



केन्द्रीय भण्डारण निगम  
(भारत सरकार का उपक्रम)  
**CENTRAL WAREHOUSING CORPORATION**  
(A Govt. of India Undertaking)  
जन-जनकेलिए भण्डारण/ Warehousing for Everyone



CWC-FD/CA-Taxation Circular/20-21

Date: 06<sup>th</sup> August, 2021

**TAXATION CIRCULAR #45**

**Sub: Compliance check functionality available at the reporting portal of the Income-tax Department (<https://report.insight.gov.in>) for section 206(AB) and 206(CCA) of Income Tax Act.**

**Ref.: Taxation Circular No. #42 dated 17.06.2021 regarding higher rate of TDS to be deducted of vendor/suppliers who are non- filers of Income Tax Returns.**

1. Reference is drawn towards Taxation Circular # 42 dated 17.06.2021, vide which, it was advised that w.e.f. 01.07.2021, the Income Tax Act mandates a higher rate of tax to be deducted at source/collected at source, where the vendor/supplier has failed to file income tax returns within time limit, for the two previous years immediately prior to the previous year in which tax is required to be deducted.
2. As per above provisions, CWC being tax deductor or the tax collector is required to do a due diligence if the deductee or the collectee is a specified person or not. Specified person means *a person who has not filed the returns of income for both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted.*
3. To ease the above compliance burden, the Central Board of Direct Taxes has released a new functionality “**Compliance Check for Sections 206AB & 206CCA.**” This functionality is available at reporting portal of the Income – tax Department (<https://report.insight.gov.in>). Regarding use of functionality under section 206AB and 206CCA of the Income-tax Act, 1961 CBDT had issued Circular No. 11 of 2021 dated 21.06.2021 and Notification no. 01 of 2021 dated 22.06.2021 which may be referred (copy enclosed). **Annexure-I.**
4. By using the above functionality, Regional Offices can verify that whether a particular vendor/supplier is a **specified person** or not. In case he is a specified person, the tax is to be deducted at higher rate as indicated in Taxation Circular No- 42. For using the compliance facility, ROs have to submit their request at <https://tdscpc.gov.in/app/login.xhtml> and that request shall be approved by the Taxation

Cell at Corporate Office using the income tax India filling credentials. Once the request is approved, the ROs can check and verify any vendor/supplier for related compliance. Steps for registering the TAN, PAN of Authorized person etc at <https://tdscpc.gov.in> and its approval by CO are placed at **Annexure-II**. The Principal officer is the authorized person of the Tax deductor/ collector to use the compliance check functionality on reporting portal(i.eDDO of concerned CWC office).

5. After completing the approval process, in order to verify the compliance, the concerned official at Regional Office who is making payment to vendor / supplier has to visit the website called <http://reports.insight.gov.in>. The process of reviewing is also explained by Quick Reference Guide Version 1.0 (June 2021) placed at **Annexure-III**.
  
6. **The TAN Based requests sent by the Regional Offices after the step at 4 above shall be approved by Ms. RituLasod, Manager (Tax) at Corporate Office who may be contacted after the request is initiated.**

The above process is instructed to be completed in a weeks' time so that there is no default of TDS by CWC with respect to those vendors/ suppliers who are non- filers of Income Tax Returns.

**(Amit Puri)**  
**GM(Tax & A/cs)**

**Distribution to:**

1. All Regional Managers of CWC
2. All DGMs/AGMs/Managers/(Sr.) Asstt.Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs.

**Copy for information to:**

1. All DGMs/AGMs/Managers/(Sr.) Asstt.Managers /Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
2. Director(Fin.)/MD, CWC, CO, New Delhi
3. GGM(F&A), CWC, Corporate Office, New Delhi
4. PPS to GGM(systems), CWC, CO, New Delhi place this Circular on CWC's website

Circular No. 11 of 2021

F. No. 370133/7/2021-TPL

Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)

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Dated: 21<sup>st</sup> June, 2021

**Sub.: Circular regarding use of functionality under Section 206AB and 206CCA of the Income-tax Act, 1961- reg.**

Finance Act, 2021 inserted two new sections 206AB and 206CCA in the Income-tax Act 1961 (hereinafter referred to as "the Act") which takes effect from 1<sup>st</sup> day of July, 2021. These sections mandate tax deduction (section 206AB) or tax collection (section 206CCA) at higher rate in case of certain non-filers (specified persons) with respect to tax deductions (other than under sections 192, 192A, 194B, 194BB, 194LBC and 194N) and tax collections. Higher rate is twice the prescribed rate or 5%, whichever is higher. Specified person means a person who satisfies both the following conditions: -

- (i) He has not filed the returns of income for both of the two assessment years relevant to the two previous years immediately before the previous year in which tax is required to be deducted /collected. Two previous years to be counted are required to be those whose return filing date under sub-section (1) of section 139 has expired.
- (ii) Aggregate of tax deducted at source and tax collected at source is rupees fifty thousand or more in each of these two previous years.

2. It can be seen that the tax deductor or the tax collector is required to do a due diligence of satisfying himself if the deductee or the collectee is a specified person. This can lead to extra compliance burden on such tax deductor or tax collector. To ease this compliance burden the Central Board of Direct Taxes is issuing a new functionality **"Compliance Check for Sections 206AB & 206CCA"**. This functionality is made available through reporting portal of the Income-tax Department. The tax deductor or the collector can feed the single PAN (PAN search) or multiple PANs (bulk search) of the deductee or collectee and can get a response from the functionality if such deductee or collectee is a specified person. For PAN Search, response will be visible on the screen which can be downloaded in the PDF formant. For Bulk Search, response would be in the form of downloadable file which can be kept for record.

3. The logic of the functionality is as under:

- A list of specified persons is prepared as on the start of the financial year 2021-22, taking previous years 2018-19 and 2019-20 as the two relevant previous years. List contains name of taxpayers who did not file return of income for both assessment

- years 2019-20 and 2020-21 and have aggregate of TDS and TCS of fifty thousand rupees or more in each of these two previous years.
- During the financial year 2021-22, no new names are added in the list of specified persons. This is a taxpayer friendly measure to reduce the burden on tax deductor and collector of checking PANs of non-specified person more than once during the financial year.
  - If any specified person files a valid return of income (filed & verified) for assessment year 2019-20 or 2020-21 during the financial year 2021-22, his name would be removed from the list of specified persons. This would be done on the date of filing of the valid return of income during the financial year 2021-22.
  - If any specified person files a valid return of income (filed & verified) for assessment year 2021-22, his name would be removed from the list of specified persons. This will be done on the due date of filing of return of income for A.Y. 2021-22 or the date of actual filing of valid return( filed & verified) whichever is later.
  - If the aggregate of TDS and TCS, in the case of a specified person, in the previous year 2020-21, is less than fifty thousand rupees, his name would be removed from the list of specified persons. This would be done on the first due date under sub-section (1) of section 139 of the Act falling in the financial year 2021-22. For the financial year 2021-22 this due date of 31<sup>st</sup> July 2021 has been extended to 30<sup>th</sup> Sept 2021.
  - Belated and revised TCS & TDS returns of the relevant financial years filed during the financial year 2021-22 would also be considered for removing persons from the list of specified persons on a regular basis.

4. The deductor or the collector may check the PAN in the functionality at the beginning of the financial year and then he is not required to check the PAN of non-specified person during that financial year. To illustrate, let us assume that a deductor has 10,000 vendors that he deals with. He can use the functionality in the bulk search mode and can get the result of all these 10,000 PANs at one go. Let us assume that the functionality has shown that out of these 10,000 PANs, 5 PANs are specified persons for the purposes of sections 206AB and 206CCA of the Act. Now with respect of the remaining 9,995 PAN, it is clear that they are not in the list of specified persons for that financial year. Since no new name would be added in the list of specified persons during the financial year, the deductor or collector can be assured that these 9,995 PANs would remain outside the list of specified persons during that financial year. Thus, deductor or collector need not check again with respect to these 9,995 PANs during that financial year. There are chances that the 5 PANs which are of specified persons may move out of the list during the financial year and for that there will be need to recheck at the time of making tax deduction or tax collection.

5. The list would be drawn afresh at the start of each financial year and the above process would have to be repeated. For example, at the beginning of the financial year 2022-23 a fresh list would be prepared with previous years 2019-20 and 2020-21 as the two relevant previous years. Then, no name would be added to the list of specified persons during the financial year and only name would be removed based on the logic given in the 3<sup>rd</sup> to 6<sup>th</sup> bullets of paragraph 3 above.

6. It may be noted that as per the provisos of sections 206AB & 206CCA of the Act, the specified persons shall not include a non-resident who does not have a permanent establishment in India. Tax deductors & collectors are expected to carry out necessary due

diligence in respect of a specified person established by the above referred functionality to consider him as non-specified, if he fall under these provisos.

*Shefali*  
21.06.2021

(Shefali Singh)

Under Secretary to the Govt. of India

Copy to:

1. PS to FM/ OSD to FM/ PS to MoS(F)/ OSD to MoS(F)
2. PPS to Secretary (Revenue)
3. Chairman, CBDT & All Members, CBDT
4. All Pr. DGsIT/ Pr. CCsIT
5. All Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries of CBDT
6. The C&AG of India
7. The JS & Legal Adviser, Ministry of Law & Justice, New Delhi
8. CIT (M&TP), Official Spokesperson of CBDT
9. O/o Pr. DGIT (Systems) for uploading on official website.
10. JCIT (Database Cell) for uploading on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in)

**Government of India  
Ministry of Finance  
Central Board of Direct Taxes  
Directorate of Income Tax (Systems)**

**Notification No. 01 of 2021**

New Delhi, 22<sup>nd</sup> June, 2021

**Compliance Check Functionality for Section 206AB & 206CCA of Income-tax Act 1961**

Section 206AB and 206CCA inserted in the Income-tax Act, 1961 (effective from 1st July 2021), imposed higher TDS/TCS rate on the "Specified Persons" defined as under,

*"For the purposes of this section "specified person" means a person who has not filed the returns of income for both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be collected, for which the time limit of filing return of income under sub-section (1) of section 139 has expired; and the aggregate of tax deducted at source and tax collected at source in his case is rupees fifty thousand or more in each of these two previous years.*

***Provided** that the specified person shall not include a non-resident who does not have a permanent establishment in India.*

***Explanation.**—For the purposes of this sub-section, the expression "permanent establishment" includes a fixed place of business through which the business of the enterprise is wholly or partly carried on."*

2. To facilitate Tax Deductors and Collectors in identification of Specified Persons as defined in sections 206AB and 206CCA, the Central Board of Direct Taxes ("CBDT"), in exercise of powers conferred under section 138(1)(a)(i) of Income-tax Act, 1961 (Act), has issued Order via F.No. 225/67/2021/ITA.II dated 21.06.2021, directing that Director General of Income-tax (Systems), New Delhi shall be the specified income-tax authority for furnishing information to the "Tax Deductor/Tax Collector", having registered in the reporting portal of the Project Insight through valid TAN, to identify the 'Specified Persons' for the purposes of section 206AB and 206CCA of the Act through the functionality "Compliance Check for Section 206AB& 206CCA".

3. Income Tax Department has released a new functionality "Compliance Check for Section 206AB & 206CCA" to facilitate tax deductors/collectors to verify if a person is a "Specified Person" as per section 206AB & 206CCA. This functionality is made available through (<https://report.insight.gov.in>) of Income-tax Department. Kindly refer to CBDT Circular

No. 11 of 2021 dated 21.06.2021 regarding use of functionality under section 206AB and 206CCA of the Income-tax Act, 1961.

4. The following procedure is laid down for sharing of information with tax deductors/collectors:

a) **Registration:** Tax Deductors and Collectors can register on the Reporting Portal by logging in to e-filing portal (<http://www.incometax.gov.in/>) using e-filing login credential of TAN and clicking on the link "Reporting Portal" which is available under "Pending Actions" Tab of the e-filing Portal. After being redirected to the Reporting Portal, the tax deductor/collector needs to select Compliance Check (Tax Deductor & Collector) under Form Type. The details of the principal officer also need to be provided by clicking on "Add Principal Officer" button. The principal officer is the authorized person of the tax deductor/collector to use the Compliance Check functionality on reporting portal. After submission of registration request, email notification will be shared with the Principal Officer along with ITDREIN details and login credentials.

b) **Accessing the Compliance Check functionality:** Principal Officers of the entities (Tax Deductors & Collectors) which are registered with the Reporting Portal through TAN shall be able to use the functionality after login into the Reporting Portal using their credentials. After successfully logging in, link to the functionality "Compliance Check for Section 206AB & 206CCA" will appear on the home page of the Reporting Portal.

c) **Using "PAN Search" mode:** Under the "Compliance Check for Section 206AB & 206CCA" page, "PAN Search" tab may be selected to access the functionality in PAN Search mode. In this mode single valid PAN along with captcha can be entered at a time and output will be available with following fields,

- **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 11<sup>th</sup> 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).

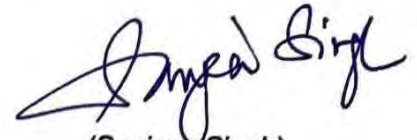
Output will also provide the date on which the "Specified Person" status as per section 206AB and 206CCA is determined.

**d) Using "Bulk Search" mode:** Under the "Compliance Check for Section 206AB & 206CCA" functionality page, "Bulk Search" tab may be selected to access the functionality in Bulk Search mode. This mode involves following steps:

- i Preparing request (input) file containing PANs:** Under the "Bulk Search" page, CSV Template to enter PANs details may be downloaded by clicking on "Download CSV template" button. PANs for which "Specified Person" status is required may be entered in the downloaded CSV template. The current limit in the number of PANs in a single file is 10,000.
- ii Uploading the input CSV file:** Input CSV file may be uploaded by clicking on Upload CSV button. Uploaded file will start reflecting with **Uploaded** status.
- iii Downloading the output CSV file:** After processing, CSV file containing "Specified Person" status as per section 206AB & 206CCA of the entered PANs will be available for download and "Status" will change to **Available**. Output CSV file will contain PAN, Masked Name, Specified Person Status as per section 206AB & 206CCA, PAN-Aadhar Link status and other details as mentioned in paragraph c) above. After downloading of the file, the status will change to **Downloaded**. The download link will expire and status will change to **Expired** after specified time (presently 24 hours of availability of the file).

5. For any further assistance, Tax Deductors & Collectors can refer to Quick Reference Guide on Compliance Check for Section 206AB & 206CCA and Frequently Asked Questions (FAQ) available under "Resources" section of Reporting Portal. They can also navigate to the "Help" section of Reporting Portal for submitting query or to get a call back from Customer Care Team of Income-tax Department. Customer Care Team of Income-tax Department can also be reached by calling on its Toll Free number 1800 103 4215 for any assistance.

6. This issues with the approval of CBDT.



(Sanjeev Singh)

ADG(Systems)-2 CBDT

Copy to:

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. DGIT (Systems)
3. TPL and ITA Divisions of CBDT.
4. Web Manager, "incometaxindia.gov.in" for hosting on the website.
5. Database cell for uploading on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) and in DGIT (S) Corner.
6. ITBA publisher for uploading on ITBA portal.



ADG(Systems)-2 CBDT



## Steps for initial TAN Based registration at traces ( <https://tdscpc.gov.in>)

1. Login to <https://tdscpc.gov.in/app/login.xhtml> with traces login credentials( Region/ State wise ).
2. Go to Dashboard  
Click on “ Register at E-filing Site “ under Quick Links tab

The screenshot shows the TRACES portal dashboard for the user 'CENTRAL WAREHOUSING CORPORATION ( DELC00315A )'. The dashboard includes a navigation menu with 'Dashboard', 'Statements / Payments', 'Defaults', 'Communications', 'Forms', 'Downloads', and 'Profile'. A 'Help' button is visible in the top right corner. The main content area displays a 'Welcome to TRACES!' message and a list of available functionalities. A red arrow points to the 'Register at E-Filing Site' link in the 'Quick Links' section. The 'Quick Links' section also includes links for 'Challan Status', 'Request for Justification Report Download', 'Request for Conso File', 'Download Form 16', 'Requested Downloads', 'PAN Verification', 'Inbox', 'Request for OLTAS Correction', and 'Tax Payer Grievance Tickets'. The 'Downloads' section lists 'Download requested files' and 'Download Form 16 / 16A'. The 'Profile' section includes 'Update Communication Details'. The 'Customer Care' section provides toll-free numbers: 1800 103 0344 and 0120 4814600. The 'User Login Details' section shows the TAN / PAN as DELC00315A, IP as 103.120.28.178, and last logged in on 02-Aug-2021 at 02:55 PM. A footer message states: 'Do not use Back or Refresh button on any page as this may lead to inconsistent behaviour'. The footer also contains copyright information for 2012 Income Tax Department and links for Terms and Conditions, Privacy Policy, Hyperlinking Policy, Feedback, and Sitemap. The browser address bar shows 'https://tdscpc.gov.in/app/dea/efilingdetl.xhtml' and the system tray shows the time as 3:32 PM on 03-Aug-21.

3. Fill the details as TAN and PAN of the organization(AAACC1206D) and PAN of the Authorized Person then click on Redirect.

Centre x | Tally A x | Welcoi x | Tally A x | Email: x | (1) Wh x | e-Filing x | TRACE x

https://tdscpc.gov.in/app/dea/efilingdetl.xhtml

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

Dashboard | Statements / Payments | Defaults | Communications | Forms | Downloads | Profile

Welcome CENTRAL WAREHOUSING CORPORATION ( DELC00315A )

Register at E-Filing Site

TAN of Organisation	DEL00315A
PAN of Organisation	AAACC1206D
PAN of Authorised Person	COPPS2654D

Please click on below button  to register your TAN.

Please check if Pop up blocker is disabled in your browser settings or not. If not please disable the same for using this functionality

[Redirect](#)

EN 3:34 PM 03-Aug-21

The same will get redirected to “ E-filing Site “ .

4. Fill in all the required basic details and then click on “ Continue “ :-

Cent x | Tally x | Welc x | Tally x | Ema x | Wha x | TRA x | TRA x | e-Fil x

Not secure | https://eportal.incometax.gov.in/iec/foservices/#/pre-login/register/registertraces/564

Basic Details | Person responsible for making payment/collecting Tax | Contact

### Basic Details

TAN of Organization	Organization Name (as per TAN)	Date of Allotment of TAN
DELCO0315A	CENTRAL WAREHOUSING CORPORATION	13-Oct-2003

Is PAN of Organization available? \*

Yes  No

PAN of Organization \*

Organization Name (As per PAN) \*

< Back Continue >

EN 4:05 PM 03-Aug-21

5. Fill the details for “ Person Responsible for making payment/collecting Tax “. Thereafter, an OTP will get generated on registered mobile no. and email ID.
6. After completing the registration process, USER ID as TAN and password is to be generated at RO level. The same will get reflected for activation on PAN Login of the CWC at Corporate Office.
7. After approval/activation at CO level, the authorized person may login to E Filing portal with TAN credentials set at point no. 6.



## Background

Via Finance Act 2021, Section 206AB and 206CCA are inserted in the Income-tax Act, 1961 (effective from 1st July 2021). These sections impose a higher TDS/TCS rate on the “Specified Persons”, as defined in the new sections.

In view of the above, Income Tax Department has facilitated a new functionality “**Compliance Check for Section 206AB & 206CCA**” to facilitate tax deductors/collectors to verify if a person is a “Specified Person” as per section 206AB & 206CCA. This functionality is made available through Reporting Portal of Income-tax Department (<https://report.insight.gov.in>).

## Overview

“**Compliance Check for Section 206AB & 206CCA**” functionality enables tax deductors/collectors to verify if a person is a “Specified Person” as defined in Section 206AB & 206CCA. This functionality is available to the Principal Officers of the registered TAN at the home page of Reporting Portal (After Login).

## 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 may be followed for registration of TAN on reporting portal,

- Step: 1** Go to Reporting Portal at URL <https://report.insight.gov.in>.
- Step: 2** On the left sidebar of the Reporting Portal homepage, click on **Register** button.
- Step: 3** User is redirected to the e-filing login page. Or
- Step: 4** Directly navigated to e-filing portal through <http://www.incometax.gov.in/>
- Step: 5** Log in to e-filing using e-filing login credential of TAN.
- Step: 6** Under “Pending Actions”, select “Reporting Portal”.
- Step: 7** After being redirected to the Reporting portal, select **New Registration** option and click **Continue**.
- Step: 8** 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 at e-filing. Click **Continue** to navigate to entity details page.
- Step: 9** Enter relevant entity details on entity details page and click on “Add Principal Officer” button to add Principal Officer.
- Step: 10** Enter Principal Officer details on the Principal Officer Details page.
- Step: 11** 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.
- Step: 12** Click on **Preview** button to view the entered entity and principal officer details.
- Step: 13** Click on **Submit** button to submit the registration request.
- Step: 14** Acknowledgement receipt of registration request is provided through portal and the same will also be shared through an email notification to the Principal Officer.
- Step: 15** Once the registration request is approved by Income tax Department, email notification will be shared with the Principal Officer along with ITDREIN details and login credentials.



## Accessing the functionality on Reporting Portal – by Principal Officer

- Step: 1** Go to Reporting Portal at URL <https://report.insight.gov.in>.
- Step: 2** On the left sidebar of the Reporting Portal homepage, click the Login button.
- Step: 3** Enter the required details (of Principal Officer) in the respective fields (PAN and Password as received in the email or updated password) and click Login to continue.
- Step: 4** If Principal Officer's PAN is registered for multiple Forms & ITDREIN, he/she needs to select Form type as Compliance Check (Tax Deductor & Collector) and associated ITDREINs from the drop-down.
- Step: 5** After successfully logging in, the home page of Reporting Portal appears.
- Step: 6** Click on Compliance Check for Section 206AB & 206CCA link provided as shortcut on left panel.

## Compliance Check for Section 206AB & 206CCA

Upon clicking **Compliance Check for Section 206AB & 206CCA** at home page, the compliance check functionality page appears. Through the functionality, tax deductors or collectors can verify if any person (PAN) is a "Specified Person" as defined in Section 206AB & 206CCA.

The same can be done in two modes:

- **PAN Search:** To verify for single PAN
- **Bulk Search:** To verify for PANs in bulk

### PAN Search (Single PAN Search)

**Step 1:** Select **PAN Search** tab under **Compliance Check for Section 206AB & 206CCA** functionality.

**Step 2:** Enter valid PAN & captcha code and click **Search**.

Following Output result will be displayed upon entering a valid PAN & captcha code. Output result will not be shown if Invalid PAN is entered.

#### Output Result-

- **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 11<sup>th</sup> 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.

**Step 3:** Click PDF icon to download the details in PDF format.



## Bulk Search

**Step 1:** Select “Bulk Search” tab.

**Step 2:** Download the CSV Template by clicking on “**Download CSV template**” button.

**Step 3:** Fill the CSV with PANs for which “Specified Person” status is required. (Provided PANs should be valid PANs and count of PANs should not be more than 10,000).

**Step 4:** Upload the CSV by clicking on “**Upload CSV**” button.

**Step 5:** Uploaded file will start reflecting with Uploaded status. The status will be as follows:

- **Uploaded** - The CSV has been uploaded and pending for processing.
- **Available** - Uploaded CSV has been processed and results are ready for download.
- **Downloaded** - The user has downloaded the output results CSV.
- **Link Expired** - Download link has been expired.

**Step 6:** Download the output result CSV once status is available by clicking on **Available** link.

**Step 7:** After downloading the file, the status will change to **Downloaded** and after 24 hours of availability of the file, download link will expire and status will change to **Link Expired**.

### Output Result (CSV):

Output result CSV file will have following details:

- **Financial Year:** Current Financial Year
- **PAN:** As provided in the input. Status shall be “Invalid PAN” if provided PAN does not exist.
- **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 11<sup>th</sup> 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.

Refer [Annexure A](#) for Screens

## Annexure A – Screens

### 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.

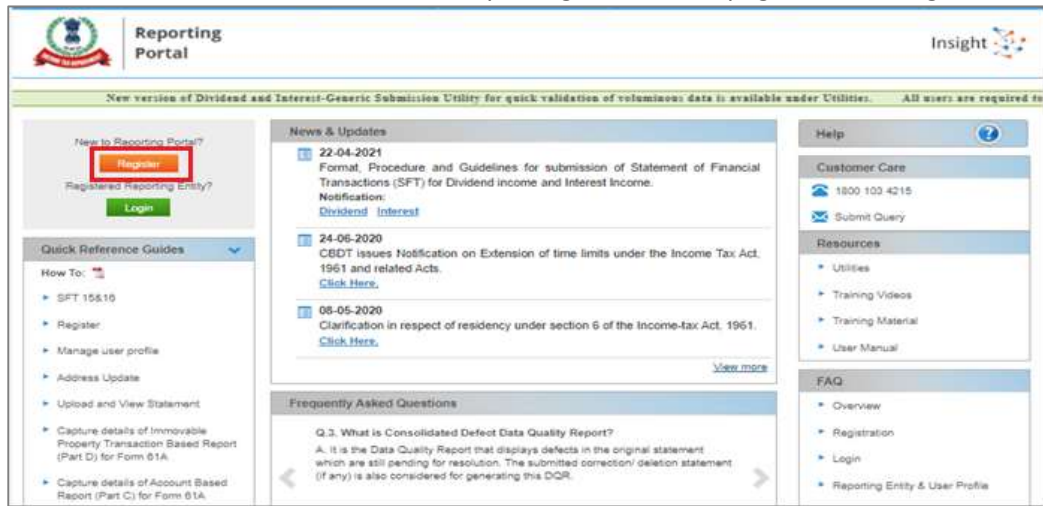


Figure 1 Reporting Portal

- 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.

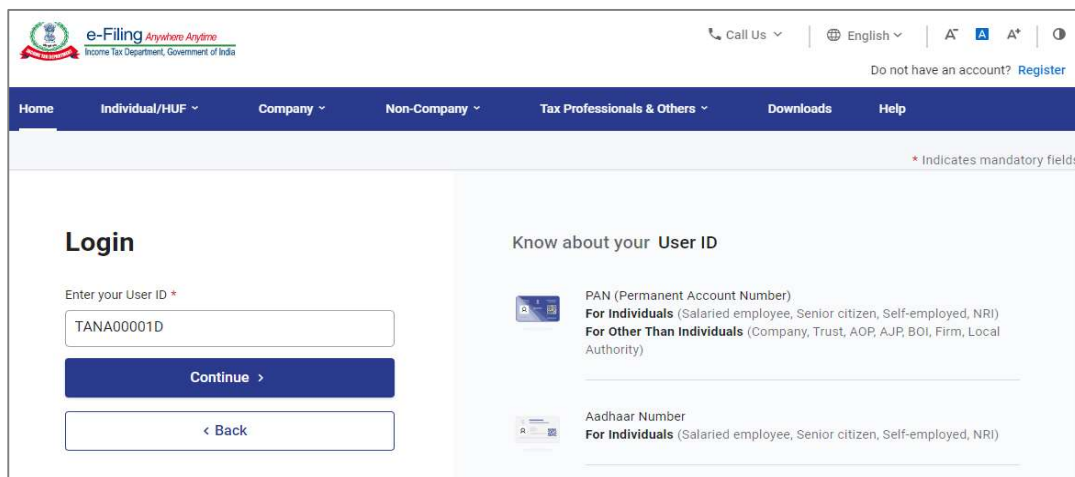
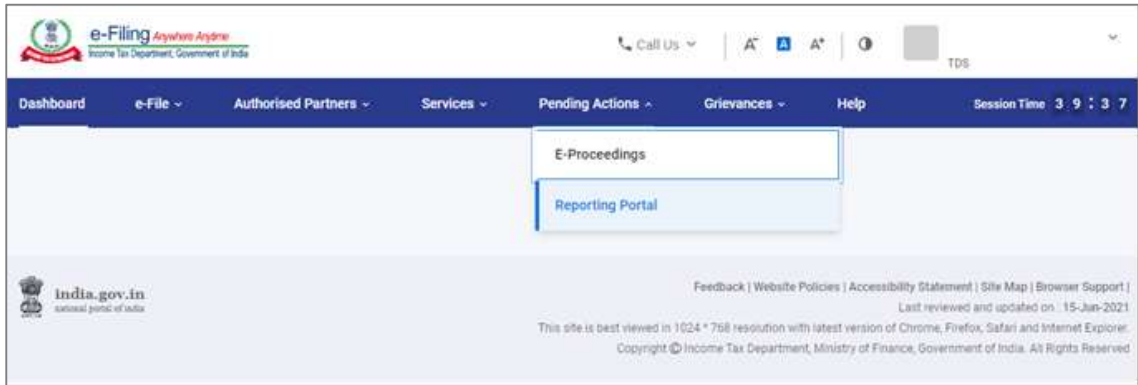


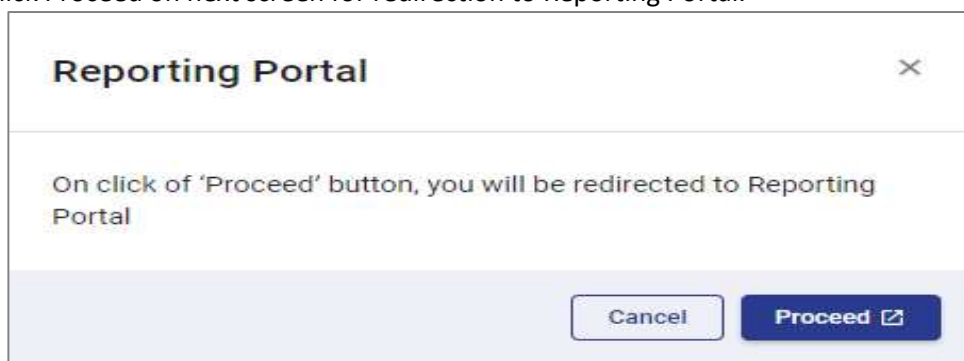
Figure 2 e-Filing Portal

- 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 click 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.



*Figure 6 Select Form Type*



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

Enter Entity Details	
Entity Name*	<input type="text" value="Test Nam"/>
Entity PAN*	<input type="text" value="ASDWE1234A"/>
Flat/Door/Building*	<input type="text" value="Enter Flat/Door/Building"/>
Road/Street	<input type="text" value="Enter Road/Street"/>
Area/Locality*	<input type="text" value="Enter Area/Locality"/>
Town/City/District*	<input type="text" value="Enter Town/City/District"/>
Pin Code*	<input type="text" value="Enter Pin Code"/>
State*	<input type="text" value="Select State"/> ▼
Country*	<input type="text" value="Select Country"/> ▼
<input type="button" value="Back"/> <input type="button" value="Add Principal Officer"/>	
Fields with * mark are mandatory	

*Figure 7 Enter Entity Details*

- Click “Add Principal Officer”. User needs to enter **Principal Officer** details. Principal Officer 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	<input type="text" value="Principal Officer"/>
PAN*	<input type="text" value="Enter PAN"/>
Person First Name*	<input type="text" value="Enter First Name"/>
Middle Name	<input type="text" value="Enter Middle Name"/>
Last Name*	<input type="text" value="Enter Last Name"/>
Designation*	<input type="text" value="Enter Designation"/>
Access Type*	<input type="text" value="Operational"/> ▼
Date Of Birth(DD-MM-YYYY)	<input type="text" value="Enter Date Of Birth"/>
Mobile Number*	<input type="text" value="+91"/> <input type="text" value="Enter Mobile No"/>
Email ID*	<input type="text" value="Enter Email Id"/>
Alternate Email ID	<input type="text" value="Enter Alternate Email Id"/>
Flat/Door/Building*	<input type="text" value="Enter Flat/Door/Building"/>
Road/Street	<input type="text" value="Enter Road/Street"/>
Area/Locality*	<input type="text" value="Enter Area/Locality"/>
Town/City/District*	<input type="text" value="Enter Town/City/District"/>
Pin Code*	<input type="text" value="Enter Pin Code"/>
State*	<input type="text" value="Select State"/> ▼
Country*	<input type="text" value="Select Country"/> ▼
<input type="button" value="Back"/> <input type="button" value="Add Nodal Officer"/> <input type="button" value="Preview"/> <input type="button" value="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.)



The screenshot shows the 'Reporting Portal' header with the Income Tax Department logo on the left and the 'Insight' logo on the right. A green success message box in the center reads: 'Your details have been successfully submitted. Please find registration Request Number : REG0000000262. An email has been sent to registered email id.' Below this message are two buttons: 'Download Acknowledgement PDF' and 'Continue to Login'.

Figure 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 and login credentials.

**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.

- 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 updated password).



The screenshot shows the 'Reporting Portal' header with the Income Tax Department logo on the left and the 'Insight' logo on the right. The main content area contains a login form with the following fields and buttons:

Login	
PAN*	Enter PAN
Password*	Enter Password
<b>LOGIN</b>	
<a href="#">Forgot Password?</a>	
<a href="#">Back</a>	

Figure 10 Enter PAN and Password

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

Form Type	Compliance Check (Tax Deductor & <span style="float: right;">▼</span> )
ITDREIN	Select ITDREIN <span style="float: right;">▼</span>
<b>Proceed</b>	<div style="border: 1px solid #ccc; padding: 5px;"> <p>Select ITDREIN</p> <p>BLRV11946E.TU642</p> <p>CALD02772A.TU787</p> <p>DELR24552D.TU683</p> <p>NSKI01550D.TU855</p> <p>CHEE05846B.TU895</p> </div>

*Figure 11 Select Form Type and ITDREIN*

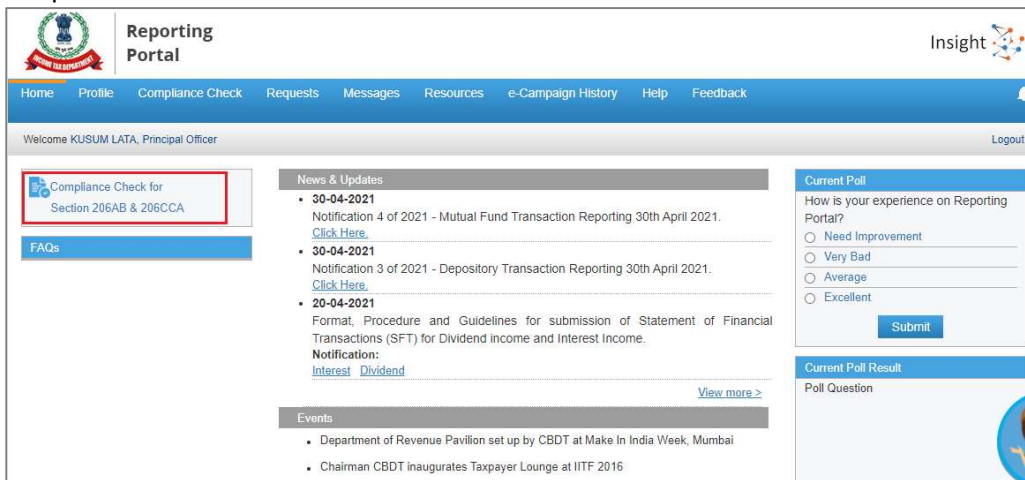
- Select Authorised Person Type as Principal Officer and click on **Proceed**.

Authorized Person Type	Select Authorized Person Type <span style="float: right;">▼</span>
<b>Proceed</b>	<div style="border: 1px solid #ccc; padding: 5px;"> <p>Select Authorized Person Type</p> <p>Principal Officer</p> </div>

*Figure 12 Select Authorized Person Type*

### 1.3. Accessing the Compliance Check Functionality

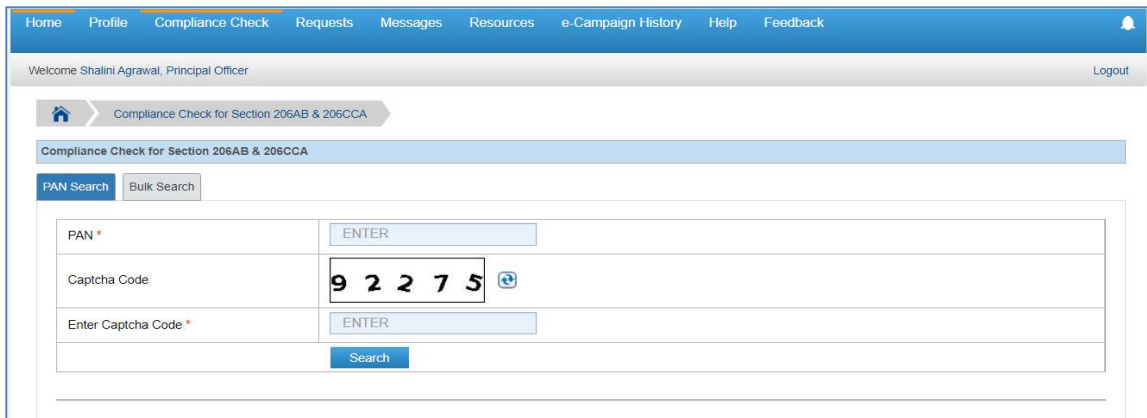
- After successfully logging in, the home page of Reporting Portal appears.
- Click on **Compliance Check for Section 206AB & 206CCA** link provided as shortcut on left panel.



*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 & 206CCA functionality.
- Enter valid PAN & captcha code and click **Search**.

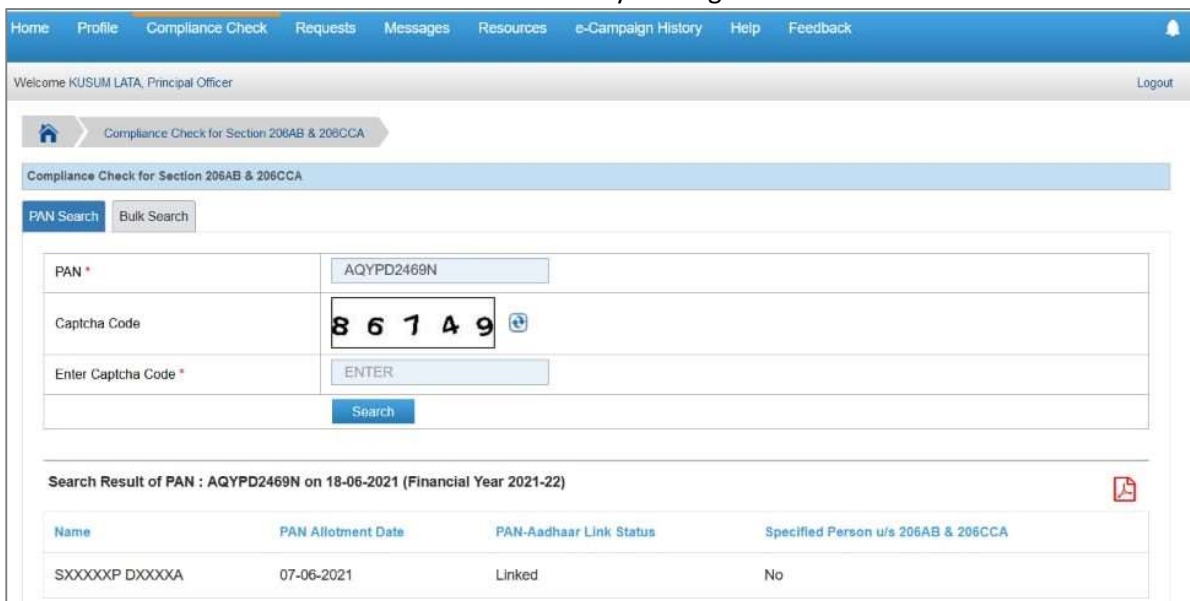


*Figure 14 PAN Search*

- 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 11<sup>th</sup> 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.



Name	PAN Allotment Date	PAN-Aadhaar Link Status	Specified Person u/s 206AB & 206CCA
SXXXXP DXXXXA	07-06-2021	Linked	No

*Figure 15 Output Result*

### 1.5. Compliance Check – Bulk Search

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

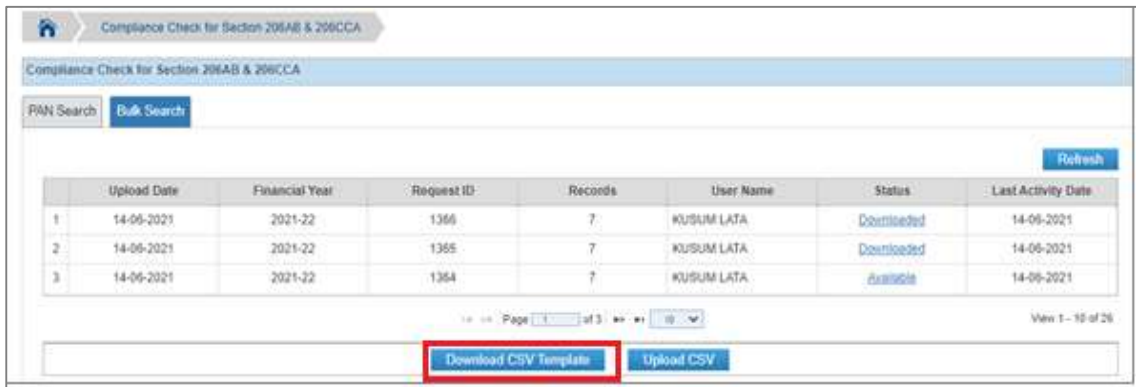


Figure 16 Download CSV Template

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

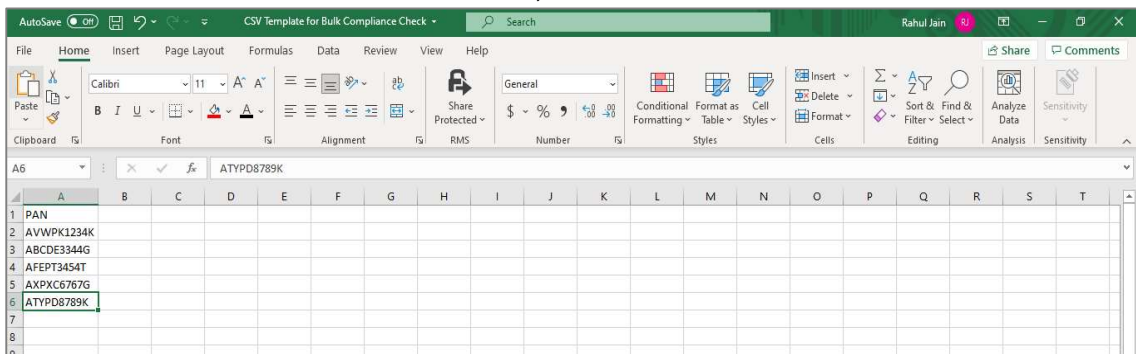


Figure 17 PAN Entry in CSV

- 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.

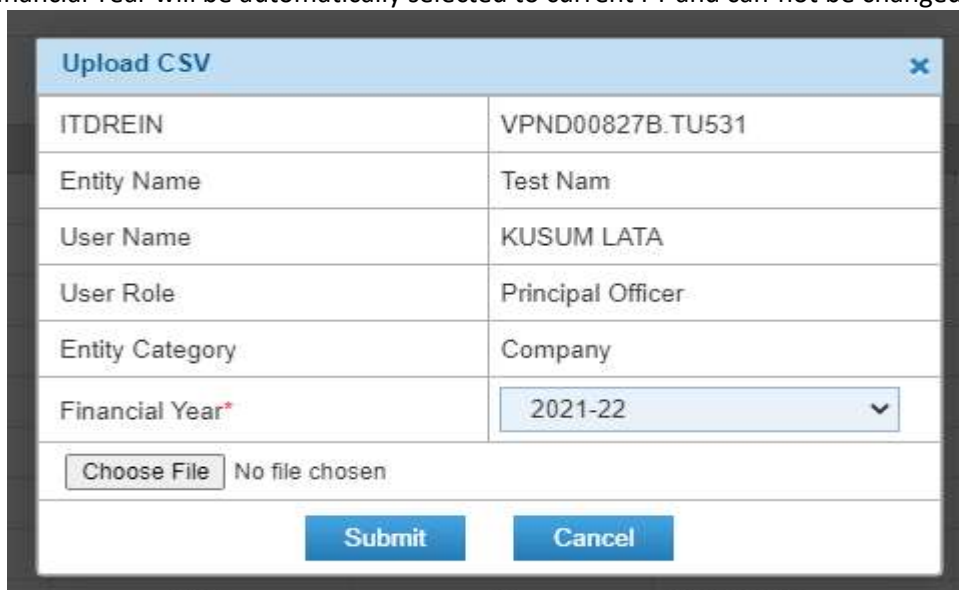
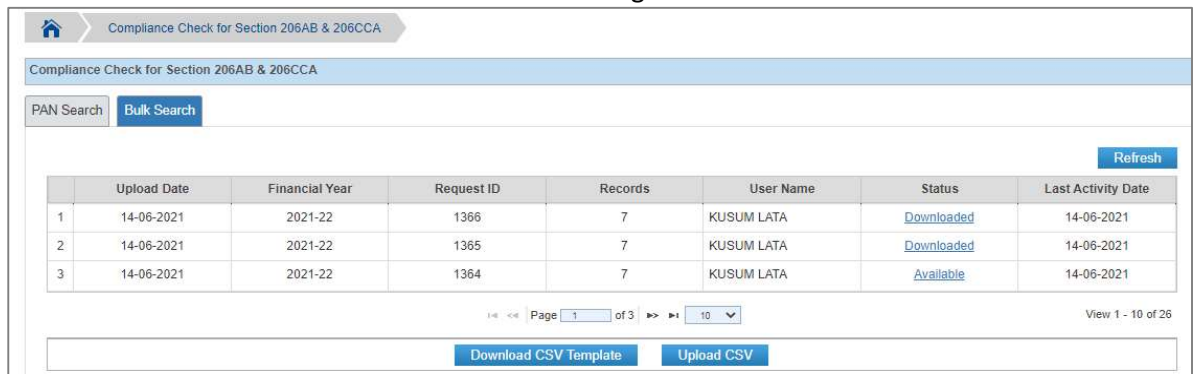


Figure 18 Upload CSV

- Uploaded file will start reflecting with **Uploaded** status. The uploaded status will be as follows:
  - **Uploaded** – The CSV has been uploaded and pending for processing.
  - **Available** – Uploaded CSV has been processed and results are ready for download.
  - **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**.



	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
1	14-06-2021	2021-22	1366	7	KUSUM LATA	<a href="#">Downloaded</a>	14-06-2021
2	14-06-2021	2021-22	1365	7	KUSUM LATA	<a href="#">Downloaded</a>	14-06-2021
3	14-06-2021	2021-22	1364	7	KUSUM LATA	<a href="#">Available</a>	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 Allotment Date, PAN-Aadhaar link status and Specified Person u/s 206AB & 206CCA status.

Compliance Check for Section 206AB & 206CCA					
Search Result on 18-06-2021 (Financial Year 2021-22)					
#	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	-	-	-
3	CCCCC1234C	CXXXXXA PXXXXR LTD	12-06-1982	Not-Applicable	Yes
4	DDDFD1234D	DXXXXXXXXXO KXXU LLP	10-12-2002	Not-Applicable	No
5	EEEP1234E	NXXXXJ KXXXXR EXXXA	08-10-1935	Exempt	No
6	FFFFF1234F	LXXA CXXXXXXXXT FXXXXK	06-08-1996	Linked	Yes
7	GGGPG1234G	AXXXXD KXXXXR GXXXV	13-02-1995	Linked	No

*Figure 20 Sample Output File*

- Following Output result will be available in the output CSV file,
  - **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 11<sup>th</sup> 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.



## Background

Via Finance Act 2021, Section 206AB and 206CCA are inserted in the Income-tax Act,1961 (effective from 1st July 2021). These sections impose a higher TDS/TCS rate on the “Specified Persons”, as defined in the new sections.

In view of the above, Income Tax Department has facilitated a new functionality “**Compliance Check for Section 206AB & 206CCA**” to facilitate tax deductors/collectors to verify if a person is a “Specified Person” as per section 206AB & 206CCA. This functionality is made available through Reporting Portal of Income-tax Department (<https://report.insight.gov.in>).

## Overview

“**Compliance Check for Section 206AB & 206CCA**” functionality enables tax deductors/collectors to verify if a person is a “Specified Person” as defined in Section 206AB & 206CCA. This functionality is available to the Principal Officers of the registered TAN at the home page of Reporting Portal (After Login).

## 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 may be followed for registration of TAN on reporting portal,

- Step: 1** Go to Reporting Portal at URL <https://report.insight.gov.in>.
- Step: 2** On the left sidebar of the Reporting Portal homepage, click on **Register** button.
- Step: 3** User is redirected to the e-filing login page. Or
- Step: 4** Directly navigated to e-filing portal through <http://www.incometax.gov.in/>
- Step: 5** Log in to e-filing using e-filing login credential of TAN.
- Step: 6** Under “Pending Actions”, select “Reporting Portal”.
- Step: 7** After being redirected to the Reporting portal, select **New Registration** option and click **Continue**.
- Step: 8** 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 at e-filing. Click **Continue** to navigate to entity details page.
- Step: 9** Enter relevant entity details on entity details page and click on “Add Principal Officer” button to add Principal Officer.
- Step: 10** Enter Principal Officer details on the Principal Officer Details page.
- Step: 11** 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.
- Step: 12** Click on **Preview** button to view the entered entity and principal officer details.
- Step: 13** Click on **Submit** button to submit the registration request.
- Step: 14** Acknowledgement receipt of registration request is provided through portal and the same will also be shared through an email notification to the Principal Officer.
- Step: 15** Once the registration request is approved by Income tax Department, email notification will be shared with the Principal Officer along with ITDREIN details and login credentials.



## Accessing the functionality on Reporting Portal – by Principal Officer

- Step: 1** Go to Reporting Portal at URL <https://report.insight.gov.in>.
- Step: 2** On the left sidebar of the Reporting Portal homepage, click the Login button.
- Step: 3** Enter the required details (of Principal Officer) in the respective fields (PAN and Password as received in the email or updated password) and click Login to continue.
- Step: 4** If Principal Officer's PAN is registered for multiple Forms & ITDREIN, he/she needs to select Form type as Compliance Check (Tax Deductor & Collector) and associated ITDREINs from the drop-down.
- Step: 5** After successfully logging in, the home page of Reporting Portal appears.
- Step: 6** Click on Compliance Check for Section 206AB & 206CCA link provided as shortcut on left panel.

## Compliance Check for Section 206AB & 206CCA

Upon clicking **Compliance Check for Section 206AB & 206CCA** at home page, the compliance check functionality page appears. Through the functionality, tax deductors or collectors can verify if any person (PAN) is a "Specified Person" as defined in Section 206AB & 206CCA.

The same can be done in two modes:

- **PAN Search:** To verify for single PAN
- **Bulk Search:** To verify for PANs in bulk

### PAN Search (Single PAN Search)

- Step 1:** Select **PAN Search** tab under **Compliance Check for Section 206AB & 206CCA** functionality.
- Step 2:** Enter valid PAN & captcha code and click **Search**.

Following Output result will be displayed upon entering a valid PAN & captcha code. Output result will not be shown if Invalid PAN is entered.

#### Output Result-

- **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 11<sup>th</sup> 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.

- Step 3:** Click PDF icon to download the details in PDF format.





## Bulk Search

**Step 1:** Select “Bulk Search” tab.

**Step 2:** Download the CSV Template by clicking on “**Download CSV template**” button.

**Step 3:** Fill the CSV with PANs for which “Specified Person” status is required. (Provided PANs should be valid PANs and count of PANs should not be more than 10,000).

**Step 4:** Upload the CSV by clicking on “**Upload CSV**” button.

**Step 5:** Uploaded file will start reflecting with Uploaded status. The status will be as follows:

- **Uploaded** - The CSV has been uploaded and pending for processing.
- **Available** - Uploaded CSV has been processed and results are ready for download.
- **Downloaded** - The user has downloaded the output results CSV.
- **Link Expired** - Download link has been expired.

**Step 6:** Download the output result CSV once status is available by clicking on **Available** link.

**Step 7:** After downloading the file, the status will change to **Downloaded** and after 24 hours of availability of the file, download link will expire and status will change to **Link Expired**.

### Output Result (CSV):

Output result CSV file will have following details:

- **Financial Year:** Current Financial Year
- **PAN:** As provided in the input. Status shall be “Invalid PAN” if provided PAN does not exist.
- **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 11<sup>th</sup> 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.

Refer [Annexure A](#) for Screens

## Annexure A – Screens

### 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.

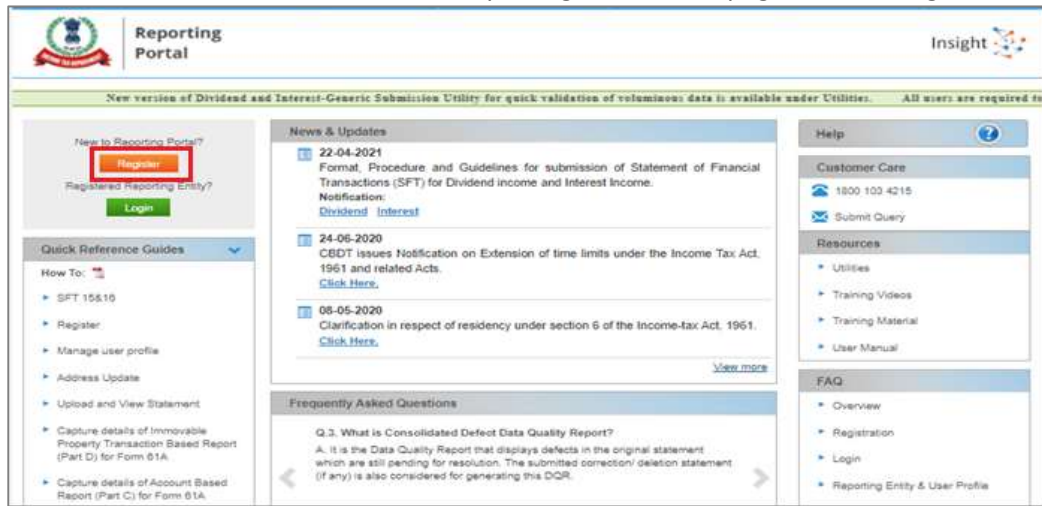


Figure 1 Reporting Portal

- 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.

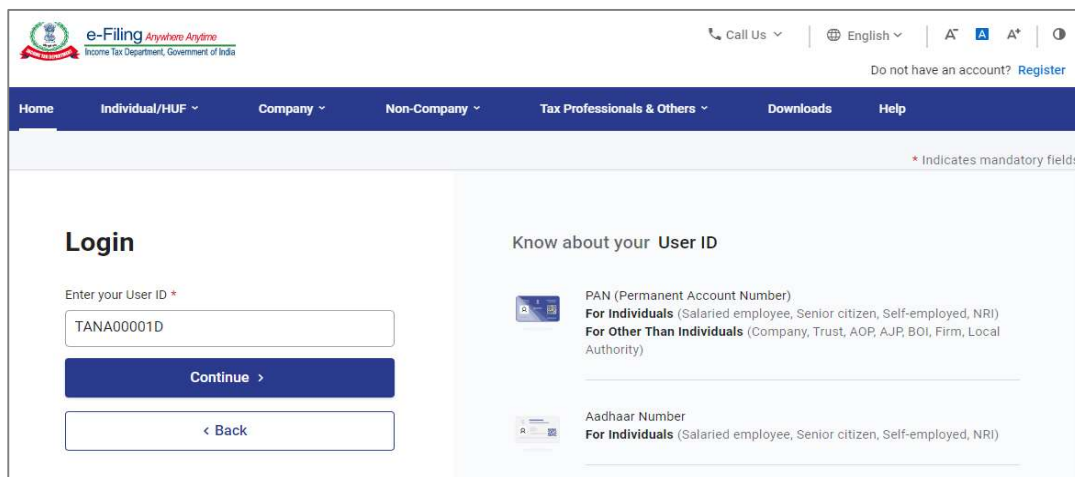
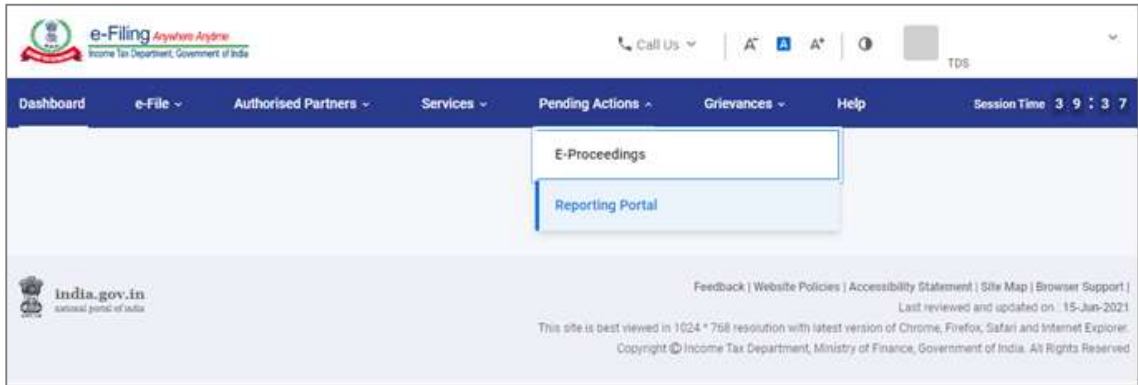


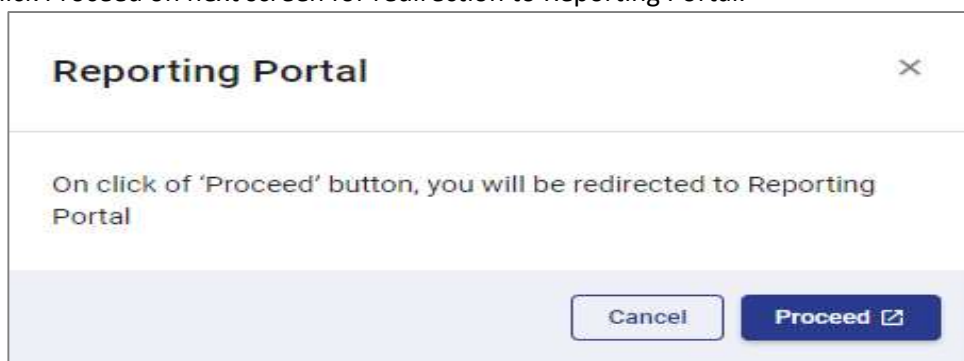
Figure 2 e-Filing Portal

- 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 click 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.



*Figure 6 Select Form Type*

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

Enter Entity Details	
Entity Name*	<input type="text" value="Test Nam"/>
Entity PAN*	<input type="text" value="ASDWE1234A"/>
Flat/Door/Building*	<input type="text" value="Enter Flat/Door/Building"/>
Road/Street	<input type="text" value="Enter Road/Street"/>
Area/Locality*	<input type="text" value="Enter Area/Locality"/>
Town/City/District*	<input type="text" value="Enter Town/City/District"/>
Pin Code*	<input type="text" value="Enter Pin Code"/>
State*	<input type="text" value="Select State"/> ▼
Country*	<input type="text" value="Select Country"/> ▼
<input type="button" value="Back"/> <input type="button" value="Add Principal Officer"/>	
Fields with * mark are mandatory	

*Figure 7 Enter Entity Details*

- Click “Add Principal Officer”. User needs to enter **Principal Officer** details. Principal Officer 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	<input type="text" value="Principal Officer"/>
PAN*	<input type="text" value="Enter PAN"/>
Person First Name*	<input type="text" value="Enter First Name"/>
Middle Name	<input type="text" value="Enter Middle Name"/>
Last Name*	<input type="text" value="Enter Last Name"/>
Designation*	<input type="text" value="Enter Designation"/>
Access Type*	<input type="text" value="Operational"/> ▼
Date Of Birth(DD-MM-YYYY)	<input type="text" value="Enter Date Of Birth"/>
Mobile Number*	<input type="text" value="+91"/> <input type="text" value="Enter Mobile No"/>
Email ID*	<input type="text" value="Enter Email Id"/>
Alternate Email ID	<input type="text" value="Enter Alternate Email Id"/>
Flat/Door/Building*	<input type="text" value="Enter Flat/Door/Building"/>
Road/Street	<input type="text" value="Enter Road/Street"/>
Area/Locality*	<input type="text" value="Enter Area/Locality"/>
Town/City/District*	<input type="text" value="Enter Town/City/District"/>
Pin Code*	<input type="text" value="Enter Pin Code"/>
State*	<input type="text" value="Select State"/> ▼
Country*	<input type="text" value="Select Country"/> ▼
<input type="button" value="Back"/> <input type="button" value="Add Nodal Officer"/> <input type="button" value="Preview"/> <input type="button" value="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.)



The screenshot shows the 'Reporting Portal' header with the Income Tax Department logo on the left and the 'Insight' logo on the right. A green success message box in the center reads: 'Your details have been successfully submitted. Please find registration Request Number : REG0000000262. An email has been sent to registered email id.' Below this message are two buttons: 'Download Acknowledgement PDF' and 'Continue to Login'.

Figure 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 and login credentials.

**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.

- 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 updated password).



The screenshot shows the 'Reporting Portal' header with the Income Tax Department logo on the left and the 'Insight' logo on the right. The main content area contains a login form with the following fields and buttons:

- PAN\* field with an 'Enter PAN' button
- Password\* field with an 'Enter Password' button
- A blue 'LOGIN' button
- A link for 'Forgot Password?'
- A link for 'Back'

Figure 10 Enter PAN and Password

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

Form Type	Compliance Check (Tax Deductor & <span>▼</span> )
ITDREIN	Select ITDREIN <span>▼</span>
	<div style="border: 1px solid #ccc; padding: 5px;"> <p>Select ITDREIN</p> <p>BLRV11946E.TU642</p> <p>CALD02772A.TU787</p> <p>DELR24552D.TU683</p> <p>NSKI01550D.TU855</p> <p>CHEE05846B.TU895</p> </div>

*Figure 11 Select Form Type and ITDREIN*

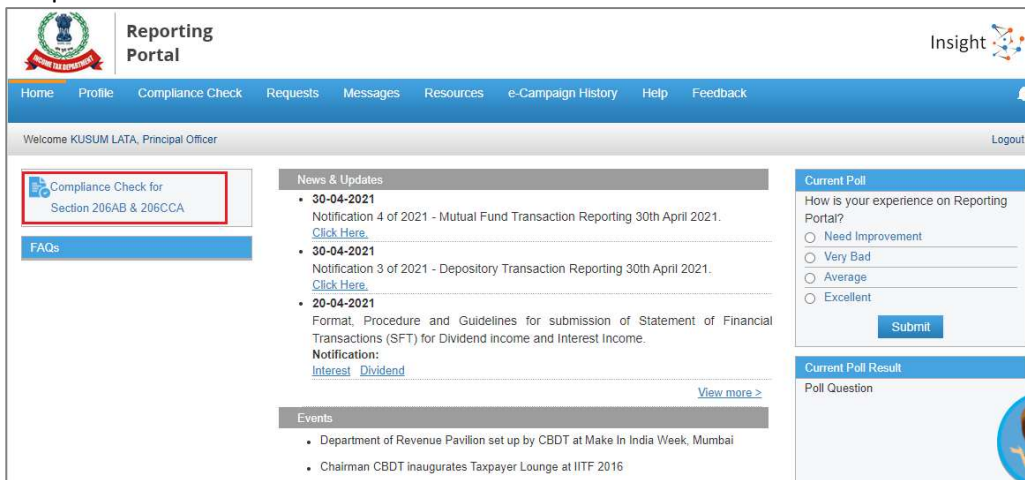
- Select Authorised Person Type as Principal Officer and click on **Proceed**.

Authorized Person Type	Select Authorized Person Type <span>▼</span>
	<div style="border: 1px solid #ccc; padding: 5px;"> <p>Select Authorized Person Type</p> <p>Principal Officer</p> </div>

*Figure 12 Select Authorized Person Type*

### 1.3. Accessing the Compliance Check Functionality

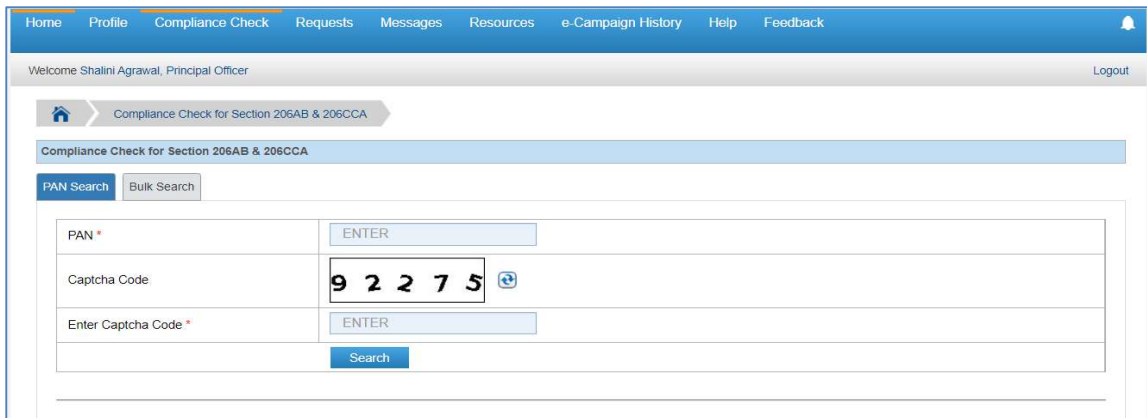
- After successfully logging in, the home page of Reporting Portal appears.
- Click on **Compliance Check for Section 206AB & 206CCA** link provided as shortcut on left panel.



*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 & 206CCA functionality.
- Enter valid PAN & captcha code and click **Search**.

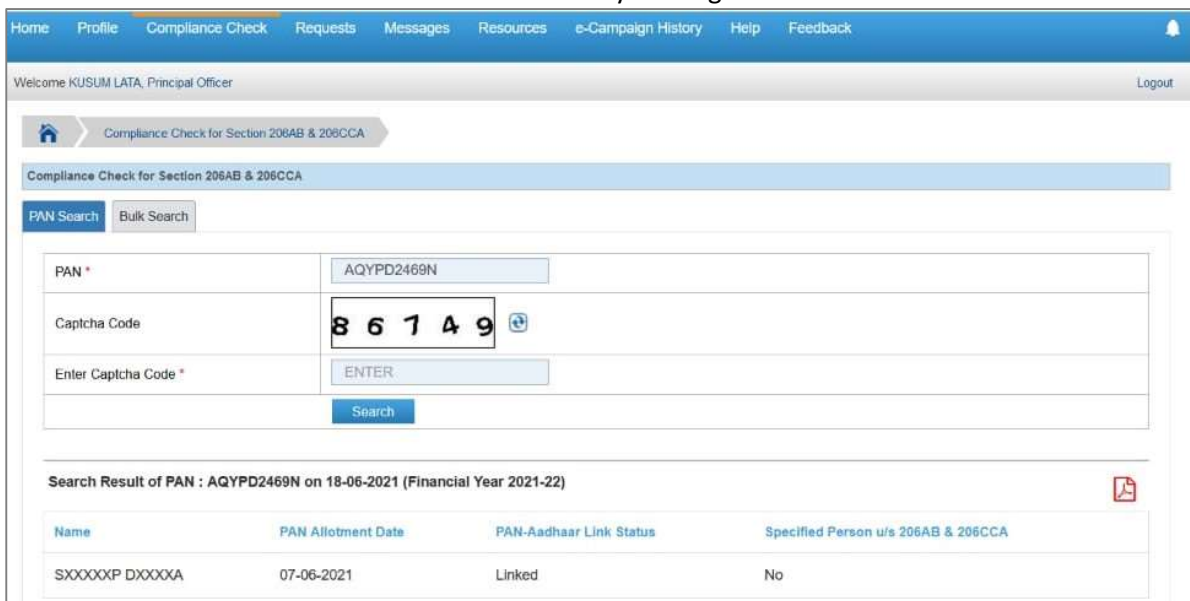


*Figure 14 PAN Search*

- 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 11<sup>th</sup> 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.

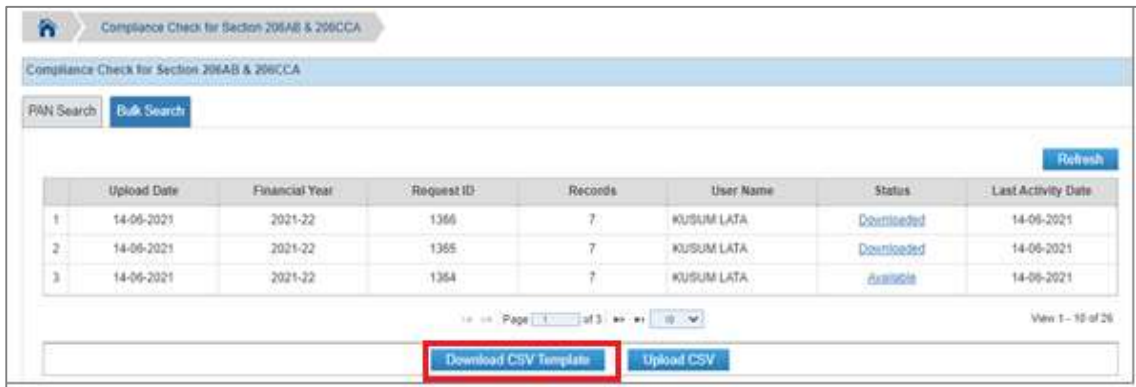


Name	PAN Allotment Date	PAN-Aadhaar Link Status	Specified Person u/s 206AB & 206CCA
SXXXXP DXXXXA	07-06-2021	Linked	No

*Figure 15 Output Result*

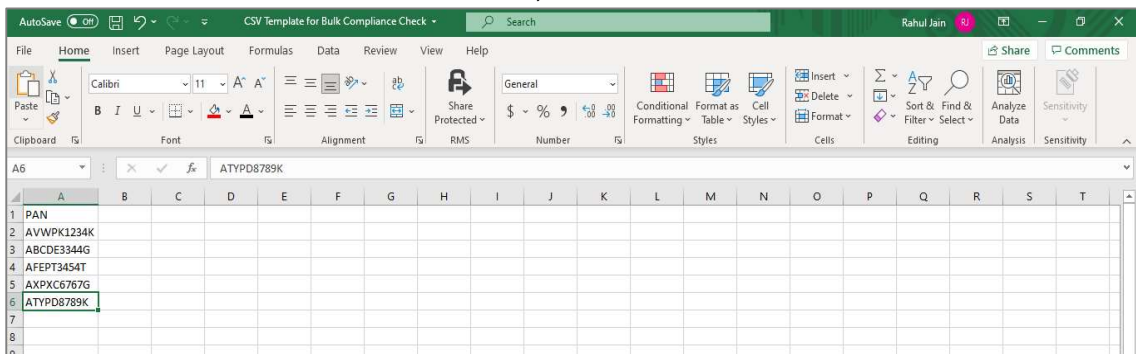
### 1.5. Compliance Check – Bulk Search

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



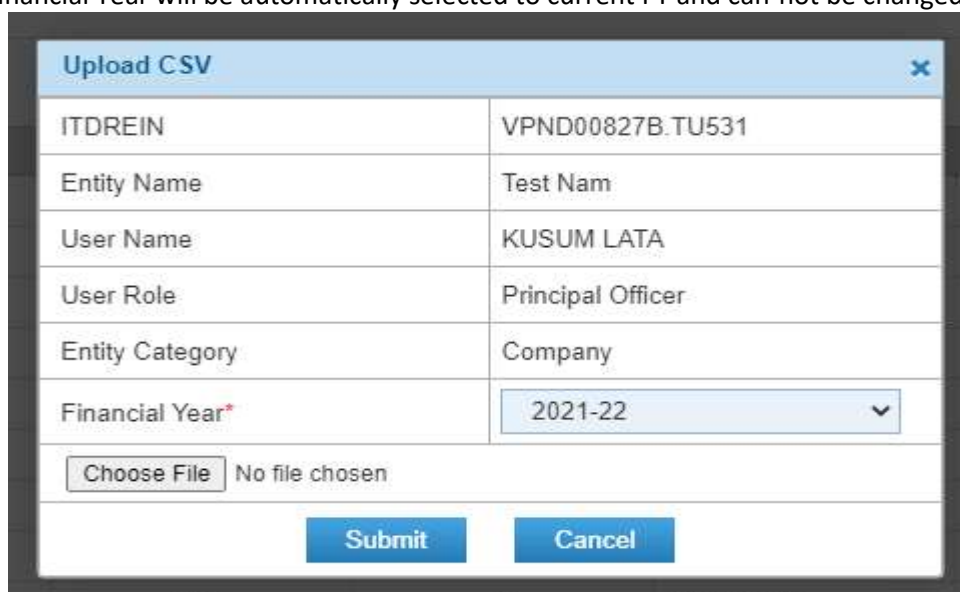
*Figure 16 Download CSV Template*

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



*Figure 17 PAN Entry in CSV*

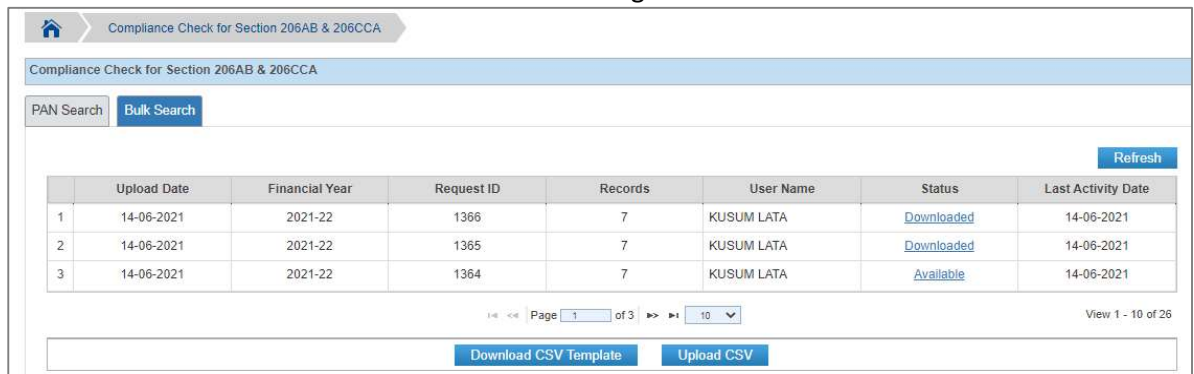
- Input CSV file may be uploaded by clicking on Upload CSV button
- Financial Year will be automatically selected to current FY and can-not be changed.



*Figure 18 Upload CSV*



- Uploaded file will start reflecting with **Uploaded** status. The uploaded status will be as follows:
  - **Uploaded** – The CSV has been uploaded and pending for processing.
  - **Available** – Uploaded CSV has been processed and results are ready for download.
  - **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**.



	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
1	14-06-2021	2021-22	1366	7	KUSUM LATA	<a href="#">Downloaded</a>	14-06-2021
2	14-06-2021	2021-22	1365	7	KUSUM LATA	<a href="#">Downloaded</a>	14-06-2021
3	14-06-2021	2021-22	1364	7	KUSUM LATA	<a href="#">Available</a>	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 Allotment Date, PAN-Aadhaar link status and Specified Person u/s 206AB & 206CCA status.

Compliance Check for Section 206AB & 206CCA					
Search Result on 18-06-2021 (Financial Year 2021-22)					
#	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	-	-	-
3	CCCCC1234C	CXXXXXA PXXXXR LTD	12-06-1982	Not-Applicable	Yes
4	DDDFD1234D	DXXXXXXXXXO KXXU LLP	10-12-2002	Not-Applicable	No
5	EEEP1234E	NXXXXJ KXXXXR EXXXA	08-10-1935	Exempt	No
6	FFFFF1234F	LXXA CXXXXXXXXXT FXXXXK	06-08-1996	Linked	Yes
7	GGGPG1234G	AXXXXD KXXXXR GXXXV	13-02-1995	Linked	No

*Figure 20 Sample Output File*

- Following Output result will be available in the output CSV file,
  - **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 11<sup>th</sup> 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.