

How to view TDS Certificate from Form 26AS?

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Deductee can view TDS certificate (only non-salary TDS certificate i.e. Form 16A) online by logging into Form 26AS. From financial year 2011-12, it is mandatory for companies and banks to issue Form 16A downloaded from TIN Website and issue only such downloaded Form 16A to deductees. The other categories of deductors may also exercise this option for issuing Form 16A to its deductees.

The steps to view TDS certificate are as below:-

- a) Log on to Form 26AS with the user ID and password
- b) Click on 'View Form 26AS'
- c) Go to the option 'TDS Certificate' provided at the top of menu bar.
- d) Provide six character TDS Certificate number present on TDS certificate issued by your deductor. The TDS certificate issued by the deductor must have been generated through TIN central system.
- e) Verify details present in TDS certificate shown in Form 26AS with the TDS certificate issued by deductor.

What are the details available in TDS certificate (Form 16A)?

The details available are as below:-

- a) Name/address/TAN of the Deductor
- b) Name/address/PAN of Deductee
- c) Certificate number
- d) Assessment year
- e) Period of assessment year
- f) Summary of payment made by deductor
- g) Summary of tax deducted at source in respect of deductee
- h) Details of tax deducted and deposited in Central Government account through challan (in case of Government deductor)
- i) Details of tax deducted and deposited in Central Government account through challan (in case of Non-Government deductor)

How the 'TDS certificate' option is useful to me as a deductee?

Earlier, ITD had enabled the online viewing of Form 26AS which reflects the data from e-TDS statement filed by the deductor. Form 16A issued by deductor is independent of e-TDS Statement filed. Ideally, the figures reflected in Form No. 26AS and in Form 16A issued by the deductor should be the same. But there are many instances where discrepancies in Form 26AS and Form 16A has been observed on account of wrong data entry by the deductor or non-filing of e-TDS statement by the deductor.

ITD has taken initiative of eliminating the possibility of any mismatch in Form 16A and Form 26AS by introducing a facility for deductors to download TDS certificates (Form 16A) from the TIN Website based on the figures reported in TDS statement filed by them. The logic is that since both Form 16A and Form 26AS will be generated on the basis of figures reported by the deductor in the TDS statement filed with TIN central system, the likelihood of mismatch between Form 16A and Form 26AS will be completely eliminated.

Benefits available to deductee are as below:-

- a) You can view TDS certificate (Form 16A) online by logging into Form 26AS
- b) You can verify the details mentioned in the TDS certificated issued by the deductor with details present in TDS certificate shown in Form 26AS
- c) You can check the status of booking whether he has received credit in Form 26AS for the tax deducted by the deductor.
- d) In case of any discrepancy in Form 16A, you can contact the deductor and request him to file a correction statement to rectify the discrepancy in the TDS/TCS statement
- e) You can take the printout of Form 16A and show it to deductor as a proof in case of mismatch.