

## **Sensys Revised Return FAQ Book**

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## General Questions

**1) What is a correction TDS/TCS statement?**

Deductor/collector is required to furnish one regular TDS/TCS statement for a particular TAN, Form, Financial year and quarter. In case there are any additions/updates to be made to the details of the regular statement accepted at the TIN central system, the same should be done by furnishing a correction statement.

**2) Why should I furnish a correction statement?**

The payment information provided in the regular TDS/TCS statement, is verified with the corresponding details provided by the bank where tax was deposited. On successful verification credit of tax deducted/collected by you is reflected in the annual tax statement (Form 26AS) of the deductees/transacting parties where PAN of deductee / transacting party is present.

In case of deficiencies in the accepted regular TDS/TCS statement such as incorrect challan details or PAN not provided or provided incorrectly, the tax credit will not reflect in the Form 26AS of the deductees in your statement. To facilitate correct credit in Form 26AS of the deductees you are required to remove deficiencies, if any, in the accepted regular TDS/TCS statement by filing a correction statement.

**3) What are the different types of corrections that I can make?**

The following are the various types of corrections that you can make to an accepted regular TDS/TCS statement:

- a. Update deductor details such as Name, Address of Deductor. This type of correction is known as C1
- b. Update challan details such as challan serial no., BSR code, challan tender date, challan amounts etc. This type of correction is known as C2.
- c. Update/delete /add deductee details. This type of correction is known as C3.
- d. Add / delete salary detail records. This type of correction is known as C4.
- e. Update PAN of the deductee or employee in deductee/salary details. This type of correction is known as C5.
- f. Add a new challan and underlying deductees. This type of correction is known as C9.
- g. Cancel accepted statement. This type of correction is known as Y. Regular TDS /TCS statement can be cancelled only if the TAN of the deductor is to be corrected. After the regular statement with incorrect TAN is cancelled a regular TDS / TCS statement with the correct TAN should be filed.

**4) Can I update / add deductee and challan details in the same correction statement? Do I need to file separate correction statements for updating a PAN as well as adding a challan and its underlying deductees?**

Yes. There is no need to file separate statements for different types of corrections. In case you need to update or add different deductees / challans in the same statement, it can be done in a single correction file.

Depending on the type of correction a single correction file may contain multiple correction statements. A correction file containing more than one correction statement is called "multiple batch correction statement".

**5) What is the procedure for submission of multiple batch correction statement?**

On successful validation of the correction file through the File Validation Utility (FVU) the following will be created:

- a. .fvu file
- b. Statement statistics report (one each for each type of correction)
- c. Copy the .fvu file on a CD and submit the same to the TIN-FC along with print out of the statement statistics reports and Form 27A.

**6) Can I file the correction e-TDS/TCS statement with any TIN-FC?**

You can file the corrected e-TDS/TCS return at any TIN-FC.

**7) Do I have to pay upload fee for filing correction e-TDS/TCS return?**

Yes. Upload fee is payable for each and every e-TDS/TCS return accepted by the TIN-FC, irrespective of whether it is a correction e-TDS/TCS statement or an original e-TDS/TCS statement. Upload fees applicable for correction statement is as per table below:

No. of deductee records in e-TDS/TCS return	Upload charges (inclusive of service tax)
Returns having up to 100 records	Rs.30
Returns having 101 to 1000 records	Rs.182
Returns having more than 1000 records	Rs.606

**8) Do I have to pay upload fees for cancellation statement (Y)?**

Yes. Upload fees are applicable for cancellation (Y) statements. Charges would be as per regular statement being cancelled.

**9) Will the TIN-FC give any acknowledgment/receipt after acceptance of corrected e-TDS/TCS return?**

Yes, TIN-FC will issue a Provisional Receipt in case corrected e-TDS/TCS return file is valid and accepted by the TIN-FC. The Provisional Receipt issued by TIN-FC is deemed to be the proof of corrected e-TDS/TCS return filed by you.

**10) Can I update the Assessment Year of a regular TDS/TCS statement by filing a correction statement?**

No, the fields TAN, Form no., quarter, FY and A.Y quoted in a regular statement cannot be updated by furnishing a correction statement

## **Prerequisites for furnishing correction TDS/TCS statement**

### **1. What are the prerequisites for furnishing a correction TDS/TCS statement?**

The following are the prerequisites for furnishing a correction TDS/TCS statement:

- a. check the status of the regular statement on the TIN website by entering the TAN and PRN at <https://onlineservices.tin.nsdl.com/TIN/JSP/tds/linktoUnAuthorizedInput.jsp>
- b. Correction statement should be prepared only if the corresponding regular statement has been accepted at the TIN central system.
- c. .fvu file of the corresponding accepted regular statement should be available for preparing a correction statement
- d. Provisional receipt of the corresponding accepted regular statement should be available.

### **2. How can I check the status of the TDS/TCS statement submitted by me?**

You can check the status of the statement submitted by you at <https://onlineservices.tin.nsdl.com/TIN/JSP/tds/linktoUnAuthorizedInput.jsp>

You need to mention the TAN and PRN in the field provided. Details of the statement along with status whether accepted (displayed as Received by TIN) or rejected (along with reason for rejection) will be displayed to you.

In case statement is accepted, you can further check the status of challans and deductee PANs in the statement.

## Status of Challans in a TDS/TCS statement

### 1. What are the different statuses of a challan in the TDS/TCS statement?

The following are the various statuses of challans in a TDS/TCS statement:

- a. **Booked:** Challan / transfer voucher detail in the statement matches with corresponding details received from banks / PAO.
- b. **Match Pending:** Corresponding challan details not received from the bank.
- c. **Match Failed (Challan):** TAN and/or amount relating to a challan in the statement do not match with the corresponding details received from banks.
- d. **Match Failed (Transfer Voucher):** Amount relating to a transfer voucher does not match with corresponding details received from PAO.
- e. **Provisionally Booked:** In case of Government deductors where TDS/TCS statement is received by TIN and mode of payment of TDS/TCS is through book entry (transfer voucher) and e-TBAF details from PAO is not received by TIN.
- f. **What is the significance if the status of challan is 'Booked'?**
- g. If the challan is in Booked status, credit of tax deducted will be reflected in the annual tax statement (Form 26AS) of all the underlying deductees with a valid PAN.

Correction in challan details is not allowed once a challan is booked. Correction can be made on underlying deductee records of a booked challan.

### 2. What should I do if the status of challan is Match pending?

A challan is in Match pending status as the CIN is not present in the payment information provided by the Bank. As a result the credit of tax deducted will not be reflected in the Form 26AS of corresponding deductees with valid PAN.

The possible cause could be due to error in quoting CIN details (Challan serial no., BSR code and challan tender date) either in the TDS statement or in the details provided by the Bank. Error in TDS statement can be rectified by filing a correction statement, where as error.

### 3. What should I do if the status of challan is in status 'Match failed'?

A challan is in Match failed status as the TAN/challan amount in the statement does not match the details provided by the Bank. As a result the credit of tax deducted will not be reflected in Form 26AS of corresponding deductees with valid PAN.

The possible cause could be error in quoting challan amount. The same can be rectified by filing a correction statement.

4.

## Preparation of corrections

### 1. How do I prepare the first correction on a regular TDS/TCS statement?

Choose the regular TDS/TCS statement and do the changes required. Software will create a new FVU file. This fvu file contains all the changes which have been done upon the regular statement. File this FVU with NSDL TIN-FC.

### 2. How do I prepare more correction statements after first correction statement?

Choose the regular TDS/TCS statement. And choose whether you are preparing correction for second or third or fourth time. If second revision is chosen, you will have to provide first revision file also. Similarly if third and fourth revision is chosen, then, in addition, second and third revision file will have to be provided. You will also have to choose which batches, out of the correction statements, were accepted by NSDL. This you can confirm from NSDL website. Based on your selection Sensys Revision utility will accumulate all the data from regular & revised statements and now you can do the further changes. After you are done with the changes, you can create next revision statement.

### 3. How many times can I furnish a correction TDS/TCS statement?

A correction TDS/TCS statement can be furnished multiple times to incorporate changes in the regular TDS/TCS statement whereas a regular TDS/TCS statement will be accepted at the TIN central system only once.

### 4. What are the important points to be kept in mind while preparing correction statement more than once on the same regular statement?

You have to kept in mind, the following points while preparing correction statement more than once on the same regular statement:

1. The TDS/TCS statement on which correction is to be prepared should be updated with details as per all previous corrections.
2. Modifications/addition/deletion in correction statements accepted at the TIN central system only should be considered.

### 5. The first correction filed by me contains three types of correction (three PRNs) and one of the types of correction has got rejected at the TIN central system. What should I do?

The steps as under should be followed:

1. You have to update modifications as per the accepted corrections in the TDS statement.
2. Identify the record for which correction was rejected earlier by its sequence no. and fields for identification
3. Correct the said record.
4. Correction statement should contain updated values as well as value of identification field as per regular statement.

### 6. Which provisional receipt number should I quote while preparing correction statement more than once on the same regular statement?

There are two fields for Provisional receipt number (PRN) in a correction statement as under:

- a. Original Provisional receipt number – PRN of the regular statement should be mentioned in this field.
- b. Previous Provisional receipt number – PRN of the last accepted correction statement should be mentioned in this field. In case the value in this field is incorrectly mentioned, the statement will get rejected at TIN central system for the reason: **“Either Previous Provisional Receipt No.**

**provided is incorrect or combination of Original Provisional Receipt No. and Previous Provisional Receipt No. is not in sequence”**

**Example**

**Single batch correction statement – Only one type of correction in the file** a. You have filed a regular statement having PRN 010010200083255 and subsequently filed a single batch correction statement having PRN 010010300074112. While preparing correction statement, you have to mention PRN 010010200083255 in the field original PRN and the PRN 010010300074112 in the field Previous PRN.

**Multiple batch correction statement – different types of correction in a single file**

b. You have filed a regular statement having PRN 010010200083255 and subsequently filed a multi batch correction statement having three batches and corresponding PRNs as 010010300074112, 010010300074123 and 010010300074134. While preparing the correction statement, you have to mention PRN 010010200083255 in the field original PRN and check the status of all the three PRNs of correction statement

- a. If all the three PRNs are accepted at the TIN central system, you may mention any of the three PRNs in the field previous PRN
- b. If any of the three PRNs is rejected, then you should mention the PRN which has been accepted at the TIN central system in the field Previous PRN
- c. If all the three PRNs are rejected, then you must mention the PRN of the regular statement, i.e. 010010200083255 in the field Previous PRN.

**7. How many times can I update PAN of a deductee/transacting party?**

Structurally valid PAN of a deductee in the regular statement can be updated to another structurally valid PAN only once.

**8. When does a statement get ‘Partially Accepted’?**

A correction statement containing updates in PAN of deductee/employee may get Partially Accepted. This is possible when the PAN in the any of the records being updated by you in the correction statement is invalid, i.e. PAN not present in PAN Master Database. In such a scenario, the said record gets rejected resulting in partial acceptance of the statement.

**9. What should I do if the status of correction statement filed by me is ‘Partially accepted’?**

In case correction statement is in status ‘Partially accepted’, you have follow steps as under:

1. You have to update modifications as per the accepted records in the TDS statement.
2. Identify the deductee/salary record which has got rejected due to invalid PAN.
3. Rectify the incorrect PAN
4. Correction statement should contain value of identification keys as per regular statement along with the updated values.

**10. What could be the cause of rejection of TDS/TCS statement for the reason “Total Deposit amount of deductees is more than Challan amount actually deposited in bank”?**

The total tax deposited amount as per challan should be greater than or equal to the total tax deposited amount as per deductee details, else a regular TDS/TCS statement will not get validated through FVU.

If you file a correction statement for adding deductee records under a particular challan, the total tax deposited as per challan in regular statement should be greater than or equal to the total tax deposited in deductee details as per regular as well as correction statement.

**Note:** Amount in the fields Interest and others in the challan is not considered in the total tax deposited as per challan.

## **Corrections in challan details**

**1. Can I update a challan?**

Yes. You can update a challan.

**2. How can I update a challan?**

You can update any of the details provided in the challan viz; CIN details, amounts etc... Points to be kept in mind while updating challan:

- a. identify the challan to be updated by
  - i. its sequence no as per regular statement
  - ii. CIN, deposit amount as per regular statement
- b. Update the challan detail as required.

**3. Can I add a challan?**

Yes. You can add a challan.

**4. How can I add a challan?**

You can add a new challan as well as the underlying deductee records. The procedure for adding a challan is as under:

1. Add a New Challan.
2. Add the underlying deductee records

**5. Can I delete a challan?**

No. You cannot delete a challan.

**6. Can I rectify the details of a challan if the status of the same on the NSDL website is displayed as 'Booked'?**

Once the challan is updated with status 'Booked' modifications or rectifications to the details of the said challan are not allowed. As a result any correction TDS/TCS statement with modifications/rectifications on a booked challan will get rejected at the TIN central system.



7.

## **Corrections in Deductee details**

### **1. Can I update a deductee record?**

Yes. You can update a deductee record.

### **2. How can I update a deductee record?**

You can update deductee details viz; PAN of deductee, name, amount etc. Steps to update a deductee record are as under:

- a. Identify the challan corresponding the deductee record to be updated by
  - i. its sequence no as per regular statement
  - ii. CIN, deposit amount as per regular statement
- b. Identify the underlying deductee record to be updated by
  - i. its sequence number as per regular statement under the challan identified as above.
  - ii. PAN of deductee, total tax deducted and total tax deposited as per regular statement.
- c. Update the deductee details as required.

### **3. Can I add a deductee?**

Yes. You can add a deductee record.

### **4. How do I add a deductee record?**

You can add a new deductee records under an existing challan. The procedure for adding deductee records is as under:

- a. identify the challan corresponding the deductee record to be updated by
  - i. its sequence no as per regular statement
  - ii. CIN, deposit amount as per regular statement
- b. Add the new deductee record

### **5. Can I delete a deductee record?**

Yes. You can delete a deductee record.

### **6. How can I delete a deductee record?**

Steps to delete a deductee record are as under:

- a. identify the challan corresponding the deductee record to be updated by
  - i. its sequence no as per regular statement
  - ii. CIN, deposit amount as per regular statement
- b. Identify the deductee record to be updated by
  - i. its sequence number as per regular statement under the challan identified as above.
  - ii. PAN of deductee, total tax deducted and total tax deposited as per regular statement.
- c. Flag the deductee details to be deleted

## **Corrections in salary details**

- 1. Can I update a salary detail?**  
Yes. You can update a salary detail record but only PAN of the Employee
- 2. Can I add a salary record?**  
Yes. You can add a salary record.
- 3. Can I delete a salary record?**  
Yes. You can delete a salary record.
- 4. How can I delete a salary record?**  
Identify the Salary record to be deleted and flag it for deletion.