KrayMan™

Demystifying Complexities

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.

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.

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 Authorised 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.
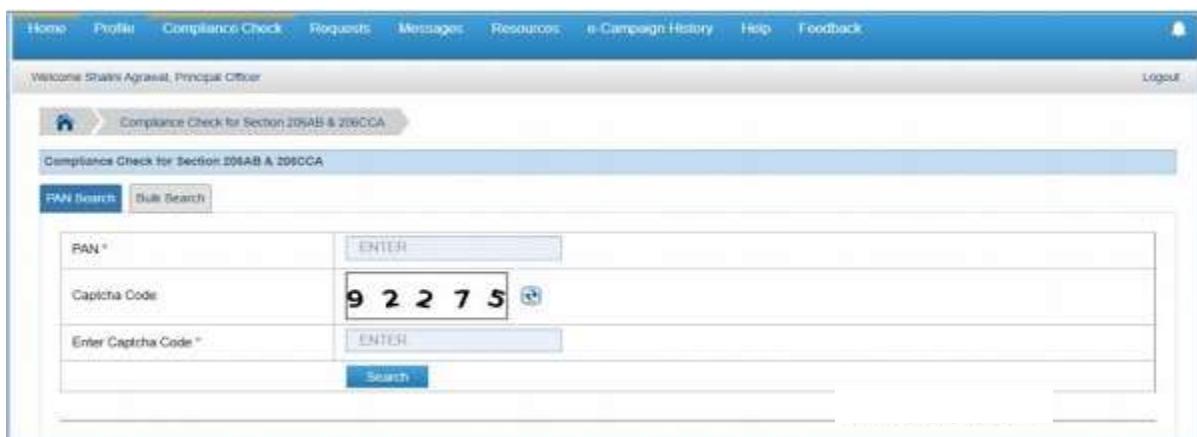
The same can be done in 2 modes:

- **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.

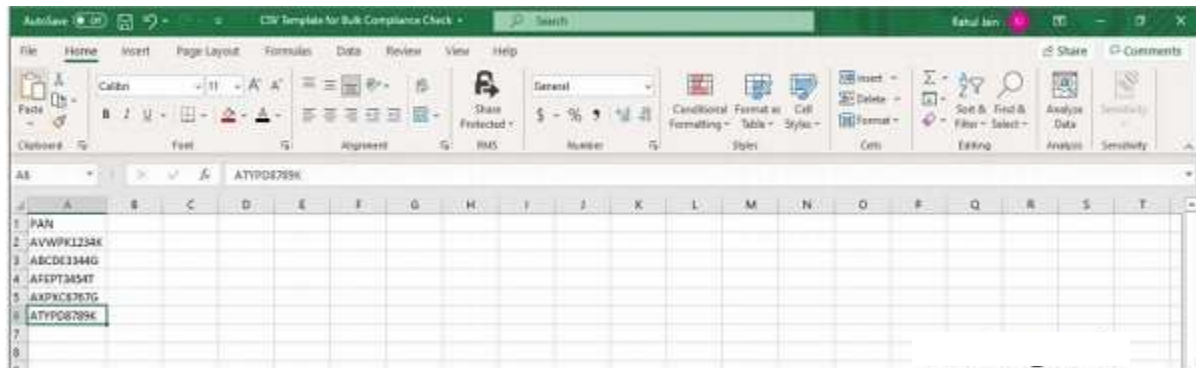Step 3: Click PDF icon to download the details in PDF format.

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	CXXXXXA PXXXXR LTD	12-06-1982	Not-Applicable	Yes
4	DDDFD1234D	DXXXXXXXXXXXO KXXXU LLP	10-12-2002	Not-Applicable	No
5	EEEPE1234E	NXXXXU KXXXR EXXXA	08-10-1935	Exempt	No
6	FFFPF1234F	LXXA CXXXXXXXXXXT FXXXXX	06-08-1996	Linked	Yes
7	GGGPG1234G	AXXXXD KXXXR GXXXV	13-02-1995	Linked	No