



## Worried about proper credit of Income tax

### Do's for Taxpayers

**(A) The possible reasons for no credit being displayed in your Form 26AS can be :**

1. Deductor/collector has not filed his TDS/TCS statement;
2. You have not provided PAN to the deductor/collector;
3. You have provided incorrect PAN to the deductor/collector;
4. The deductor/collector has made an error in quoting your PAN in the TDS/TCS return;
5. The deductor/collector has not quoted your PAN;

**(B) To rectify these errors you may request the deductor/ Bank:**

1. to file a TDS/TCS statement if it has not been filed;
2. to rectify the PAN using a PAN correction statement in the TDS/TCS statement that has been already uploaded if it has made an error in the PAN quoted;
3. to furnish a correction statement if the deductor had filed a TDS/TCS statement and had inadvertently missed providing your details or you had not given your PAN to him before he filed the TDS/TCS return;



**(C) While making payment of tax in Challan ITNS 280, apart from other things, Assessee should clearly mention the following:**

1. Head of payment, i.e. corporation Tax/Income-tax (other than companies).
2. Amount and mode of payment of tax.
3. Type of payment (i.e. Advance tax/ Self assessment tax / Tax on regular assessment / tax on Dividend / tax on distributed Income to Unit holders/Surtax).
4. Assessment year.
5. PAN (Permanent Account Number) allotted by the Income Tax Department.
6. For proof of payment from your bank please insist that:-
  - (a) *the filled-up taxpayer's counterfoil must be stamped and returned to you by the bank.*
  - (b) *the bank's stamp contains Challan identification Number (CIN) [BSR(Banker's Serial Number) code, Date of Deposit, Challan Serial Number].*
  - (c) *in case of e-payment a computer generated copy will be issued.*
7. the NSDL Website [<http://www.tin-nsdl.com>] provides online services called Challan Status Enquiry. You can also check your tax credit by viewing your form 26AS from your e-filing account at [www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)
8. Form 26AS will also disclose the credit of TDS/TCS in your account.
9. You are thereafter responsible for ensuring that the tax credits are available in your tax credit statement and TDS/TCS certificates received by you and that full particulars of income and tax Department in the form of Return of Income which is to be filed before the due date prescribed in this regard.



**Income Tax Department**

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