with Registrar of Companies. This facility may be availed by clicking “View Company Master Data”. A similar facility has also been made available in respect of the ‘Register of Charges’ for the companies/LLPs by clicking on to the ‘View Index of Charges’ and for the viewing the details of the signatories of any company/LLP by clicking on ‘View Signatory Details’.

#### Step by step process :

1. To access Master Company/LLP Data click “View Company/LLP Master Data” link; to view Index of Charges, click ‘View Index of Charges’; and to access signatory details, click on ‘View Signatory Details’ on the left hand side of this page.
2. Enter the Company/LLP Name or CIN/LLPIN of the Company/LLP.
3. Click the Submit button in case CIN is entered.
4. In case CIN/LLPIN is not available Press the “Search” button after entering the first few characters in Company/LLP Name field.
5. List of companies/LLPs would appear. Select your company/LLP by clicking the ‘Select’ button.
6. CIN/LLPIN of the Company/LLP with Company/LLP Name shall be displayed on the screen.
7. Click the Submit button once CIN/LLPIN is displayed.
8. System shall display the required data.
9. To take printout of the same, click on ‘Print’ button given on the page.
10. On clicking the same, the required data shall be displayed in a tabular form. Take the print out of the same.

## 12. LLP - [http://www.mca.gov.in/MinistryV2/AboutFiling\\_LLP.html](http://www.mca.gov.in/MinistryV2/AboutFiling_LLP.html)

Ministry Of Corporate Affairs | Ministry Of Corporate Affairs | Ministry Of Corporate Affairs | Ministry Of Corporate Affairs | Ministry Of Corporate Affairs

www.mca.gov.in/MinistryV2/AboutFiling\_LLP.html

### MCA SERVICES

Home > MCA Services > LLP Services

- DSC Services
- DIN Services
- Master Data
- LLP Services
- LLP Services for Business User

#### All About e-Filing for LLP

In order to carry out e-Filing on LLP you have facility to download the eform and fill it in an offline mode. Every form has the facility to pre-fill the data available in LLP system. Once the e-form is filled you would need to validate the e-form using Pre-scrutiny button. You would then have to affix the relevant digital signatures and save the form. You would need to be connected to the internet to carry out the pre-fill and pre-scrutiny functions. The step by step process is given below. The filled up e-form as per relevant instruction kit needs to be uploaded on the LLP portal. On successful upload, the Service request number would be generated and you would be directed to make payment of the statutory fees. The step by step process is given below. Once the payment has been made the status of your payment and filing status can be tracked on the LLP portal by using the 'Track Your Payment Status' and 'Track Your Transaction Status' link respectively.

Please follow the steps given below to proceed to do e-Filing:

1. Select a category to download an eForm from the LLP portal (with or without the instruction kit)
2. At any time, you can read the related instruction kit to familiarize yourself with the procedures

**Related Links and Artefacts**

- Prerequisite software e-F
- Proceed to e-Filing

**e-Filing**

- Company Services
- Complaints
- Document Related Services

## Steps To Register A New Company

## 13. STEPS TO REGISTER A NEW COMPANY—CLICK ON

Ministry Of Corporate Affairs | Ministry Of Corporate Affairs | Ministry Of Corporate Affairs | Ministry Of Corporate Affairs | Ministry Of Corporate Affairs

www.mca.gov.in/MinistryV2/RegisterNewComp.html

ABOUT MCA | ACTS & RULES | MY WORKSPACE | MCA SERVICES | DATA & REPORTS | CONTACTS | HELP & FAQs

### MCA SERVICES

Home > MCA Services > Company Services > Incorporation

#### Steps To Register A New Company

1. How can I register an Indian Company?
2. How can I register a Part I Company?
3. How can I register a Section 8 Company?
4. Do you want to start a Foreign Company?

**Related Links and Artefacts**

- Acquire Digital Signature
- Register a Digital Signature
- All About e-Filing
- Track SRN Status
- Form No. DIR-3
- Form No. INC-1
- Form No. INC-2
- Form No. INC-3
- Form No. INC-7
- Form No. INC-22
- Form No. DIR-12
- Form No. URC-1
- Form No. FC-1
- Director Identification Number FAQs
- One Person Company FAQs
- Digital Signature Certificate FAQs
- e-Filing FAQs
- Payments FAQs
- eStamp FAQs

**Company Services**

- Check Company Name
- Find CIN
- Incorporation
- Compliance Filing
- Approval Services
- Change Company Information
- Charge Management
- Informational Services
- Close Company

Complaints

Document Related Services

Fee and Payment Services

Investor Services

Track SRN/Transaction Status

Address for sending physical

## 14. COMPLAINTS

Ministry Of Corporate Aff. X  
www.mca.gov.in/MinistryV2/complaints.html

ABOUT MCA ACTS & RULES MY WORKSPACE MCA SERVICES DATA & REPORTS CONTACTS HELP & FAQS

MCA SERVICES  
Home > MCA Services > Complaints

- DSC Services
- DIN Services
- Master Data
- LLP Services
- LLP Services for Business User
- e-Filing
- Company Services
- Complaints
  - Create Service Related Complaint
  - Track Service Related Complaint Status
  - Create Investor/Serious Complaint
  - Track Investor/Serious Complaint Status
  - Feedback / Suggestions
  - Employee Grievances
- Document Related Services
- Fee and Payment Services
- Investor Services
- Track CPA/Transaction Status

### Complaints

Raise complaint or concerns with respect to MCA services

Create and Track complaint or concerns with respect to MCA services

- > Create Service Related Complaint
- > Track Service Related Complaint Status

Create and Track Investor/Serious Complaint

- Create Investor/Serious Complaint
- Track Investor/Serious Complaint Status

#### Steps To Create Investor/Serious Complaint

- 1) Download the latest version of the Form from MCA Portal using below link:  
Company Forms Download
- 2) Unzip the content of the zip file. It will contain an instruction help kit and the latest version of the form.
- 3) Fill the form as per the guidelines and provide all the mandatory data. Once done, please complete the Check Form and Prescrutinize the form. Make sure you are connected to the internet and MCA21 portal.
- 4) **Login to MCA21 portal using your registered user login.**
- 5) Once logged into the MCA21 portal, use the eForm upload functionality under the eForms tab on the portal, to upload the Investor Complaint Form.
- 6) Once uploaded, note down the SRN no. for future references.

## QUICK LINKS

Ministry Of Corporate Aff. X  
www.mca.gov.in/MinistryV2/investor\_services.html

After the Form 5- INV is filled and uploaded on the IEPF portal, you are required to provide the investor wise details of unclaimed and unpaid amount.

Following are the steps which need to be followed to upload the investor wise details of unclaimed and unpaid amounts:

1. Install the Pre-requisite Software's to proceed. To know and install the same click on 'Prerequisite Software' link.
2. Download the Excel toolkit.
3. Download the excel template from the IEPF portal in the zip format.
4. Unzip the zip file and save the template in xls (97-2003) and .xslm(2007) format only.
5. Fill the required details in the excel file.

For more details, refer to the IEPF FAQs-->Application

QUICK LINKS

<a href="#">PMO</a>	<a href="#">NFCG</a>	<a href="#">Principal Account Office</a>	<a href="#">Invest India</a>	<a href="#">RTI</a>
<a href="#">CLB</a>	<a href="#">CAT</a>	<a href="#">Sitemap</a>	<a href="#">About MCA</a>	<a href="#">Help &amp; FAQs</a>
<a href="#">CCI</a>	<a href="#">ICAI (CA)</a>	<a href="#">Disclaimer</a>	<a href="#">Acts &amp; Rules</a>	<a href="#">Corporate Seva Kendra</a>
<a href="#">SFIO</a>	<a href="#">ICSI (CS)</a>	<a href="#">Website Policies</a>	<a href="#">MCA Services</a>	<a href="#">Contacts</a>
<a href="#">IICA</a>	<a href="#">ICAI (CMA)</a>		<a href="#">Statistics &amp; Reports</a>	

MCA APPLICATIONS

- MCA
- LLP
- XBRL
- IEPF



## 15. SYSTEM REQUIREMENTS

MCA SERVICES	DATA & REPORTS	CONTACTS	HELP & FAQs
<a href="#">Help on using the MCA Portal</a> <a href="#">Video Based Tutorial - CBT</a> <a href="#">System Requirements</a> <a href="#">SMS Alerts</a> <a href="#">XBRL</a> <a href="#">User Registration</a> <b>e-Filing</b> <a href="#">Prerequisite Software for e-Filing</a> <a href="#">Annual e-Filing</a> <a href="#">Linked e-Filing</a> <b>DSC</b> <a href="#">Digital Signature Certificate</a> <a href="#">Register DSC</a> <a href="#">Cancel SRN due to Unsuccessful Payment</a>		<b>Payment</b> <a href="#">Refund</a> <a href="#">Pay Later</a> <a href="#">NEFT</a> <a href="#">eStamp</a> <a href="#">Rates of Stamp Duty</a> <a href="#">Corporate Bank Account</a> <a href="#">List of Authorised Banks</a> <a href="#">Stamp Duty Payment for LLP</a> <b>Limited Liability Partnership</b> <b>One Person Company</b> <b>DIN Process</b> <b>Other Services</b> <b>List of CFC's</b> <b>Corporate Social Responsibility</b>	<b>FAQs On System Requirements—BELOW ARE THE CLICK LINKS SERVICES</b> <ul style="list-style-type: none"> <li>✓ What are the hardware and software requirements for e-filing at mca.gov.in?</li> <li>✓ How to download the required software?</li> <li>✓ Can I attach documents with formats other than PDF?</li> <li>✓ What if I have scanned attachments in a format other than PDF (for example, Word, Jpeg or Tiff format)?</li> <li>✓ How do I enable pop-ups from MCA 21 Portal?</li> <li>✓ When I am opening a public document from My Dashboard, I face the following error – “Parts of this PDG could not be displayed”. What should I do to view the public document?</li> <li>✓ I am unable to navigate and select my Digital Certificate during login. How can I resolve the issue?</li> </ul>

## 16. SOFTWARE

MCA SERVICES	DATA & REPORTS	CONTACTS	HELP & FAQs
<a href="#">Help on using the MCA Portal</a> <a href="#">Video Based Tutorial - CBT</a> <a href="#">System Requirements</a> <a href="#">SMS Alerts</a> <a href="#">XBRL</a> <a href="#">User Registration</a> <b>e-Filing</b> <a href="#">Prerequisite Software for e-Filing</a> <a href="#">Annual e-Filing</a> <a href="#">Linked e-Filing</a> <b>DSC</b> <a href="#">Digital Signature Certificate</a> <a href="#">Register DSC</a> <a href="#">Cancel SRN due to Unsuccessful Payment</a>		<b>Payment</b> <a href="#">Refund</a> <a href="#">Pay Later</a> <a href="#">NEFT</a> <a href="#">eStamp</a> <a href="#">Rates of Stamp Duty</a> <a href="#">Corporate Bank Account</a> <a href="#">List of Authorised Banks</a> <a href="#">Stamp Duty Payment for LLP</a> <b>Limited Liability Partnership</b> <b>One Person Company</b> <b>DIN Process</b> <b>Other Services</b> <b>List of CFC's</b> <b>Corporate Social Responsibility</b>	

Ministry Of Corporate Affairs  
 gov.in/MinistryV2/prerequisite.html

Help & FAQs > E-Filing > Prerequisite Software For E-Filing

**Prerequisite Software For E-Filing**

If your facing any issues in downloading an eform, signing the eform or uploading the eform click [here](#) to learn to troubleshoot the error.

For e-Filing on MCA21 your Computer must have the following components installed:

- Windows 2000 or later**
- All users using below mentioned services on MCA21 are required to have Windows or later and JRE (Java Runtime Environment) installed on their machine -
  - Any user logging on MCA21 using a DSC
  - Any existing user registering/updating a DSC
  - Any new user registering using a DSC
- Internet Explorer v6.0 and above, Mozilla Firefox**
- Adobe Reader from version 9.4 to 11.0.10**
- JRE (Java Runtime Environment)**

Click on the Explorer, Adobe Reader and JRE icons to download these now.

**Important Note :** Kindly ensure that

- The pop-ups are enabled in your machine so that any message generated by the application gets displayed.
- Adobe Reader is installed so that the content available in .pdf format is readable.

## 17. MCA SERVICES

Ministry Of Corporate Affairs | www.mca.gov.in | Government of India

Navigation: ABOUT MCA | ACTS & RULES | MY WORKSPACE | **MCA SERVICES** | DATA & REPORTS | CONTACTS | HELP & FAQs

**DSC Services**  
Acquire DSC  
Associate DSC  
Update DSC

**DIN Services**  
Enquire DIN Status  
Verify DIN PAN Details of Director

**Master Data**  
View Company or LLP Master Data  
View Index of Charges  
View Signatory Details  
View Companies/Directors under Prosecution  
Companies / LLP's Registered in Last 30 days  
View Director Master Data  
View Director / Designated Partner Details  
Advanced Search

**LLP Services**  
Check LLP Name  
Find LLPIN  
Incorporation  
Annual e-Filing for LLP  
Change LLP Information  
Close LLP

**LLP Services for Business User**  
Enter/Update Partner Details  
Enter Form 3 Or Form 3&4 Details For LLP Filing  
Verify Partners Details for Filing Annual Return

**e-Filing**  
LLP Forms Download  
Company Forms Download  
Upload eForms  
Download Submitted Form for resubmission  
Check Annual Filing Status  
Upload Details of Security Holders/Debenture Holders/Depositors

**Company Services**  
Check Company Name  
Find CIN  
Incorporation  
Compliance Filing  
Approval Services  
Change Company Information  
Charge Management  
Informational Services  
Close Company

**Complaints**  
Create Service Related Complaint  
Track Service Related Complaint Status  
Create Investor/Serious Complaint  
Track Investor/Serious Complaint Status  
Feedback / Suggestions  
Employee Grievances

**Document Related Services**  
Get Certified Copies  
View Public Documents  
Request for Scanned Documents

**Fee and Payment Services**  
Enquire Fees  
Pay Later  
Link NEFT Payment  
Pay Miscellaneous Fee  
Pay Stamp Duty  
Track Payment Status

**Investor Services**  
Track SRN / Transaction Status  
Address for sending physical copy of G.A.R. 33  
Public Search of Trademark

**Callout:** This kind of locked services are available only after log in

## 18. E-FORM DOWNLOAD

[http://www.mca.gov.in/MinistryV2/Download\\_eForm\\_choose.html](http://www.mca.gov.in/MinistryV2/Download_eForm_choose.html)

### FORM DOWNLOAD TECHNIQUE

Ministry Of Corporate Affairs | www.mca.gov.in/MinistryV2/Download\_eForm\_choose.html

SERVICES  
> MCA Services > E-Filing > Company Forms Download

**Company Forms Download** | LLP Forms Download

If you are facing any issues in downloading an eform, signing the eform or uploading the eform click here to learn to troubleshoot the error.

Mapping of e-forms prescribed under the Companies Act, 2013 with e-forms prescribed under Companies Act, 1956

Description	e-Form with Instruction kit	e-Form	Form Version updated on
Intimation of Director Identification Number by the company to the Registrar DIN services	Form DIR-3C	Form DIR-3C	27-Mar-2016

**Callouts:**  
 - CLICK ON THIS E-FORM WILL BE DOWNLOADED WITH HELP KIT (points to Form DIR-3C with instruction kit)  
 - CLICK ON THIS E-FORM WILL BE DOWNLOADED WITHOUT HELP KIT (points to Form DIR-3C without instruction kit)

## 19. E-FORM UPLOAD

- ✓ CLICK ON UPLOAD E-FORMS FROM MCA SERVICES
- ✓ SELECT NORMAL FOMRS
- ✓ BROWSE AND CHOOSE SELECTED FORM
- ✓ CLICK ON UPLOAD
- ✓ UPLOAD-IN-PROGRESS
- ✓ SRN GENERATED
- ✓ I ACCEPT OR I DENY
- ✓ CHOOSE PAYMENT OPTION AND SUBMIT
- ✓ PUT LOG-IN ID AND PASSWORD AND CLICK ON CONTINUE
- ✓ THEN CHALLAN GENERATED

\* You could observe issues with Adobe Reader DC version released recently. So we advise you to use Adobe acrobat 11 or above version for eform upload. [Click here to get Adobe 11 version](#)

\* If you are getting 'Need to attach mandatory DSC' error during form upload then you need to check adobe versions used while affixing DSC. Please make sure to use adobe acrobat version 11 or above while affixing DSC. If problem still persists then please clear all DSCs and try affixing DSCs again before uploading eform.

**\*Please note that your IP is being tracked for security reasons**

Please wait, upload in progress.....

**Informational Alert**

Upload Successful

- The SP\*XXXXXXXXXXXX01921972

**Transaction Details**

**Service Type :** Compliance related filing

**CIN/FCRN/LLPIN/FLLPIN :** U74900WB2009PLC135933

**Company/LLP Name :** GAMA HOSPITALITY LIMITED

**Address :** MRANDASSOCIATES  
46, B B GANGULY STREET, 4TH FLOOR  
ROOM NO.6  
KOLKATA, WB - 700012, IN

**Full Particulars of Remittance**

Ministry Of Corporate Aff. x  
www.mca.gov.in/mcafoportal/paymentOptionsAction.do

### Online Payment

**Online Payment**

You are being redirected to HDFC Bank net banking site. Please note down your Service Request number: **G01921972** for future correspondence with MCA

**IMPORTANT NOTIFICATION\***

In case of communication failure from bank, an online payment receipt may not be displayed. You are advised to verify the payment status before continuing to pay again.

1. Click on Track Payment status link given on the home page. Enter the SRN details and find the payment status.
2. In case the payment status is PAID, DO NOT PAY AGAIN. Request for reversal of duplicate transactions done in such cases shall not be entertained
3. In case the payment status is NOT PAID resubmit your service request and ensure that the payment status is PAID and online payment receipt for your payment is generated.
4. For all SRNs where payment status is shown as NOT PAID and amount has been debited from the account, automatic reversal advice for crediting back the money will be issued to the concerned bank within 48 working hours. We regret the inconvenience caused in such cases.
5. Verify the payment debit/credit status with your bank

\*Subject to change without prior notice.

Internet Banking Payment Terms & Conditions

- Acceptance of your service request is subjected to confirmation of payment by HDFC Bank
- User/Compliance seeker will have to report any duplicate payments made within 12 hrs of making such payments to epayments.helpdesk@mca.gov.in quoting the duplicate SRNs, amount and the service description
- User/Compliance seeker shall ensure the correctness of data being filed. No request for refund/reversal of fee will be entertained in case of incorrect filing
- Any fraudulent transaction or misuse can invite Legal action

I Accept    I Deny

Ministry Of Corporate Aff. x  
www.mca.gov.in/mcafoportal/paymentOptionDetails.do

### Payment Options

Online  Credit/Prepaid Card

Online  Internet Banking

Offline  Challan

Offline  Pay Through NEFT

Offline  Pay Later

----Select----

HDFC Bank

Submit

**DROP DOWN LIST**

- HDFC
- INDIAN BANK
- PUNJAB NATIONAL BANK
- STATE BANK OF INDIA
- ICICI
- UNION BANK OF INDIA

Payment Receipt not generated/Error Message displayed: Please check If your bank account/credit card is already debited for the transaction then please dont try uploading the form again. Please wait for 3 working days before trying to make payment for same form again as it takes 2-3 days to receive payment confirmation from Bank. If Receipt is not generated within 3 days on MCA Portal, you can report such incidents by raising tickets

**Important Note: Please DO NOT USE ICICI, DENA Bank and BANK OF INDIA for NEFT payments transfers.**

W.e.f 27th March, 2011, Ministry has decided to accept payments of value upto Rs.50,000 in electronic mode only

User/Compliance seeker will have to bear a transaction charge of 2% + Service Tax of the fee payable while paying through Payment Gateway of ICICI Bank for Credit cards

User/Compliance seeker will have to bear a transaction charge of 1.6% + Service Tax of the fee payable while paying through Payment Gateway of Union Bank Of India for Credit cards

Download Updated NEFT User Guide

Following is applicable for online payment only

According to a new ruling, the Reserve bank of India -RBI has made it mandatory for all banks issuing credit and debit cards to provide additional authentication information over and above what is visible on the card. To prevent fraud and to make online shopping safer, the RBI has made it mandatory, from 1st August onwards, for all online transactions to have increased security via registering each and every card with its respective

Please wait redirecting to HDFC Bank.

Welcome to HDFC Bank Direct Pay - Google Chrome  
Hdfc Bank Ltd. [IN] https://netbanking

NETBANKING  
HDFC BANK

NetBanking Login

Click here to use Virtual keyboard for the Password only

Customer ID:

IPIN (password):

Continue

Transaction Successful, Receipt Of Rs. 600.00 Against SRN G01925031 Is Confirmed.

While The Payment Receipt Is Being Generated...

Use TRACK PAYMENT STATUS Functionality To Check Your Transaction Status

Thank

Y  
T  
A  
I  
E  
C

Norton SECURED powered by Symantec ABOUT SSL CERTIFICATES

## 20. CANCEL SRN

IF CHALLAN GENERATED AGAINST ONE FORM BUT PAYMENT NOT DONE DUE TO ERROR OCCURRED THEN CANCEL THE SRN NO. FIRST THEN ONLY YOU WILL BE ABLE TO UPLOAD THAT FORM IN SYSTEM

Page Unresponsive

The following page has become unresponsive. You can wait for it to become responsive or kill it.

- Ministry Of Corporate Affairs - MCA Services

Kill Wait

Submit

Payment Receipt not generated/Error Message displayed: Please check If your bank account/credit card then please dont try uploading the form again. Please wait for 3 working days before trying to make payments to receive payment confirmation from Bank. If Receipt is not generated within 3 days on MCA Portal tickets

Important Note: Please DO NOT USE ICICI, DENA Bank and BANK OF INDIA for NEFT payments transfers. W.e.f 27th March, 2011, Ministry has decided to accept payments of value upto Rs.50,000 in electronic mode only User/Compliance seeker will have to bear a transaction charge of 2% + Service Tax of the fee payable while paying through Payment Gateway of ICICI Bank for Credit cards

- ERROR OCCURRED
- MCA SERVICES—TRACK SRN STATUS
- CLICK ON CANCEL SRN
- MESSEGE OF SUCCESS SHOWN

### Track SRN Status

SRN  Start Date  (dd/mm/yyyy)

End Date  (dd/mm/yyyy)

In case payment of the uploaded form was unsuccessful for technical reason and no option is available for making such payment again, then click on the 'Cancel SRN' for invalidating the SRN. Make sure that re-filing is done after cancelling the transaction via normal course of filing the forms.

**Please note if the amount is debited from your account do not Cancel the SRN.**

1 results found :

SRN	Date of Transaction	Payment Status	Transaction Status	Refund Status	Cancel SRN
G01921972	27/04/2016	NOT PAID	Pending for Payment		Cancel SRN

Ministry Of Corporate Affairs

www.mca.gov.in/mcafoportal/expireSRNStatus.do?srn=G01921972

Welcome MR Corporate Seva Kendra Forms & Downloads Sitemap Signout

Ministry of Corporate Affairs  
Government of India

EMPOWERING BUSINESS, PROTECTING INVESTORS  
REGULATOR • INTEGRATOR • FACILITATOR

ABOUT MCA ACTS & RULES MY WORKSPACE MCA SERVICES DATA & REPORTS CONTACTS

MCA Services

Home > MCA Services > Track SRN Status

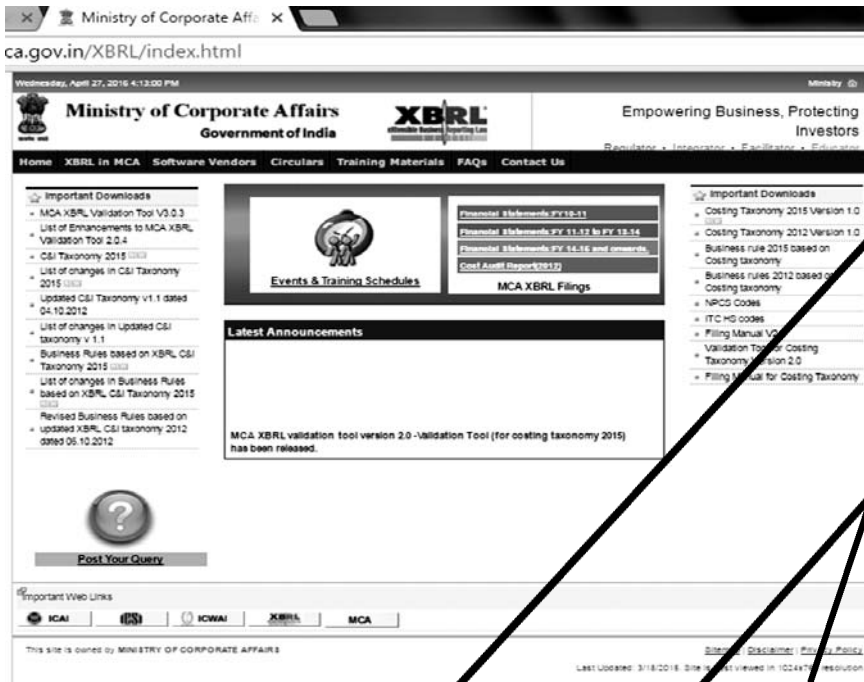
Success

Information :

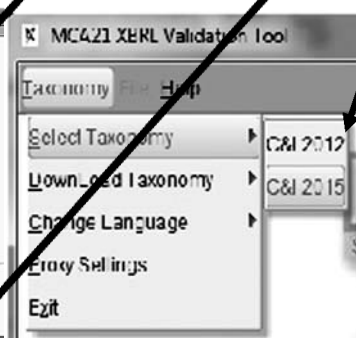
- SRN: G01921972 has been Cancelled.

overlayCnt Clear All

## 21. XBRL TOOL

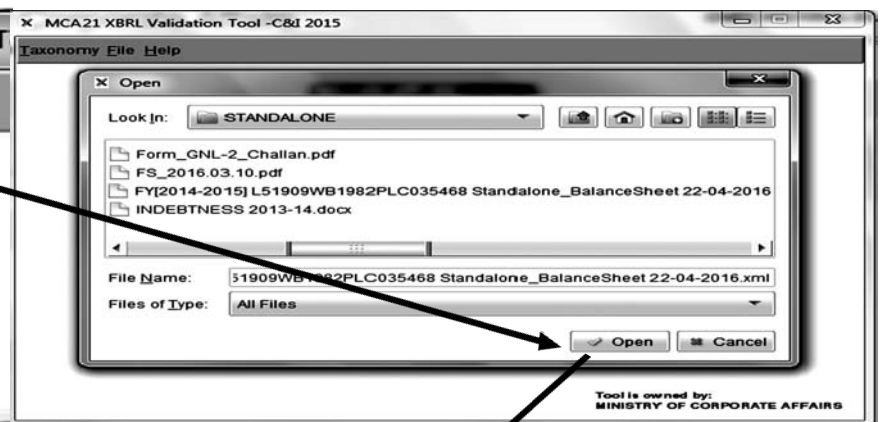
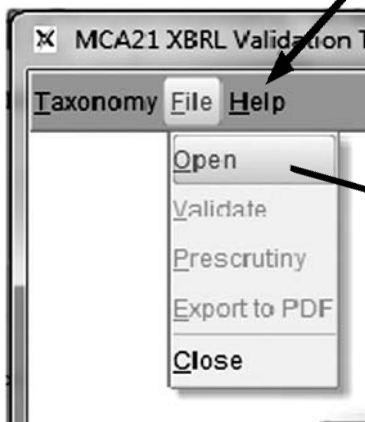


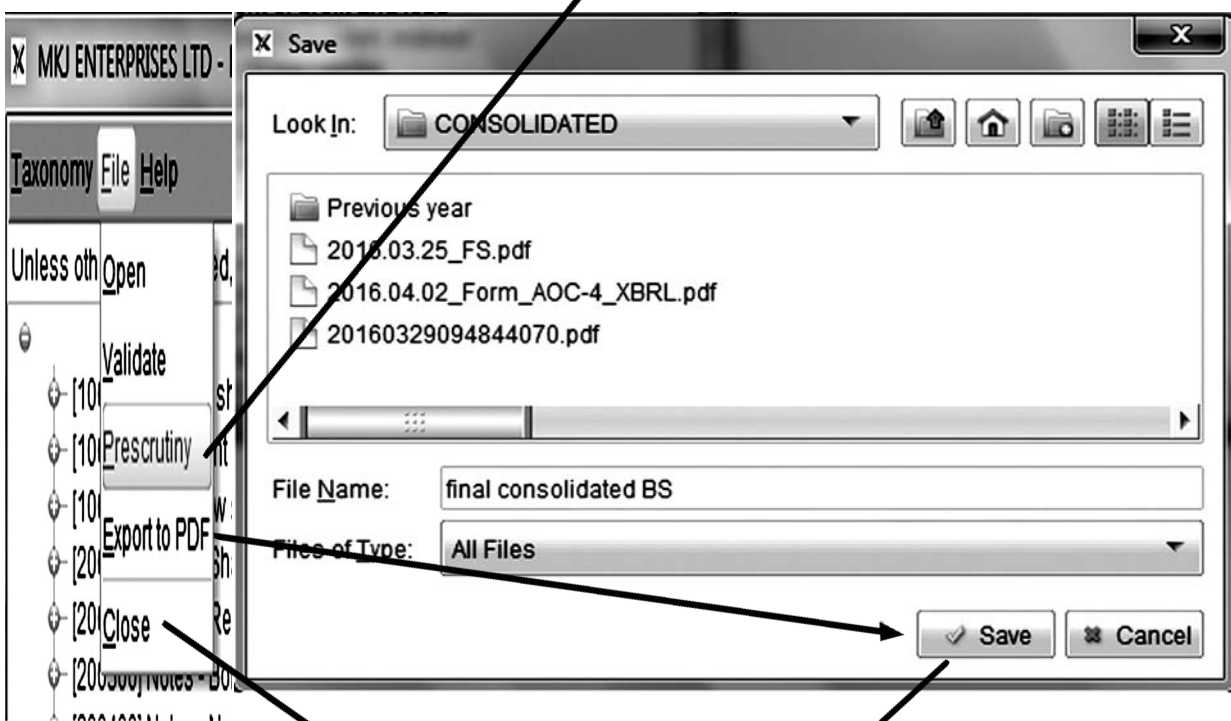
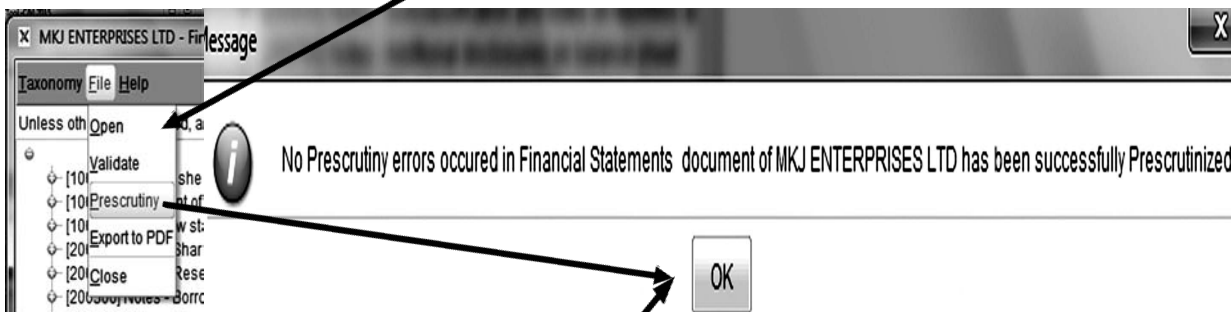
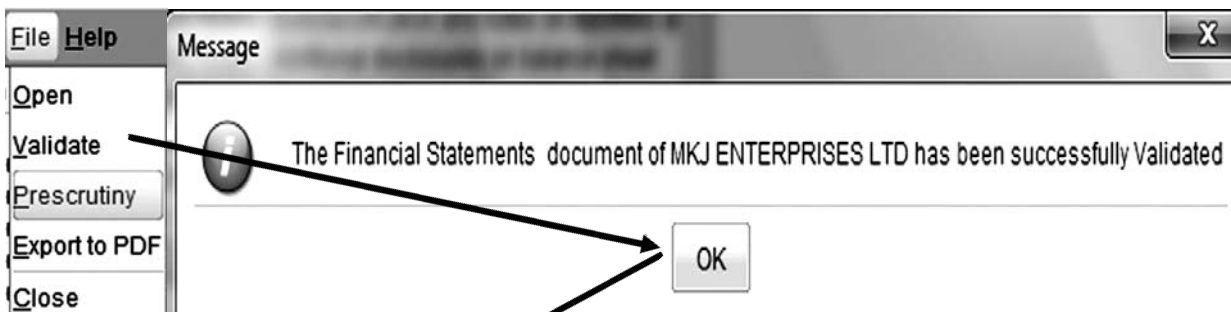
- DOWNLOAD XBRL TOOL FROM IMPORTANT DOWNLOADS
- OPEN AND SAVE IN YOUR SYSTEM
- RUN
- OPTION TAXONOMY
  - ✓ DOWLOAD TAXONOMY
  - ✓ SELECT TAXONOMY
- OPTION FILE
  - ✓ OPEN XML (CHOOSE XML)
  - ✓ VALIDATE XML
  - ✓ PRE-SCRUTINY XML
  - ✓ GENERATE THE PDF FOR CHECKING
  - ✓ CLOSE



Validation Tool Version 3.0.3

XBRL Validation Tool Loading.....





**CLOSE**

♣ **COMMON THINGS TO BE KEPT IN MIND BEFORE FILLING THE FORMS**

- ✓ CIN NO.
- ✓ DIN NO. (DUPLICACY OF DIN NO. TO BE CHECKED)
- ✓ Professional's Membership No. And C.P.No.
- ✓ Check past Status of Login id - at every 15 days interval
- ✓ What to check?????? -PUCL/Resubmission/Addendum/Invalid/Assigned/Pending for action
- ✓ Initiate action to resolve the above within 15 days of form submission
- ✓ Collect all documents/data ready as required for filing the form—FOLLOW HELP KIT
- ✓ Check your due dates
- ✓ Avoid filing after 270 days
- ✓ Always download the fresh form before filing the same
- ✓ Avoid 11th hour filing— ADDITIONAL FEES OF FORMS DATE CROSS 30DAYS
- ✓ Always keep your system clean by deleting cookies/temp files etc.
- ✓ Update your Java, Adobe version as per the MCA System
- ✓ Always check the attachments before filing the same as maximum forms are STPs.
- ✓ Always download the New Upgraded Form from MCA mentioning the date on the Website.
- ✓ Always do check the Forms correctly before attaching the DSC otherwise then again you have to modify and attach the DSC.

♣ **DSC IS A BIG FACTOR FOR E-FILLING**

- ✓ Check that whether the Director have the DSC or not..
- ✓ DSC Form Attachments:- (Take half day / full day to make it)
- ✓ —Pan Card (ID Proof) / Passport
- ✓ —Voter-Identity Card / Electricity Bill / Gas Bill / Municipality Challan
- ✓ Get all new DSC registered with MCA & check its validity
- ✓ Check your DSC e token & its software in advance
- ✓ Set the Password
- ✓ Always keep your system clean by deleting cookies/temp files etc.
- ✓ Update your Java, Adobe version as per the MCA System
- ✓ Check properly before attaching DSC to the Forms as the Forms are not getting modified after affixing DSC.
- ✓ Attach the DSC of that DIN/PAN of whom it is mentioned in the Form.
- ✓ Always check the Signatory details of the Company whether the DSC has been expired or not.
- ✓ If expired, renew the same with earlier token or make the new DSC.



## B. FORMS

### COMMON STEPS TO FILL UP THE FORM

Form language   English  Hindi

Refer the instruction kit for filing the form.

1.(a) \*Corporate identity number (CIN) of company

#### Attachments

- \* List of allottees. Attach separate list for each allotment (refer instruction kit for format). If not attached, then it shall be submitted separately in a CD.
- \* Copy of Board or shareholders' resolution.
- Valuation Report from the valuer, if any;
- Copy of contract where securities have been allotted for consideration other than cash or attachment wherein the details of contract reduced in writing by the company, if any;
- Copy of the special resolution authorizing the issue of bonus shares.
- Complete record of private placement offers and acceptances in Form PAS-5.
- Optional attachment(s), if any.

List of attachments

List of Allottees.pdf  
Board Resolution on 29.09.2014.pdf

#### Declaration

I am authorized by the Board of Directors of the Company vide resolution number \*  dated \*  to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.

\* To be digitally signed by

\* Designation

\* Director identification number (DIN) or PAN card number

Membership

I declare that I have gone through the provisions of the Companies Act, 2013 and rules thereunder for the subject matter of this form and matters incidental thereto and certify that the information furnished is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the promoters subscribing to the Memorandum of Association and Articles of Association.

i. The relevant provisions of the Companies Act, 2013 and were found to be in order;

ii. All the required attachments have been completely and legibly attached to this form.

\* To be digitally signed by

\*  Chartered accountant (in whole-time practice) or  Cost accountant (in whole-time practice) or  Company secretary (in whole-time practice)

\* Whether associate or fellow  Associate  Fellow

\* Membership number

\* Certificate of practice number

Note: Attention is drawn to provisions of Section 448 of the Companies Act, 2013 which provide for punishment for false statement and certification.

❖ DIN APPLY AND DIR FORMS

<p><b>Form NO. DIR-3</b>                  [Pursuant to section 153 of The Companies Act, 2013 &amp; Rule 9(1) of The Companies (Appointment and Qualification of Directors) Rules, 2014 &amp; Rule 10 of Limited Liability Partnership Rules, 2009]</p>	 सत्यमेव जयते	<p><b>Application for allotment of Director Identification Number</b></p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>LIST OF ATTACHEMENTS OF DIR 3</p> <ul style="list-style-type: none"> <li>✓ ID PROOF</li> <li>✓ PROOF OF ADDRESS</li> </ul> </div>
---	---	---

- BEFORE APPLYING DIN APPLICANT HAVE TO OBTAIN A DSC
- CHECK DIN IS ALREADY APPLIED OR NOT BY CALLING MCA
- DETAILS FILLED UP IN THE FORM SHOULD MATCH WITH THE ATTACHMENTS AND PROOF GIVEN BY APPLICANT
- NAME, FATHER'S NAME, DOB, PHOTOGRAPH AND EMAIL-ID OF APPLICANT
- CITIZENSHIP, RESIDENT OF ?, PERMANENT AND RESIDENTIAL ADDRESS OF APPLICANT
- OCCUPATION, EDU QUALIFICATION
- PAN, VOTER-ID CARD OF APPLICANT SHOULD BE SELF ATTESTED & PROFESSIONAL ATTESTED/ FOREIGN APPLICANT—APPOSTILLED
- CHALLAN WILL SHOW DIN NO.—IF SHOWN NULL—THEN CALL MCA FOR HELP— Fees Rs.500

<p><b>FORM NO. DIR-6</b>                  Pursuant to rule 12 (1) of the Companies (Appointment and Qualification of Directors) Rules, 2014</p>	 सत्यमेव जयते	<p><b>Intimation of change in particulars of Director to be given to the Central Government</b></p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px; text-align: center;"> <p>CHANGE IN DIN PARTICULARS</p> </div>
---	--	--

**LIST OF DOCUMENTS**

- ✓ APPLICANT DSC
- ✓ PAN CARD/PASSPORT (FOREIGN) MANDATORY FOR INDIAN, PHOTOGRAPH
- ✓ PROOF OF CHANGE IN PARTICULARS

- SURRENDER OF DIN - DIR5
- FORM OF APPLICATION FOR REMOVAL OF DISQUALIFICATION OF DIRECTORS—DIR 10

<div style="border: 1px solid black; padding: 2px;">STP</div>	<p><b>Form NO. DIR-11</b>                  [Pursuant to proviso to section 168 (1) of The Companies Act, 2013 and rule 16 of the Companies (Appointment and Qualification of Directors) Rules, 2014]</p>	 सत्यमेव जयते	<p><b>Notice of resignation of a director to the Registrar</b></p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px; text-align: center;"> <p>NOTICE OF RESIGNATION</p> </div>
---	--	---	---

- DIN NO.
- ORIGINAL DT OF APPT FROM THE DIRECTOR DETAILS OF THAT DIRECTOR FROM MCA OTHERWISE IT CAN BE WRONG
- DT OF RESIGNATION
- CONFIRMATION IS RECEIVED FROM THE COMPANY
- REASONS FOR RESIGNATION
- NOTICE OF RESIGNATION FILED WITH THE COMPANY
- PROOF OF DISPATCH
- \*\*\* DSC OF CESSID PERSON ONLY REQUIRED AND FILED BY THE APPLICANT / BY CO. ON BEHALF OF APPLICANT WITHIN 30 DAYS OF RESG. (CAN BE FILED BEFORE OR AFTER DIR 12
- \*\*\* IF ACKNOWLEDGEMENT RECEIVED THEN ONLYUY SELECT YES OTHERWISE SELECT NO.

STP

**FORM DIR-12**

[Pursuant to sections 7(1)(c), 168 & 170 (2) of The Companies Act, 2013 and rule 17 of the Companies (Incorporation) Rules 2014 and 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]



Particulars of appointment of Directors and the key managerial personnel and the changes among them

FOR APPT./ RESG./ REMOVAL/  
CHANGE IN DESIGNATION

NON-STP

- DIN NO.
  - DT OF APPT OR DT OF CESSATION OR CHANGE IN DESIGNATION
  - FOR APPOINTMENT—BR, LETTER OF APPT, DIR 2, INT IN OTHER ENTITIES
  - FOR CESSATION— NOTICE OF RESIGNATION AND EVIDENCE OF CESSATION—EFFECTIVE FROM THE DATE OF RECEIPT
  - CHANGE IN DESG—BR
- \*\*\* APPT OR CESSATION PERSON CAN NOT BE USED FOR THEIR APPT OR CESSATION

❖ **INCORPORATION FORMS****FORM NO. INC-1**

[Pursuant to section 4(4) of the Companies Act, 2013 and pursuant to rule 8 & 9 of The Companies (Incorporation) Rules 2014]



**Application for  
reservation of name**

**IMPORTANT AND CRITICAL POINTS TO BE KEPT IN MIND TO FILL UP THE FORM:-**

- o Objects of the proposed company to be included in its MOA
- o Particulars of proposed director — (1DIR—OPC).....(2DIR—PVT).....(3DIR—PUB)
- o Whether the proposed name is indicative of the object of the proposed company or not?—Y/N
- o Whether the promoters are carrying on any Partnership firm, sole proprietary or unregistered entity in the name as applied for?—Y/N
- o Whether the proposed name(s) contain(s) name of any person other than promoter(s) or their close blood relatives?—Y/N
- o Whether the proposed name(s) include(s) the name of relatives?—Y/N
- o Number of proposed names for the company can be applied for 6 (Max.)....
- o Whether the proposed name is in resemblance with any class of Trade Marks Rules, 2002?—Y/N
- o Whether the proposed name(s) is/are based on a registered trade mark or is subject matter of an application pending for registration under the Trade Marks Act?—Y/N
- o Whether the proposed name includes the word such as Insurance, Bank, Stock Exchange, Venture Capital, Asset Management, Nidhi, or Mutual Fund etc.?—Y/N
- o Whether the proposed name including the phrase 'Electoral Trust'—Y/N
- o State whether the proposed name(s) contain such word or expression for which the previous approval of Central Government is required—Y/N

As per yes or no give the attachments where it is shown below in the form as whenever required.....

**CIRCULARS AND CLARIFICATIONS**

- **Circular No. 2/2014 dated 11.02.2014 (F.No.2/2/2014-CL-V) of the Ministry,**
  - not to Register CO./ LLP with the word "National" appearing in their names, unless it is a government company and the Central / State government(s) has a stake in it.
  - Similarly, the words "Bank" or "Stock Exchange"/"Exchange" should not be allowed in the names of an entity unless "NOC" is produced from the RBI or SEBI, as the case may be
- **General Circular No. 26/2014 dated 27.06.2014**
  - word "Commodity Exchange" may be allowed only where a "NOC" from the FMC is furnished.
  - It is also clarified that the certificate from FMC will also be required in cases of companies registered with the words "Commodity Exchange" before the issue of this circular.

\*\*\*\*\*INC 1 CERTIFICATE WILL BE GENERATED\*\*\*\*\*

# Form No. INC-7



Application for Incorporation of Company  
(Other than OPC)

[Pursuant to Section 7(1) of the Companies Act, 2013 and pursuant to Rule 10, 12, 14 and 15 of the Companies (Incorporation) Rules 2014]

- ✓ SRN NO. OF INC-1
- ✓ HAVING SHARE CAPITAL OR NOT
- ✓ CORRESPONDENCE WILL BE THE ADDRESS OF REGISTERED OFFICE OF THE COMPANY
- ✓ CAPITAL STRUCTURE OF THE COMPANY, MAIN DIVISION OF INDUSTRIAL ACTIVITY OF THE COMPANY,
- ✓ WHETHER THE PROPOSED COMPANY SHALL BE CONDUCTING ANY ACTIVITIES WHICH REQUIRE APPROVAL FROM ANY SECTORAL REGULATOR (LIKE RBI IN CASE OF NBFI AND BANKING ACTIVITIES ) TO COMMENCE SUCH ACTIVITIES—Y/N.,
- ✓ ENTER THE NUMBER OF PROMOTERS (FIRST SUBSCRIBERS TO THE MEMORANDUM OF ASSOCIATION (MOA))—DOB, OCCUPATION, EDU QUALIFICATION, PHN NO., ADDRESS
- ✓ Whether stamp duty is to be paid electronically through MCA21 system—Y/N/NA

## LIST OF ATTACHMENTS OF INC 7

- MOA ..AOA
- DECLARATION INC 8
- INC9
- BILLS-RESIDENTIAL PROOF
- INC 10
- AADHAR CARD- PROOF OF IDENTITY
- NOC
- PAN CARD
- VOTER ID

## CIRCULARS AND CLARIFICATIONS

- In continuation of General Circular No, 12/2014 dated 22.05.2014
  - Applicability of PAN requirement for foreign nationals: It has been clarified that a foreign national being a subscriber/promoter, who does not possess PAN, is required to furnish a declaration in the prescribed proforma as an attachment to the Incorporation Form (INC-7).

# FORM NO. INC-22



Notice of situation or change of situation of registered office

[Pursuant to section 12(2) & (4) of The Companies Act, 2013 and Rule 25 and 27 of The Companies (Incorporation) Rules 2014 ]

- ✓ SRN NO. OF INC-1
- ✓ ADDRESS OF THE REGISTERED OFFICE (OWN/ LEASE/ OWNED BY DIRECTOR)
- ✓ NEARBY POLICE STATION
- ✓ PARTICULARS OF THE UTILITY SERVICES BILL (not older than 2 months)

## LIST OF ATTACHMENTS OF INC 22

- DEED
- UTILITY SERVICES BILL
- NOC

# FORM DIR-12



Particulars of appointment of Directors and the key managerial personnel and the changes among them

[Pursuant to sections 7(1)(c), 168 & 170 (2) of The Companies Act, 2013 and rule 17 of the Companies (Incorporation) Rules 2014 and 8, 15 & 18 of the Companies (Appointment and Qualification of Directors) Rules, 2014]

- ✓ SRN NO. OF INC-1
- ✓ PARTICULARS OF THE DIRECTOR

## LIST OF ATTACHMENTS OF DIR 12

- DIR 2
- INTEREST IN OTHER ENTITIES
- DECLARATION

# FORM NO. INC-29

[Pursuant to sections 4, 7, 12, 152 and 153 of the Companies Act, 2013 read with rules made thereunder]

## Integrated Incorporation Form

The INC-29, a 5-in-1 form for company registration, It combines the application for :-

1. Allotment of DIN (DIR 3)
2. Reservation of Name (INC 1)
3. Incorporation (INC 7, DIR 12 & INC 22)
4. Application of PAN & TAN

DSC of only one applicant required.

## LIST OF ATTACHMENTS OF INC-29

- MOA & AOA
- INC 9 & INC 10
- TRADE LICENCE
- UTILITY BILL, TRADEMARK
- NOC\_REGD. OFFICE
- LICENSE FOR PRODUCT
- IDENTITY PROOF, RESIDENTIAL PROOF
- PAN CARD

❖ NAME CHANGE

- APPLY NAME IN INC 1—WITH BR AND REASON FOR CHANGE
- CALL EGM—FILE MGT 14 WITH EXTRACTS OF EOGM, SR, ALTERED AOA & MOA
- FILE INC 24—WITH MINUTES OF EOGM, ALTERED AOA & MOA

**FORM NO. INC-1**  
*[Pursuant to section 4(4) of the Companies Act, 2013 and pursuant to rule 8 & 9 of The Companies (Incorporation) Rules 2014]*

**Application for reservation of name**

**Form NO. MGT.14**  
*[Pursuant to section 94(1), 117(1) of The Companies Act, 2013 and section 192 of The Companies Act, 1956 and rules made thereunder]*

**Filing of Resolutions and agreements to the Registrar**

**Form NO.INC-24**  
*[Pursuant to section 13(2) of The Companies Act, 2013 and Rule 29(2) of The Companies (Incorporation) Rules 2014]*

**Application for approval of Central Government for change of name**

**Form NO. MGT.14**  
*[Pursuant to section 94(1), 117(1) of The Companies Act, 2013 and section 192 of The Companies Act, 1956 and rules made thereunder]*

**Filing of Resolutions and agreements to the Registrar**

❖ MGT-14—STP

Resolution(s), Agreement, Postal ballot resolution(s) under Section 110, Proposed resolution under section 94(4)—ATTACHMENTS (CTC OF EXTRACTS OF MINUTES, RESOLUTIONS, AGREEMENTS, CTC COPY OF AOA OR MOA WHEN REQUIRED) SHOULD BE PROPERLY SIGNED AND STAMPED

\*\*\*\*BUT NON-STP—change of Name, change of object, resolution for further issue of capital and conversion of companies

(d) Mention whether resolution passed by postal ballot  Yes  No

(e) Indicate the authority passing or agreeing to the resolution

Board of directors     Shareholders     Class of shareholders     Creditors

(f) Whether ordinary or special resolution or with requisite majority

Ordinary resolution     Special resolution     Requisite majority

IF BR

IF SR / OR

IF POSTAL BALLOT

❖ MR 1-Return of appointment of key managerial personnel


**Form No. MR-1**  
*[Pursuant to Section 196 read with Section 197 and Schedule V of the Companies Act, 2013 and pursuant to Rule 3 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014]*

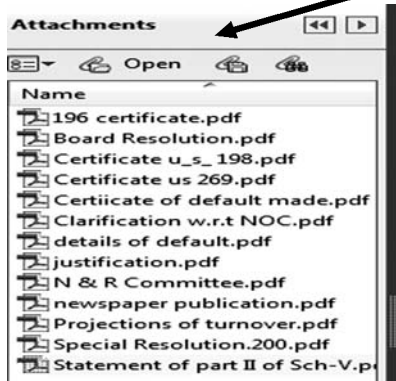
**Return of appointment of key managerial personnel**

- ATTACHMENTS:-

  - APPT LETTER
  - BR
  - CONSENT LETTER

- ❖ MR 2— Application to the CG for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manage and commission or remuneration to directors

<h2>FORM NO. MR-2</h2> <p><i>[Pursuant to section 198, 197, 200, 201(1), 203(1) and Schedule V of the Companies Act 2013 &amp; Rule 7 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014]</i></p>		<p>Form of application to the Central Government for approval of appointment or reappointment and remuneration or increase in remuneration or waiver for excess or over payment to managing director or whole time director or manager and commission or remuneration to directors</p>
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- ❖ CHG 1

<h2>FORM NO. CHG-1</h2> <p><i>[Pursuant to sections 77,78 and 79 and pursuant to Section 384 read with 77,78 and 79 of the Companies Act, 2013 and Rule 3(1) of the Companies (Registration of Charges) Rules 2014]</i></p>		<p>Application for registration of creation, modification of charge (other than those related to debentures) including particulars of modification of charge by Asset Reconstruction Company in terms of Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act, 2002 (SARFAESI)</p>
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**Attachment —Instrument(s) of creation or modification of charge**

DSC- DIRECTOR, CHARGE HOLDER, PROFESSIONAL

- Creation or modification of charge
- Whether the applicant is—the company or the charge holder
- Beyond 30 days or not//beyond 30 days bt within 300 days// beyond 300days—choose options IF beyond 30 days bt within 300 days—REASON FOR DELAY
- IF beyond 300days —CONDONATION FOR DELAY—AFTER CHG 1—FILE IN CHG 8
- Date of the instrument creating or modifying the charge
- Nature, description and brief particulars of the instrument(s) creating or modifying the charge
- Whether charge is created or modified outside India
- Type of charge—select
- Whether consortium finance is involved
- Whether joint charge involved
- Number of charge holder(s)
- Particulars of the charge holder (In case charge is modified in favour of ARC or assignee, enter the particulars of ARC or assignee)
- Amount secured by the charge (in Rs.)
- Brief particulars of the principal terms and conditions and extent and operation of the charge
- Short particulars of the property or asset(s) charged (including complete address and location of the property)
- Whether any of the property or interest therein under reference is not registered in the name of the company?
- Date of creation/last modification prior to the present modification

→NEXT PAGE

# Form CHG-8

[Pursuant to section 77(1) read with 87 of The Companies Act, 2013 and rule 12(2) of the Companies (Registration of charges) Rules, 2014]



Application to Central Government for extension of time for filing particulars of registration of creation/ modification/satisfaction of charge OR for rectification of omission or misstatement of any particular in respect of creation/modification/ satisfaction of charge

## THINGS TO BE FILLED-UP IN FORM CHG 8

- SELECT THE DELAYED CHARGE—CREATION/MODIFICATION/SATISFACTION
- SELECT OMISSION OR MIS-STATEMENT OF ANY PARTICULAR IN RESPECT OF—CREATION/MODIFICATION/SATISFACTION
- APPLICATION MADE BY —COMPANY /ANY OTHER INTERESTED PERSON
- SRN OF RELEVANT FORM—CHG1/CHG9/CHG4
- CHG ID
- DATE OF— CREATION/MODIFICATION/SATISFACTION
- AMOUNT OF —CHARGE CREATED/MODIFIED/SATISFIED
- NAME —OF THE CHARGE HOLDER
- PARTICULARS OF THE PROPERTY OR ASSET(S) CHARGED (INCLUDING COMPLETE ADDRESS AND LOCATION OF THE PROPERTY)
- REASONS FOR DELAY/ OMISSION/ MIS-STATEMENT IN FILING
- DETAILS OF OMISSION/MIS-STATEMENT AND THE RELIEF REQUIRED

## PREPARE APPLICATION AND THEN FILE CHG 8 WITH BELOW ATTACHMENTS—

- INSTRUMENT CREATING/MODIFYING/SATISFYING THE CHARGE
- LETTER OF AUTHORISATION(IN CASE OF AUTHORISED REPRESENTATIVE OF A FOREIGN COMPANY)
- COPY OF RESOLUTION OF THE BOARD AUTHORIZING THE FILING OF THE APPLICATION AND APPOINTING THE AUTHORIZED REPRESENTATIVE, IF ANY
- AFFIDAVIT
- CONFIRMATION FROM THE CHARGE-HOLDER
- BALANCE SHEET AND ANNUAL RETURN OF FINANCIAL YEAR IN WHICH FORM WAS FILED FOR WHICH RECTIFICATION IS DONE (IF COMPLETED)
- OPTIONAL ATTACHMENT, (IF ANY).

## ❖ INC 28

# FORM NO. INC-28



Notice of Order of the Court or Tribunal or any other competent authority

ATTACH COPY OF THE ORDER

- HEARING HAPPENED
- Name of the court or or Tribunal or any other competent authority
- Order number
- Number of days within which order is to be filed with Registrar—30DAYS
- Date of issue of certified copy of order
- THEN ORDER PASSED BY—Any other competent authority
- Petition or application number
- Date of passing the order
- Date of application to court or Tribunal or the competent authority for issue of certified copy of order
- Whether penalty involved or not—IF YES GIVE SRN NO.

**FORM NO. CHG-4****Particulars for satisfaction of charge thereof**

Pursuant to section 82(1) of the Companies Act, 2013 and Rule 8(1) of the Companies (Registration of charges) Rules 2014

- |                                |  |
|--------------------------------|--|
| ✓ CHARGE ID                    | ✓ APPLICANT—CO./CHARGE HOLDER            |
| ✓ PARTICULARS OF CHARGE-HOLDER | ✓ CHARGE LAST MODIFIED DATE              |
| ✓ FINAL AMOUNT SECURED         | ✓ DATE OF SATISFACTION OF CHARGE IN FULL |

**ATTACHMENT**

Letter of the charge holder stating that the amount has been satisfied / NO DUE CERTIFICATE

## ❖ ANNUAL FILINGS

- MGT-7

**FORM NO. MGT-7**

[Pursuant to sub-section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11 of the Companies (Management and Administration) Rules, 2014]

**Annual Return**

AR AFTER 01/04/2014—AUTO APPROVAL—WITHIN 60 DAYS OF AGM OTHERWISE ADDITIONAL FEES

**IMPORTANT POINTS TO BE KEPT IN MIND**

- ✓ FY, AGM DT & DUE DT OF AGM—ALL 3 SHOULD BE SAME AS ENTERED IN AOC4/AOC4 XBRL
- ✓ REFER MGT 9 OF BOARD REPORT WHILE FILLING MGT 7
- ✓ BUSINESS ACTIVITY IN MGT 9 DEPENDS ON NIC CODE —BUT BUSINESS ACTIVITY IN MGT 7 SHOULD BE FILLED AS PER ANNEXURE OF THE HELP KIT OF MGT 7
- ✓ FIRSTLY T/O IN PT.(V)(I) TO BE ENTERED THEN,— T/O IN PT II WILL BE ENTERED
- ✓ CD NO LONGER REQUIRED FOR LIST OF SHAREHOLDERS ( THOUGH ETC. IF VALUE IS VERY LARGE THEN EXCEL SHEET NEED TO BE SUBMITTED AS GIVEN IN PORTAL
- ✓ VII—DIRECTOR DETAILS—SHOULD BE CAREFULLY FILLED UP AS PER DETAILS AND THESE ALL ARE CROSS CHECKED WHILE PRE-SCRUTINY OF THE FORM WITH MCA PORTAL—DETAILS AS PER F.Y.
- ✓ OPTIONAL SHEET TO BE ATTACHED FOR PT.II, III, IV, VI, IX.
- ✓ ATTENDANCE (IX)(D)—FIELD WILL BE AUTOMATICALLY CREATED BASED ON NO. OF DIRECTORS AT THE END OF THE YEAR.
- ✓ SHAREHOLDING PATTERN—% SHOULD BE 100 (PROMOTER+PUBLIC)—TOTAL SHOULD BE SAME AS PAID-UP SHARE CAPITAL— OTHERWISE ERROR COME
- ✓ NEW EMAIL-ID CAN BE ENTERED AND IT WILL BE CHANGED IN THE SYSTEM

**FORM FILLING ITEMS—**

- |   |   |
|---|---|
| <ol style="list-style-type: none"> <li>1. PAN NO. OF CO.</li> <li>2. EMAIL-ID OF THE COMPANY</li> <li>3. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY</li> <li>4. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)</li> <li>5. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY</li> <li>6. TURNOVER AND NET WORTH OF THE COMPANY (AS DEFINED IN THE COMPANIES ACT, 2013)</li> <li>7. SHARE HOLDING PATTERN</li> <li>8. NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS</li> <li>9. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL</li> <li>10. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS</li> <li>11. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL</li> <li>12. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES</li> <li>13. PENALTY AND PUNISHMENT - DETAILS THEREOF</li> <li>14. WHETHER COMPLETE LIST OF SHAREHOLDERS, DEBENTURE HOLDERS HAS BEEN ENCLOSED AS AN ATTACHMENT</li> </ol> | <b>ATTACHMENTS</b><br><ol style="list-style-type: none"> <li>1. List of share holders, debenture holders;</li> <li>2. Approval letter for extension of AGM;</li> <li>3. Copy of MGT-8;</li> <li>4. Optional Attachment(s), if any.</li> </ol> |
|---|---|



- AOC-4—AOC 4 CFS—AOC 4(XBRL)

## FORM NO. AOC-4

[Pursuant to section 137 of the Companies Act, 2013 and sub-rule (1) of Rule 12 of Companies (Accounts) Rules, 2014]



**Form for filing financial statement and other documents with the Registrar**

### IMPORTANT POINTS TO BE KEPT IN MIND

- \* REVISED BS –NEED SRN NO. OF INC-28
- \* MERGED OF 23AC+23ACA(FIELDS REQUIREMENT TO SOME EXTENT SAME)
- \* SOME NEW REQUIREMENTS IN FORM—
  - ✓ REPORTING OF CORPORATE SOCIAL RESPONSIBILITY (CSR)
  - ✓ DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS
- \* FY, AGM DT & DUE DT OF AGM—ALL 3 SHOULD BE SAME AS ENTERED IN MGT 7
- \* Whether maintenance of cost records by the company has been mandated under Companies (Cost Records and Audit) Rules, 2014 —YES/ NO—TICK IN PROPER WAY AFTER CHECKING—ANY WRONG—SHOW CAUSE NOTICE CAN BE ISSUED
- \* ITC/ NPCS 4 digit code REQUIRED OF REVENUE ENTERED IS — GREATER THAN ZERO
- \* ATTACHMENTS
  - ✓ Copy of financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)
  - ✓ Company CSR policy as per sub-section (4) of section 135
  - ✓ Details of other entity(s)
  - ✓ Directors' report as per sub-section (3) of section 134
  - ✓ Optional attachment, if any(FOR CFS— FOR 1ST YEAR CFS ONLY PDF COPY)

## FORM NO. AOC-4 XBRL

[Pursuant to section 137 of the Companies Act, 2013 and rule 12(2) of the Companies (Accounts) Rules, 2014]



**Form for filing XBRL document in respect of financial statement and other documents with the Registrar**

- \* PRE-SCRUTINIZED XML—XBRL financial statements (BS+PL+AR+DR) duly authenticated as per section 134 (including Board's report, auditors' report and other documents)
- \* XBRL document in respect Consolidated financial statement—FOR 1ST YEAR CFS ONLY PDF COPY OTHERWISE PRE-SCRUTINIZED XML FILE OF CFS
- \* Statement of subsidiaries as per section 129-Form AOC-1 (To be attached in respect of Foreign subsidiaries)
- \* Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)
- \* Statement of the fact and reasons for not holding the AGM Approval letter of extension of financial year or AGM
- \* Supplementary or test audit report under section 143
- \* Details of comments of CAG if India
- \* Optional attachment (s) - if any
- \* SAME TO SOME EXTENT AS 23AC/23ACAXBRL

## FORM NO. AOC-4 CFS

[Pursuant to section 137 of the Companies Act, 2013 and Rule 12 of Companies (Accounts) Rules, 2014]



Form for filing consolidated financial statements and other documents with the Registrar

AS PER DETAIL IN AOC 4—ONLY ONE THING REQUIRED—SRN of form AOC-4 filed by the company for its standalone financial statements

### ATTACHMENTS-

- ✓ CONSOLIDATED FINANCIAL STATEMENTS DULY AUTHENTICATED AS PER SECTION 134 (INCLUDING BOARD'S REPORT, AUDITORS' REPORT AND OTHER DOCUMENTS)
- ✓ STATEMENT OF SUBSIDIARIES/ASSOCIATE COMPANIES /JOINT VENTURES AS PER SECTION 129 - FORM AOC-1
- ✓ DETAILS OF OTHER ENTITY(S)
- ✓ OPTIONAL ATTACHMENTS, IF ANY.

## FORM NO. INC-23

[Pursuant to section 12(5) and 13(4) of the Companies Act, 2013 and rule 28 and 30 of the Companies Rules, 2014]



Application to the Regional Director for approval to shift the Registered office from one state to another state or from jurisdiction of one Registrar to another Registrar within the same State

One state to another state

One registrar to another registrar within the State

- \* To be filed within 1 month of the date of list of CREDITOR/debenture holders
- \* Filing Fees depend on the Authorized Capital of the Company—no additional fee policy
- \* SRN NO. OF MGT 14
- \* Total Number of creditors, Total Number of depositors, and Total Number of debenture holders
- \* The company has serviced the copy of the application with complete annexures with the Registrar and the chief secretary of the state (in case of change in state) before filling INC-23—date of service to be put
- \* Whether any of the following is initiated against the company under the Act— inquiry inspection investigation?—If yes, Give brief details of the inquiry, inspection, investigation
- \* Whether any prosecution is pending against the company under the Act—Yes/No—If yes, Give brief details of the prosecution
- \* No need of professional Certification

### ATTACHMENTS

- ✓ Copy of Memorandum of Association and articles of association
- ✓ Copy of notice of the general meeting along with relevant explanatory statement
- ✓ Copy of special resolution sanctioning alteration
- ✓ Copy of the minutes of the general meeting authorizing such alteration
- ✓ Power of attorney/vakalatnama/Board resolution
- ✓ Affidavit from Directors in terms of Rules
- ✓ Affidavit verifying the application
- ✓ Affidavit by the company secretary of the company and the directors in regards to the correctness of list of creditors and affairs of the company
- ✓ Affidavit by directors about no retrenchment of the employees
- ✓ Affidavit verifying the list of creditors
- ✓ Proof of service of the application to the Registrar,
- ✓ Chief secretary of the state, SEBI or any other regulatory authority, (if applicable);
- ✓ Copy of objections (if received any)
- ✓ Optional attachment(s), if any

# Form FTE

Application for striking off the name of company under the Fast Track Exit(FTE) Mode

[Pursuant to Guidelines for Fast Track Exit mode for defunct companies under section 560 of the Companies Act, 1956]

- \* FOR STRIKE OFF
- \* TO BE FILED WITHIN 1 MONTH OF THE STATEMENT OF ACCOUNT
- \* FIXED FEES OF Rs.5000 IRRESPECTIVE OF CAPITAL
- \* NO ADDITIONAL FEES POLICY

## ATTACHMENTS

- ✓ A duly certified statement of account by a chartered accountant in whole-time practice or statutory auditor of the company (As per annexure C of the Scheme)
- ✓ Copy of Board resolution showing authorisation given for filing this application
- ✓ Affidavit (to be given individually by director(s)) (As per annexure A of the Scheme)
- ✓ In case application is not digitally signed by the company representative, copy of application duly signed by the director, Managing Director, manager or secretary
- ✓ Indemnity bond (to be given individually or collectively by director(s) (As per annexure B of the Scheme)
- ✓ Copy of no objection certificate (NOC) from concerned administrative Ministry/ Department/ State Government (in case of a government company)
- ✓ Copy of relevant order for delisting from the concerned stock exchange
- ✓ Optional attachment(s)

# FORM NO. MGT-10



Changes in shareholding position of promoters and top ten shareholders

[Pursuant to section 93 of The Companies Act, 2013 and pursuant to rule 13 of The Companies (Management and Administration) Rules, 2014]

- \* To be filed within 15 days from the Date of change in shareholding
- \* Details of change in shareholding pattern
- \* Details of shareholding position of promoters and top ten shareholders— change of 2% of the shareholding of the shareholder himself not on the paid-up capital
- \* Details of shareholding position of promoters and top ten shareholders
- \* Additional fees after 15 days
- \* No attachments required

# FORM NO. MGT-15



Form for filing Report on Annual General Meeting

[Pursuant to section 121(1) of the Companies Act, 2013 and Rule 31(2) of Companies (Management and Administration) Rules, 2014]

- \* NO ATTACHMENTS
- \* FAIR SUMMARY OF PROCEEDINGS OF THE MEETING.
- \* DETAILS OF AGM
- \* WITHIN 30DAYS OF AGM
- \* NO CERTIFICATION BY PRACTICING PROFESSIONAL

# Form NO. PAS-3

[Pursuant to section 39(4) and 42 (9) of the Companies Act, 2013 and Rule 12 and 14 Companies (Prospectus and Allotment of Securities) Rules, 2014]



Return of Allotment

Securities allotted payable in cash/ Securities allotted for consideration otherwise than in cash/ Details of consideration

- \* Date of allotment (Two allotments are there and dates within 1 month then two allotments can be filed by one form.
- \* If filed—SRN NO. of MGT 14
- \* If passed —Date of passing shareholders' resolution
- \* Options—
  - Preference Shares
  - Eq. share with differential voting rights
  - Eq. share without differential voting rights
  - Debentures
- \* If consideration —Details of consideration
- \* Whether an agreement or contract is executed in writing for allotting securities for consideration other than cash?—(if yes, attach a copy of such agreement or contract).
- \* Bonus Issue
- \* In respect of private placement-Category to whom allotment is made:
  - Existing shareholders
  - Employee
  - Directors
  - Qualified Institutional Buyers
  - Others
- \* Capital structure of the company after taking into consideration the above allotment(s) of the shares
- \* Debt Structure of the company after taking into consideration the above allotment(s) of debentures/ other security

## ATTACHMENTS

- List of allottees, Attach separate list for each allotment (refer instruction kit for format).If not attached, then it
- Copy of the special resolution authorizing the issue of bonus shares.
- Copy of Board or shareholders' resolution.
- Valuation Report from the valuer, if any; shall be submitted separately in a CD.
- Complete record of private placement offers and acceptances in Form PAS-5.
- Copy of contract where securities have been allotted for consideration other than cash or attachment wherein the details of contract reduced in writing by the company
- Optional attachment(s), if any.

# Form NO. INC-27

[Pursuant to section 14 of the Companies Act, 2013 and Rule 33 of the Companies (Incorporation) Rules, 2014]



Conversion of public company into private company or private company into public company

Conversion of private company into public company  
Conversion of public company into private company

- \* PASS SR—FILE MGT 14
- \* REASON(S) FOR CONVERSION
- \* ORDER PASS DATE
- \* ORDER RECEIVE DATE
- \* NO. OF MEMEBERS VOTED IN FAVOUR OR VOTE IN AGAINST
- \* ATTACHMENTS
  - MINUTES OF THE MEMBERS' MEETING
  - ALETERED MOA AND AOA
  - ORDER OF COMPETENT AUTHORITY

# FORM GNL-2

[Pursuant to the rule of 12(2) of the  
Companies (Registration Offices and Fees)  
Rules, 2014]



Form for submission of documents with the  
Registrar

## \* THE DOCUMENT BEING FILED

- |   |  |
|---|--|
| 1. PROSPECTUS   | 2. FORM 149 OF THE COMPANIES (COURT) RULES, 1959 |
| 3. INFORMATION MEMORANDUM   | 4. FORM 152 OF THE COMPANIES (COURT) RULES       |
| 5. PRIVATE PLACEMENT OFFER LETTER                                   | 6. FORM 153 OF THE COMPANIES (COURT) RULES       |
| 7. RECORD OF A PRIVATE PLACEMENT OFFER<br>TO BE KEPT BY THE COMPANY | 8. FORM 154 OF THE COMPANIES (COURT) RULES       |
| 9. CIRCULAR FOR INVITING DEPOSITS                                   | 10. FORM 156 OF THE COMPANIES (COURT) RULES      |
| 11. CIRCULAR IN THE FORM OF<br>ADVERTISEMENT FOR INVITING DEPOSITS  | 12. FORM 157 OF THE COMPANIES (COURT) RULES      |
| 13. RETURN OF DEPOSITS  | 14. FORM 158 OF THE COMPANIES (COURT) RULES      |
| 15. DECLARATION OF SOLVENCY   | 16. FORM 159 OF THE COMPANIES (COURT) RULES      |

## SRN NO. OF MGT 14 AND DATE OF EVENT

## \* ATTACHMENTS

- PAS-4 AND PAS 5 (DEPEND ON FILLING THAT PURPOSE)
- FORM 149 OR FORM 152 OR FORM 153 OR FORM 154 OR FORM 156 OR FORM 157 OR FORM 158 OR FORM 159 OF THE COMPANIES (COURT) RULES, 1959 (DEPEND ON FILLING THAT PURPOSE)
- FORM SH-9 : DECLARATION OF SOLVENCY (DEPEND ON FILLING THAT PURPOSE)
- RETURN OF DEPOSITS OR CIRCULAR FOR INVITING DEPOSITS OR CIRCULAR IN THE FORM OF ADVERTISEMENT FOR INVITING DEPOSITS
- OPTIONAL ATTACHMENT(S) - IF ANY

# E-FILING OF EXCISE RETURNS

## Modules

The ACES application has interface for :-

- ❖ Central Excise Assesseees
- ❖ Service Tax Assesseees
- ❖ Central Excise Departmental Officers, and
- ❖ Service Tax Department Officers.

It has automated the major processes of Central Excise and Service Tax-Registration, return, accounting, refunds, dispute resolution audit, provisional assessment, exports, claims, intimations and permissions. It is divided into the following modules;

1. Access Control of Users (ACL)
2. Registration (REGN) : Registration of assesses of Central Excise & Service Tax including on –line amendment.
3. Returns (RET) : Electronic filing of Central Excise & Service Tax Returns.
4. CLI : Electronic filing of claims, intimations and permissions by assesses and their processing by the departmental officers
5. Refund (REF) : Electronic filing of Refund claims and their processing.
6. Provisional Assessment (PRA) : Electronic filing of request for provisional assessment and its processing by the departmental officers.
7. Assessee running account
8. Dispute settlement resolution (DSR) : Show cause notices, Personal hearing memos, Adjudication Orders, Appellate and related processes.
9. Audit Module
10. Export Module for processing export related documents

## Benefit to the Assesseees

1. Reduce physical Interface with the Department
2. Save time
3. Reduce Paper Work
4. Online Registration and Amendment of registration details.
5. Electronic filing of all documents such as applications for registration, returns [On-line and off-line downloadable versions of ER 1,2,3,4,5,6 dealer return and ST 3], claims , permissions and intimations; provisional assessment request, export- related documents, refund request
6. System-generated E-Acknowledgement
7. On-line tracking of the status of selected documents
8. On line view facility to see selected documents
9. Internal messaging system on business –related matters.

## E-filing of Returns

The assesses can electronically file statutory returns of Central Excise and Service Tax Choosing one of the two facilities being offered by the department at present : (a) they can file it on-line , or (b) download the office line return utilities which can be filled in off line and uploaded to the system through the internet.

### (a) Steps for preparing and filing returns

- (i) Returns can be prepared and filed on-line by selecting the “file Return” option under RET module after logging into the ACES.
- (ii) All validations are thrown up during the preparation of the return in this mode and the status of the return filed using the on-line mode is instantaneously shown by ACES.
- (iii) Returns can also be prepared and filed off-line .Assessee downloads the off-line return preparation utility available at <http://www.aces.gov.in> (Under Download)

- (iv) Prepares the return off line off-line using this utility . The return preparation utility contains preliminary validations which are thrown up by the utility from time to time.
- (v) Assessee logs in using the User ID and Password.
- (vi) Selects RET from the main menu and uploads the return. Instructions for using the off-line utilities are given in detail in the Help section , under “Download” link and assessee are advised to follow them.
- (vii) Returns uploaded through this procedure are validated by the ACES before acceptance into the system which may take up to one business day. Assessee can track the status of the return by selecting the appropriate option in the RET sub menu. The status will appear as “uploaded” meaning under process by ACES “Filed” meaning successfully accepted by the system or Rejected” meaning the ACES has rejected the return due to validation error. The rejected returns can be re-submitted after corrections.
- (viii) Once the Central Excise returns are filed on-line in ACES or uploaded to the system using the off-line utility, the same can not be modified or cancelled by the assessee. The service tax returns, however can be modified once as per rules up to 90 days from the date of filing the initial return.
- (ix) Self-assessed CE returns, after scrutiny by the competent officer, may result into modification. Both the ‘original’ and the ‘Reviewed’ return can be viewed by the assessee on-line.

### **Acknowledgment of E-filing of the return**

In the case of a Central Excise or Service tax return filed on-line, ACES application software acknowledges it by displaying an Acknowledgment message. A unique document reference number is generated which consists of 15 digit registration number of the assessee, name of the return filed, the period for which return is filed etc. This is also automatically communicated to the e-mail ID of the assessee by the application. In the case of an uploaded Central Excise return using offline utility , similar acknowledgement is generated and sent after the acceptance of the return by the system as a valid return i.e. when the status changes to “FILED”.

### **System requirement for ACES**

The use ACES following system requirement are recommended :-

- ❖ Processor : Intel Pentium III and higher.
- ❖ RAM : 256 MB and higher.
- ❖ HDD : 80 GB and more.
- ❖ Web Browser : IE 6.0 and above, Netscape 6.2 and above.
- ❖ MS Excel 2003 and above for using off-line utilities.
- ❖ Sound Card, Speakers / Headphone, Colour Monitor for using learning managements (LMS)

### **Help for Assesseees**

CBEC has set up a service desk with National toll-free no. 1800 425 4251 , which can be accepted by between 9 AM and 7 PM on all working days (Monday to Friday). Besides, e-mails can be sent to [aces.servicedesk@icegate.gov.in](mailto:aces.servicedesk@icegate.gov.in) . All the calls / e-mails will be issued a unique ticket number, which will be attended to by the Service Desk agents for appropriate response.

A Learning Management Software (LMS) has been provided on the ACES website , which is a multimedia –based self-learning online tutorial guiding the assesseees in a step by step processes to use ACES. The downloadable version of learning management software is also provided on the website, besides, user manuals, frequently asked questions (FAQs, Power Point Presentation and a Brochure have also been provided on the website to help the assesseees use ACES.

### **Other points:**

The returns requires manufacturer to provide information on the manufactured products i.e. opening balance, quantity manufactured, quantity cleared either on payment of duty or otherwise, the value of clearance, duty payable and the closing balance for the month.

It also provides an abstract of the credits availed and utilized on capital goods, input services as well as inputs as well as the amount of payment in cash along with the proof of the same. For filing the said returns following points has to be considered

The manufacturer should also get the details as to the following:

1. Finished goods manufactured and cleared from Daily Stock Account,
2. Cenvat credits details from cenvat credits register,
3. Details of goods rejected and repaired/processed,

4. Details of the goods sent for job work and credit reversals thereon,28
5. Details of capital goods and inputs cleared as such,
6. Personal ledger account details of cash payments,

Due to system/network error or for whatever the reason if the tax payer unable to load the return into ACES website, it is better to take the screenshot of error. Further tax payer can take the printout of filled return along with screenshot and can file the same with the department with covering letter explaining reason for non-filing of the return within time. This would reduce the unnecessary intervention by the departmental officers in the mean time.

Please enable the Macros (if disabled) as per the following instructions

- I. On the tools menu, point to Macro, and then Click Security
- II. Click on either Medium or High to select the „Security Level?
- III. On the Trusted Publishers tab, select the Trust all installed add-ins and templates check box.

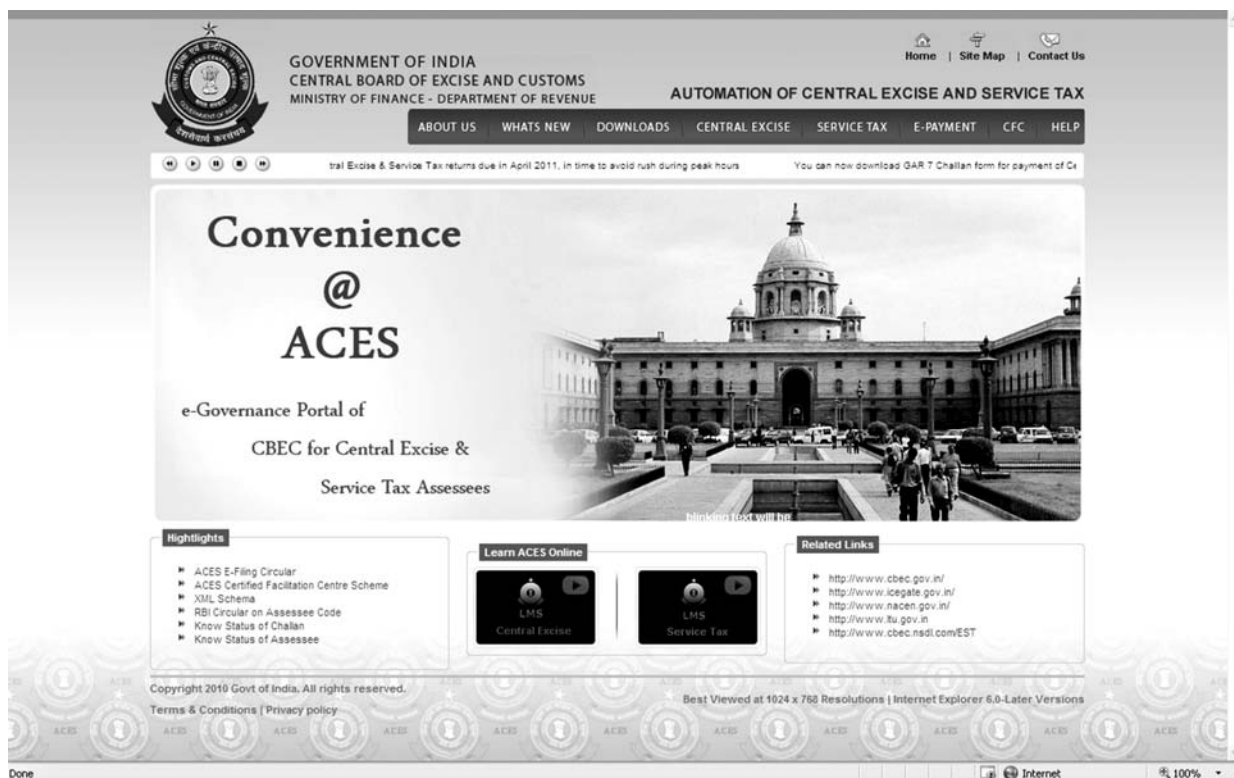
Please make sure that your System Date is correct.

## REGISTRATION

Automation of Central Excise and Service Tax (ACES) is the e-governance initiative by Central Board of Excise and Customs (CBEC). It is a software application which aims at improving tax-payer services, transparency, accountability and efficiency in the indirect tax administration in India. This application is a web-based & workflow-based system that has automated all major procedures in Central Excise and Service Tax.

One can use the ACES Portal only after logging in into the appropriate section. The procedure for login is as under:

- Get in to ACES website [www.aces.gov.in](http://www.aces.gov.in) & click on Central Excise.





- Log-in to the ACES website by the Password and username which will be delivered to the e-mail id provided above. On filling in the Username and Password details click on Log on.

- Click on “REG” Module to fill in Form A-1, A-2, A-3, or Declarant form to enable online filing of Application Form for Registration with Department.

Type Of Form	Details Of Form
<b>Form A-1</b>	Application Form for Central Excise Registration.
<b>Form A-2</b>	Application Form For Central Excise Registration Of Manufacturers/Dealers Of Yarns And Fabrics/Manufacturers Of Hand Rolled Cheroots
<b>Form A-3</b>	Application Form For Central Excise Registration Of Manufacturers Of Hand Rolled Cheroots
<b>Declaration Form</b>	Application Form For Central Excise Registration if the Unit is Declarant
<b>Non Assessee Registration Form</b>	Application Form For Central Excise Registration Of Non Assesseees.

- The relevant application form shall open on clicking the option.

GOVERNMENT OF INDIA							
CENTRAL BOARD OF EXCISE AND CUSTOMS							
Ministry of Finance - Department of Revenue							
ACL	Audit	CLI	Dispute	PA	Ref	Reg	Ret
Central Excise Registration - Form A-1				Logged in : amit.sharma@indiasteels.com <a href="#">Sign Out</a>			
IDENTIFICATION OF BUSINESS REQUIRING REGISTRATION (PART -1)							
Name Of The Registrant :	Amit Kumar Sharma *						
PAN Status :	Not Applied For ▼ *	PAN (If Allotted) :					
Name Of The Registrant :	(as appearing in PAN)						
Business Category :	Dealers ▼ *						
Constitution Of Business :	Partnership ▼ *	Mention (If Others) :					
POSTAL ADDRESS OF BUSINESS PREMISES							
Name Of Building :	4E/25 (New No.1) *	Flat / Door / Block No :	A-1 *				
Road / Street / Lane :	Collector's Office Road *	Village / Area / Locality :	Raja Colony *				
Block / Taluk / Division / Town :	Trichy *	Post Office :	Trichy *				
City / District :	Trichy *	State / Union Territory :	TAMIL NADU ▼ *				
Pin :	620001 *	Phone Number -1 :	914312418443 *				
Phone Number -2 :		Fax Number -1 :	914312416322				
Fax Number -2 :		Email Address :	amit.sharma@indiasteel *				
Commissionerate :	TIRUCHIRAPALLI ▼ *						
Division :	TRICHY-II ▼ *						
Range :	DALMIAPURAM ▼ *						
(All the fields marked with * are mandatory.)							
<input type="button" value="Reset"/> <input type="button" value="Cancel"/> <input type="button" value="Next"/>							
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Jurisdiction is entered here.

Note: PAN validation here is linked with the income tax database.

- Goods Manufacture, warehoused or traded is entered here along with the Code.

**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue

CLI    DSR    PRA    REF    REG    RET    EXP    HELP

Central Excise Registration - Form A-1      Logged in : vishalks12      [Sign Out](#)

**MAJOR EXCISABLE GOODS TO BE MANUFACTURED, WAREHOUSED OR TRADED / MAJOR INPUTS - (PART -4)**

**MAJOR EXCISABLE GOODS TO BE MANUFACTURED, WAREHOUSED OR TRADED**

Select	Sl No	CETSH	Description	Activity
<input type="checkbox"/>	1	01069090	OTHER LIVE ANIMALS - OTHER - OTHER	Manufactured
<input type="button" value="Add"/> <input type="button" value="Delete"/>				

**MAJOR EXCISABLE GOODS USED IN THE MANUFACTURE OF FINAL PRODUCTS**

Select	Sl No	CETSH	Description
<input type="checkbox"/>	1	15010000	PIG FATS (INCLUDING LARD) AND POULT
<input type="button" value="Add"/> <input type="button" value="Delete"/>			

**Declaration**

I, **Vishal Singhania** hereby declare that the information given in this Application Form is true, correct and complete in every respect and that I am authorised to sign on behalf of the Registrant.

The application is for a new Registration and I would like to receive the Registration Certificate **by mail**  
Send the Registration Certificate at the address of :

**OR**

The application is for a new Registration and I would like to receive the Registration Certificate **by hand**.

Date : 28/08/2008  
Place :

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- On successful submission of the Application, the following windows shall be displayed:

**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue

CLI    DSR    PRA    REF    REG    RET    EXP    HELP

Central Excise Registration - Form A-1      Logged in : vishalks12      [Sign Out](#)

Your application having Registration number **TEMPA0930XXD001** is submitted with Range-**SHIRAMPUR RANGE**.Address- **COMPLEX, GEETA BHAVAI, AHMEDNAGAR MAHARASHTRA**.Telephone Number-**02422-222356**.

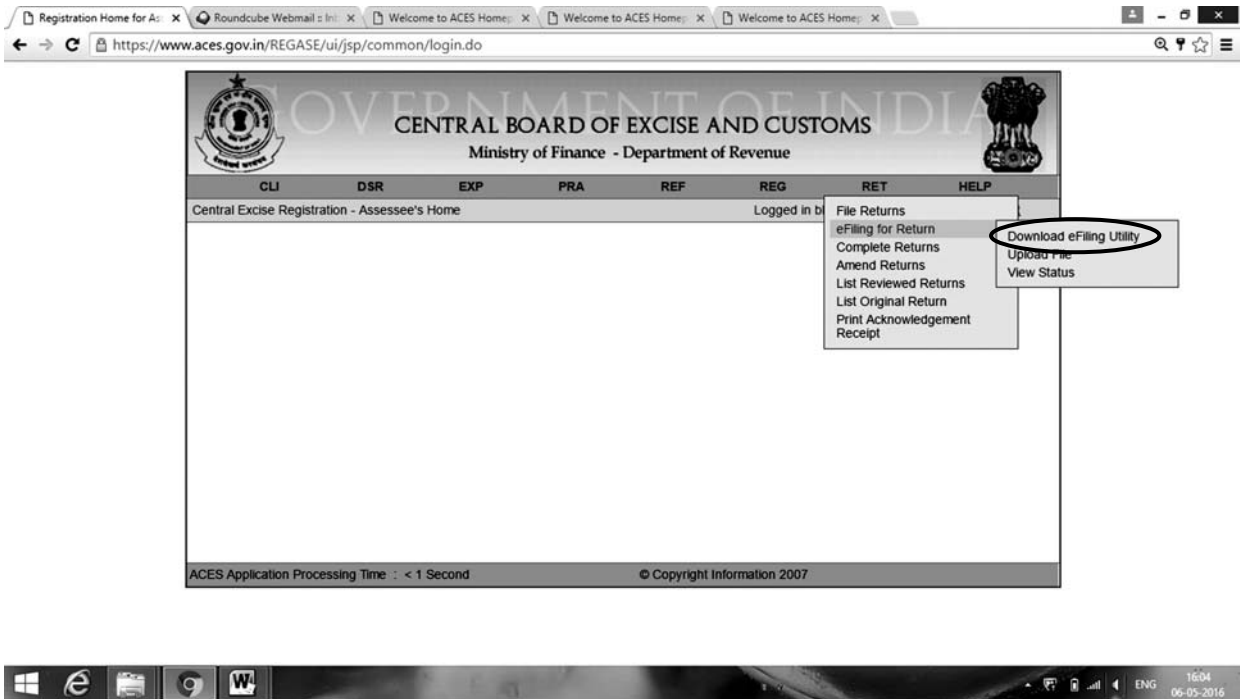
Please mention this number in all your future transactions with us, till you receive the Registration Certificate.

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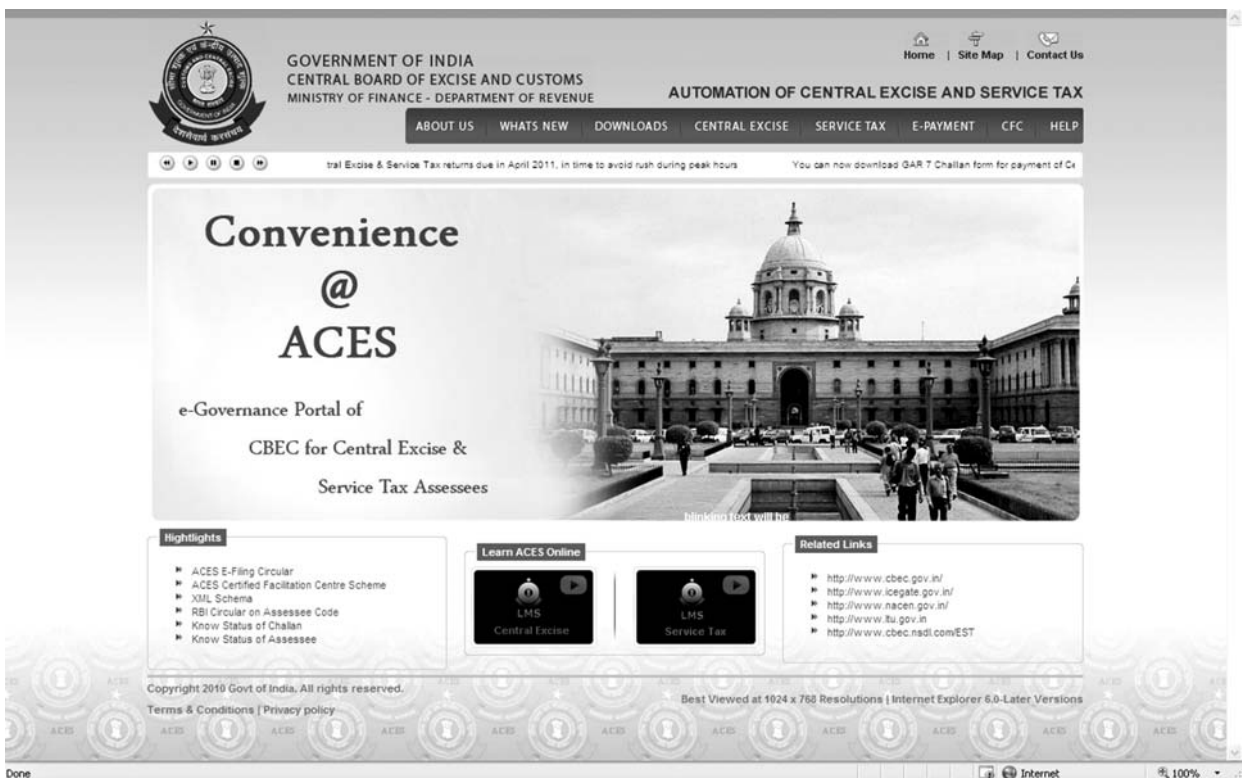
## RETURN

Central Excise Returns are required to be submitted monthly by manufacturers, in **Form ER-1**.

- After having logged into the Central Excise section of ACES Portal as discussed above, click on **“RET”** module to download ER-1 and select Download e-filing Utility.



- Or get in to ACES website [www.aces.gov.in](http://www.aces.gov.in) & directly click on **“Downloads”**.



- Click on **“Click here to download the utilities”**

Welcome to ACES Home: x Roundcube Webmail: In: x Welcome to ACES Home: x Welcome to ACES Home: x Welcome to ACES Home: x

https://www.aces.gov.in/download.jsp

**GOVERNMENT OF INDIA**  
**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
 MINISTRY OF FINANCE - DEPARTMENT OF REVENUE

**AUTOMATION OF CENTRAL EXCISE AND SERVICE TAX**

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ABOUT US WHATS NEW DOWNLOADS CENTRAL EXCISE SERVICE TAX E-PAYMENT CFC HELP

station (Refer 6/2016-CE(NT) dt.1.3.2016). In case any automatic mail intimating the date ar

**Download**

**eFiling Offline Utilities/Schema**

Assesseees can file their Central Excise and Service Tax Returns using following offline Excel Utilities/XML Schema by downloading the same from this page.

It is advised that the latest Excel Utility may be used every time, for filing Returns, by downloading it from the link given below

**Highlights**

- ▶ ACES E-Filing Circular
- ▶ ACES Certified Facilitation Centre Scheme
- ▶ XML Schema
- ▶ RBI Circular on Assessee Code
- ▶ Know Status of Challan
- ▶ Know Status of Assessee
- ▶ Newsletter Surakshit

[Click Here To Download The Utilities](#)

On clicking the above link, you will be re-directed to the NIC site for downloading the return utilities

➤ Out of the given options, select "Download ER-1 Return Excel Utility".

### eFiling Offline Utilities/Schema

Assesseees can file their Central Excise and Service Tax Returns using following offline Excel Utilities/XML Schema by downloading the same from this page.




It is advised that the latest Excel Utility may be used every time, for filing Returns, by downloading it from the link given below

Click on the respective Excel Utility/XML Schema hyperlink to download. Please refer the detailed Instructions Sheet embedded within the utility before using the same.


Central Excise			
Excel Utilities	Last Updated	XML Schema	Last Updated
<a href="#">Download ER1 Return Excel Utility</a>	06-04-2016	<a href="#">Download XML Schema for ER1 Return</a>	05-04-2016
<a href="#">Download ER2 Return Excel Utility</a>	06-01-2016	<a href="#">Download XML Schema for ER2 Return</a>	10-10-2012
<a href="#">Download ER3 Return Excel Utility</a> (For Filing ER-3 returns for the Quarter Oct-Dec.2011 Onwards)	06-04-2016	<a href="#">Download XML Schema for ER3 Return</a>	05-04-2016
<a href="#">Download ER4 Return Excel Utility</a>	01-04-2016		
<a href="#">Download ER5 Return Excel Utility</a>	01-04-2016		
<a href="#">Download ER6 Return Excel Utility</a>	01-04-2016		
<a href="#">Download ER7 Return Excel Utility</a>	01-04-2016		
<a href="#">Download ER8 Return Excel Utility</a>	01-04-2016		
<a href="#">Download CEC Return Excel Utility</a>	06-01-2016	<a href="#">Download XML Schema for CEC Return</a>	10-10-2012
<a href="#">Download Dealer/Importer Return Excel Utility</a>	06-01-2016	<a href="#">Download XML Schema for Dealer/Importer Return</a>	01-07-2014
<a href="#">Download ER3 Return Excel Utility</a> (For Filing ER-3 returns for the Quarter upto July-Sep.2011)	06-01-2016		

Service Tax			
Excel Utilities	Last Updated	XML Schema	Last Updated
<a href="#">Download ST3 Return Excel Utility</a> (For Filing ST-3 returns for the period upto Oct-Mar 2012)	18-01-2013	<a href="#">Download XML Schema for ST3 Return</a>	06-04-2012
<a href="#">Download ST3 Return Excel Utility</a> (For Filing ST-3 returns for the Quarter April-June 2012)	18-01-2013	<a href="#">Download XML Schema for ST3 Return</a>	22-10-2012
<a href="#">Download ST3 Return Excel Utility</a> (For Filing ST-3 returns for the Quarter Jul-Sep 2012)	29-04-2013	<a href="#">Download XML Schema for ST3 Return</a>	29-04-2013
<a href="#">Download ST3 Return Excel Utility (V1.4)</a> (For Filing ST-3 returns for Half Year Oct-Mar 2013 onwards)	01-10-2015	<a href="#">Download XML Schema for ST3 Return (V1.4)</a>	01-10-2015
<a href="#">Download ST3 Return Excel Utility (V1.5)</a> (For Filing ST-3 returns for Half Year Oct-Mar 2016 onwards)	08-04-2016	<a href="#">Download XML Schema for ST3 Return (V1.5)</a>	06-04-2016

- On clicking the appropriate option, a 'Zip' file shall be downloaded in the system. Unzip the file to extract the Excel Utility. The extracted folder shall contain an 'excel file' named such as "ACES-EFiling-ER1".
- Open the said excel file and proceed to fill the details. The detailed Instructions Sheet embedded within the utility must be read before using the same.

 <b>CENTRAL BOARD OF EXCISE AND CUSTOMS</b> Ministry of Finance - Department of Revenue 									
FORM E.R.-1 DETAILS OF THE MANUFACTURE, CLEARANCES									
Return of excisable goods and availment of cenvat credit for the year of *						Month *			
1. Registration Number *					2. Assessee Name *				
NIL Return *					LTU *				
3. DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE									
Select	CETSH NO. *	Description of Goods *	Unit of Quantity *	Opening balance*	Quantity Manufactured *	Quantity Cleared *	Closing balance*	Assessable Value (Rs.) *	Type of Clearance *
Add Row					Delete Row				
INSTRUCTIONS									
* In case more than one item is manufactured, additional row may be inserted * If a product is cleared at full rate of duty to the local market and at a concessional/nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned. * In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned									
Validate This Sheet					Next 				
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- Use the excel utility to fill all details and prepare ER1 return by proceeding to the Next sheets by clicking on 'Next' button after filling the current Work Sheet. Do remember to validate each sheet by clicking on 'Validate This Sheet'.

C34					fx				
C	D	E	F	G					
c) During the month, invoices bearing Following S. No. were issued.									
Select	Invoice S. No. From		Invoice S. No. To						
Add Row		Delete Row							
d) During the month, transfer challans under rule 12BB of the Central Excise Rules, 2002 bearing following S.No. were issued.									
Select	Transfer challan S. No. From		Transfer challan S. No. To						
Add Row		Delete Row							
and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing following S.No. were issued.									
Select	Transfer challan S. No. From		Transfer challan S. No. To						
Add Row		Delete Row							
Date *			Place *						
Remarks (If any remarks are entered, the return will go to the concerned authority for Review.)									
Previous 		Validate This Sheet		Print					
Validate Return & Submit									

- At last page of the return form, click on **'Validate Return & Generate XML'** button to generate XML file. The XML file will be saved in the same folder where the download utility is saved.


C	D	E	F	G	H
c) During the month, invoices bearing Following S. No. were issued.					
Select	Invoice S. No. From		Invoice S. No. To		
	342		400		
Add Row			Delete Row		
d) During the month, transfer challans under rule 12BB of the Central Excise Rule					
Select	Transfer challan S. No. From				
Add Row					
and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing foll					
Select	Transfer challan S. No. From				
Add Row					
Date *		06/04/2016		Place *	
				KOLKATA	
Remarks (If any remarks are entered, the return will go to the concerned authority for Review.)					
Previous		Validate This Sheet		Print	
				Validate Return & Submit	
© Copyright Information 2007					

Microsoft Excel

System has generated the xml file AASCS9531MEM001\_06-05-2016162712.xml at the location C:\Users\SKKA\Desktop\Shradha Bothra\Retainership\Skywards Concricks Pvt Ltd - ER & ST\EXCISE\_SKYWARD CONCRICKS\_MAR'16\ACES-EFiling-ER1 Please Login to ACES application and Upload this file.

OK


- Now log on to the ACES Portal again and click on **'Upload File'** option of **'e Filing'** submenu under **'RET'** menu.



## GOVERNMENT OF INDIA

### CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



CLI
DSR
EXP
PRA
REF
REG
RET
HELP

Central Excise Registration - Assessee's Home
Logged in as

File Returns
 

- eFiling for Return
- Complete Returns
- Amend Returns
- List Reviewed Returns
- List Original Return
- Print Acknowledgement Receipt

Download eFiling Utility
 

- Upload File
- View Status

ACES Application Processing Time : < 1 Second

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- To upload the generated XML file, select the appropriate period and type of return being filed and select the XML File by locating the same through the 'Choose File' option available therein.

GOVERNMENT OF INDIA							
CENTRAL BOARD OF EXCISE AND CUSTOMS							
Ministry of Finance - Department of Revenue							
CLI	DSR	EXP	PRA	REF	REG	RET	HELP
File Attachment Returns				Logged in blacoke		<a href="#">Sign Out</a>	
Returns File Upload							
<b>Registration number :</b>	AACCB6232GEM001			<b>Assessee's Name :</b>	BLA Coke Private Limited		
<b>Address of Registered Unit :</b>	Plot No. 26,27,28,51,52,393,405 BLA Arambhada Arambhada Dwarka Arambhada Jamnagar GUJARAT 361345						
<b>Commissionerate :</b>	RAJKOT		<b>Division :</b>	CENTRAL EXCISE DIVISION- JAMNAGAR	<b>Range :</b>	C.EX RANGE-III JAMNAGAR	
<b>Return Type :</b>	SELECT ▼ *			<b>Year :</b>	SELECT ▼ *		
<b>Period :</b>	SELECT ▼ *						
<b>Attach Returns File :</b>	Choose File No file chosen *						
<input type="button" value="Save"/> <input type="button" value="Clear"/> <input type="button" value="Cancel"/>							
(Fields marked with * are mandatory.)							
ACES Application Processing Time : < 1 Second				© Copyright Information 2007			

- Upload the generated XML file by clicking on the 'Save' button.
- Thereafter, an acknowledgment shall be generated.
- On successful filing, the status of XML file shall be shown as 'Filed'. Now the return shall be considered as filed.



# E-FILING MADE EASY FOR SERVICE TAX & WB VAT

## Service Tax - Registration & Return

Automation of Central Excise and Service Tax (ACES) is the e-governance initiative by Central Board of Excise and Customs (CBEC). It is a software application which aims at improving tax-payer services, transparency, accountability and efficiency in the indirect tax administration in India. This application is a web-based & workflow-based system that has automated all major procedures in Central Excise and Service Tax.

One can use the ACES Portal only after logging in into the appropriate section. The procedure for login is as under:

- Get in to ACES website [www.aces.gov.in](http://www.aces.gov.in) & Click on Service Tax



- Register as a New User by Clicking on the given option.



- Fill in all the details mentioned in the sheet & click on submit.

- On clicking submit, if the validations of data provided are successful, the User ID shall be created and Password be delivered at the given E-mail ID.

- Now login to the ACES website by the Password and username which will be delivered to the e-mail id provided above. On filling in the Username and Password details click on Log on.

- While getting logged in for the first time, with the user name and password communicated through Email by the department, a screen will be displayed asking for Change of the password (because it is system generated). Define a new password here and confirm it. Apart from this a security question and its answer should be chosen, which would be helpful for retrieval if the password is forgotten.

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CENTRAL BOARD OF EXCISE AND CUSTOMS  
Ministry of Finance - Department of Revenue

Service Tax Registration [Login](#)

Old Password :	*****	*
New Password :	*****	*
Confirm New Password :	*****	*
Hint Question :	What is your city of birth	▼ *
Hint Answer :	Rourkela	*

(All the fields marked with \* are mandatory.)

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- On submitting the aforesaid data, the User shall be logged into the Service Tax section of ACES Portal.

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CENTRAL BOARD OF EXCISE AND CUSTOMS  
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP

ACES - Home Logged in as abthinkl [Sign Out](#)

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Here you are logged into the Service Tax section of ACES Portal as a registered user of ACES and can move forward with Registration as a Service Tax Assessee with the Service Tax Department.

## Registration

Registration is for the identification of an assessee. Identification is necessary to deposit service tax, file returns and undertake various processes ordained by law relating to service tax.

The registration process has been revamped and redefined with effect from 1st March, 2015 vide Order No. 1/2015 – Service Tax, dated 28th February, 2015 and the concept of **Trust Based Registration** has been incorporated. The process of Registration has been made completely online with only minimal, subjective and conditional manual interaction interface.

The procedure for REGISTRATION AS AN ASSESSEE is outlined as under:

- After having logged into the Service Tax section of ACES Portal as discussed above, go to the **REG tab** and Select 'Fill ST – 1' option.



- The relevant application form shall open on clicking the option. Fill in the details carefully for the Business and Premises required to be registered.

Other categories for registration

Note: PAN validation here in linked with the income tax database.

- Due care should be taken to choose the correct options for registration and also the appropriate Description of Service under which registration is required.

SEARCH SCREEN FOR TAXABLE SERVICES		
Select	Sl.No.	Description of Service
<input type="checkbox"/>	1	ATM operations, maintenance or management service
<input type="checkbox"/>	2	Accommodation in hotels, inn, guest house, club or camp site etc. Service
<input type="checkbox"/>	3	Advertising agency services
<input type="checkbox"/>	4	Air travel agent services
<input type="checkbox"/>	5	Airport services by airport authority
<input type="checkbox"/>	6	Architect services
<input type="checkbox"/>	7	Asset management including portfolio management and fund management
<input type="checkbox"/>	8	Auction service
<input type="checkbox"/>	9	Banking and other Financial services
<input type="checkbox"/>	10	Beauty parlours /beauty treatment
<input type="checkbox"/>	11	Broadcasting service
<input type="checkbox"/>	12	Business auxiliary service
<input type="checkbox"/>	13	Business exhibition service
<input type="checkbox"/>	14	Business support service
<input type="checkbox"/>	15	Cable operators
<input type="checkbox"/>	16	Cargo handling service
<input type="checkbox"/>	17	Chartered accountant services
<input type="checkbox"/>	18	Cleaning services
<input type="checkbox"/>	19	Cleaning and forwarding agent services
<input type="checkbox"/>	20	Club or association service
<input type="checkbox"/>	21	Commercial training or coaching
<input type="checkbox"/>	22	Company secretary service
<input type="checkbox"/>	23	Construction of residential complex service
<input type="checkbox"/>	24	Construction services other than residential complex, including commercial/industrial buildings or civil structures
<input type="checkbox"/>	25	Consulting engineer services
<input type="checkbox"/>	26	Convention service
<input type="checkbox"/>	27	Copyright service transfer temporarily/ permit use or enjoyment
<input type="checkbox"/>	28	Cosmetic and plastic surgery service
<input type="checkbox"/>	29	Cost accountant service
<input type="checkbox"/>	30	Courier agency service
<input type="checkbox"/>	31	Credit card, debit card, charge card or other payment card related services
<input type="checkbox"/>	32	Credit rating agency service
<input type="checkbox"/>	33	Custom House Agent service

- Fill in all the required information and select the appropriate Jurisdiction under which you fall. Use the hyperlink 'Know Your Location' to get your jurisdiction.

Select	Sl.No.	Description of Service
<input type="checkbox"/>	1	Chartered accountant services

**Delete**

**Address of Premises for which Registration is sought**

Name Of Premises/Building :	Abcd *	Flat / Door / Block No :	123 *
Road / Street / Lane :	xyz *	Village / Area / Lane :	pqr *
Block / Taluk / Sub-Division / Town :	block *	Post Office :	po *
City / District :	city *	State / Union Territory :	WEST BENGAL *
PIN :	700001 *	Phone Number :	03312345678 *
Mobile Number :	8820465822 *	Fax Number-1 :	
Fax Number -2 :		Email Address :	sbhisektibrewal1989@gmail.com *

Commissionerate: SERVICE TAX-I KOLKATA COMMISSIONERATE

Division: BBD BAG-I DIVISION

Range: RANGE-I

[Know your location](#)  
(All the fields marked with \* are mandatory)

**Reset**   **Cancel**   **Next**

- After filling/selecting all the details, click on 'Next'. Here, the Details of Authorised Signatories and Declarants are to be filled in the following manner:

**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP  
Service Tax Registration - ST-1 Form Logged in abhink Sign Out

**FORM ST-1**  
[Application form for registration under Section 69 of The Finance Act, 1994(32 of 1994)]

**NAME, ADDRESS AND Phone Number OF PROPRIETOR / PARTNER / DIRECTOR / TRUSTEES ALONG WITH DETAILS OF AUTHORIZED SIGNATORIES**

Name : \*  
Designation : Select a Value \*  
Address : \* (200 Characters only)  
Phone Number : \* Email Address : abhisektibrewal1989@gmail.com \*

Click if the same person is also an authorized signatory  
 Click if the same person is also a declarant

[Download Sample XLS File](#) [Upload XLS](#) [Save & Add New](#)

**DECLARATION**

I, hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorized to sign on behalf of the Registrant.

(a) For new Registration :I would like to receive the Registration Certificate by mail/by hand/E-MAIL.  
(b) For amendments to information pertaining to existing Registrant :Date from which amendments are made:  
Date :30/01/2016  
(All the fields marked with \* are mandatory.)

[Previous](#) [Reset](#) [Cancel](#) [Save & Continue](#)

ACES Application Processing Time : < 1 Second © Copyright Information 2007

Note: In case of assesseees having large number of signatories, the details can be filled up through the **excel utility**. For using the utility, Download the excel file by clicking on the link **'Download Sample XLS File'** and fill the data of signatories. After filling the data, file can be uploaded to the server by clicking on **'Upload XLS'**.

**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP  
Service Tax Registration - ST-1 Form Logged in abhink Sign Out

**FORM ST-1**  
[Application form for registration under Section 69 of The Finance Act, 1994(32 of 1994)]

**NAME, ADDRESS AND Phone Number OF PROPRIETOR / PARTNER / DIRECTOR / TRUSTEES ALONG WITH DETAILS OF AUTHORIZED SIGNATORIES**

Name : Abhisek Tibrewal \*  
Designation : Proprietor \*  
Address : Kolkata (200 Characters only)  
Phone Number : 8620465622 \* Email Address : abhisektibrewal1989@gmail.com \*

Click if the same person is also an authorized signatory  
 Click if the same person is also a declarant

[Download Sample XLS File](#) [Upload XLS](#) [Save & Add New](#)

**DECLARATION**

I, hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorized to sign on behalf of the Registrant.

(a) For new Registration :I would like to receive the Registration Certificate by mail/by hand/E-MAIL.  
(b) For amendments to information pertaining to existing Registrant :Date from which amendments are made:  
Date :01/05/2016  
(All the fields marked with \* are mandatory.)

[Previous](#) [Reset](#) [Cancel](#) [Save & Continue](#)

ACES Application Processing Time : < 1 Second © Copyright Information 2007

➤ Fill in the details of Authorized Signatories and Declarants and click on **'Save & Add New'** to arrive at the following screen:

**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP  
Service Tax Registration - ST-1 Form Logged in abhink Sign Out

**FORM ST-1**  
[Application form for registration under Section 69 of The Finance Act, 1994(32 of 1994)]

**LIST OF PROPRIETORS / PARTNERS / DIRECTORS / TRUSTEES / AUTHORIZED SIGNATORIES**

Select	Sl.No.	Name	Designation	Email Address
<input type="checkbox"/>	1	Abhisek Tibrewal,	Partner	abhisektibrewal1989@gmail.com
<a href="#">Delete</a>				

**NAME, ADDRESS AND Phone Number OF PROPRIETOR / PARTNER / DIRECTOR / TRUSTEES ALONG WITH DETAILS OF AUTHORIZED SIGNATORIES**

Name : \*  
Designation : Select a Value \*  
Address : \* (200 Characters only)  
Phone Number : \* Email Address : abhisektibrewal1989@gmail.com \*

Click if the same person is also an authorized signatory  
 Click if the same person is also a declarant

[Download Sample XLS File](#) [Upload XLS](#) [Save & Add New](#)

**DECLARATION**

I, hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorized to sign on behalf of the Registrant.

(a) For new Registration :I would like to receive the Registration Certificate by mail/by hand/E-MAIL.  
(b) For amendments to information pertaining to existing Registrant :Date from which amendments are made:  
Date :01/05/2016  
(All the fields marked with \* are mandatory.)

[Previous](#) [Reset](#) [Cancel](#) [Save & Continue](#)

ACES Application Processing Time : < 1 Second © Copyright Information 2007

- Click on 'Save & Continue' to review the filled Application for Registration (Form ST-1):

CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue	
SDR	PRA REF REG HELP RET REP
Service Tax Registration - ST-1 Form	Logged in abhinki
<b>FORM ST-1</b> [Application form for registration under Section 69 of The Finance Act, 1994(32 of 1994)]	
<b>IDENTIFICATION OF BUSINESS REQUIRING REGISTRATION</b>	
Name of Applicant	Abhisek Tibrewal & Company
Address of the Applicant	Kolkata
<b>Details of Permanent Account Number(PAN) of the applicant</b>	
PAN Status	Allotted
PAN (If Allotted)	AGBPT2844E
Name of the Applicant(as appearing in PAN)	ABHISEK TIBREWAL
Constitution of applicant	Proprietorship
Government Department Type	
Name of Trustee/Proprietor/HUF	Abhisek Tibrewal
Category of Registrant	Service Provider, Service Recipient
Nature of registration	Registration of a single premise
Taxable services provided	Chartered accountant services
<b>ADDRESS OF PREMISES FOR WHICH REGISTRATION IS SOUGHT</b>	
Name Of Premises/Building	Abcd
Flat / Door / Block No	123
Road / Street / Lane	xyz
Village / Area / Lane	pqr
Block / Taluk / Sub-Division / Town	block
Post Office	po
City / District	city
State / Union Territory	WEST BENGAL
PIN	700001
Phone Number	03322121234
Mobile Number	8820465822
Fax Number-1	
Fax Number-2	
Email Address	abhisektibrewal1989@gmail.com
Commissionerate	SERVICE TAX-1 KOLKATA COMMISSIONERATE
Division	BDD BAG-1 DIVISION
Range	RANGE-1
<b>NAME, DESIGNATION AND ADDRESS OF AUTHORIZED SIGNATORIES</b>	
Name	Abhisek Tibrewal
Designation	Partner
Address	Kolkata
Phone Number	8820465822
Email Address	abhisektibrewal1989@gmail.com
<b>DECLARATION</b>	
I, <b>Abhisek Tibrewal</b> , hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the Registrant.	
(a) For new Registration :I would like to receive the Registration Certificate by mail/by hand/E-MAIL.	
(b) For amendments to information pertaining to existing Registrant :Date from which amendments are made:	
Date :01/05/2016	
<input type="button" value="Submit"/> <input type="button" value="Modify"/> <input type="button" value="Cancel"/> <input type="button" value="Print"/>	

- Review the filled in details thoroughly and if found correct, save a copy of the said application by a click on the 'Print' button for your records. Then Click on 'Submit'.

In case of any omissions or corrections, Click on 'Modify', make corrections and revisit the said step.

- On successful submission of the Application, the following window shall be displayed

CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue	
SDR	PRA REF REG HELP RET REP
Service Tax Registration	Logged in abhinki1 <a href="#">Sign Out</a>
<p>1. The receipt of Application No. AGBPT2844ESD001 for Service Tax Registration submitted by 'Mr / Ms / M/s. Abhisek Tibrewal &amp; Company' on 01/05/2016 is hereby acknowledged. The Registration will be granted online within two days from the date of filing of completed ST1 Application, subject to post verification of prescribed documents.</p> <p>2. On grant of registration, the registrant would be able to pay Service Tax electronically.</p> <p>3. The applicant is required to submit a <b>self attested copy</b> of the following documents by <b>Registered Post / Speed Post</b> to the jurisdictional Division / Range office, <b>within 7 days</b> of filing the Form ST-1 online, for the purpose of verification:-</p> <p>(i) Copy of the PAN Card of the proprietor or the legal entity registered.</p> <p>(ii) Photograph and proof of identity of the person filing the application namely PAN card, Passport, Voter Identity card, Aadhar Card, Driving license, or any other Photo-identity card issued by the Central Government, State Government or Public Sector Undertaking.</p> <p>(iii) Document to establish possession of the premises to be registered such as proof of ownership, lease or rent agreement, allotment letter from Government, No Objection Certificate from the legal owner.</p> <p>(iv) Details of the main Bank Account.</p> <p>(v) Memorandum/Articles of Association/List of Directors.</p> <p>(vi) Authorisation by the Board of Directors/Partners/Proprietor for the person filing the application.</p> <p>(vii) Business transaction numbers obtained from other Government departments or Agencies such as Customs Registration No. (BIN No), Importer Exporter Code (IEC), State Sales Tax Number (VAT), Central Sales Tax Number, Company Index Number (CIN) which have been issued prior to the filing of the service tax registration application.</p> <p>The office addresses of the Commissionerate / Division / Range selected by you, are available in <a href="http://www.aces.gov.in">www.aces.gov.in</a> under Know your location.</p>	
ACES Application Processing Time : 2 Seconds	
© Copyright Information 2007	

This is the acknowledgement receipt for submission of the application. The Application No. itself is the Service Tax Registration Number allotted to the applicant.

Being 'Trust based Registration', Registration will be granted online within two days from the date of filing of completed ST1 Application, subject to post verification of prescribed documents.

Registration certificate downloaded from the ACES website would be accepted as proof of registration.

The applicant on obtaining such registration shall be able to pay service tax electronically.

The applicant is required to submit a **self attested copy** of the following documents by **Registered Post/Speed Post** to the jurisdictional Division / Range office, within 7 days of filing the Form ST-1 online, for the purpose of verification:-

- a. Copy of **PAN card** of the proprietor or legal entity registered.
- b. **Photograph** of the person filing the application.
- c. **Proof of identity** of the person filing the application (Such as PAN, Voter ID Card, Passport, Aadhar Card, Driving License or any other Photo ID Card issued by CG, SG or PSU).
- d. **Proof of Address** (Documents establishing possession of the premises to be registered such as proof of ownership, lease agreement etc)
- e. Details of the **Main Bank Account**.
- f. **Memorandum/ Articles of Association**.
- g. **List of Directors**
- h. **Authorization** by the Board of Directors/Partners/ Proprietor for the person filing the application.
- i. **Business Transaction Numbers** obtained from other Government departments or agencies such as Customs Registration No. (BIN No), Import Export Code (IEC) number, State Sales Tax Number (VAT), Central Sales Tax Number, Company Index Number (CIN) issued prior to the filing of service tax registration application.

**The procedure for REGISTRATION AS A NON ASSESSEE is outlined as under:**

- After having logged into the Service Tax section of ACES Portal as discussed above, go to the **REG tab** and Select '**Fill Non Assessee**' option, as the case may be.



- The relevant application form shall open on clicking the option. Fill in the details carefully for the Business and Premises required to be registered.



CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue			
Service Tax Registration - Form Non Assessee		Logged in : abhikl	<a href="#">Sign Out</a>
Form for Registration of Non-Assessee			
APPLICANT DETAILS			
Name Of The Applicant :		*	
Address Of The Applicant :		*	
PAN (If Allotted) :		(Mandatory for claiming Refund/Rebate)	
BUSINESS TRANSACTION NUMBER OBTAINED FROM OTHER GOVT. AGENCIES / DEPARTMENTS			
Customs Registration No(BIN No) :		(If Registered With Customs)	
Import Export Code Number :		(If Registered With Director General Foreign Trade)	
State Sales Tax Number :		(If Registered under any State Sales Tax Act)	
Central Sales Tax Number :		(If Registered under the Central Sales Tax Act)	
CIN Number :		(If Registered With Registrar Of Companies)	
POSTAL ADDRESS			
Name Of Building :	*	Flat / Door / Block No :	*
Road / Street / Lane :	*	Village / Area / Locality :	*
Block / Taluk / Division / Town :	*	Post Office :	*
City / District :	*	State / Union Territory :	Select a Value
Pin :	*	Phone Number :	*
Mobile Number :		Fax Number -1 :	
Fax Number -2 :		Email Address :	*
Commissionerate :	Select		
Division :	Select		
Range :	Select		
<a href="#">Know your location</a>			
(All the fields marked with * are mandatory.)			
<input type="button" value="Save"/>		<input type="button" value="Reset"/> <input type="button" value="Cancel"/>	

- Fill in all the required information and select the appropriate Jurisdiction under which you fall. Use the hyperlink 'Know Your Location' to get your jurisdiction.

CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue			
Service Tax Registration - Form Non Assessee		Logged in : abhikl	<a href="#">Sign Out</a>
Form for Registration of Non-Assessee			
APPLICANT DETAILS			
Name Of The Applicant :		Abhisek Tibrewal *	
Address Of The Applicant :		Kolkata *	
PAN (If Allotted) :		(Mandatory for claiming Refund/Rebate)	
BUSINESS TRANSACTION NUMBER OBTAINED FROM OTHER GOVT. AGENCIES / DEPARTMENTS			
Customs Registration No(BIN No) :		(If Registered With Customs)	
Import Export Code Number :		(If Registered With Director General Foreign Trade)	
State Sales Tax Number :		(If Registered under any State Sales Tax Act)	
Central Sales Tax Number :		(If Registered under the Central Sales Tax Act)	
CIN Number :		(If Registered With Registrar Of Companies)	
POSTAL ADDRESS			
Name Of Building :	Building *	Flat / Door / Block No :	Flat *
Road / Street / Lane :	Road *	Village / Area / Locality :	Area *
Block / Taluk / Division / Town :	Town *	Post Office :	Post *
City / District :	Kolkata *	State / Union Territory :	WEST BENGAL
Pin :	700001 *	Phone Number :	03322121234 *
Mobile Number :		Fax Number -1 :	
Fax Number -2 :		Email Address :	abhisektibrewal1989@gmail.com *
Commissionerate :	SERVICE TAX-I KOLKATA COMMISSIONERATE		
Division :	BBD BAG-I DIVISION		
Range :	RANGE-I		
<a href="#">Know your location</a>			
(All the fields marked with * are mandatory.)			
<input type="button" value="Save"/>		<input type="button" value="Reset"/>	<input type="button" value="Cancel"/>

- Click on **'Save'** to review the filled Application for Registration:

The screenshot shows the 'Form for Registration of Non-Assessee' on the ACES portal. The form is divided into several sections:

- APPLICANT DETAILS:** Name Of The Applicant: Abhishek Tibrewal, Address Of The Applicant: Kolkata, PAN (If Allotted):
- BUSINESS TRANSACTION NUMBER OBTAINED FROM OTHER GOVT. AGENCIES / DEPARTMENTS:** Customs Registration No(BIN No):, Import Export Code Number:, State Sales Tax Number:, Central Sales Tax Number:, CIN Number:.
- POSTAL ADDRESS:** Name Of Building: Building, Flat / Door / Block No: Flat, Road / Street / Lane: Road, Village / Area / Locality: Area, Block / Taluk / Division / Town: Town, Post Office: Post, City / District: Kolkata, State / Union Territory: WEST BENGAL, Pin: 700001, Phone Number: 03322121234, Mobile Number:, Fax Number - 1:, Fax Number - 2:, Email Address: abhishekibrewal1999@gmail.com, Commissionerate: SERVICE TAX-1 KOLKATA COMMISSIONERATE, Division: BRD BAG-1 DIVISION, Range: RANGE-1.

At the bottom of the form, there are buttons for 'Submit', 'Modify', and 'Cancel'. The footer indicates 'ACES Application Processing Time : < 1 Second' and '© Copyright Information 2007'.

- Review the filled in details thoroughly and if found correct, Click on **'Submit'**.  
In case of any omissions or corrections, Click on **'Modify'**, make corrections and revisit the said step.
- **On successful submission of the Application, the following window shall be displayed:**

The screenshot shows a confirmation message on the ACES portal. The message reads: "You have been successfully registered with ACES as Non - Assessee. The Registration Number is: NACAAAAMDISE001." The header of the page is the same as the previous screenshot, showing the Central Board of Excise and Customs logo and navigation tabs (SDR, PRA, REF, REG, HELP, RET, REP). The footer also shows 'ACES Application Processing Time : < 1 Second' and '© Copyright Information 2007'.

**This applicant is registered as a Non Assessee and after updation of system records, payments can be made through the allotted Registration Number.**

## Return

Service Tax Returns are required to be submitted Half Yearly, in **Form ST-3**. The return requires to be filled broadly with the details of the service activities provided and services received covered under the reverse charge, details of discharging the liability (whether by CENVAT or cash), challan payment details and CENVAT credit availment and utilisation details.

ST – 3 Return can be filled in through the ACES Portal by two modes, namely,

1. Online Preparation and Filing
2. Offline Excel Utility Preparation and Upload

## Online Preparation & Filing of ST – 3

The procedure for Online Preparation & Filing of ST – 3 return is outlined as under:

- After having logged into the Service Tax section of ACES Portal as discussed above, go to the **RET tab** and Select the appropriate option under **'Fill ST – 3'** option.

**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP  
ACES - Home Logged in ak@tbrewal

File

File ST3

New Advance Payments

Create Advance Payments

New ST3 Return

New Original ST3

Print Acknowledgement Receipt

File ST3 (from Oct - Mar, 2013)

Revise ST3

Complete ST3

File ST3 (upto Oct - Mar, 2012)

Sign Out

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- The registered premises shall be displayed on selection of the appropriate option.

**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP  
Service Tax - S.T.3 Logged in ak@tbrewal [Sign Out](#)

**List of Registered Premises**

Premises Code	Address of Premises
<a href="#">XB0405A001</a>	BK PARMAR BUILDING A K TIBREWAL AND CO KACHERY ROAD ROURKELA UDIT NAGAR - SUNDERGARH ORISSA 769012

ACES Application Processing Time : < 1 Second © Copyright Information 2007

- Select the Premises Code for which the return is to be filed

**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue

SDR PRA REF REG HELP RET REP  
Service Tax - S.T.3 Logged in ak@tbrewal [Sign Out](#)

**Form ST-3**  
(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

**PART - A GENERAL INFORMATION**

A1 ORIGINAL RETURN No REVISED RETURN Yes

A2 STC Number AAJFA0543MS7001 A3 Name of Assessee A K TIBREWALA AND CO

Address of Registered Unit BK PARMAR BUILDING A K TIBREWAL AND CO KACHERY ROAD ROURKELA UDIT NAGAR - SUNDERGARH ORISSA 769012

Commissionerate ROURKELA Division CEK, CUSTOMS & STAK DIVISION - ROURKELA-1 Range SERVICE TAX - I RANGE - ROURKELA

A4 Financial Year 2015-2016 A5 Return for the period October-March

A6

A 6.1 Has the Assessee opted to operate as "Large Taxpayer" Unit [Y/N] No  
(As defined under Rule 2(e)(ea) of the Central Excise Rules, 2002 read with Rule 9(1)(c)(cc) of the Service Tax Rules, 1994)

A 6.2 If reply to column A 6.1 is 'Y', name of Large Taxpayer Unit opted for

A7 Premises Code Number XB0405A001

A8 Constitution of the Assessee Partnership

A9 Taxable Service(s) for which Tax is being paid

Select	Sl No.	Description of Taxable Service	Sub Class
<input type="checkbox"/>	1	Chartered accountant services	(c)

Select All Clear All

Add Delete

(All the fields marked with \* are mandatory.)

Reset Cancel Next

ACES Application Processing Time < 1 Second © Copyright Information 2013

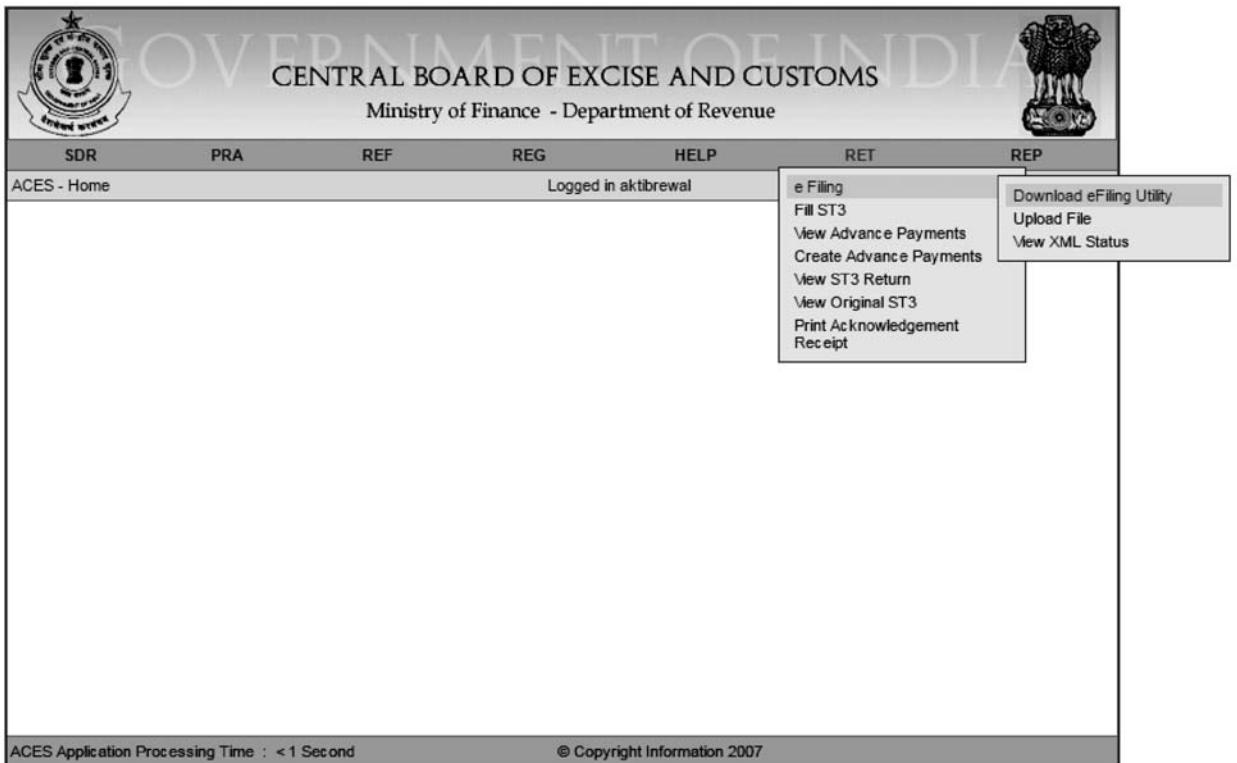
- The selection shall open Form ST – 3 required to be filled. Select the relevant period for which the return is to be filed and appropriate category of service. Details of the assessee shall be auto-filled by the system under online mode of filing. Proceed to fill in the details as required in the Form ST – 3 and select 'NEXT' on each page after filling the same.
- Any defaults in the filled details shall be displayed instantaneously as errors on selection for going to the Next page. Correct the notified errors and proceed to the Last Page as under:

- Tick the Mandatory Declarations and fill in the name of Authorised Signatory of the assessee. Click on 'Preview' to view the filled in Form and submission of the same.

- On clicking 'Preview' button, a Pop-up Window shall open, displaying the Filled in ST – 3. Review the Form and if found correct, click on '**Submit**'. In case of any discrepancies, click '**Modify**' and make the requisite corrections and thereafter Submit the form.
- On successful submission of the form, the Acknowledgment for submission shall be displayed.

### Preparation & Filing of ST – 3 through Offline Excel Utility

- One can file ST3 returns using Offline Excel Utility by downloading the same from ACES homepage or clicking on '**Download e-Filing Utility**' option of '**e Filing**' submenu under '**RET**' menu through login in the ACES portal as discussed above



- **Pre-requisites / Pre-conditions for beginning with Excel Utility:**
  - ✓ The system should have Microsoft Office Excel 2003 or above
  - ✓ The system should have file compression software to unzip excel utility file
  - ✓ Ensure that the latest Excel Utility has been downloaded
  - ✓ Ensure that the Macros are enabled in the Excel
  - ✓ Ensure that the System Date is correct
- On selection of the '**Download e-Filing Utility**' option of '**e Filing**' submenu under '**RET**' menu, the portal shall be redirected to the Downloads section. Out of the given options, select the appropriate utility so as to file the return. The Utilities are segregated Period Wise. Select the utility for the relevant period for which return is required to be filled.

**eFiling Offline Utilities/Schema**

Assessee can file their Central Excise and Service Tax Returns using following offline Excel Utilities/XML Schema by downloading the same from this page.


It is advised that the latest Excel Utility may be used every time, for filing Returns, by downloading it from the link given below

Click on the respective Excel Utility/XML Schema hyperlink to download. Please refer the detailed Instructions Sheet embedded within the utility before using the same.


Central Excise			
Excel Utilities	Last Updated	XML Schema	Last Updated
<a href="#">Download ER1 Return Excel Utility</a>	06-04-2016	<a href="#">Download XML Schema for ER1 Return</a>	05-04-2016
<a href="#">Download ER2 Return Excel Utility</a>	06-01-2016	<a href="#">Download XML Schema for ER2 Return</a>	10-10-2012
<a href="#">Download ER3 Return Excel Utility</a> (For Filing ER-3 returns for the Quarter Oct-Dec.2011 Onwards)	06-04-2016	<a href="#">Download XML Schema for ER3 Return</a>	05-04-2016
<a href="#">Download ER4 Return Excel Utility</a>	01-04-2016		
<a href="#">Download ER5 Return Excel Utility</a>	01-04-2016		
<a href="#">Download ER6 Return Excel Utility</a>	01-04-2016		
<a href="#">Download ER7 Return Excel Utility</a>	01-04-2016		
<a href="#">Download ER8 Return Excel Utility</a>	01-04-2016		
<a href="#">Download CEC Return Excel Utility</a>	06-01-2016	<a href="#">Download XML Schema for CEC Return</a>	10-10-2012
<a href="#">Download Dealer/Importer Return Excel Utility</a>	06-01-2016	<a href="#">Download XML Schema for Dealer/Importer Return</a>	01-07-2014
<a href="#">Download ER3 Return Excel Utility</a> (For Filing ER-3 returns for the Quarter upto July-Sep.2011)	06-01-2016		

Service Tax			
Excel Utilities	Last Updated	XML Schema	Last Updated
<a href="#">Download ST3 Return Excel Utility</a> (For Filing ST-3 returns for the period upto Oct-Mar 2012)	18-01-2013	<a href="#">Download XML Schema for ST3 Return</a>	06-04-2012
<a href="#">Download ST3 Return Excel Utility</a> (For Filing ST-3 returns for the Quarter April-June 2012)	18-01-2013	<a href="#">Download XML Schema for ST3 Return</a>	22-10-2012
<a href="#">Download ST3 Return Excel Utility</a> (For Filing ST-3 returns for the Quarter Jul-Sep 2012)	29-04-2013	<a href="#">Download XML Schema for ST3 Return</a>	29-04-2013
<a href="#">Download ST3 Return Excel Utility (V1.4)</a> (For Filing ST-3 returns for Half Year Oct-Mar 2013 onwards)	01-10-2015	<a href="#">Download XML Schema for ST3 Return (V1.4)</a>	01-10-2015
<a href="#">Download ST3 Return Excel Utility (V1.5)</a> (For Filing ST-3 returns for Half Year Oct-Mar 2016 onwards)	08-04-2016	<a href="#">Download XML Schema for ST3 Return (V1.5)</a>	06-04-2016

- On clicking the appropriate option, a 'Zip' file shall be downloaded in the system. Unzip the file to extract the Excel Utility. The extracted folder shall contain an 'excel file' named such as '**ACES-EFiling-ST3\_Oct-Mar\_2016\_onwards\_V1.5**'.
- Open the said excel file and proceed to fill the details. The detailed Instructions Sheet embedded within the utility must be read before using the same.



**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue



Version No. (V1.5)			
Form ST-3			
(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)			
(Please see the Instructions carefully before filling the Form)			
<b>PART- GENERAL INFORMATION</b>			
<b>A1</b>	ORIGINAL RETURN <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>A3</b>	REVISED RETURN <input type="checkbox"/> Yes <input type="checkbox"/> No
<b>A2</b>	STC Number *	<b>A4</b>	Name of the Assessee
<b>A4</b>	Financial Year *	<b>A5</b>	Return for the Period *
<b>A6</b>			
<b>A6.1</b>	Has the Assessee opted to operate as "Large Taxpayer" Unit [Y/N/P] (As defined under Rule 2(e) (ea) of the Central Excise Rules, 2002 read with Rule 2 (1) (e)(eo) of the Service Tax Rules, 1994)		No
<b>A6.2</b>	If reply to column A6.1 is 'Y', name of Large Taxpayer Unit opted for		
<b>A7</b>	Premises Code Number :		
<b>A8</b>	Constitution of the Assessee :		
<b>A9 Taxable Service(s) for which Tax is being paid</b>			
<b>Description of Taxable Services</b>			<b>Sub Clause</b>
<input type="button" value="Add Service"/> <input type="button" value="Delete Service"/>			
<input type="button" value="Validate This Sheet"/> <input type="button" value="Next"/>			

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- Use the excel utility to fill all details and prepare ST3 return by proceeding to the Next sheets by clicking on 'Next' button after filling the current Work Sheet. Do remember to validate each sheet by clicking on 'Validate This Sheet'.

AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AR
J3.5	Closing Balance of CENVAT credit of SHEC $J3.5 = \{ (J3.1 + J3.2) - (J3.3 + J3.4) \}$					0				0
<b>PART-K SELF ASSESSMENT MEMORANDUM</b>										
(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us and are correctly stated.* <input type="checkbox"/>										
(b) I/We have assessed and paid the Service Tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.* <input type="checkbox"/>										
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.* <input type="checkbox"/>										
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules. <input type="checkbox"/>										
(e) I have been authorised as the person to file the return on behalf of the Service Provider/Service Receiver/Input Service Distributor, as the case may be.* <input type="checkbox"/>										
Name *										
Place *		Date *								
<b>PART-L</b> If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as 'STRP/CFC'), furnish further details as below										
(a)		Identification No. of STRP/CFC								
(b)		Name of STRP/CFC								
© Copyright Information 2013										

Paid-Quarterly-Service / Challan-Quarterly-Service / CENVAT-Quarterly / **Distributor-Quarterly**

- At last page of the return form, click on 'Validate Return &Generate XML' button to generate XML file. The XML file will be saved in the same folder where the download utility is saved.

AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AR
(b) I/We have assessed and paid the Service Tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.* <input checked="" type="checkbox"/>										
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.* <input checked="" type="checkbox"/>										
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules. <input checked="" type="checkbox"/>										
(e) I have been authorised as the person to file the return on behalf of										
Name *		AKT								
Place *		RKL								
<b>PART-L</b> If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as 'STRP/CFC'), furnish further details as below										
(a)		Identification No. of STRP/CFC								
(b)		Name of STRP/CFC								
© Copyright Information 2013										

Microsoft Excel

System has generated the xml file AAJFA8543MST001\_02-05-2016180323.xml at the location  
C:\Users\SKPBACK\Downloads\ACES-EFiling-ST3\_Oct-Mar\_2016\_onwards\_V1.5  
Please Login to ACES application and Upload this file.

- Now log on to the ACES Portal again and click on 'Upload File' option of 'e Filing' submenu under 'RET' menu.


- To upload the generated XML file, select the appropriate period and type of return being filed and select the XML File by locating the same through the 'Choose File' option available therein.

- Upload the generated XML file by clicking on the 'Save' button.



File Attachment - Google Chrome


https://www.aces.gov.in/STASE/ui/jsp/ret/dsconfirmcreatetrendanalysis.do



## GOVERNMENT OF INDIA

### CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue




File Attachment Logged in aktibrewal

UPLOAD ST3 RETURN			
Registration number :	AAJFA8543MST001	Assessee's Name :	A K TIBREWALA AND CO
Address of Registered Unit :	BK PARMAR BUILDING A K TIBREWAL AND CO KACHERY ROAD ROURKELA UDIT NAGAR - SUNDERGARH ORISSA 769012		
Commissionerate :	ROURKELA	Division :	CEX, CUSTOMS & STAX DIVISION - ROURKELA-I
		Range :	SERVICE TAX -I RANGE - ROURKELA
Month of filing of ST-3 :	October-March	Year :	2015-2016
Attach Returns File :	AAJFA8543MST001_02-05-2016180256.xml		
Return Type :	Revised ST3		
<input type="button" value="Submit"/> <input type="button" value="Modify"/> <input type="button" value="Cancel"/>			

ACES Application Processing Time : 2 Seconds © Copyright Information 2007


- A pop-up window will open up on clicking the 'Save' button. Confirm the chosen file, relevant period and type of return and click on '**Submit**' button to submit the XML File.
- On successful submission of the XML File, the Acknowledgment for upload of the file shall be displayed.
- It is to be noted that the Return is not considered to be filed only if the XML File is uploaded.
- Check the 'XML File Status' by clicking on '**View XML Status**' option of '**e Filing**' submenu under '**RET**' menu.



## GOVERNMENT OF INDIA

### CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



SDR      PRA      REG      REF      RET      HELP

eFiling status Logged in kalita [Sign Out](#)

Search Criteria - ST3			
Registration Number :	AERPA5723D8D001	Assessee Name :	Anushree Tiwari
Month From(dd/mm/yyyy) :	01/12/2008 <input type="button" value="31"/>	Month To(dd/mm/yyyy) :	19/01/2009 <input type="button" value="31"/>
<input type="button" value="Search"/> <input type="button" value="Close"/>			
No Records Found			
<b>REMARKS</b>			
<b>Status</b>			
<ul style="list-style-type: none"> <li>● <b>UPLOADED</b> denotes that return is uploaded and under processing. Please view after sometime.</li> <li>● <b>FILED</b> denotes that uploaded return is accepted by system.</li> <li>● <b>REJECTED</b> denotes that return could not be processed due to errors. This return need to be corrected and uploaded again. Please click at the hyperlink to view the errors.</li> </ul>			

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- The XML Upload status should be checked (considerable after one working day).

- On successful filing, the status of XML file shall be shown as 'filed'. Now the return shall be considered as filed.

## WB VAT - Registration & Return

### Registration

- Visit the Directorate's website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)

- Click on 'e-Registration'

#### LIST OF DOCUMENTS REQUIRED FOR NEW REGISTRATION

- Trade License of:
  - Principal Place of Business, (b) Branch office, if any, (c) Warehouse, if any.
- PAN Card :
  - PAN Card of the Company/Partnership Firm/HUF.
  - PAN Card of the Prop./Partner/Directors/Karta of the HUF
- Proof of Residence of The Prop./Partners/Directors/Karta of HUF: (any one of the following)
  - Election ID Card, (b) Passport, (c) Driving License (Not Learner's), (d) Ration Card, (e) Current Electricity Bill, (f) Current Telephone bill (BSNL Landline) (g) Aadhar Card.
- First and last page of Updated Bank Statement of Current Account of the Firm.
- Legal Occupancy of Principal place of Business/Factory/Warehouse/Additional Place of Business and Branch - as applicable:
  - Ownership: Current tax paid receipt issued by Corporation/Municipality/Panchayat.
  - Rental: Rent receipt and copy of the Tenancy Agreement, if any.
  - Rent Free Accommodation: No Objection Certificate of the Landlord along with
  - Property tax receipt of the original Landlord.
- Deed of Partnership/Memorandum & Articles of Association.
- Form 32 and 18 under Companies Act, 1956 or in the appropriate Form under the Companies Act, 2013.
- Duly signed copy of the print-out of Annexure A/B with self attested photographs pasted there on.
- In case of any problem, please contact Central Registration Unit (Phone: 033 71221487; e-mail: sjc-cru.ctd-wb@wbcomtax.gov.in)

Continue.....

- Get ready with the documents required for getting the registration as listed and Click on **'Continue...'** to start with the registration process.

Department of Finance, Govt. of WB  
Directorate of Commercial Taxes

**ONLINE APPLICATION**

e-Version 3.0

<a href="#">Apply online for Registration</a>	<a href="#">Click Here for Application Status</a>	<a href="#">Submit Payment Details For Registration</a>
		<a href="#">Submit Payment Details For Tatkhnik Registration</a>
* <a href="#">VAT Registration</a>		<a href="#">Reprint VAT Acknowledgment</a>
* <a href="#">CST Registration</a>		<a href="#">Reprint CST Acknowledgment</a>

Important Note  
\* In Registration, Email will be used for future correspondence.

- Click on the link **'Apply online for Registration'**

Department of Finance, Govt. of WB  
Directorate of Commercial Taxes

Select the online application type

Select Application Type: VAT

Whether Applying for Tatkhnik Registration

Whether applying for first time  
 Whether applying after rejection of Application  
 Whether applying after Temporary save of the Application

**SUBMIT**

**INSTRUCTIONS FOR E- APPLICATION FOR REGISTRATION**

1. Applicant must get a valid E-Mail address and PAN number before going for e-application.
2. Select the online application type.
3. On the "Dealer Info/Dealer Details" page, applicant should enter all details. After filing of "Dealer Info/Dealer Details" page, applicant may click other tabs for entering
  - a) Branch office details/Addl. Place of business
  - b) Contact Person (In case of VAT)
  - c) Warehouse address (In case of CST)
  - d) Warehouse & Factory address (In case of VAT)
  - e) Commodity details
  - f) Bank Details (In case of VAT)
  - g) Proprietor-Partners-Karta (In case of CST)

- Select **'VAT'** from the drop down menu and check the button **'Whether applying for first time'** (in normal circumstances) and click on 'Submit' button. The webpage shall be re-directed to registration process:

Department of Finance, Govt. of WB  
Directorate of Commercial Taxes

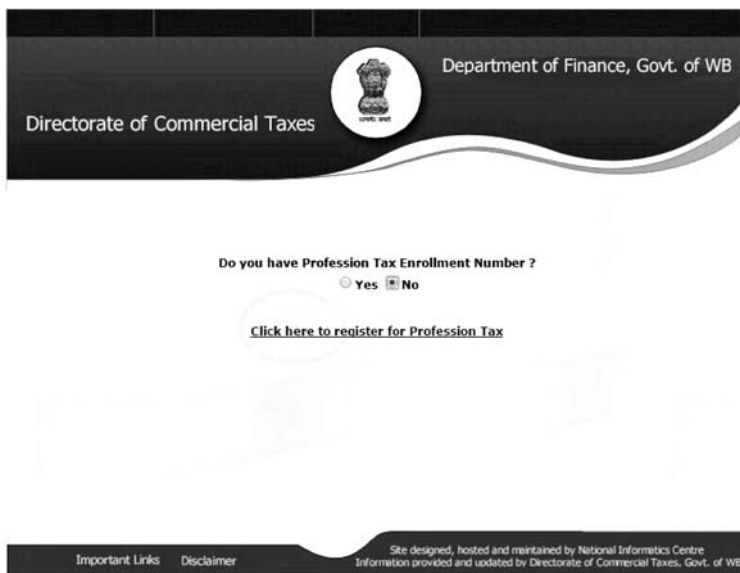
Do you have Profession Tax Enrollment Number ?

Yes  No

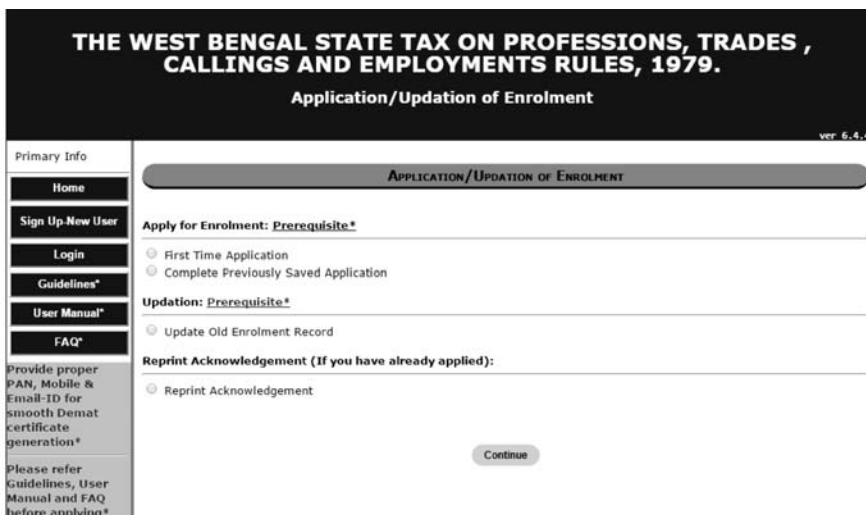
Important Links    Disclaimer

Site designed, hosted and maintained by National Informatics Centre  
Information provided and updated by Directorate of Commercial Taxes, Govt. of WB

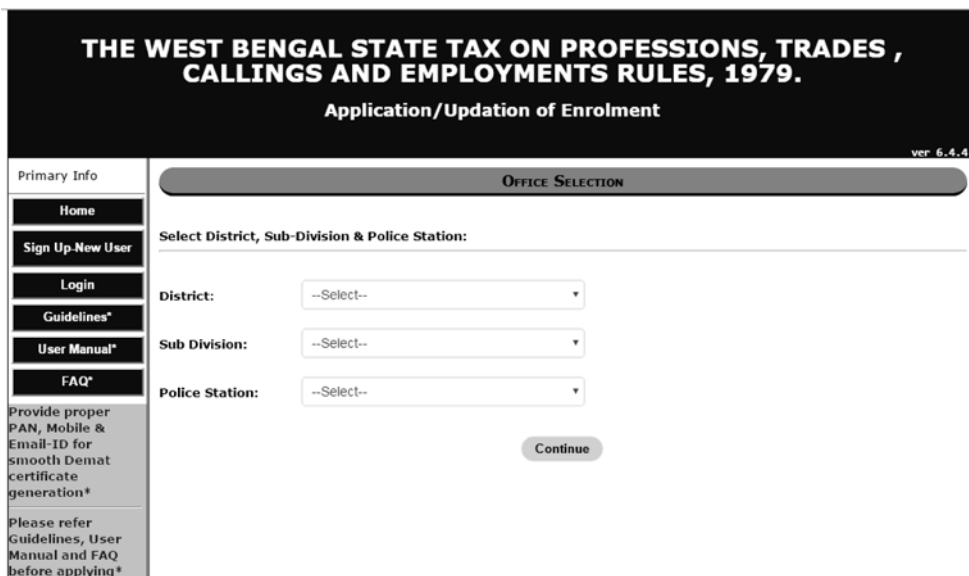
- For taking VAT Registration, now it is mandatory to have Professional Tax Enrollment. Select 'Yes' if the applicant is already enrolled, otherwise select 'No' and proceed to register for Profession Tax by clicking on the link 'Click here to register for Profession Tax'.



- Select the applicable options for enrolling under Profession Tax



- Click on the Continue button to fill in the details required for enrolment



- Select the **status** of the Applicant and confirm the same

The screenshot shows the 'Application/Updation of Enrolment' form. The left sidebar contains navigation options: Primary Info, Principal Info (Individual), PTax Payable, Payment Details, Submit, Home, Sign Up-New User, Login, Guidelines\*, User Manual\*, and FAQ\*. The main content area is titled 'APPLYING AS' and lists various applicant types: INDIVIDUAL including Proprietary Concern (selected), HUF (Hindu Undivided Family), FIRM including PARTNERS, COMPANY registered under, CORPORATION or OTHER, SOCIETY, CLUB, and ASSOCIATION. A dialog box titled 'Proceed for individual?' is displayed, asking for confirmation of the individual option with 'Confirm' and 'Cancel' buttons. A 'Continue' button is visible at the bottom.

- Select the **class** of the Applicant and continue

The screenshot shows the 'Application/Updation of Enrolment' form for 'PROFESSION TAX SCHEDULE - SERIAL NUMBER 4'. The left sidebar is identical to the previous screenshot. The main content area is titled 'PROFESSION TAX SCHEDULE - SERIAL NUMBER 4' and contains the instruction 'Please tick the classes you belong to (if applicable)'. A list of classes is provided, each with a checkbox: 4(a) Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents; 4(b) Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers; 4(c) Occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXVII of 2003); 4(d) Occupiers, owners, lessees or licensees of rice mills; 4(e) Owners or lessees of petrol/diesel/gas filling stations and service stations and agents or distributors thereof including retail dealers of liquified petroleum gas; 4(f) Owners or occupiers of distilleries, breweries and bottling plants; 4(g) Licensed vendors of foreign liquor.

- Fill in the details of the applicant in the subsequent windows

The screenshot shows the 'Application/Updation of Enrolment' form for 'PRINCIPAL INFO'. The left sidebar is identical to the previous screenshots. The main content area is titled 'PRINCIPAL INFO' and contains the instruction '(Mandatory fields(\*) must be filled)'. The form includes the following fields: 1. Name of the Applicant (Enter as per PAN Card) with sub-fields for First Name\*, Middle Name, and Last Name; 2. Gender\* with a dropdown menu; 3. Father's/Husband's Name with sub-fields for First Name\*, Middle Name, and Last Name.

- Click on Save and Exit to complete the enrollment process. On completion of the enrolment procedure, the Enrolment certificate shall be generated. Save the same in the system and note the enrolment number and proceed with the VAT Registration process:

- On putting the P. Tax Enrolment Number, click on 'Submit' to start with VAT Registration Process:

- Select the 'Charge' (i.e. Jurisdiction) of the applicant. Use the hyperlink 'Help for Charge Jurisdiction' to know your jurisdiction. Click on 'Submit'.
- The webpage shall be directed to the registration application form. Fill in all the details required in the form.

THE WEST BENGAL VALUE ADDED TAX RULES , 2005			
FORM 1			
Application for New Registration			
[See sub-rule (1) of rule 5A]			
[Please see Instructions before filling up the Application]			
Dealer Info	Branchoffice	Contact Person	Warehouse & Factory
Commodity	Bank Detail	Annexure A	Partner Bank Detail
Annexure B	Submit		
The selected Charge name is BELIAGAHTA		IMPACT e-Gov V3.0	
(*)specified fields are mandatory			
If it is an application for New Registration, state whether		Compulsory under section 24(1)(a) <input checked="" type="radio"/> Voluntary under section 24(1)(b) <input type="radio"/>	
<b>Name Of the Applicant:</b>			
First Name *	SKANRAY		
Middle Name	TECHNOLOGIES		
Last Name *	PRIVATE LIMITED		
Gender*	Male <input checked="" type="radio"/> Female <input type="radio"/>		
Father's Name /Husband's Name*			Trade Name* SKANRAY TECHNOLOGIES PR
<b>Address of Principal place of Business:</b>			
Room/ Flat No.			Premise No
Street *	GA-1, RAJDANGA MAIN ROAD,		City/Town/Village* KOLKATA
Post Office*			Pin Code* 700107
District*	SOUTH 24 PARGAN. ▾		Municipal/Local Body
Telephone No.			Fax
Mobile No.	9681160600		

- After filling in the details at each page, click on 'Save & Proceed' to continue to the Next Page and repeat the process.
- The following Details are broadly required to be filled up:
  - Dealer's Information
  - Branch Office Details
  - Contact Person
  - Warehouse & Factory Details
  - Commodities traded
  - Details Of Bank Accounts
  - Partner Bank Details
  - Details of Directors
- Click on Submit button at the Last Page of the Registration Application to submit the application form.
- **On successful submission, a n acknowledgement slip shall be generated. Save the same and use the application number to track status of the application.**

Note : Documents for registration shall be required to be submitted along with copy of the online application in hard copy to the jurisdictional charge.

## Return

### Pre-requisites for filing VAT Return:

- ✓ **Windows-XP / Windows 2000**
- ✓ **Internet Explorer v6.0 and above**
- ✓ **Acrobat Reader 8.1 or above**
- ✓ **Java Runtime Environment (JRE 1.6) or Later**
- Visit the Directorate's website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)

➤ Click on e-Return

**Directorate of Commercial Taxes  
Government of West Bengal**

**e-RETURN**

- Login for e-Filing of VAT Return
- Login for e-Filing of CST Return
- Login for e-Filing of WBST Return
- Login for e-Filing of Entry Tax Return **NEW**
- User Manual for e-Filing of VAT Return- Form 14
- User Manual for e-Filing of VAT Return- Form 14D
- User Manual for e-Filing of VAT Return- Form 15
- User Manual for e-Filing of CST Return
- User Manual for e-Filing of Entry Tax Return **NEW**
- Guideline for filing e-Return and generation of dematerialised CST Forms
- FAQ for e-Filing of Return

➤ Click on 'Login for e-Filing of Vat Return'

**Department of Finance, Govt. of WB**

**Directorate of Commercial Taxes**

Mon 02.05.2016 at 03:11:22 PM

**Instruction for e-Filing of VAT Return:**

1. Enter User id and Password.
2. Change Password if Login for the first time.
3. Download any of Form 14, 14D, 15,15R and Save as per requirement.
4. Logout.
5. Unzip downloaded file to get:
 

For Form 14	For Form 14D	For Form 15	For Form 15R
Form 14 JAR > (Annexure Included)	Form 14D JAR (Annexure Included)	Form 15 JAR	Form 15R JAR
6. Return data can be entered using the JAR version of Form listed at the first row
7. To enter all annexure data use the same JAR Version of respective Forms
8. Fill up all Forms and click 'Save' button to save and check entered Data. If declaration is not checked then the form will be saved partially without any checking.(User cannot upload the partially saved XML.)
9. Check the declaration check box to save the data ready for upload. User will be prompted if any error occurs.
10. Login again using User id and Password.

**User ID**

**Password**

Login without DSC  
 Login with DSC

➤ Fill the User ID and Password and click on 'Submit' button to login to dealer page.

**Department of Finance, Govt. of WB**

**Directorate of Commercial Taxes**

VAT RC Number :

Address :

District : HOWRAH  
State : WEST BENGAL

E-Mail Address :

**VAT Return Form 14**

Download JAR version of Forms 14 to File Return v-001 ver 4.5.1 NEW

Download User Manual

Upload Your XML Files for Normal/Revise Return

Upload Your XML Files for Revise Statement

#Note: Please Upload The XML File Generated From The Return Form

VAT Return Form 14D

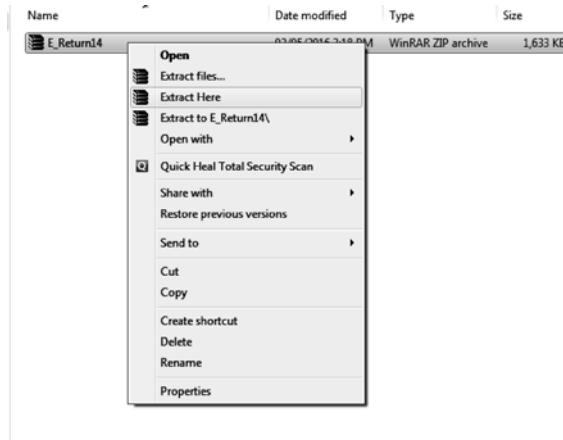
VAT Return Form 15

VAT Return Form 15R

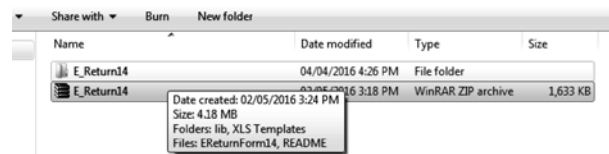
E\_Return14.zip



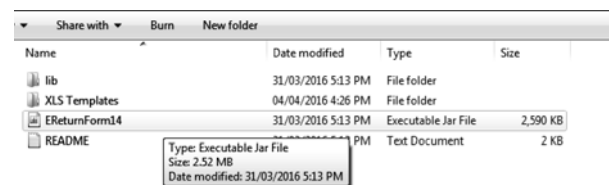
- Click on **'Download JAR Version of Form 14 to File Return'** to download the Java Utility to file VAT Return.
- On clicking the appropriate option, a 'Zip' file shall be downloaded in the system. Unzip the file to extract the Java Utility.



- On extracting the zip file, a folder shall be extracted named **'E\_Return14'**.

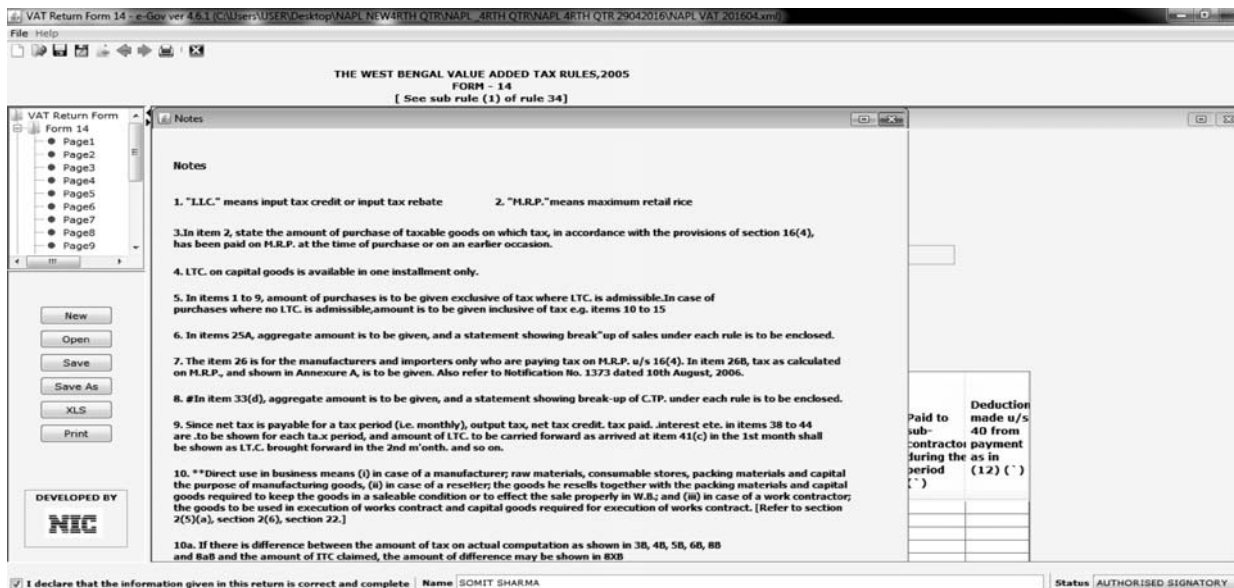


- Double click and open the folder to find an Executable JAR File named **'EReturnForm14'**.



- Double click and open the Executable JAR File to run the Java Utility for filling the VAT Return Form 14.

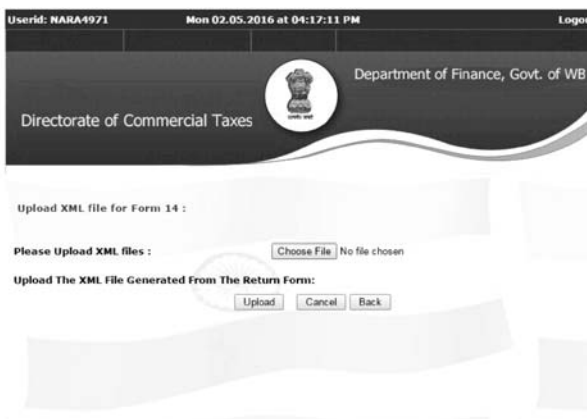
- Start filling the details in the Utility and proceed to the Next Page by clicking on the Green Colored Arrow on the top panel of buttons of the Utility.



- At the last page, remember to Check the Declaration, enter name of the Authorized Person, Select the Status of Authorised Person and then save the return by clicking the 'Save' button.
- On saving the filled up form by clicking the button on the Panel at the Top left corner of the Utility, a XML file shall be generated. On generation of the XML File, save the said file at desired location and proceed to upload the same in the directorate's website. Go to the dealer login page and select 'Upload your XML file for Normal/Revised Return' from the page.



- On clicking the upload option, the website shall be directed to the upload panel. Choose the XML File generated from the Java Utility here and click on Upload.



- On successful upload of the XML file, the return shall be filed and **Generate the VAT Acknowledgement Slip.**

## EASTERN INDIA REGIONAL COUNCIL THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, KOLKATA

Russell Street Office: ICAI Bhawan 7, Anandilal Poddar Sarani (Russell Street), Kolkata- 700071

Kasba Office : ICAI Bhawan, 382/A, Prantik Pally, Kasba, Kolkata – 700 107

Name & Designation	Responsibility	Kasba Office	Russell Street Office	EMAIL
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Mr. Somnath De, Executive Officer	Merger, Networking, Reconstitution of Firms	30840288		erofirm@icai.in,
Mr. Soumen Mondal, DEO (UDC)	Restoration of Name, Registration of Firms	30840289		erorestore@icai.in
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CA Shreya Agarwal, Executive Officer	Registration alongwith other courses, Supplementary Registration, Post Qualification Course Exams, RTI	30840256		shreya@icai.in
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<b>CALCUTTA COMPUTER CENTRE</b>				
CA Debasish Sen, Asst. Secretary	In Charge of Computer Centers.		30211142	ero@icai.in
Mr. Soubhanendu Paul, DEO (Gr. UDC)	ITT Classes and online registration of the same		30211143	
<b>REGIONAL COUNCIL</b>				
Mr. Kabir Ghosh, Consultant	Seminar information		30211134	eircpubn@icai.in
Mr. Pradyut Chakraborty, Consultant	Seminar information		30211104	Pradyut.chakraborty@icai.in
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Mr. Arnit Paul, Assistant Secretary	Seminar information		30211133	eirc@icai.in, arnit.paul@icai.in,
CA Manish Agarwal, Executive Officer	GMCS		30211260	eircgmcs@icai.in, manish.agarwal@icai.in
CA Jyoti Luharuka, Executive Officer	Website(eirc-icai.org), Seminar information		30211108	jyoti.luharuka@icai.in
Mr. Santanu Bose, DEO (UDC)	Seminar information, CPE Hrs.		30211108	eirc events@icai.in; eircpe@icai.in
<b>LIBRARY</b>				
Ms. Swati Banerjee, Librarian (Gr. A.S.)	In Charge of Library Section		30211103	eirc.library@icai.in, swati.banerjee@icai.in
<b>SALES COUNTER / PUBLICATIONS/STUDY MATERIAL</b>				
Mrs. Mita Sengupta, Assistant Secretary	In Charge of Sales, Publication & Study Material		30211120	msengupta@icai.in
Mr. Avijit Roy, LDC	Sale of Books		30211101/47	psc_ero@icai.in

# EIRC TOLL FREE NO. FOR MEMBERS & STUDENTS



**EIRC has introduced a toll free no.**  
operational from Monday to Friday, from 10.00am to 5.30pm.  
Members/ Students can call to the above toll free no. for any type of queries.

An initiative of TEAM EIRC to serve its esteemed Members & Students

**CALL US AT : 1800-3000-1019**