

GUIDELINES FOR COMPLIANCE CHECK FOR SECTIONS 206AB & 206CCA

STANDARD OPERATING PROCEDURE FOR USE OF ONLINE FUNCTIONALITY

A. Registration of TAN on Reporting Portal of Income-tax department

First of all, tax deductors / collectors need to register through their Tax Deduction Account No. (TAN) on the Reporting Portal of Income-tax Department.

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.

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1	¢ Bi	ick			Aadhaar Number For Individuals (Salaried	employee, Senior cit	izen, Seit-en	ployed, NRG	

Step 6: Under 'Pending Actions', select 'Reporting Portal'.

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Reporting Portal		×
On click of 'Proceed' button, you will Portal	be redirected to	Reporting
	Cancel	Proceed 2

Step 7: After being redirected to the Reporting portal, select **New Registration** option and click **Continue**.

Reporting Portal	Insight 🔆
Please select from the following options	
New Registration SFT Pretrinary Response Pretrinary Response Pretrinary Response (Form 818) Manage Principal Officer	
/ Continue	

Step 8: On the next screen, select the Form type as **Compliance Check (Tax Deductor & Collector).** Click **Next** to navigate to entity details page.

Form Type*	Compliance Check (Tax Deductor & Collector)	×
Entity Category*	Company	~

Step 9: Enter relevant entity details on entity details page and click on 'Add Principal Officer' button to add Principal Officer.

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

Step 10: Enter Principal Officer details on the Principal Officer Details page.

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 Atternate 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

Step 11: If more users such as Nodal Officer, Alternate Nodal Officer and other users are to be registered, 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.

Reporting Portal		Insight
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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 (Income Tax Department Reporting Entity Identification Number) details and login credentials

B. 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 (not tax deductor / collector) in the respective fields (PAN and Password as received in the email or updated password) and click Login to continue.

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	Password"	Ermer Passwort	
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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.

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

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

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.



C. 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 2 modes:

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

D. 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**.

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Capicha Code	9 2 2 7 5 🗷	
	LINTER	
Enter Captcha Code *		
Enter Captcha Code *	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.

- 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), or
 - ✓ Not Linked (PAN & Aadhaar are not linked), or
 - ✓ Exempt (PAN is exempted from PAN-Aadhaar linking requirements), 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.

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PAN*	AQYPD2469N			
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Enter Capitche Code *	ENTER			
	South			
Search Result of PAN : AQYPD	2469N on 18-06-2021 (Financ	tial Year 2021-22)		B
Name	PAN ABotment Date	PAN-Aadhaar Link Status	Specified Person u/s 206AB & 209CCA	
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Step 3: Click PDF icon to download the details in PDF format.

E. Bulk PAN Search

Step 1: Select 'Bulk Search' tab.

Step 2: Download the CSV Template by clicking on 'Download CSV template' button.

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	Upload Date	Financial Year	Request (D	Records	User Name	Status.	Last Activity Date
1	14-06-2021	2021-22	1366	7	KUSUAR LATA	Description	14-08-2021
2	18-06-2021	2621-22	1365	7	KUSUM LATA	Downloaded	14-06-2021
3	14-05-2021	2021-32	1364	1	KUDUM LATA	Averagine	14-06-2021

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 exceed 10,000).

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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.

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	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
1	14-06-2021	2021-22	1368	7	KUGUM LATA	Diswnipåded	14-06-2021
2	14-06-2021	2021-22	1365	2	KUSUM LATA	Destributed	14-06-2021
3	14-06-2021	2021-22	1364	1	NUSUMLATA	Available	14-06-2021
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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 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), or
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 - ✓ 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.

	Complia	nce Check for Section 206	AB & 206CCA		
	Search Result on	18-06-2021 (Financial Year 2021	-22)		
1	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 888P812348	Invalid PAN	-	+	*
	3 CCCCC1234C	CXXXXXA PXXXXR LTD	12-06-1982	Not-Applicable	Yes
	4 DDDFD1234D	DXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	10-12-2002	Not-Applicable	No
	5 EEEPE1234E	NXXXXXX KXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	08-10-1935	Exempt	No
	6 FFFPF1234F	LXXA CXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	06-08-1996	Linked	Yes
	7 GGGPG1234G	AXXXXXD KXXXXR GXXXXV	13-02-1995	Linked	No