



Rawani & Co.
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Form 13 – Online Application





SECTION 195/197 PROVISIONS AT A GLANCE

- Section 197(1) [Subject to rules made under sub-section (2A)]
 - ❖ Power to Assessing Officer to issue certificate for lower or no deduction of tax;
 - ❖ Valid for fixed time (maximum till the end of the FY);
 - ❖ Application to be made by the Assessee or his Authorised Representative.
- Section 197(2) – Certificate issued by Asuming Officer is cancelled, deductor to deduct tax at applicable rates.
- Section 197(2A) – Power to the Board to issue Notification in relation to grant of such certificate or any matters relating to the same.

Certificate of no deduction of tax in case of certain entities (Rule 28AB)

- in receipt of income or deemed income derived from property held under trust wholly for charitable or religious purposes and who claims exemption under section 11 or section 12; or
- required to file a return in respect of a scientific research association, news agency, association or institution, fund or trust or university or other educational institution or any hospital or other medical institution or trade union referred to in sub-section (4C) of section 139;
- may make an application to the Assessing Officer for the grant of a certificate under sub-section (1) of section 197 authorizing him to receive incomes without deduction of tax at source.



Conditions to Satisfy

File all the Returns till the date of Application;

Applicant must be registered with ITD and should also hold exemption certificate under Section 11 and 12, if applicable;

Application to be made in accordance with the requirement of the Act with concerned AO;



POINTS TO REMEMBER

- Application to be made by Deductee/Tax Payer;
- Application to be submitted to TDS Assessing Officer where TAN is registered;
- Application can be made any point of time during the Assessment Year;
- Certificate issued has the maximum validity for the Assessment Year/period and needs to be re-applied.
- If Trust is registered under Section 11 or 12 then tax details not required.

Areas of Consideration

- The eligibility of an assessee to claim the benefits of this rule is determined by the Assessing Officer by assessing his/her existing and estimated liability, which is determined by considering the following:
- Tax payable on estimated income of the previous year relevant to the assessment year.
- Tax payable on the assessed or returned income of the preceding three years.
- Existing liability under the Income-tax Act, 1961 and Wealth-tax Act, 1957.
- Payment of advance tax for the assessment year relevant to the previous year until the date of making the relevant application.
- Tax deducted at source for the assessment year relevant to the previous year until the date of making the relevant application.
- Tax collected at source for the assessment year relevant to the previous year until the date of making the relevant application.

Offline Procedure

- Application in Form No. 13;
- Details of the Assessee making the Application;
- Details of Income Tax Returns filed during the last three Assessment Years containing the Returned Income and Taxes paid/payable – Refund's Due;
- Details of the Current Year (Provisional Details)

Offline Procedure (Contd)

- Details of Sales, profits of the last three years along with the taxes deducted;
- Details of existing liabilities on the date of application;
- Estimated Total Income for the year for which the certificate is sought;
- Details of Tax liability on the estimated income along with the tax liability discharges;

Offline Procedure (Contd)

- Nature of payments for which the certificate is sought;
- Details of the Deductee in the required format along with the PAN and other details;
- Other documentary evidences in support of the said application;
- Indemnity Bond for liability discharge.

PROCEDURAL ASPECT FOR ONLINE APPLICATION

- Made effective from Financial Year 2018-19 vide Income Tax (Eleventh Amendment Rules, 2018) dated 26.10.2018;
- Application on TRACES Portal;
- Application to be in Form 13 online for all assesseees;
- Form-13 request through DSC (Digital Signature Certificate), E-Verification (Through Internet Banking) or Mobile OTP or Aadhaar Number ;
- The mandatory fields and the details required are to be entered to ensure that the application is processed;
- Exempt Income details also needs to be given.

Important Information

- Form can be submitted through TRACES for current financial year only;
- Taxpayer can raise more than one original requests for Form-13 if status of previous request is „Submitted“;
- Size of file should not be larger than 5MB;
- Jurisdictional Assessing Officer (AO) for approval;
- E Verification (EVC) option is not available on NRI website **www.nriservices.tdscpc.gov.in**

Where to find Application on TRACES- STEP 1

The screenshot displays 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 is also present. The main header features the TDS logo (Centralized Processing Cell) and the TRACES logo (TDS Reconciliation Analysis and Correction Enabling System). The Government of India Income Tax Department logo is visible in the top right corner. A horizontal menu contains the following items: My Home, View/ Verify Tax Credit, Request for Resolution, Downloads, Profile, and Statements/Forms. The Statements/Forms menu is expanded, showing a list of options: Request for Correction, Track Correction Request, View Default Summary, Request for Justification Report Download, Request for Refund, Track Refund Request, Request for Form 13 (highlighted), and Track Request Form 13. A callout bubble points to the 'Request for Form 13' option with the text 'Clicks on "Request for Form 13"'. The footer of the page shows the file name 'ecklist197.xhtml'.

Presented by CA Avinash Rawani

Digital Signature –STEP2

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) 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 selection (English) are also present. The main header features the TDS Centralized Processing Cell logo and the TRACES logo. Below the header, a menu bar includes options like My Home, View/Verify Tax Credit, Request for Resolution, Downloads, Profile, and Statements/Forms. A central message box contains the following text: "Your DSC is not Registered at TRACES. Kindly register your DSC otherwise your final submission of request for Form-13/15C/15D will be done through EVC or Aadhaar. Do you want to proceed?". At the bottom of this message box are two buttons: "Yes" and "No". Two callout bubbles provide instructions: one points to the "Yes" button with the text "Click on here to proceed further", and another points to the "No" button with the text "If user Click on 'No' then redirect to welcome screen."

Presented by CA Avinash Rawani

All Assessee Can Apply-STEP3

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

Search In Keyword

A A A

English

 **TDS**
Centralized Processing Cell

TRACES
TDS Reconciliation Analysis and Correction Enabling System



My Home View/ Verify Tax Credit Request for Resolution Downloads Profile **Statements/Forms**

Help

Please select Residential Status to proceed

Resident Not Ordinarily Resident Non Resident

Click here to continue

Presented by CA Avinash Rawani

STEP-4 : CHECKLIST

- STEP 5: Enter Financial Year then click on „Proceed“ button.

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

My Home View/ Verify Tax Credit Request for Resolution Downloads Profile **Statements/Forms** Help

SL. No.	Checklist for 197
1	Form-13 application can be submit through TRACES from F.Y 2018-19 onwards.
2	DSC or E-Verification (Through Internet Banking) or Aadhaar validation is required for submission of Form. If DSC is not registered at TRACES kindly register your DSC.
3	Jurisdictional AO will be decided on the basis of State & District provided by the applicant in original application of Form-13.
4	Offline mode will be applicable for uploading annexure in case number of entries are more than 50.
5	Please upload Self/Authorized person certified Estimated income computation for which F.Y Certificate is sought for Form-13 in case of original application.
6	Please upload details of income claimed to be exempt and not included in the total income.
7	Please upload Self /Authorized person certified computation of Estimated Income for any of the four previous year preceding to the previous year in case return has not been filed for Form-13 in case of original application.
8	Please upload Assessment Orders if assessed, for the last four assessment years in case of original application of Form-13.
9	Please upload return of Income for any of the four previous year has been filed in Paper Form in case of Form-13 if any, where application is original.

Proceed Download

Clicks on here to proceed further

Click here to download the checklist
Downloaded file will be available in PDF format.

Presented by CA Avinash Rawani

STEP-6

Select option “With (TAN & Amount)- Deductor TANs & Amount”. Pop up on the screen to select the number of entries. Select on „Less than or equal to 50 (Online)” option.

Note : Offline mode for uploading annexure in case of more than 50 entries will be available subsequently.

The screenshot displays the TDS TRACES portal interface. At the top, there are logos for TDS Centralized Processing Cell, TRACES (TDS Reconciliation Analysis and Correction Enabling System), and the Government of India Income Tax Department. A navigation bar includes links for My Home, View/ Verify Tax Credit, Request for Resolution, Downloads, Profile, and Statements/Forms. A search bar and a Help button are also visible. Below the navigation bar, there is a section for tracking request status, with a text box containing the request number 17905. A pop-up dialog box is overlaid on the page, titled "Kindly select number of entries which you wants to mention in Annexure". It contains two radio button options: "Less than or equal to 50 (Online)" and "More than 50 (Offline upload of Annexure(s))". The first option is selected. A callout bubble points to this selected option with the text "Selects here to proceed further". At the bottom of the page, a note states: "Note: Application of Form-13 without TAN in case of Annexure-II will be available subsequently".

STEP-7

User need to basic fill details which needs to be furnished in Form -13, some of the details are auto-populated on the basis of Traces profile.

(v) Mobile Number

Alternate Mobile Number

State (Please enter State as per current address of Taxpayer)

District

Note: Jurisdictional A.O will be assigned on the basis of State & District given by taxpayer in Original application of Form-13

(vi) Details of existing liability under Income-tax Act, 1961 and Wealth-tax Act, 1957:

Assessment Year (1)	Liability under the Income-tax Act, 1961				Amount payable under the Wealth-tax Act, 1957(₹) (6)
	Amount payable in respect of advance-tax(₹) (2)	Amount payable for self assessment tax(₹) (3)	Amount for which notice of demand under section 156 has been served but not paid(₹) (4)	Amount payable as deductor or collector which had become due but not paid(₹) (5)	
2019-20	0	0	0	0	0

(vii) Previous year to which the payments relate.

(viii) Estimated total income of the previous year referred to in (vii)^m
(Please upload computation of estimated total income of the previous year in upload section)

(ix) Total tax including interest payable for the total income referred to in (viii)

(x) Details of income claimed to be exempt and not included in the total income in (viii)
(Please upload a note giving reason for claiming such exemption)

(xi) Details of payment of advance-tax and tax already deducted/collected, if any, for the previous year referred to in (vii) till date
(If the date of Application is on or after 1st April for which Financial year certificate is sought)

Nature of prepaid tax	Amount of Tax Paid (₹)
Advance Tax	<input type="text" value="0"/>
TDS	<input type="text" value="0"/>
TCS	<input type="text" value="0"/>

(xii) Declaration for exemption under section 10, section 11 or section 12 for certain entities covered under Income Tax Rule 28AB^m Not Applicable

Auto populate on the basis of F.Y selected by the user

Estimated total income of the previous year relevant to the assessment year will be filled by user.

If amount is provided in this column then upload will be enabled for this & will be mandatorily

Amount of Tax paid column will be filled by user.

STEP-8

Selection of Annexure-
Separate for Lower Deduction
& Non deduction

Step 8: Select the type of annexure from dropdown and click on 'Proceed' button.

My Home View/ Verify Tax Credit Request for Resolution Downloads Profile

Aggregated TDS Compliance **Statements/Forms** Help

Please select the type of annexure from dropdown.

Multiple Annexure(s) can be filled in one request by selecting values from the dropdowns "Type of Annexure" as per requirement. Save button is to be clicked before proceeding to next annexure

Status of the Request No. can be tracked through "Track Request Form 13" under tab "Statement/Forms".

Request No. 17907 Type of Annexure* --Select-- --Select-- Annexure-I For No/Lower Deduction Annexure-III For Lower Collection

Proceed Click here to proceed further

Select Annexure-I For No/Lower Deduction for TDS

Select Annexure-III For Lower Collection for TCS

ANNEXURE-1 & ANNEXURE-3 ARE REQUIRED TO BE FILLED BY ASSESSEES
NOT COVERED UNDER RULE 28AB

STEP-8

Compilation of Section wise Details in Single Annexure PART-1



Step 8 (Contd.): Provide rate in requested rate table before proceeding to Annexure-I No/Lower Deduction.

Requested Rate Table

Section Code	193	194A	194D	194	194IA	194IB	194H	194C	194G	194J	194LA	194LBB	194LBC
Income Tax Rate	10.00	10.00	10.00	10.00	2.00	10.00	5.00	2.00	5.00	10.00	10.00	10.00	30.00
Requested Rate	2	2											

Annexure-I (No/Lower Deduction)
 (See Section-193,194A,194D,194,194IA,194IB,194H,194C,194G,194J,194LA,194LBB & 194LBC)

Sl. No	Tax deduction and collection Account No. (TAN)	Tax deduction and collection Account Name	Section under which tax at source is to be deducted	Estimated amount of income/sum to be received (₹)	Requested rate of Deduction
(1)	(2)	(3)	(4)	(5)	

Note: User need to mention Requested Rate in requested rate table and rate must be less than Section Rate.

STEP-8

Compilation of Section wise Details in Single Annexure (PART-2)



Step 8 (Contd.) : Click on 'Add Row' button to add transaction details in Annexure-I (No/Lower Deduction).

Maximum length to enter the amount in amount column is 18 digit (e.g., 999999999999999999)

Please provide the rate in requested rate table before proceeding to Annexure

Either requested rate table or annexure table will be editable at a time

Requested Rate Table

Section Code	193	194A	194D	194	194IA	194IB	194H	194C	194G	194J	194LA	194LBB	194LBC
Income Tax Rate	10.00	10.00	10.00	10.00	2.00	10.00	5.00	2.00	5.00	10.00	10.00	10.00	30.00
Requested Rate	2.00	2.00											

Edit Save

Annexure-I(No/Lower Deduction)

(See Section-193,194A,194D,194,194IA,194IB,194H,194C,194G,194J,194LA,194LBB & 194LBC)

Sl. No	Tax deduction and collection Account No. (TAN)	Tax deduction and collection Account Name	Section under which tax at source is to be deducted	Estimated amount of income/sum to be received (₹)	Requested rate of Deduction
(1)	(2)	(3)	(4)	(5)	
1	AGRC109G	CANARA BANK	193	10000	2.00

Go to Basic Details Edit Save Add Row Remove Row Save & Proceed

Click here to save details. Details saved Successfully message will display on Screen

Click here to go to basic details screen

Click here to add transaction details

Click here to remove transaction details which is added

Click here to save details and proceed further.

STEP-8

After filling up the basic details Annexure-I will open to fill the annexure details.

Request No.

With (TAN & Amount) - Deductor TAN(s) & amount both are available

1 Click on 'Add Row' to add more rows and click on 'Remove Row' to Remove Rows

1 Click on Edit to update the details and click on 'Save' to Save the updates

1 Click on 'Save & Proceed' Button to proceed the Form details

The amount in amount column is 18 digit (e.g., 999999999999999999)

Annexure-I - No Deduction
[For the purpose of tax deduction at source]
(See Sections -193,194A,194D,194,192,194I-(194IA /194IB),194H,194C,194G,194J,194LA,194LB& 194LBC)

Sl. No	Tax Deduction and collection Account No. (TAN)	Tax deduction and collection Account Name	Section under which tax at source is to be deducted	Estimated amount of income/sum to be received (₹)	Requested rate of Deduction
(1)	(2)	(3)	(4)	(5)	
1	AGRC10809T	CENTRAL	192	1212	0

Go to Basic Details Edit Save Add Row Remove Row Save & Proceed

Click here to save details. Details saved Successfully message will display on Screen

Click here to go to basic details screen

Click here to add transaction details

Click here to remove transaction details which is added

Click here to save details and proceed further.

STEP-8

Uploading Documents page

1 Password protected file cannot be uploaded at TRACES. Kindly upload password free file

Verification Code**

Enter text as in above image **

Upload & Fill Estimated Income Computation for which F.Y certificate is sought**

- 1. Upload & Fill computation of estimated total income any of the four previous year preceding to the previous year for which return of income has not been filed
- 3. Upload registration/exemption Certificate in case of certain entities covered under section 11 or 12**
- 4. Upload registration/exemption Certificate in case of certain entities covered under section 139(4C)
- 5. Upload Assessment Orders if assessed, for the last four assessment years
- 6. Upload return of income for any of the four previous year has been filed in paper form
- 7. Upload Details of income claimed to be exempt and not included in the total income**
- 8. Upload any other document

Click here to browse selected file

Click here to view uploaded files .

Click on Template Button then pop-up screen will be displayed

It is enable when section 11 or 12 declaration given on basic details & will be mandatory to upload

Click here to upload the document

It is enable when section 139(4C) declaration given on basic details & will be non mandatory to upload

OTHER REQUIREMENTS

- Computation of Estimated Total Income to be given Head wise;
- Option for submission of clarification in respect of increase/decrease in income in comparison to previous year given



STEP-9

- **Step 9:**

- User need to upload and fill the Estimated Income Computation for which Financial Year certificate is sought.

Click on „Browse“ to select a file and then click on „Upload“ to upload the document in tiff, .pdf, .zip,. JPEG formats only. Note: Size of file should not be larger than 5MB. Kindly upload password free file.

- Click on „Template“ button to fill **Computation of Estimated Income of Financial Year** for which certificate is sought then submit. Details saved successfully message will appear on screen. It is mandatory to FILL

Step 9 (Contd.) : After clicking on on 'Template' button a pop up will displayed to fill Computation of Estimated Income of Financial Year for which certificate is sought.

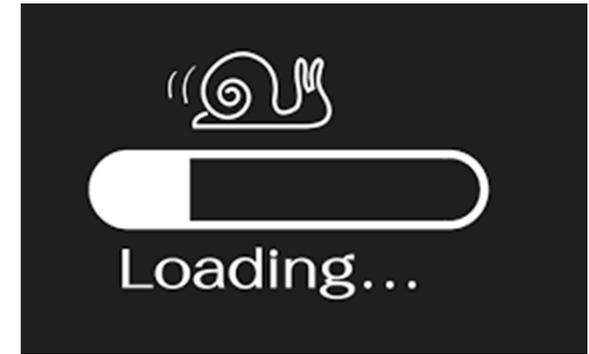
The screenshot shows a web interface for filing tax returns. A pop-up window titled "Computation of Estimated Income Year 2018-19" is displayed. The form contains a table with 21 rows for different income and tax components. The first row, "1. Gross Receipt/ Turnover (GR/TO)", has a value of "20000" entered. The 19th row, "19. Total tax Payable", has a value of "2000" entered. The form also includes a "Notes" field and "Submit" and "Close" buttons. Callouts provide instructions: "This Field will be mandatory to fill. Either positive or negative will be allowed" points to the GR/TO field; "Numeric Values will be allowed." points to the Tax Payable field; "This Field will be mandatory to fill. Either positive or Zero value will be allowed" points to the Total tax Payable field; and "Click here to submit details. Details saved successfully message will display" points to the Submit button.

Computation of Income Details	Amount(₹)
1. Gross Receipt/ Turnover (GR/TO)*	20000
2. Income from Salary	
3. Income/Loss from House Property	
4. Income/Loss from Business or Profession (After Adjustment of B/F Losses and Unabsorbed Depreciation)	
5. Income chargeable to tax at special rate under section 111A, 112 etc.	
6. Income/Loss from Capital Gains	
7. Income from Other Sources	
8. Presumptive Income U/S 44AD, 44ADA, 44AE	
9. Gross Total Income	
10. Less: Deduction u/s 80	
11. Less: Deduction u/s 10/10A	
12. Taxable Income (After Rebate u/s 87A including Surcharge and Cess)	
13. Tax payable	
14. Tax Payable u/s 115JB	
15. Less: MAT Credit u/s 115JAA	
16. Gross Tax Payable	
17. Less: Rebate u/s 89	
18. Add: Interest u/s 234A, 234B, 234C	
19. Total tax Payable*	2000
20. Less: - TDS/TCS, Self Assessment Tax, Advance Tax	
21. Net Tax Payable/Refund	



Note: Total Tax Payable should not be greater than Gross Receipt/ Turnover/ (GR/TO)

DOCUMENTS TO BE UPLOADED



- Estimated Income Computation for which F.Y certificate is sought.
- Computation of estimated total income any of the four previous year preceding to the previous year for which return of income has not been filed.
- Upload registration /exemption Certificate in case of certain entities covered under section 11 or 12 or section 139(4C).
- Assessment Orders if assessed, for the last four assessment years.
- Return of income for any of the four previous year has been filed in paper form.
- Details of income claimed to be exempt and not included in the total income: If amount is provided in column of basic details then this will be enabled & mandatory.
- Upload any other document.

Note :

- Upload Button enables only when users browse all the files successfully. After that user need to click on 'Upload' button to upload all the browse files ,once all the files have been uploaded, Success Message will be displayed "Files uploaded successfully "and "Upload" button will be disabled again.
- If user wants to change/remove attachment/s then user need to click on 'Files Uploaded' button then select the required file and click on 'Remove upload'. User can browse new files again. Upload the document in tiff, .pdf, .zip,. JPEG formats only.
- Size of file should not be larger than 5MB. Kindly upload password free file.

4. Pictorial guide of 'Request for Form13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962)

Step 9 (Contd.) : User need to give the declaration to proceed further. Click on 'Preview & Submit' button to review the submitted details for Form-13

Enter text as in above image *

Your Estimated Income Computation details have been successfully saved

1. Upload & Fill Estimated Income Computation for which F.Y certificate is sought** [Browse](#) [Files Uploaded](#) [Template](#)
2. Upload & Fill computation of estimated total income any of the four previous year preceding to the previous year for which return of income **form 8.PNG** has been filed [Browse](#) [Files Uploaded](#) [Template](#)
3. Upload Assessment Orders if assessed, for the last four assessment years [Browse](#) [Files Uploaded](#)
4. Upload return of income for any of the four previous year has been filed in paper form [Browse](#) [Files Uploaded](#)
5. Upload Details of income claimed to be exempt and not included in the total income** [Browse](#) [Files Uploaded](#)
6. Upload any other document [Browse](#) [Files Uploaded](#)

[Upload](#)

I **प्रधान प्रशासक** do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and truly stated, I declare that the incomes/sum referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that what is stated in this application is correct. I further declare that I am making application in my capacity as Principal Officer of **LIMITED** and I am also competent to make this application and verify it. I am holding permanent account number

Place* Date*

[Go to Basic Details](#) [Back](#) [Preview & Submit](#)

Auto populated on the basis of TRACES Profile

Click here to review the details of Form-13

Click here to go to basic details screen

Click here to go to previous screen

OPTIONS AVAILABLE

- Options of Preview Available, before submitting the same;
- Option of Removal of Documents before uploading Available;
- Once submitted cannot be modified, Option of Withdrawal Available to the Tax Payer;
- E-verification mode Digital Signature or Internet Banking;
- SMS confirmation will be sent to the Registered Mobile Number;
- Status of Application can be tracked online through the generated Request Number;
- If Deductees are more than 50, then only Annexure to be attached in the format given.

Presented by CA Avinash Rawani



6. Procedure of 'Request for Form13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962) with E- verified (Internet Banking).

- **E-Verified Service** link is available at banks website:
- User has to log in to Bank Website and select option “**Click of view26AS**”.
- It gets navigated to a new page which shows link “**E-Verified services on TRACES**”.
- Click on “**E-Verified services on TRACES**”, user gets navigated to the **TRACES** website with the pre populated User name and PAN of Taxpayer.
- This facility helps taxpayers to get **Verified** through Internet Banking.
- This can be used for “**Submitting Request for Form-13**” request without **Digital Signature**.
- This Option is not available for NRI Website www.nriservices.tdscpc.gov.in.

6. Pictorial guide of 'Request For Form 13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962) with E-Verified" (Internet Banking).

Step 3 (Contd.) : Go to "Track Request Form-13" option under "Statements/Forms" tab and initiate the request.

The screenshot displays the TDS 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 is also present. The main header features the TDS Centralized Processing Cell logo and the TRACES TDS Reconciliation Analysis and Correction Enabling System logo, along with the Government of India Income Tax Department emblem. Below the header is a horizontal menu with options: My Home, View/ Verify Tax Credit, Request for Resolution, Downloads, Profile, and Statements/Forms. The Statements/Forms menu is expanded, showing a list of options: Request for Correction, Track Correction Request, View Default Summary, Request for Justification Report Download, Request for Refund, Track Refund Request, Request for Form 13, and Track Request for Form 13. The 'Track Request for Form 13' option is highlighted in a dark grey box. A callout bubble points to this option with the text: 'Click here to Track Request for Form 13'. The URL 'ecklist197.xhtml' is visible in the bottom left corner of the browser window.

Presented by CA Avinash Rawani

6. Pictorial guide of 'Request For Form13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962) with E-Verified" (Internet Banking).

Step 3 (Contd.) : Go to "Track Request Form-13" option under "Statements/Forms" tab and initiate the request. Click on "In Progress" status to continue.

My Home View/ Verify Tax Credit Request for Resolution Downloads Profile

Aggregated TDS Compliance **Statements/Forms** Help

Track Request Form 13/15C/15D

1 Enter any of the below search options to view original/correction requests.

2 Click on a row to select it and click on status as 'In Progress' to start or work on original/revision for a form.

3 View/Download button will be enabled after completion of PAN with other validations in case of Form 13.

Request Date: View All

Request Number:

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Downloaded Request ID for Rejection Reason
05-Nov-2018	17907	2018-19	Form-13	Original	Online	In Progress		05-Nov-2018	-	-

Page 1 of 1 View 1 - 1 of 1

This option will be enabled after completion of PAN with other validation on Form 13

Click here to Cancel the request

Click here to proceed further

Status	Description
In Progress	Request Form-13 is in progress, user need to click on status 'In Progress' to start work.
Submitted to ITD	Status will be "Submitted to ITD" after final submission of Form-13.
Pending with AO	Status will be "Pending with AO" for approval.
Clarification Required by AO	Status will be Clarification Required by AO, if AO wants some clarification from the user .
Approved	Status will be Approved if AO has approved the request of Form-13 and 197 certificate will be available to download..
Approved with Partial Rejection	Status will be Approved with partial rejection, if request is partially rejected for some TANs . Approved 197 certificate will be available to download.
Cancelled	Status will be cancelled if request is cancelled by the user before Approval.
Rejected	Status will be Rejected if request is rejected by AO or TDS CPC.

Presented by CA Avinash Rawani

Status: Clarification required by AO:

The screenshot shows the 'Track Request Form 13' interface. At the top, there are navigation tabs: 'My Home', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. Below these are 'Aggregated TDS Compliance' and 'Statements/Forms' (the active tab), with a 'Help' button on the right. The main heading is 'Track Request Form 13'. Below it are three numbered instructions: 1. Enter any of the below search options to view original/correction requests. 2. Click on a row to select it and click on status as 'In Progress' to start or work on original/revision for a form. 3. View/Download button will be enabled after completion of PAN with other validations in case of Form 13. There are radio buttons for 'Request', 'Date', and 'View All'. A search box contains 'Request Number' with the value '17907' and a 'Go' button. Below the search box is a table with the following data:

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Downloaded Request ID for Rejection Reason
05-Nov-2018	17907	2018-19	Form-13	Original	Online	Clarification required by AO		05-Nov-2018		

Below the table, there is a 'View/Download Form' button and a 'Cancel Request' button. A callout bubble points to the 'Cancel Request' button with the text 'Click here to Cancel the request'. Another callout bubble points to the 'Clarification required by AO' status in the table with the text 'Click on hyper link to provide clarification'. A third callout bubble points to the 'View/Download Form' button with the text 'This option will be enabled after completion of PAN with other validation on Form 13'.

Note: User can check submitted request status under "Track Request Form-13" option under "Statement/Forms". If user do not want to give clarification or if clarification is not available with the user he can cancel this request at "Clarification required by AO" status.

After click on “Clarification required by AO”, user can give clarification with supported documents

My Home View/ Verify Tax Credit Request for Resolution Downloads Profile

Annotated TDS Compliance **Statements/Forms** Help

It is mandatory to either enter comments or attach supporting documents

Allowed Special Characters are space, single quotes, &, double quotes, comma, forward slash, hyphen, semicolon and dot

Click on 'Browse' to select a file and then click on 'Upload' to upload the document in .tiff, .pdf, .zip, .JPEG formats only. Any number of files, subject to each single file not being larger than 5MB can be uploaded

Query-

Comments (Maximum 500 characters)

Verification Code*  [Click to refresh image](#)

Enter text as in above image*

Select a file to upload: [Browse](#) [Upload](#) [Files Uploaded](#)

[Submit](#) [Close](#)

Click here to submit clarification

Status will be Approved if AO has approved the request of Form-13 and 197 certificate will be available to download..

My Home View/ Verify Tax Credit Request for Resolution Downloads Profile

Aggregated TDS Compliance **Statements/Forms** Help

Track Request Form 13

1 Enter any of the below search options to view original/correction requests.

2 Click on a row to select it and click on status as 'In Progress' to start or work on original/revision for a form.

3 View/Download button will be enabled after completion of PAN with other validations in case of Form 13.

Request Date: View All

Request Number

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Downloaded Request ID for Rejection Reason
02-Nov-2018	17505	2018-19	Form-13	Original	Online	Approved	Certificates available for downloading under downloads menu	02-Nov-2018	DCIT(TDS) GGN	

Page 1 of 1 View 1 - 1 of 1

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7. Pictorial guide of Track Request for Form 13- Resident (Not Covered under Rule 28AB of the Income Tax Rules, 1962)

Status : Approved with partial Rejection

My Home View/ Verify Tax Credit Request for Resolution Downloads Profile

Aggregated TDS Compliance **Statements/Forms** Help

Track Request Form 13,

1 Enter any of the below search options to view original/correction requests.

2 Click on a row to select it and click on status as 'In Progress' to start or work on original/revision for a form.

3 View/Download button will be enabled after completion of PAN with other validations in case of Form 13.

Request Date: Date: View All

Request Number: 17287 Go

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Downloaded Request ID for Rejection Reason
31-Oct-2018	17287	2018-19	Form-13	Original	Online	Approved with Partial Rejection	1. Approved Certificates available for downloading under downloads menu 2. Rejected TAN list is available by clicking on hyperlink of Approved with partial rejection link	31-Oct-2018	ITO (INT.TXN)VPN	

Page 1 of 1 View 1 - 1 of 1

View/Download Form Cancel Request

Status : Approved with partial Rejection (Contd.)

My Home View/ Verify Tax Credit Request for Resolution Downloads Profile

Aggregated TDS Compliance **Approved with Partial Rejection** Help

1 Enter any of the below search options to view original/correction requests.

2 Click on a row to select it and click on status as 'In Progress' to start or work on original/revision for a form.

3 View/Download button will be enabled after completion of PAN with other validations in case of Form 13.

Request Date: Date: View All

Request Number: 17287 Go

Certificates available for downloading under downloads menu

Rejected TAN List

Close

Click on fist hyperlink, user will redirect to downloads to download certificate

Click here to check rejected TAN list

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Downloaded Request ID for Rejection Reason
31-Oct-2018	17287	2018-19	Form-13	Original	Online	Approved with Partial Rejection	1. Approved Certificates available for downloading under downloads menu 2. Rejected TAN list is available by clicking on hyperlink of Approved with partial rejection link	31-Oct-2018	ITO (INT.TXN)VPN	

Page 1 of 1 View 1 - 1 of 1

HOW TO DOWNLOAD CERTIFICATES

Step 1: After log in on TRACES. Go to 'Downloads' tab and click on Download 197, 206C Certificate.

The screenshot displays the TRACES (TDS Reconciliation Analysis and Correction Enabling System) interface. At the top left is the TDS logo and 'Centralized Processing Cell'. The main header includes 'TRACES' and 'TDS Reconciliation Analysis and Correction Enabling System'. On the right is the Government of India Income Tax Department logo. A navigation bar contains 'My Home', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', and 'Profile'. Below this, there are links for 'Aggregated TDS Compliance', 'Statements/Forms', and 'Help'. A dropdown menu under 'Downloads' is open, showing 'Requested Downloads', 'Form 16B/16C (For Buyer/Tenant)', and 'Download 197,206C Certificate'. A callout bubble points to the 'Download 197,206C Certificate' option with the text 'Click here to download 197,206C Certificate'. Below the menu, there is a section titled 'Download 197, 206C(9) Certificate' with an information icon and the text 'Enter values in below fields to download 197/206C(9) certificate'. At the bottom, there are input fields for 'Financial Year*' (dropdown), 'Form No.*' (dropdown), and 'Request No.' (text box), followed by a 'Proceed' button.

Ward 68 (1)

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ENTER FIN YEAR & FORM NO

Step 2: User need to select Financial Year & enter Form No. , then click on “Proceed”.

The screenshot displays the TDS TRACES portal interface. At the top, there are logos for TDS Centralized Processing Cell, TRACES (TDS Reconciliation Analysis and Correction Enabling System), and the Government of India Income Tax Department. A navigation bar includes 'My Home', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads' (highlighted), and 'Profile'. Below this, there are links for 'Aggregated TDS Compliance', 'Statements/Forms', and a 'Help' button.

The main heading is 'Download 197, 206C(9) Certificate'. Below it, a message says: 'Enter values in below fields to download 197/206C(9) certificate'. The form fields are:

- Financial Year*: 2018-19 (dropdown)
- Form No.*: Form-13 (dropdown)
- Request No.: [Empty text box]
- Proceed: [Button]

Callouts provide instructions: 'Select Financial Year, Form No. Request Number is not mandatory' points to the dropdowns; 'Click here to proceed further' points to the Proceed button; and 'Click here to Download/View Certificate' points to a link in the table below.

Request No.	Download/View Certificates
17505	Download/View Certificate

Page 1 of 1

Advantages

- Basic Fields are auto populated and captured from ITD

Aggregated TDS Compliance **Statements/Forms** Help

Details are populated as per your profile information. User can update details in profile section.

Maximum limit to enter the amount in amount column is 18 digit (e.g., 999999999999999999)

Status of the Request No. can be tracked through **Track Request Form 13** under tab 'Statement/Forms'.

Request No.

Please fill up the following details to be furnished in Form-13

The particulars of my income and other relevant details are as under :

(i) Status (State whether individual, Hindu undivided family, firm, body of individuals, etc.)

(ii) Residential status (Whether resident during the year which is sought)

(iii) Permanent Account No.

(iv) Email Id

Alternate Email Id

(v) Mobile Number

Alternate Mobile Number

Company

Resident

AARCS4276N

+91

+91

Details will Auto populated as per profile information

Sample of Certificate u/s 197



Office of Income Tax officer

WARD 31(1)(3), MUMBAI

Ref. No. : 197/AAACS1425L/2018-19/6

Date: 21-Jun-2018

Subject: Certificate u/s 197 for PAN, [REDACTED]

Deductor(s) with TAN/PAN (as per column 3) is/are hereby authorized to make payment or credit the amount under section (as per column 5 of the table below) to the extent (as per column 6) after deducting tax at the rate (as per column 7, excluding education cess/ Surcharge as applicable) to, or as the case may be to the account of XYZ LIMITED, Address, (PAN-AAACS1425L). As per details below:

Sr. No. (1)	Certificate Number (2)	TAN/PAN (3)	TAN/PAN Name (4)	Section (5)	Amount (Rs.) (6)	Certificate Rate(%) (7)	Valid from Date (8)	Valid till date (as per the original certificate) (9)	Valid till (Cancellation Date) (10)

Certificate(s) is/are non-transferable and valid for applicant PAN -AAACS1425L for sums which are to be received or receivable, whichever is earlier between the period as per column 8 and 9, unless it is cancelled by the undersigned under intimation to respective TAN(s)/ PAN(s) before that date.

Assessing Officer

DC CIR 51(1) (O TO Z)

*****This is an electronically generated certificate. [Capture.PNG] does not require any signature*****

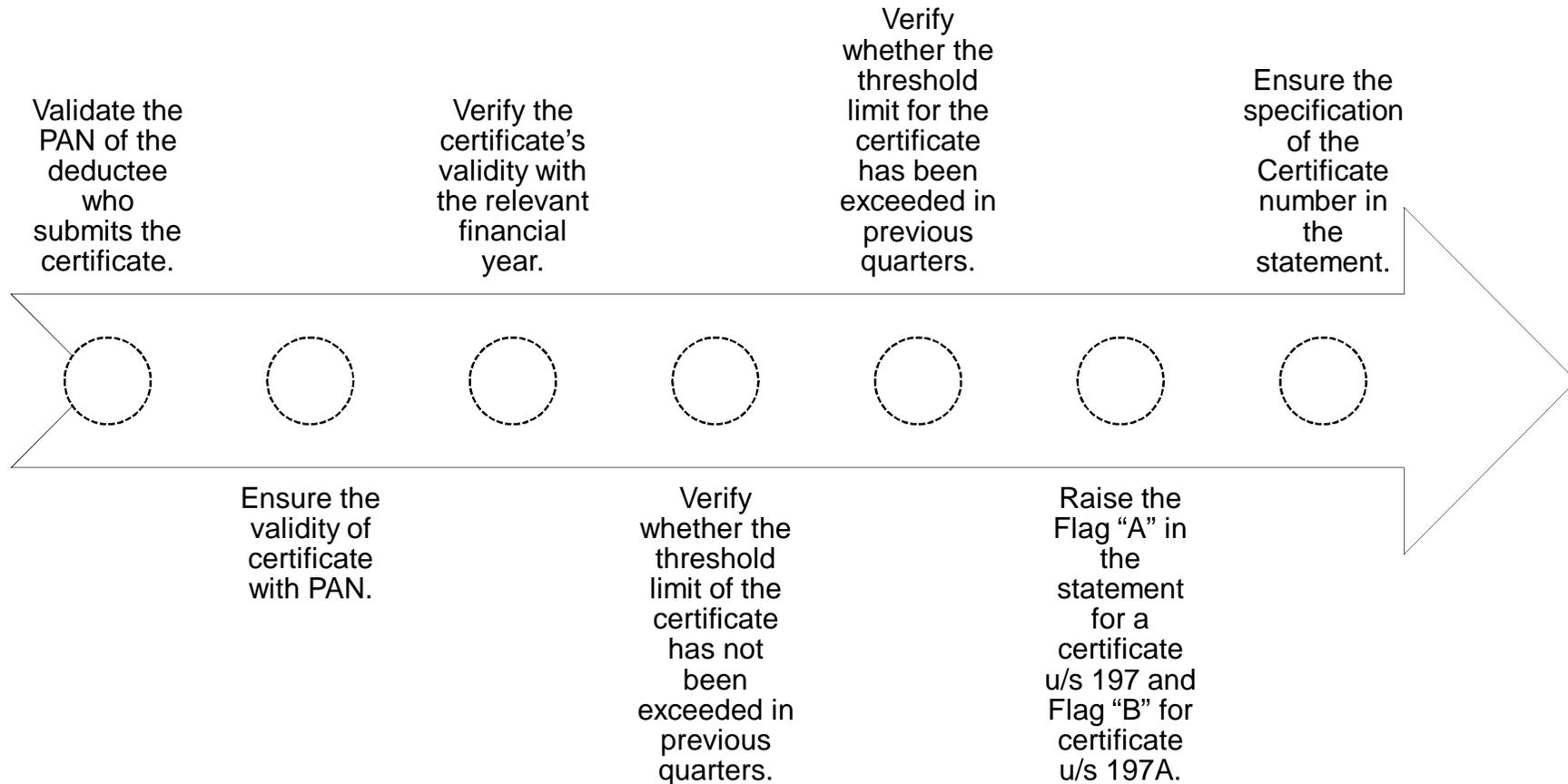
Advantages

- A further Step towards Digitisation;
- 24 X 7 Application facility;
- Based on PAN records available with ITD, the chances of Incorrect details in the certificates nullified;
- All the mandatory records to be uploaded at a time. Submissions time gap reduced;
- Delay in time for issuing certificate to be reduced;
- Online verification of the limit and validity can be verified;
- Easy Linkage of Information with TDS Returns.

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TDS Returns Filing- Line of Action



POPPINS

Notification No.
F.No.275/25/2020-
IT(B) dated 31 March
2020

- ✓ Extension of Nil or Lower TDS /TCS Certificate to 30 June 2020 (CBDT Order dated 31.03.2020);
- ✓ Assesseees who have been issued certificate for FY 2019-20
 - ✓ Have applied for FY 2020-21 and not issued certificate- Certificate of FY 2019-20 to be valid till 30th June, 2020 or disposal of Applications by AO whichever is earlier;
 - ✓ Not applied for FY 2020-21 - Certificate of FY 2019-20 to be valid till 30th June, 2020- Provided make application till 30th June, 2020 or normalcy restored whichever is earlier as per **MODIFIED PROCEDURE**;
- ✓ NR (including FC) having PE in India- not covered by above- TDS to be deducted @ 10% (+SC+Cess) on payments made till 30th June, 2020 or disposal of applications whichever is earlier;



MODIFIED PROCEDURE

- Assesseees who have not applied and who do not have a certificate for FY 2019-20-Applications to be made via email to the concerned AO with following data and documents;
 - Duly filled Form 13 along with Annexure I or III as applicable;
 - Details which otherwise are required to be uploaded on TDS CPC website while filling up Form 13;
 - Projected Balance Sheet (BS) and Profit & Loss (P&L) Account for FY 2020-21;
 - Provisional BS and P&L Account for FY 2019-20 & FY 2018-19;
 - Form 26AS for FY 2019-20 & 2018-19;
 - Income tax Return (ITR) Form for FY 2018-19.

CONDITIONS

- Existing process for making application under Section 195(2) and 195(3) continue to apply except applications are made via email to concerned AO.
- Certificates shall be issued via email;
- Certificates shall be issued to the Applicant and the Applicant shall deliver the same to the respective Deductor;
- These certificates shall be valid till 30th June, 2020 or any other date up to which it is granted.

Whether Application as per the Normal Procedure to be made?

REFERENCES

- Time Line for issue of certificate is 30 days (Citizen's Charter-2014);
- Justifiable reasons for delay to be given;
- AO to either issue or reject the application;
- Assessee must be given the opportunity of being heard before rejecting application;
- Right of Appeal exists.

EVERY CHANGE IS A CHALLENGE UNTIL YOU HAVE FACED IT

**ARE YOU UP FOR THE
CHALLENGE?**

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Thank You

- The views stated in the material and also discussed are purely of the compiler for the discussions at the Study Circle and should not be used for any legal interpretation. Any decision to be taken by the user of this information is to be taken after studying the requisite provisions of the respective Act and specific applications to particular client. Neither the compiler nor the study circle shall be responsible for the same.

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