

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:
 - o Go to Reporting Portal at URL <u>https://report.insight.gov.in.</u>
 - 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 <u>http://www.incometax.gov.in/</u>
- Log in to e-filing using e-filing login credential of TAN.

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Home	Individual/HUF ~	Company ~	Non-Company ~	Tax P	rofessionals & Others ~	Downloads	Help	
							*	Indicates mandatory fields
- 10	Login			Know a	bout your User ID			
(TANA00001D			a - 18	PAN (Permanent Accoun For Individuals (Salaried For Other Than Individua Authority)	t Number) employee, Senior ci I s (Company, Trust,	tizen, Self-er AOP, AJP, BO	mployed, NRI) DI, Firm, Local
	Continu	e >						
(< Bac	¢		A	Aadhaar Number For Individuals (Salaried	employee, Senior ci	tizen, Self-er	mployed, NRI)

Figure 2 e-Filing Portal



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

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Dashboard	e-File ~	Authorised Partners ~	Services -	Pending Actions +	Grievances +	Help	Session Time 3 9 : 3 7
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				Reporting Portal			
india.g	ov.in Celuita			This site is past viewed in Copyright (Feedback Website Po 1024 * 758 resolution with D Income Tax Department	licies Accessibility Last latest version of Chri Ministry of Finance,	Statement Sile Map Browner Sepport treviewed and updated on: 15-Jan-2021 one, Frefox, Satari and Memort Expore: Government of India. All Rights Reserved

Figure 3 Reporting Portal Link

Click Proceed on next screen for redirection to Reporting Portal.

Reporting Portal	×
On click of 'Proceed' button, you will be redirected to Report Portal	rting
Cancel	ceed 🖸

Figure 4 Confirmation for Redirection

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

Follow us on	🥑 @IncomeTaxIndia	(f) @IncomeTaxIndiaOfficial	@ @IncomeTaxIndia.Official	💿 @Income Tax India	to Stay updated
Reporting Portal					Insight 🔀
Ple	ase select from the following New Registration	g options			
	 SFT Preliminary Respo Preliminary Response (Manage Principal Office 	nse Form 61B) er			
		Continue			

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 registered with e-filing.
- Click Next to navigate to entity details page.

or) 🗸	Form Type*
~	Entity Category*
	Entity Category*

Figure 6 Select Form Type



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

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

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 Deduc	ctor & 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 Office	r 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.)

Reporting Portal		Insight 🔆
	Your details have been successfully submitted, Please find registration Request Number : REG000000262. An email has been sent to registered email id. Download Acknowledgement PDF	
	Continue to Login	
Fig	gure 9 Registration Success	

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

ITDREIN - Income Tax Department Reporting Entity Identification Number (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 changed successfully.

1.2. Login on Reporting Portal

- The Principal Officers of the registered TAN shall be able to use the functionality after login 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).

Reporting Portal			Insight
	Login		
	PAN	Enter PAN	
	Password*	Enter Password	
	LOGIN Ecropt Password?		
		Back	

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.



Form Type	Compliance Check (Tax Deductor & 🗸
ITDREIN	Select ITDREIN ~
	Select ITDREIN
Pr	ocee BLRV11946E.TU642
	CALD02772A.TU787
	DELR24552D.TU683
	NSKI01550D.TU855
	CHEE05846B.TU895

Figure 11 Select Form Type and ITDREIN

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

Authorized Person Type	Select Authorized Person Type 🗸 🗸
	Select Authorized Person Type
Procee	Principal Officer

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.

Reporting Portal		Insight 🔀
Home Profile Compliance Check	Requests Messages Resources e-Campaign History Help Feedback	1
Welcome KUSUM LATA, Principal Officer		Logou
FAQs	News & Updates • 30-04-2021 Notification 4 of 2021 - Mutual Fund Transaction Reporting 30th April 2021. Citck Here • 30-04-2021 Notification 3 of 2021 - Depository Transaction Reporting 30th April 2021. Citck Here • 20-04-2021 Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT) for Dividend income and Interest Income.	Current Poil How is your experience on Reporting Potal? Need Improvement Very Bad Average Excellent Submit
	Notification: Interest Dividend <u>View more ></u>	Current Poll Result Poll Question
	Events Department of Revenue Pavilion set up by CBDT at Make In India Week, Mumbai Chairman CBDT inaugurates Taxpaver Lounge at IITF 2016	

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.



Compliance Check for Section	n 206AB & 206CCA	
mpliance Check for Section 2064 P 8	20200 8	
npilance Check for Section 206AB &	ZUBCCA	
N Search Bulk Search		
-	ENTED	
PAN *	LINIER	
Captcha Code		
Captcha Code	92275	
Captcha Code	9 2 2 7 5 🔮	

Figure 14 PAN Search

- Following Output result will be displayed upon entering a valid PAN & captcha code,
 - o 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 206ABand 206CCA is determined.

e Profile Compliance (Check Requests Messag	es Resources e-Campaign Histo	ry Help Feedback	
ome KUSUM LATA, Principal Office	r			L.
Compliance Check for 5	Section 208AB & 206CCA			
mpliance Check for Section 2064	AB & 206CCA			
N Search Bulk Search				
PAN *	AQYPD2469N			
Captcha Code	861	490		
Enter Captcha Code *	ENTER			
	Search			
Search Result of PAN : AQ	YPD2469N on 18-06-2021 (Fina	ncial Year 2021-22)		囚
Name	PAN Allotment Date	PAN-Aadhaar Link Status	Specified Person u/s 206AB & 206C	CA

o 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.

	Contraction of the second of the	a contract					
Sear	db Bulk Search						
							-
			(and the second s	1.000			Foche
	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
<u>t</u>	14-06-2021	2021-22	1366	1 T	KUSUM LATA	Downloaded	14-05-2021
2	14-06-2021	2021-22	1365	7	KUSUM LATA	Downloaded	14-06-2021
3	14-06-2021	2021-32	1354	1	KUSUM LATA	Available	14-09-2021
			000010440	Sector - Restauroom	Internet and a second s		440-012-024

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.

AutoSave 💽 🗄 🏷 - 😌 👻	CSV Template for Bulk Compl	iance Check + 🛛 🔎) Search			Rahul Jain 🔞	Ħ	- a ×
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A B C D	E F	G H	і ј к	L M N	0	P Q F	R S	T
1 PAN								
2 AVWPK1234K								
3 ABCDE3344G								
4 AFEPT3454T								
5 AXPXC6767G								
6 ATYPD8789K 7 8								

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.

ITDREIN	VPND00827B.TU531
Entity Name	Test Nam
User Name	KUSUM LATA
User Role	Principal Officer
Entity Category	Company
Financial Year*	2021-22 🗸
Choose File No file chosen	L

Figure 18 Upload CSV

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

N Sear	ch Bulk Search						
							D.L.
	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
1	14-06-2021	2021-22	1366	7	KUSUM LATA	Downloaded	14-06-2021
2	14-06-2021	2021-22	1365	7	KUSUM LATA	Downloaded	14-06-2021
3	14-06-2021	2021-22	1364	7	KUSUM LATA	Available	14-06-2021

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 & Compliance Check for Section 206AB & 206CCA

		Search Result on	18-06-2021 (Financial Year 2021-2	2)		
#	_	PAN	Name	PAN Allotment Date	PAN-Aadhaar Link Status	Specified Person u/s 206AB & 206CCA
	1	AAAPA1234A	SXXXL AXXXV	18-08-2001	Not Linked	No
	2	BBBPB1234B	Invalid PAN	(40)	ж.	-
	3	CCCCC1234C	CXXXXXA PXXXXR LTD	12-06-1982	Not-Applicable	Yes
	4	DDDFD1234D	DXXXXXXXXXXX KXXXU LLP	10-12-2002	Not-Applicable	No
	5	EEEPE1234E	NXXXXJ KXXXR EXXXA	08-10-1935	Exempt	No
	6	FFFPF1234F	LXXA CXXXXXXXXX FXXXXK	06-08-1996	Linked	Yes
	7	GGGPG1234G	AXXXXD KXXXR GXXXV	13-02-1995	Linked	No

Figure 20 Sample Output File

- Following Output result will be available in the output CSV file,
 - o 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).
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Output will also provide the date on which the "Specified Person" status as per section 206ABand 206CCA is determined.