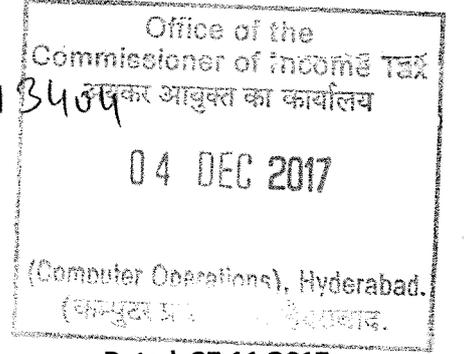




केन्द्रीकृत प्रक्रमण प्रकोष्ठ (टी डी एस)
Centralized Processing Cell (TDS)
आयकर भवन, सेक्टर-3, वैशाली,
Aayakar Bhawan, Sector-3, Vaishali,
गाजियाबाद / Ghaziabad-201010



Dated: 27.11.2017

To,

✓ The Commissioner of Income Tax (Admin. & Computer Operations),
3rd Floor, IT Towers, AC Guards,
Hyderabad.

Sir,

**Sub: Rectification of TDS challan credited as Advance Tax on sale of immovable property-
in case of Ms. G. Mira Raju [PAN: AFPPG2600G]-reg.-**

**Ref: Your officer letter F.No. CIT(Admin & CO)/MISC/2017-18/02 dated 30.08.2017
addressed to the Pr. DGIT (Systems) in continuation of the letter of Addl. CIT, Range-
12, Hyderabad and subsequently received in this officer through proper channel.**

Kindly refer to the above.

2. In this connection it is submitted that in case of TDS on immovable property, no physical challan is acceptable and the payment to the credit of income tax department needs to be made through e-payment mode only.

3. There are two modes for 26QB (TDS statement on sale of immovable property) filing:

- Filing 26QB online through TIN-NSDL site and making e-payment (online) at the time of filing itself.
- In 4 steps:
 - Filing 26QB online through TIN-NSDL site
 - Generating 26QB Acknowledgement slip
 - Taking the Acknowledgement slip to bank
 - Pay the TDS amount in proper challan through e-payment (i.e. the bank will make e-payment on behalf of the taxpayer corresponding to the Acknowledgement number mentioned on the Acknowledgement slip generated).

In this case, the buyer of property has filed two 26QB statements vide Acknowledgement No. AD8049064 and AD8050081 and paid two physical challans of Advance Tax (Minor head 100) in his own PAN for A.Y. 2017-18 (although corrections are there in the challan). In this case the PAN quoted in the challan is that of the purchaser. Rectification in the challan cannot be done as the correct challan has not been filled up. The taxpayer was required to make e-

Kindly refer to the above all
Please put up on website
JD (Systems)
Respond to Hqrs by.....
Urgent/Priority/Important

5/12

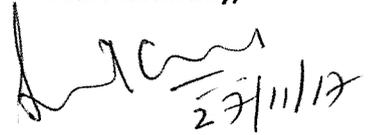
DD (SYS)/AD(SYS)/ITO(HQRS)
DPA GR 'B' MODH. GHOUSE
DPA GR 'B' SALBABA /ESST
AO&DDO/CASHIER/

8/12/17
Telangana

payment which he failed to do. On the other hand, he filled up the wrong challan. The taxpayer's application can therefore not be entertained and no rectification can be carried out in the system.

5. The taxpayer may be requested to take necessary remedial action as laid down in the Act and pay the necessary TDS with late filing fees.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Sunil Chander Sharma', with a date '27/11/17' written below it.

(Sunil Chander Sharma)

Commissioner of Income Tax, CPC-TDS,
Vaishali, Ghaziabad.