

**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.

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)**. Click **Next** 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.

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

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	
<p>Your details have been successfully submitted. Please find registration Request Number RE000000000002. An email has been sent to registered email id.</p> <p style="text-align: center;"> <input type="button" value="Download Acknowledgement PDF"/> </p> <p style="text-align: center;"> <input type="button" value="Continue to Login"/> </p>	

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.

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.

Select Authorized Person Type as Principal Officer and click on Proceed.

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.

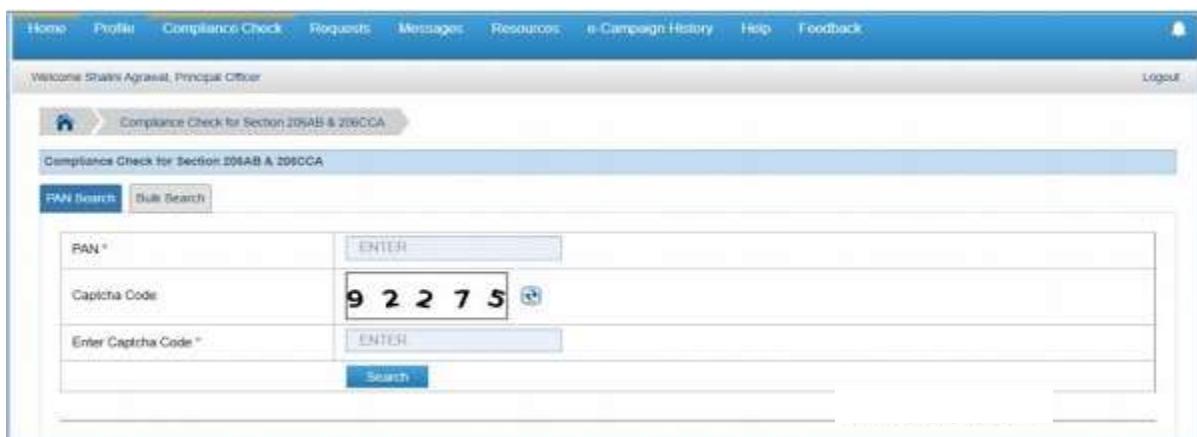
The same can be done in 2 modes:

- **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**.





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.

The screenshot shows a web application interface for PAN search. The top navigation bar includes links for Home, Profile, Compliance Check, Requests, Messages, Resources, e-Campaign History, Help, and Feedback. The user is logged in as KJSUM LATA, Principal Officer. The main heading is 'Compliance Check for Section 206AB & 206CCA'. Below this, there are two tabs: 'PAN Search' (selected) and 'Bulk Search'. The search form contains the following fields:

- PAN\*: AQYPD2469N
- Captcha Code: 86149
- Enter Captcha Code\*: ENTER

A 'Search' button is located below the form. The search results are displayed as follows:

Search Result of PAN : AQYPD2469N on 18-06-2021 (Financial Year 2021-22)

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

A PDF icon is visible in the top right corner of the search results area.

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

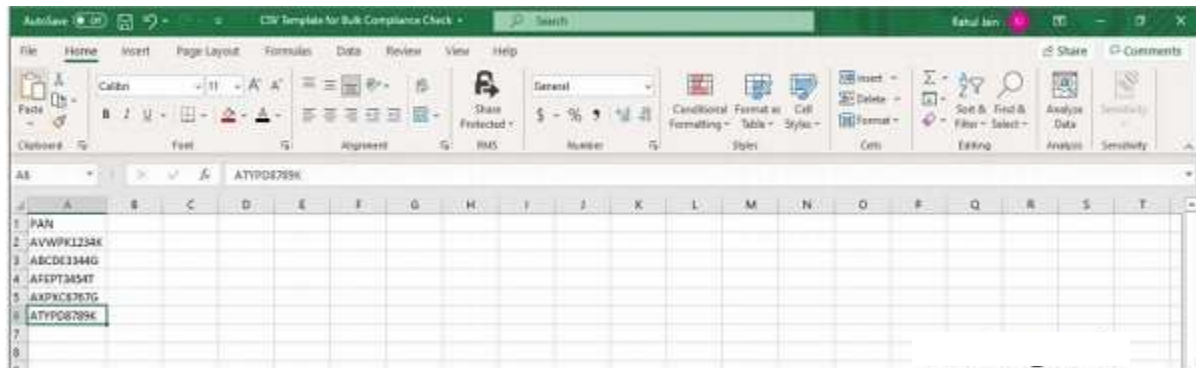
### **E. Bulk PAN Search**

Step 1: Select 'Bulk Search' tab.

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



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).



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 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
  - ✓ 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.

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	CXXXXA PXXXXR LTD	12-06-1982	Not-Applicable	Yes
4	DDDFD1234D	DXXXXXXXXXXO KXXU LLP	10-12-2002	Not-Applicable	No
5	EEEP1234E	NXXXX KXXR EXXA	08-10-1935	Exempt	No
6	FFFFF1234F	LXXA CXXXXXXXXT FXXXX	06-08-1996	Linked	Yes
7	GGGPG1234G	AXXXD KXXR GXXV	13-02-1995	Linked	No