



Income Tax Department

Central Board of Direct Taxes



How to Apply for correction in TDS Payment



(TDS Related Challans)

NEED FOR CHALLAN CORRECTION

While depositing TDS payment to the Central Government Account using either Online or Offline mode, following errors can occur at the Deductor's end :-

1. Mentioned different/wrong TAN
2. Mentioned PAN instead of TAN
3. Selected wrong Minor Head/Major Head
4. Selected wrong Assessment Year
5. Selected wrong Nature of Payment

Due to these errors, TDS/TCS demand may be raised against the Deductor who needs to get these errors rectified as early as possible.

MODE OF CHALLAN CORRECTION

Challan Correction can be done using the below mentioned modes:

- TRACES PORTAL
- JURISDICTIONAL ASSESSING OFFICER

OLTAS CHALLAN CORRECTION BY BANK/JURISDICTIONAL ASSESSING OFFICER

TYPE OF CORRECTION	CORRECTION AUTHORITY
Financial Year	Jurisdictional Assessing officer
TAN to TAN Correction	Jurisdictional Assessing officer
PAN to TAN Correction	Jurisdictional Assessing officer
Major/Minor Head	Jurisdictional Assessing officer
Nature of Payment	Jurisdictional Assessing officer

OLTAS CHALLAN CORRECTION AT TRACES WEBSITE

Challan Correction functionality is provided CPC(TDS) to the deductors for correction of the **Unclaimed and Matched Challans** on the TRACES website.

Approval of the assessing officer is not required if OLTAS Challan Correction is done through TRACES website for changes in the fields as mentioned below :-

- 1. Financial Year** – F.Y. can be corrected up to the Financial Year relating to Date of Deposit of challan. e.g., if challan is of F.Y. 2008-09 and Date of Deposit is 20-06-2016, F.Y. can be corrected only upto F.Y. 2016-17.
- 2. Minor Head Code (200 and 400)** – Correction in Minor Head 200 to 400 and vice versa.
- 3. Major Head Code (20/21)** – Correction in Major Heads- 20 (Company) to 21(non-Company) and vice versa.
- 4. Nature of Payment** – Correction in Section code except Section Code-195.

Note: – For correction/changes in challan related to Section Code – 195, deductor needs to contact Jurisdictional Assessing Officer

Steps for OLTAS Challan Correction for a deductor (TAN) on TRACES website-

- Step 1:** Login to TRACES website using TAN.
- Step 2:** Go to "Request for OLTAS Correction" under "Statement/ Payment Tab".
- Step 3:** User selects type of correction:- Financial Year - Minor Head Code (200 and 400) - Major Head Code (20/21) - Section Code.
- Step 4:** Enter the challan details.
- Step 5:** If the details of challan entered are valid, then user can proceed to edit the challan details.
- Step 6:** Updated values will be displayed in the summary table.
- Step 7:** Click on "Submit correction request" and confirmation screen will be displayed.
- Step 8:** User verifies the changes and clicks on confirm button.
- Step 9:** After confirmation, verification screen appears. User needs to verify and submit the correction request.
- Step 10:** On successful submission of the correction request, a Request Number will be displayed.
- Step 11:** The request number is also communicated over the registered E-mail ID of the deductor.

ONLINE CHALLAN CORRECTION in TDS/TCS STATEMENT

Online correction of challan in TDS/TCS STATEMENT has to be carried out on 'TRACES' (TDS Reconciliation Analysis and Correction Enabling System) website.

Steps for online correction in TDS/TCS statement on TRACES are as follows:

- Step 1:** Login to TRACES website with user ID, password and TAN
(<https://www.tdscpc.gov.in/app/login.xhtml>)

- Step 2: Under defaults menu, choose 'Request for correction'.
- Step 3: Enter Relevant Financial Year, Quarter, Form Type and Latest Accepted Token number.
- Step 4: A request number will be generated.
- Step 5: Click on 'Go To Track Correction Request' under defaults menu and enter Request number or Request period and click on 'View Request' or you can also click on 'View All Requests'.
- Step 6: When request status becomes 'Available' click on Available. If the correction request is in progress then click on 'In progress' status to proceed with the correction.
- Step 7: Provide information of valid KYC.
- Step 8: Select the type of correction category from the drop down as 'Challan Correction'.
- Step 9: Make the required corrections in the selected fields.
- Step 10: Click on 'Submit for Processing' to submit your correction.
- Step 11: 15 digits token number will be generated for the correction statement. The token number will also be mailed to registered e-mail IDs of the deductor.



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