



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 Assessing 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.

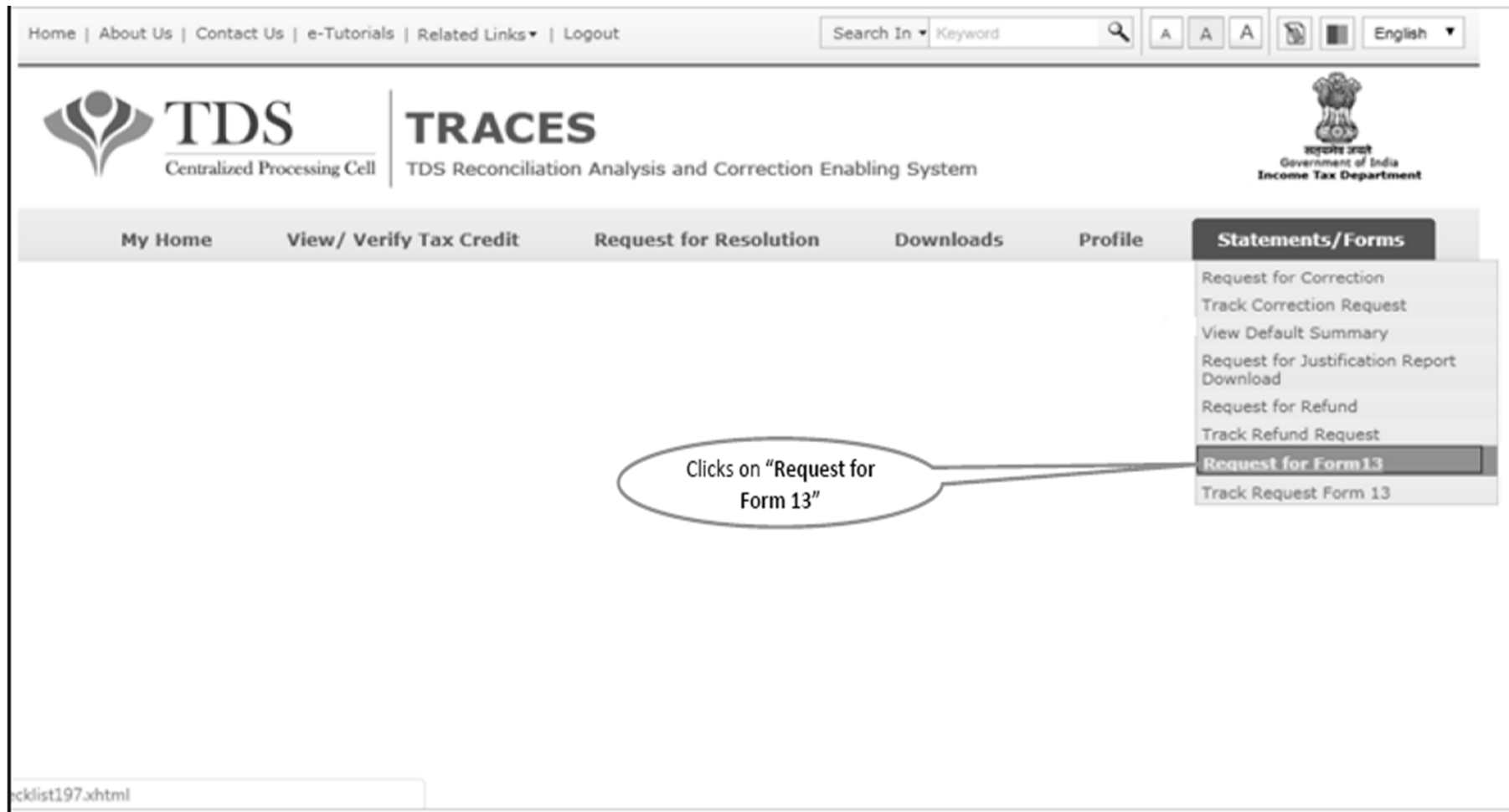
PROCEDURAL ASPECT FOR ONLINE APPLICATION

- 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

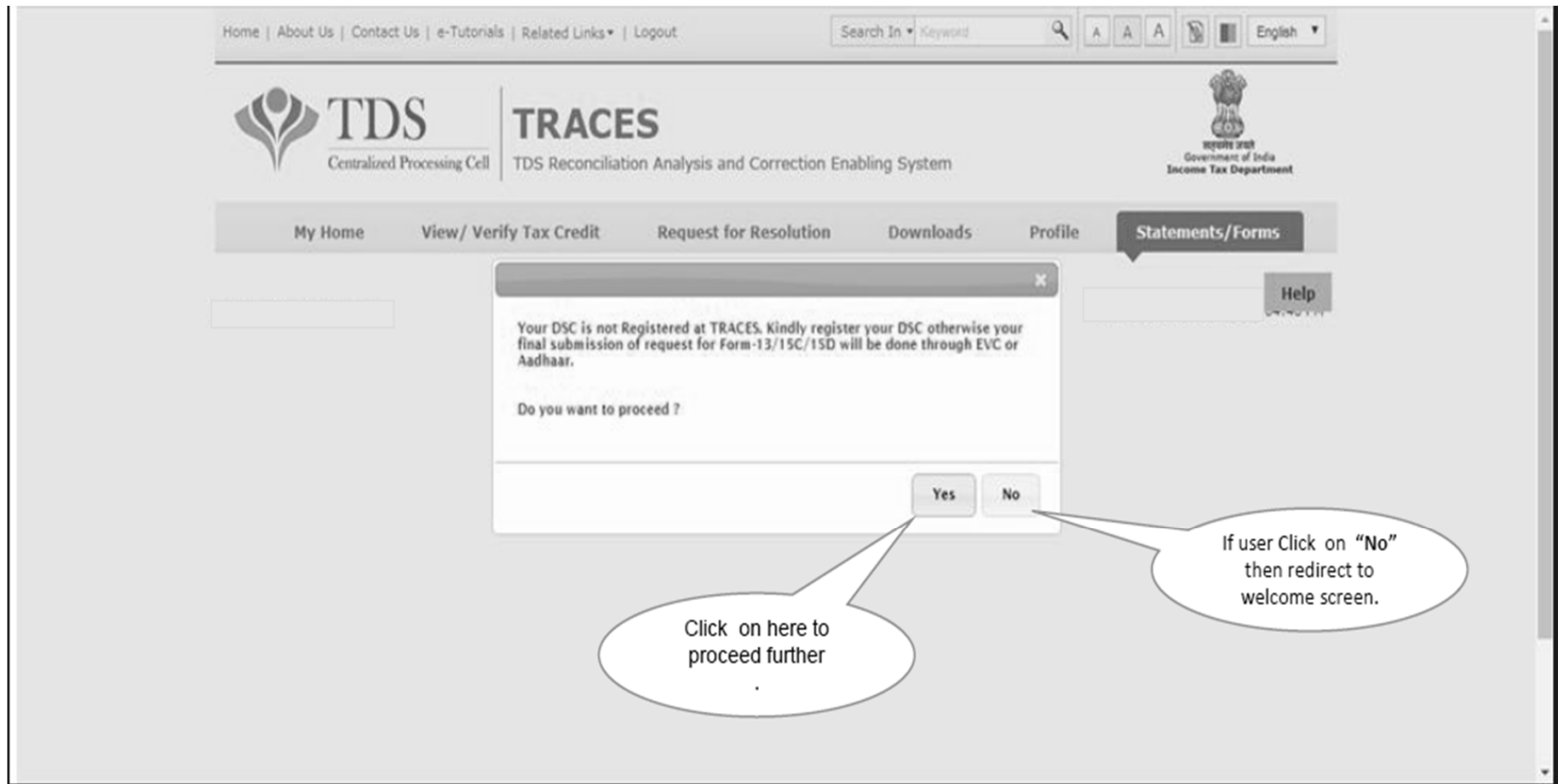
- Form can be submitted through TRACES for current financial year only;
- Taxpayer can raise more than one original requests for Form-13 if status of previous request is „Submitted“;
- Size of file should not be larger than 5MB;
- Jurisdictional Assessing Officer (AO) for approval;
- E Verification (EVC)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

Where to find Application on TRACES- STEP 1



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Digital Signature –STEP2



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All Assessee Can Apply-STEP3

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Search In Keyword

A A A

English

 **TDS**
Centralized Processing Cell

TRACES
TDS Reconciliation Analysis and Correction Enabling System


सर्वकार्य भारत
Government of India
Income Tax Department

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

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STEP-4 : CHECKLIST

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

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Search In Keyword

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

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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.

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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, the TDS logo and 'Centralized Processing Cell' are on the left, 'TRACES' and 'TDS Reconciliation Analysis and Correction Enabling System' are in the center, and the Government of India Income Tax Department logo is on the right. A navigation bar includes 'My Home', 'View/ Verify Tax Credit', 'Request for Resolution', 'Downloads', 'Profile', and 'Statements/Forms' (which is highlighted). A 'Help' button is also present. Below the navigation bar, there is a search bar and a message: 'Status of the Request No. can be tracked through "Track Request Form 13" under tab "Statement/Forms".' A 'Request No.' field contains the value '17905'. Below this, a message says 'Kindly choose below option to proceed'. The selected option is 'With (TAN & Amount) - Deductor TANs & Amount'. A pop-up window is displayed over the options, titled 'Kindly select number of entries which you wants to mention in Annexure'. It contains two radio buttons: 'Less than or equal to 50 (Online)' (which is selected) and 'More than 50 (Offline upload of Annexure(s))'. A callout bubble points to the selected radio button with the text 'Selects here to proceed further'. At the bottom, a note states: 'Note: Application of Form-13 without TAN in case of Annexure-II will be available subsequently'.

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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)
 (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	0
TDS	0
TCS	0

(xii) Declaration for exemption under section 10, section 11 or section 12 for certain entities covered under Income Tax Rule 28AB[®] 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.

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

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

Select Annexure-I For No/Lower Deduction for TDS

Select Annexure-III For Lower Collection for TCS

Click here to proceed further

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

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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.

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

2 Click on Submit Button to submit the Form details.

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

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

5 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	2											

form 1.PNG

Edit Save

Click here to edit details

Click here to save details

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)

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

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).

1 Maximum length to enter the amount in amount column is 18 digit (e.g., 999999999999999999)
 1 Please provide the rate in requested rate table before proceeding to Annexure
 1 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.

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STEP-8

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

Request No. 17905

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

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 *

2H6Y

a123b

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

Upload

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

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

Click here to upload the document

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 'Template' button a pop up will displayed to fill Computation of Estimated Income of Financial Year for which certificate is sought.

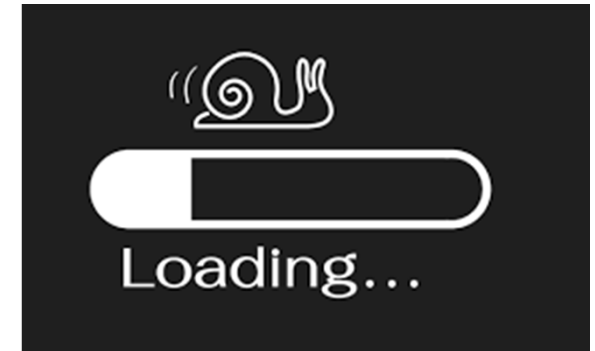
The screenshot shows a web application interface for filing tax returns. The main heading is 'Computation of Estimated Income Year 2018-19'. The form is divided into two main sections: 'Computation of Income Details' and 'Amount(₹)'. The 'Computation of Income Details' section lists 21 items, including Gross Receipt/ Turnover (GR/TO), Income from Salary, Income/Loss from House Property, Income/Loss from Business or Profession, Income chargeable to tax at special rate under section 111A, 112 etc., Income/Loss from Capital Gains, Income from Other Sources, Presumptive Income U/S 44AD, 44ADA, 44AE, Gross Total Income, Less: Deduction u/s 80, Less: Deduction u/s 10/10A, Taxable Income (After Rebate u/s 87A including Surcharge and Cess), Tax payable, Tax Payable u/s 115JB, Less: MAT Credit u/s 115JAA, Gross Tax Payable, Less: Rebate u/s 89, Add: Interest u/s 234A, 234B, 234C, Total tax Payable, Less: - TDS/TCS, Self Assessment Tax, Advance Tax, and Net Tax Payable/Refund. The 'Amount(₹)' section has a table with 21 rows corresponding to the items in the 'Computation of Income Details' section. The first row is pre-filled with '20000'. The last row is pre-filled with '2000'. There are callouts explaining field requirements: 'This Field will be mandatory to fill. Either positive or negative will be allowed' (pointing to the first row), 'Numeric Values will be allowed.' (pointing to the second row), 'This Field will be mandatory to fill. Either positive or Zero value will be allowed' (pointing to the last row), and 'Click here to submit details. Details saved successfully message will display' (pointing to the 'Submit' button). There is also a 'Notes : (Maximum 500 characters) :' field and a 'Close' 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**
2. Upload & Fill computation of estimated total income any of the four previous year preceding to the previous year for which return of income has been filed
3. Upload Assessment Orders if assessed, for the last four assessment years
4. Upload return of income for any of the four previous year has been filed in paper form
5. Upload Details of income claimed to be exempt and not included in the total income**
6. Upload any other document

Upload

Auto populated on the basis of TRACES Profile

☒ I AVINASH RAWANI 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* Ghaziabad Date* 5-Nov-2018

Go to Basic Details Back Preview & Submit

Click here to review the details of Form-13

Click here to go to basic details screen

Click here to go to previous screen

Presented by CA Avinash Rawani

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

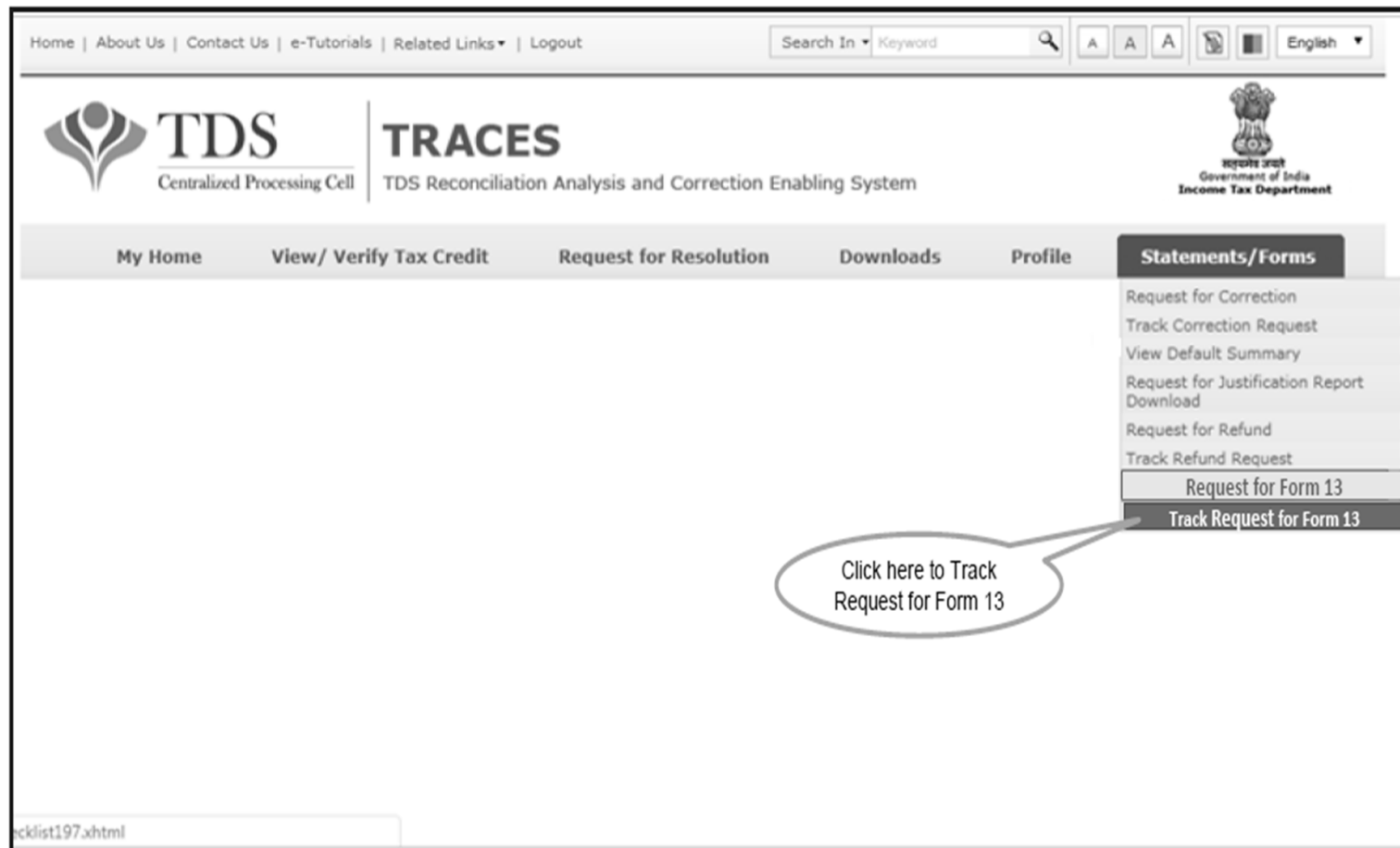


6. Procedure of 'Request for Form13-Resident' (Not covered under Rule 28AB of Income Tax Rules, 1962) with E- verified (Internet Banking).

- **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 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.



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.

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

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

☒ Request ☐ Date: ☐ View All

Request Number: 17907 Go

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Download 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

View/Download Form Cancel Request

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

Click here to Cancel the request

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.

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Status: Clarification required by AO:

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.

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

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

☒ Request ☐ Date: ☐ View All

Request Number

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

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

Page 1 of 1 View 1 - 1 of 1

Click on hyper link to provide clarification

Click here to Cancel the request

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](#)

[Annexed 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-

Please Provide Input

Comments
(Maximum 500 characters)

Verification Code*

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.

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

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

☒ Request ☐ Date: ☐ View All

Request Number [Go](#)

Request Date	Request No.	F.Y.	Form Type	Form Category	Application Type	Status	Remarks	Date of Submission of form	A.O. Details	Download 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

[View/Download Form](#) [Cancel Request](#)

After clicking on hyper link ,user will redirect to Downloads to download 197 certificate

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.

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

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

Request Date: Request No.: F.Y.: Form Type: Form Category: Application Type: Status: Remarks: Date of Submission of form: A.O. Details: Download Request ID for Rejection Reason

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	Download 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.)

Approved with Partial Rejection

Certificates available for downloading under downloads menu

Rejected TAN List

Close

Click here to check rejected TAN list

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

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) portal. The header includes the TDS logo, the TRACES title, and the Government of India Income Tax Department logo. The navigation bar contains tabs: My Home, View/ Verify Tax Credit, Request for Resolution, Downloads (selected), and Profile. A dropdown menu under Downloads lists '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 navigation bar, there are links for 'Aggregated TDS Compliance' and 'Statements/Forms', and a prominent link for 'Download 197, 206C(9) Certificate'. A section below this link contains an information icon and the text 'Enter values in below fields to download 197/206C(9) certificate'. At the bottom, there is a form with fields for 'Financial Year' (a dropdown menu), 'Form No.' (a dropdown menu), and 'Request No.' (a text input field), followed by a 'Proceed' button.

Ward 68 (1)

ENTER FIN YEAR & FORM NO

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

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

Aggregated TDS Compliance Statements/Forms Help

Download 197, 206C(9) Certificate

Enter values in below fields to download 197/206C(9) certificate

Financial Year* 2018-19 Form No.* Form-13 Request No. Proceed

Select Financial Year, Form No. Request Number is not mandatory

Click here to proceed further

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

Page 1 of 1

Click here to Download/View Certificate

Presented by CA Avinash Rawani

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. 17907

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

from17.PNG

Presented by CA Avinash Rawani

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 [REDACTED] does not require any signature*****

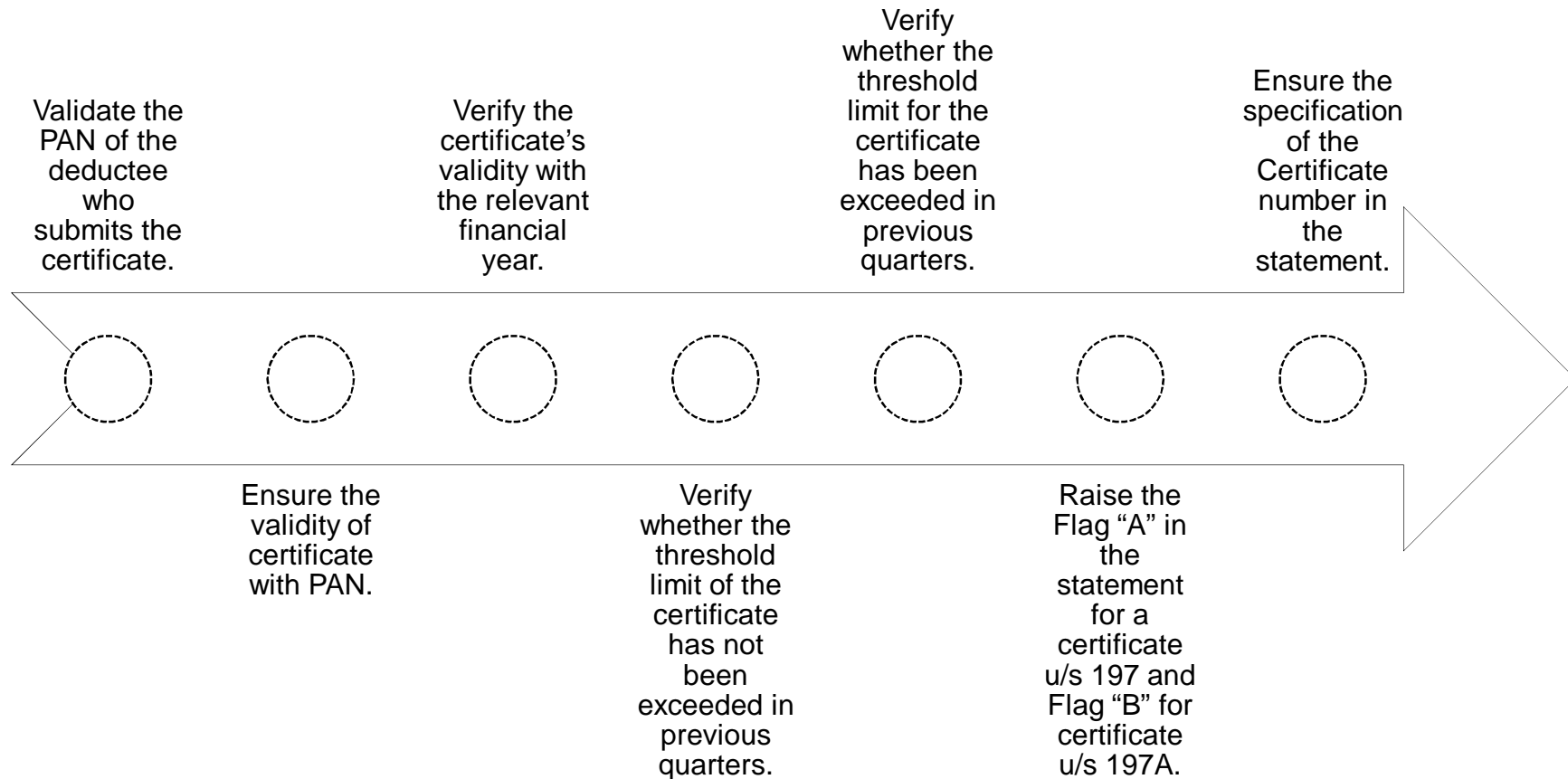
Advantages

- 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.

Presented by CA Avinash Rawani



TDS Returns Filing- Line of Action





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



Compiled by CA Avinash Rawani
Rawani & Co,
Chartered Accountants

801, Flyedge, At the Junction of Kora Kendra Flyover &
S V Road, Borivali West,
Mumbai 400092

E-mail : avinash@carawani.com

Website: www.carawani.com



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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