**STEP BY STEP GUIDE TO USE NEW FUNCTIONALITY OF
"COMPLIANCE CHECK FOR SECTIONS 206AB & 206CCA**

1.1. Registration of Tax Deductors/Collectors on Reporting Portal

- To access the "Compliance Check for Section 206AB & 206CCA" functionality, tax deductors/ collectors need to register through TAN on the Reporting Portal of Income-tax Department. Following steps to be followed:
    - Go to Reporting Portal at URL https://report.insight.gov.in.
    - On the left sidebar of the Reporting Portal homepage, click on Register button.

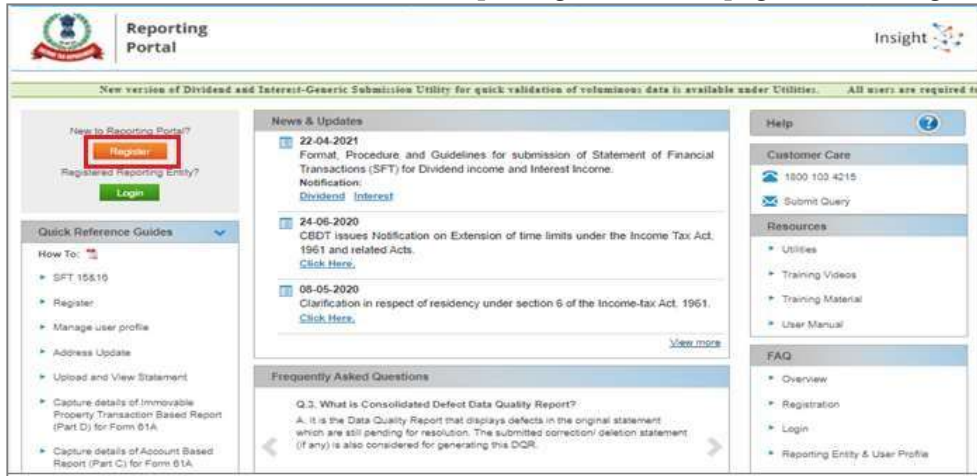*Figure 1 Reporting Portal*

- User will be redirected to the e-filing login page.

Or

- Directly navigate to e-filing portal through http://www.incometax.gov.in/
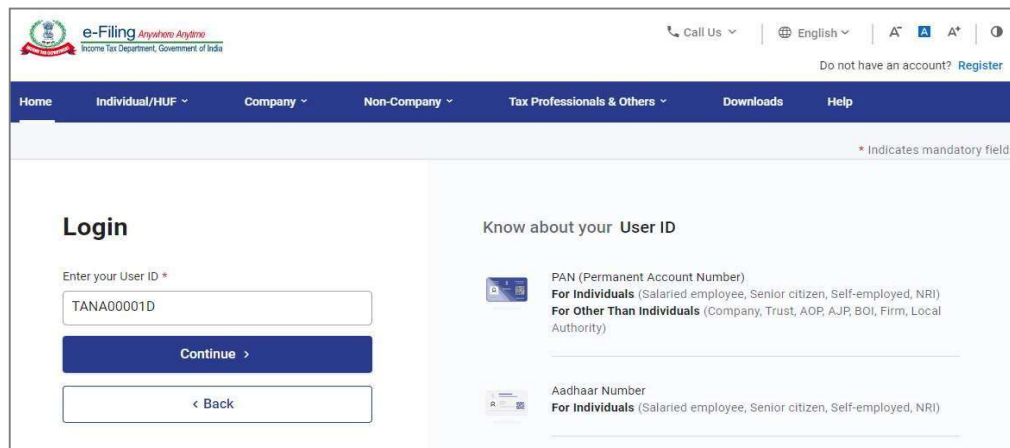- Log in to e-filing using e-filing login credential of TAN.

Figure 2 e-Filing Portal

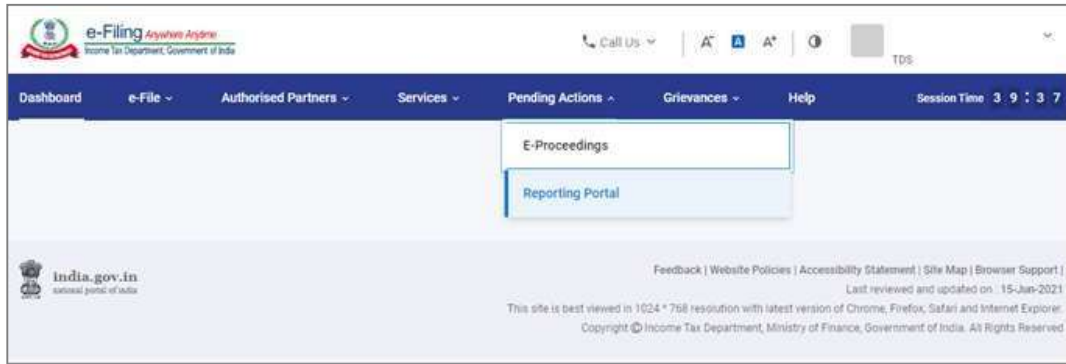- After successful login, select **Reporting Portal** under **Pending Actions**.

Figure 3 Reporting Portal Link

- Click Proceed on next screen for redirection to Reporting Portal.

Figure 4 Confirmation for Redirection

- After being redirected to the Reporting portal, select New Registration option, and clickContinue.

Figure 5 New Registration Option

- On the next screen, select the Form type as Compliance Check (Tax Deductor &Collector).
- The Entity Category will be displayed based on the category in which TAN is registeredwith e-filing.
- Click Next to navigate to entity details page.

Figure 6 Select Form Type

- User needs to enter entity details. Entity Name & Entity PAN will be prefilled.

Enter Entity Details	
Entity Name*	Test Nam
Entity PAN*	ASDWE1234A
Flat/Door/Building*	Enter Flat/Door/Building
Road/Street	Enter Road/Street
Area/Locality*	Enter Area/Locality
Town/City/District*	Enter Town/City/District
Pin Code*	Enter Pin Code
State*	Select State
Country*	Select Country
	Back Add Principal Officer

Fields with * mark are mandatory

Figure 7 Enter Entity Details

- Click "Add Principal Officer". User needs to enter **Principal Officer** details. PrincipalOfficer is the person designated by the entity to login and use this functionality.

Principal Officer Details - Compliance Check (Tax Deductor & Collector) (Who is Principal Officer?)	
Authorized Person Type	Principal Officer
PAN*	Enter PAN
Person First Name*	Enter First Name
Middle Name	Enter Middle Name
Last Name*	Enter Last Name
Designation*	Enter Designation
Access Type*	Operational
Date Of Birth(DD-MM-YYYY)	Enter Date Of Birth
Mobile Number*	+91 Enter Mobile No
Email ID*	Enter Email Id
Alternate Email ID	Enter Alternate Email Id
Flat/Door/Building*	Enter Flat/Door/Building
Road/Street	Enter Road/Street
Area/Locality*	Enter Area/Locality
Town/City/District*	Enter Town/City/District
Pin Code*	Enter Pin Code
State*	Select State
Country*	Select Country
	Back Add Nodal Officer Preview Submit

Figure 8 Add Principal Officer

- Upon clicking "Submit" button, success message will display.

(If more users such as Nodal Officer, Alternate Nodal Officer and other users are to be registered at this instance, adding the details of such users can be continued, otherwise the same can be done after registration also.)
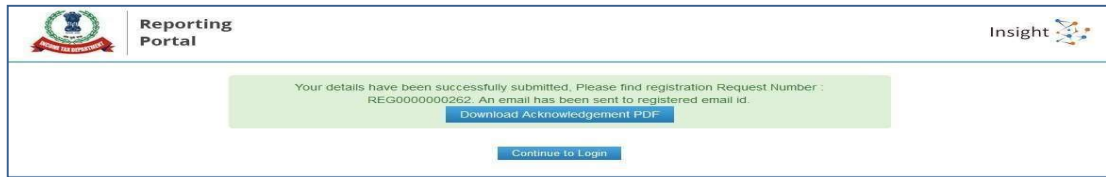

Figure 9 Registration Success

- ITDREIN will be generated upon successful registration.
- Once the registration request is approved by Income tax Department, email notificationwill be shared with the Principal Officer along with ITDREIN details

> **ITDREIN** - **I**ncome **T**ax **D**epartment **R**eporting **E**ntity **I**dentification **N**umber (ITDREIN) is a system generated 16-character identification number allotted by the Income Tax Department to an Entity once the registration process is completed.

and login credentials.
- For activation of Principal Officer's account, below mentioned steps to be followed:
  - Principal Officer receives an e-mail along with **temporary credentials.**
  - Principal Officer will log into Reporting Portal using **temporary credentials.**
  - Principal Officer will be prompted to change the temporary password.
  - Principal Officer's account shall be deemed active once password is changedsuccessfully.

1.2. Login on Reporting Portal
- The Principal Officers of the registered TAN shall be able to use the functionality afterlogin into the Reporting Portal using his/her credentials. Steps are as follows:
  - Enter login credentials (PAN and Password as received in the email or updatedpassword).

Figure 10 Enter PAN and Password

- If Principal Officer's PAN is registered for multiple Forms & ITDREIN, he/she needs toselect **Form type** as Compliance Check (Tax Deductor & Collector) and associated **ITDREIN**s from the drop-down.

Figure 11 Select Form Type and ITDREIN

- Select Authorised Person Type as Principal Officer and click on **Proceed.**

Figure 12 Select Authorized Person Type

1.3. Accessing the Compliance Check Functionality

- After successfully logging in, the home page of Reporting Portal appears.
- Click on **Compliance Check for Section 206AB & 206CCA** link provided as shortcut on leftpanel.

Figure 13 Link to Access Functionality

1.4. Compliance Check – PAN Search (Single PAN Search)

- PAN search functionality can be used to verify single PAN.
- Select PAN Search tab under Compliance Check for Section 206AB & 206CCAfunctionality.
- Enter valid PAN & captcha code and click **Search.**

Figure 14 PAN Search

- Following Output result will be displayed upon entering a valid PAN & captcha code,
  - **Financial Year:** Current Financial Year
  - **PAN:** As provided in the input.
  - **Name:** Masked name of the Person (as per PAN).
  - **PAN Allotment date:** Date of allotment of PAN.
  - **PAN-Aadhaar Link Status**: Status of PAN-Aadhaar linking for individual PAN holders as on date. The response options are Linked (PAN and Aadhaar are linked), Not Linked (PAN & Aadhaar are not linked), Exempt (PAN is exempted from PAN-Aadhaar linking requirements as per Department of Revenue Notification No. 37/2017 dated 11th May 2017) or Not-Applicable (PAN belongs to non-individual person).
  - **Specified Person u/s 206AB & 206CCA:** The response options are Yes (PAN is a specified person as per section 206AB/206CCA as on date) or No (PAN is not a specified person as per section 206AB/206CCA as on date).

Output will also provide the date on which the "Specified Person" status as per section 206AB and 206CCA is determined.

  - Details can be downloaded in PDF format by clicking PDF icon.

Figure 15 Output Result

1.5. Compliance Check – Bulk Search

- The CSV Template to enter PAN details can be downloaded by clicking on "DownloadCSV template" button on the functionality page.

Figure 16 Download CSV Template

- PANs, for which "Specified Person" status is required, can be entered in the downloadedCSV template.
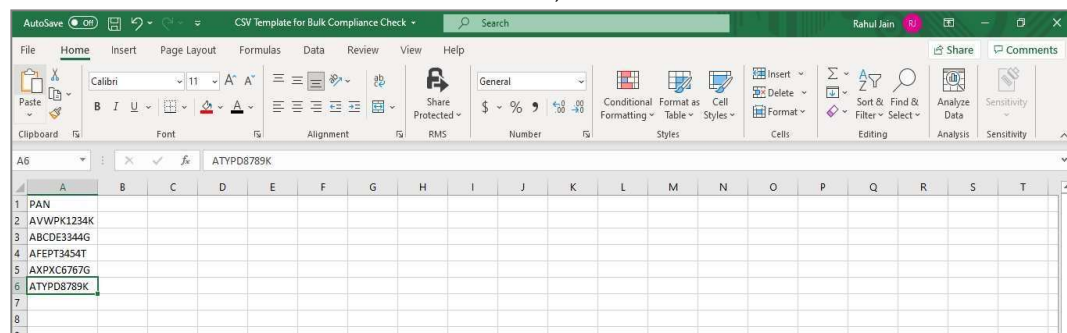- The current limit of PANs in one file is 10,000.

Figure 17 PAN Entry in CSV

- Input CSV file may be uploaded by clicking on Upload CSV button
- Financial Year will be automatically selected to current FY and can-not be changed.

Figure 18 Upload CSV

- Uploaded file will start reflecting with **Uploaded** status. The uploaded status will be asfollows:
  - o **Uploaded –** The CSV has been uploaded and pending for processing.
  - o **Available –** Uploaded CSV has been processed and results are ready fordownload.
  - o **Downloaded –** The user has downloaded the output results CSV.
  - o **Link Expired -** Download link has been expired.
- After processing, CSV file containing "Specified Person" status of the entered PANs willbe available for download and "Status" will change to **Available**.

Figure 19 List of Uploaded Files for Compliance Check

- Output CSV file will have FY, PAN, Name of the PAN holder (masked), PAN AllotmentDate, PAN-Aadhaar link status and Specified Person u/s 206AB &

Figure 20 Sample Output File

- Following Output result will be available in the output CSV file,
  - o **Financial Year:** Current Financial Year
  - o **PAN:** As provided in the input.
  - o **Name:** Masked name of the Person (as per PAN).
  - o **PAN Allotment date:** Date of allotment of PAN.
  - o **PAN-Aadhaar Link Status**: Status of PAN-Aadhaar linking for individual PAN holders as on date. The response options are Linked (PAN and Aadhaar are linked), Not Linked(PAN & Aadhaar are not linked), Exempt (PAN is exempted from PAN-Aadhaar linking requirements as per Department of Revenue Notification No. 37/2017 dated 11th May 2017) or Not-Applicable (PAN belongs to non-individual person).
  - o **Specified Person u/s 206AB & 206CCA:** The response options are Yes (PAN is a specified person as per section 206AB/206CCA as on date) or No (PAN is not a specified person as per section 206AB/206CCA as on date).

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