

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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|------|---|-----------|---------------|--------|--|--|------------------------|---------------------------------|------------------|
| Home | Individual/HUF ~ | Company + | Non-Company • | Tax P | rofessionals & Others * | Downloads | Help | | |
| | | | | | | | - +1 | ndicates man | datory fields |
| Ŭ. | Login | | | Know a | bout your User ID | | | | |
| 10 | Enter your User ID * | | | | PAN (Permanent Accourt | nt Number) | | | |
| | TANA00001D | | | | For Individuals (Selaned For Other Than Individua Authority) | l employee, Senior Cit als (Company, Trust,) | AOP, AJP, BO | (ployed, NRt) I, Firm, Local | |
| | Contin | nue > | | | | | | | |
| 1 | ¢ Ba | ack | | 17.8 | Aadhaar Number For Individuals (Salaried | employee, Senior cit | izen, Seit-em | iployed, NRt) | |

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

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| Deshboard | efile - | Authorised Partners - | Services - | Pending Actions - | Grievances - | Help | Sension Time 3 9 1 3 7 |
| | | | | E-Proceedings | | | |
| | | | | Reporting Portal | | | |
| indu.g | ov.In lot ada | | | This plais belt viewed in Copyright | Feedback (Website Py 1024 * 758 resolution with D Income Tax Department | illions (Accountibility 1 Lant Integt variation of Over Ministry of Privance, 1 | Datement (Sile Map (Browser Tappert) revenued and gataliet on 15 Jan 2021 one, Freder, Same and retered Econom Communed of India, All Nights Reserved |

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

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

| Reporting Portal Please select from the following options New Registration SFF Preferemently Response Second S | Insight 🔆 |
|---|-----------|
| Please select from the following options New Registration SFT Preferminary Response Reference (from 810) | |
| New Registration SFT Preference Response | |
| 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) | Y |
|------------------|---|---|
| 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 |
|---------------------|--|---------|
| | Your details have been successfully submitted. Prease find registration Request Jumber . RECO000000000000 Air small has been sent to registered beaut et. Downout With took dynamics 120 | |
| | BE STOREN OF COMPANY | |

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.

| Reporting Portal | 5 | | Insight |
|---------------------|----------|-----------------------------|---------|
| | Logm | | |
| | PAN* | Ermer PAN | |
| | Password | Ermer Password | |
| | | LOCON Exerval Proceeded? | |

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**.

| one Share Agranet, Principal Officer | | 1 |
|--------------------------------------|---------------------|---|
| Compliance Check for Sect | non zoyali a zeeCCA | |
| implance Check for Dection 208AB | A 2080CA | |
| W fourth Bulk Search | | |
| TRODUCT | | |
| EAN * | ENTER: | |
| | | |
| Capicha Code | 92275 3 | |
| Captcha Code Enter Captcha Code * | 9 2 2 7 5 C | |

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.

| Profile Compliance Che | ok Requests Messager | Resources e-Garreaign History | Help Feedback | |
|------------------------------------|-----------------------------|-------------------------------|---|-----------------------------------|
| me KUSUN LATA, Principie Officer | | | | La La |
| Compliance Check for Sect | 10648 8 209CCA | | | |
| ngliance Check for Section 236AB 4 | 296CCA | | | |
| N Sourch Bulk Sourch | | | | |
| PAN* | AQYPD2469N | | | |
| Capicita Code | 861 | 490 | | |
| Enter Capitha Code * | ENTER | | | |
| | South | | | |
| Search Result of PAN : AQYPI | 02469N on 18-06-2021 (Finan | cial Year 2021-22) | | ß |
| | | | 000000000000000000000000000000000000000 | a la constante de la constante de |
| Name | PAN ABotment Date | PAN-Aadhaar Link Statue | Specified Person | NUN 208AB & 200CCA |

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.

| -gRan | or Check for Section 20 | ADDREA BARRA | | | | | |
|-------|-------------------------|----------------|------------|-----------------|-------------|-------------|--------------------|
| i Sea | the Seath | | | | | | |
| | | | | | | | False |
| | Upload Date | Financial Year | Request (D | Records | User Name | Mates. | Last Activity Date |
| 1 | 18-05-2021 | 2021-22 | 1306 | 2 | KUSUMI LATA | Quintered | 14-08-2021 |
| 2 | 14-06-2021 | 262+22 | 1365 | 7 | KURUM LATA | Description | 14-06-2021 |
| 3 | 14-06-2021 | 2021-22 | 1364 | 1 | KURUM LATA | Avenuelle | 14-06-2021 |
| | | | Fa | e 1 1 1 1 1 1 1 | | | Mex 1-121 |

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).

| Autolaw @ DT | | 19 | • | | 11 | CSV 1 | empted | e Nor B | uec | ompile | ette C | heck | a) | 12 | 1 | erste . | | | | | | | | | fand b | in 🤷 | | - 0 | * |
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| Cont. | alter | | | 11 | - A | 4 | = | =} | = | | 15 | | 6 | 4 | Se | nanal | | | * | 町 | 1 | | Se ment - | 1 Z | : 27 | 2 | | 8 | |
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| 1 PAN | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 AVWPK1254K | | | | | | | | | | | | | | | | | | | | | | | | | | | | | _ |
| 3 ABCDE1544G | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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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.

| optance | Check for Section 20 | 6A8I & 200CCA | | | | | |
|---------|----------------------|----------------|------------|--------------|----------------------|-------------|--------------------|
| Search | Bulk Search | | | | | | |
| | Upload Date | Financial Year | Request ID | Records | User Name | Status | Lest Activity Date |
| 1 | 14-06-2021 | 2021-22 | 1368 | 1 | KUSUM LATA | Disunipaded | 14-05-2021 |
| 2 | 14-06-2021 | 2021-22 | 1365 | 2 | KUSUM LATA | Destributed | 14-06-2021 |
| 3 | 14-05-2021 | 2021-22 | 1364 | 1 | KUSUM LATA | Available | 14-06-2021 |
| | | | 0.000 | 10. Victoria | With an other states | | 100 m |

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.

| | Complia | nce Check for Section 206 | AB & 206CCA | | |
|---|------------------|--|--------------------|-------------------------|-------------------------------------|
| | Search Result on | 18-06-2021 (Financial Year 2021 | -22) | | |
| N | 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 |
| 1 | 2 888P812348 | Invalid PAN | - | + | • |
| | 3 CCCCC1234C | CXXXXXXA PXXXXXR LTD | 12-06-1982 | Not-Applicable | Yes |
| 1 | 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 | AXXXXD KXXXR GXXXV | 13-02-1995 | Linked | No |