FAQs of Regular Return Filing of eTDS through SARAL TDS

Deduction Details:

1) **What is the process to enter a Deduction record having Lower Deduction Certificate?**
   The steps to be followed to enter Deduction record having Lower Deduction Certificate are as below:
   i. Goto the required **Quarter -> Deduction Details** screen
   ii. Enter the details, i.e Name, Section, Payment Amount, Payment Date and the rate of Income Tax for deduction.
   iii. Next, in Remarks for Deduction, select "LOWER DEDUCTION/NO DEDUCTION U/S 197" and provide the certificate number in U/s 197 Cert. No. Field.
   iv. Save the entry.

2) **Do we require showing the record of Zero TDS Deduction in case of Transporters & Deductee having NO DEDUCTION CERTIFICATE?**
   Yes, if the Deductor is required to provide the TDS Certificate, then it is mandatory to show the details of ZERO TDS deduction of return filing with relevant Deduction remarks.

3) **Can excess TAX Paid in previous year be adjusted to current year?**
   Yes, only one previous year excess Challan paid can be adjusted for subsequent year i.e. Excess TDS Paid in the FY 2014-15 can be adjusted for TDS Deducted in FY 2015-16.

4) **How to show No Deduction on account of Form 15G / 15H?**
   ZERO TDS deduction due to declaration vide Form 15G / 15H has to be shown, by selecting the Deduction Remark as 'NO DEDUCTION U/S 197A'. No Deduction on account of Form 15G / 15H is allowed only for payment u/s 194, 194A, 194EE and 193.

5) **How to show a Zero TDS Deduction? What are the consequences, if these records are not shown?**
   If there are records with ZERO TDS Deduction amount, then it's required to show these Deduction records in Deductions entry screen with proper 'No Deduction' Remark (Like Transporter with Valid PAN or NO Deduction Certification u/s 197). Also it's advised to link those deductions with a valid Challan. (If there is no Challan for the whole year, Deductor can make use of any subsequent previous year or subsequent next year paid Challan).
   If these NIL Deductions are not linked to any paid Challan, a NIL Challan record will be considered for return generation, but TRACES will later on ask Deductor to tag these NIL Challans with valid paid Challan through Online Correction. To avoid these inconveniences later on its advised to link all NIL Deduction records to any valid paid Challan. If the ZERO Deductions were not reported then the TDS Certificates for the same will not available from TRACES.

Challan Details:

6) **How to calculate interest on Late Payment of TDS?**
   If TDS is deducted but not paid within the due date of payment (7th of subsequent month), then the interest on late payment of TDS will be applicable from the month of Deduction

and not from the due date for Challan payment. i.e. the interest will be calculated on no. of months delayed, from the month of deduction to the month of payment.

For example, the TDS is deducted on 30th June for which the due date of payment is 07th July. If the Deductor fails to pay within 07th July and assume that the payment is made on 08th July, then the delayed number of month will be taken as 2 months, with interest of 1.5% for each month on total TDS to be paid.

7) **How to link a Challan of one section to the deductions of multiple sections? Which section has to be mentioned in Challan for such payment?**

Section in Challan screen is of no significance (from FY 2013-14), hence any section can be selected during payment of TDS. The Steps to be followed are as below:

   a. Goto Master -> Settings - > General Settings in Saral TDS
   b. Here enable **"Allow linking Deduction and Challan of different section (from FY 2013-14)"** option and Save.
   c. Now any section deduction can be linked to any section Challan.

eTDS Return:

8) **How to file NIL return in the below situation;**

   a. **When there are NO records for filing in a particular Quarter?**

   Where there are no records to report or no transaction in the quarter, then Deductor must declare it as 'Non Filing' in the TRACES Deductor Login. Steps to be followed are as below:

   1. Goto **TRACES** option in **SARAL TDS**
   2. Select "**Declaration for Non-Filing**" option from Request For
   3. Select the required Form & Quarter details.
   4. Select the applicable reasons from the REASONS available.
   5. Enter TRACES User Id & Password and click on CONTINUE**.**
   6. You will be taken to TRACES website and login details will be auto fetched. Enter the Captach Code and Login.
   7. You will be redirected to Declaration for Non-filing Screen. Details required for request will be auto fetch from software.
   8. Click on Add Statement Details and Proceed.
   9. You will be asked to confirm the details of submission. Click on "I AGREE".
   10. The Authorized Signatory details will be displayed for approval. Click on PROCEED if its correct or else go to PROFILE menu and change the details and proceed to request.
   11. The NON-FILING Declaration is complete with success note.

   b. **When there are NIL Deduction records for filing in a particular Quarter?**

   If there are records with ZERO Deduction amount, then it's required to show those Deduction records in Deductions entry screen with proper 'No Deduction' Remark (Like Transporter with Valid PAN or NO Deduction Certification u/s 197). Also it's advised to link these deductions with a valid Challan. (If there is no Challan for the whole year, Deductor can make use of any subsequent previous year or subsequent next year paid Challan).

Reason for such link - if these NIL Deductions are not linked to any paid Challan, a NIL Challan record will be considered for return generation. But TRACES will later on ask Deductor to tag those Challans with valid paid Challan through Online Correction. To avoid these inconveniences, it's advised to link all NIL Deduction records to any valid paid Challan.

9) **How to do Online Quarterly Return Filing?**

To do Online Quarterly Return Filing (also known as Digital Return filing), you need to have an account created with NSDL by paying a deposit amount. Also the Deductor should have a Class-2 Digital Signature. The steps can be followed as mentioned in the below link. https://www.tin-nsdl.com/etds-etcs/etd-onlineproc.php

PAN Validation:

10) **How to verify PAN of the Deductee, in Bulk?**

PAN Verification in bulk can be done in two ways through SARAL TDS;

1. **Procedure one**: PAN verification without NAME identification of the PAN holder.
    i. Goto **Tools - > PAN Verify** in Saral TDS
    ii. Select the category of Deductee and continue
    iii. Select the records for which verification has to be done. Note – you can verify 500 records at a time.
    iv. Click on verify to start the verification. The PAN will be verified and the outcome of the verification will be displayed. The same will be updated in the Deductee master details screen.

2. **Procedure two**: PAN verification with NAME identification of the PAN holder.
    i. Goto **TRACES** option in **SARAL TDS**
    ii. Select "**Bulk PAN Verification**" option from Request For
    iii. Enter TRACES User Id & Password and click on VERIFY
    iv. You will be taken to TRACES website and login details will be auto fetched. Enter the Captach Code and Login.
    v. This will navigate you back to SARAL TDS Verification screen. Select the category of Deductee
    vi. Select the records for which verification has to be done and click on verify to start the verification.
    vii. The PAN will be verified and the name of the PAN holder will be displayed. The same will be updated in the Deductee master details screen.

197 Certificate Validation:

11) **How to validate the certificate given for a Lower Deduction by the Deductee?**

Steps to be followed to validate the certificate given for a Lower Deduction by the Deductee are as below:

a. Goto **TRACES** option in **SARAL TDS**
b. Select "**Bulk 197 Certificate Validation**" option from Request For
c. Enter TRACES User Id & Password and click on VERIFY.

    d. You will be taken to TRACES website and login details will be auto fetched. Enter the Captach Code and Login.

    e. This will navigate you back to SARAL TDS Verification screen. Select the FORM for verification and click on SHOW

    f. The records containing the Certificate details will be displayed. Select the required record(s) and click on VERIFY.

    g. The details will be verified against the details available in TRACES and the status of the verification will be displayed.

To verify the Certificate Limit, follow the below steps:

a. Login to your TRACES Account at www.tdscpc.gov.in

b. Goto **Statements/Payments -> 197 Certificate Validation** option

c. Enter the Certificate Number, Pan of the Deductee and the FY of Certificate and submit

d. The Details of the certificate with Consumption details (record wise) will be displayed.

Challan Validation:

12) How to do Challan Verification of all Challan in one step?

Steps to be followed to verify Challans in bulk are as below:

    a. Goto **TRACES** option in **SARAL TDS**

    b. Select "**Bulk Challan Status**" option from Request For

    c. Enter TRACES User Id & Password and click on VERIFY

    d. You will be taken to TRACES website and login details will be auto fetched. Enter the Captach Code and Login.

    e. This will navigate you back to SARAL TDS Verification screen. Select the FORM for verification and click on SHOW

    f. Select the records for which verification has to be done and click on verify to start the verification.

    g. The Challan(s) will be verified and the status of the Challan i.e Claimed or Unclaimed will be displayed. The same will be updated in the Challan details screen.

FORM 16A:

13) What are the steps to be followed to request and download the FORM 16A from TRACES Login through Saral TDS?

Steps to be followed are as below:

    b. Goto **TRACES** option in **SARAL TDS**

    c. Select "**Bulk Form16A**" option from Request For

    d. Select the required Form & Quarter details. PRN will be auto fetched from Acknowledgement Screen.

    e. Enter TRACES User Id & Password and click on REQUEST.

    f. You will be taken to TRACES website and login details will be auto fetched. Enter the Captach Code and Login.

g. You will be redirected to FORM 16A request Screen. The Authorized Signatory details will be displayed for approval. Click on SUBMIT if its correct or else go to PROFILE menu and change the details and proceed to request.

h. Details required for request will be auto fetch from software (FORM, QUARTER & PRN details, 1 Valid Challan Details and 3 PAN-TDS Combination details linked to the Challan selected).

i. Validate the information on screen and click on PROCEED

j. Authentication code will be available which can be used within next 24 hrs for any other request for the same Form & Quarter

k. On click of "Proceed" your request will be successfully placed and Request ID is generated for future reference.

l. After 1 day, the file will be available for Download from DOWNLOADS menu in TRACES login.

m. Follow POINT A - D and click on DOWLOAD in Saral TDS.

n. The required file in zip format will be downloaded to your system.
This file is password protect with the password being "TAN"

14) Can FORM 16A be generated for Deductions having INVALID PAN? If yes, what is the procedure for the generation?

If the PAN is not provided or the given PAN is INVALID, then the TDS Certificates will not be generated by TRACES. But using Saral TDS, the certificates can be generated just for reference purpose.

15) Can digital signature be applied to TDS Certificate?

Yes, we Digital Signature can be applied to TDS Certificate. While generating TDS Certificate through TRACES PDF CONVERTOR, select the signature token file (.pfx/.p12 file) and proceed to generate TDS Certificate.

TRACES OPTIONS:

16) What are the steps to be followed to request and download the NSDL Conso File from TRACES Login through Saral TDS?

Steps to be followed are as below:

a. Goto **TRACES** option in **SARAL TDS**

b. Select "**NSDL Conso File**" option from Request For

c. Select the required Form & Quarter details. PRN will be auto fetched from Acknowledgement Screen.

d. Enter TRACES User Id & Password and click on REQUEST.

e. You will be taken to TRACES website and login details will be auto fetched. Enter the Captach Code and Login.

f. You will be redirected to NSDL Conso File request Screen. Details required for request will be auto fetch from software (FORM, QUARTER & PRN details, 1 Valid Challan Details and 3 PAN-TDS Combination details linked to the Challan selected).

g. Validate the information on screen and click on PROCEED

h. Authentication code will be available which can be used within next 24 hrs for any other request for the same Form & Quarter

i. On click of "Proceed" your request will be successfully placed and Request ID is generated for future reference.

j. After 1 day, the file will be available for Download from DOWNLOADS menu in TRACES login.

k. Follow POINT A - D and click on DOWLOAD in Saral TDS.

l. The required file in zip format will be downloaded to your system.

m. This file is password protect with the password being "TAN_REQUEST ID"

OTHERS: SARAL TDS RELATED INFORMATION

17) Using software for the first time, how to get the details of previous quarter filing to Saral TDS?

Details of the previous quarter can be got by importing the Text file or Conso file previous Quarter to Software. Steps to be followed are as below:

a. Goto IMPORT/EXPORT -> Text/.TDS file Import option in SARAL TDS

b. Browse the Text/.TDS (Conso) file of previous quarter.

c. Click on Import. All the details in the file will be imported to the software.

d. Enter the Token number of the previous quarter in the Acknowledgment Screen to complete the process.

18) How to create a new file having the master details of previous year?

Steps to be followed to create a new file from a previous year are as below:

a. Goto **File-> Create New from Existing** option in SAAL TDS

b. Select the previous year file containing the details

c. Name the New file and the year for the creation.

d. Click on CREATE which will create the new file.

e. Now goto **File -> Open** to open the created file.

f. All the master details will have been ported from the previous year file to the newly created file.