Rejection of E-TDS / TCS Return – Common errors and course of action for Regular and Correction Returns

In case Regular etds/etcs return rejected NSDL has given below common errors and actions thereon:-

Sr. No.	Error description	Cause of rejection	Course of action
1	TAN mentioned inthe statement is not at present available in TAN master.	TAN is the identifier for any TDS/TCS statement. It is necessary that the TAN of the deductor quoted in the statementshould be present in the TAN Master Database at the TIN central system, failing which the statement will get rejectedfor this reason	1) Deductor to file the statement with the correct TAN. 2) If the TAN quoted in the statement is correct, deductor to send the proofof TAN to NSDL at tin_returns@nsdl.co.in or to TIN, NSDL, TimesTower, 1st floor, KamalaMills Compound, S B Marg, Lower Parel, Mumbai - 400013
2	Regular statement with same periodicity (combination of Form, TAN, FY and Quarter) cannot be uploaded more than once	At any point in time only one regular statement for a combination of TAN, Form No, FY and Quarter can be accepted at the TIN central system. In case of any rectifications or additions to a regular statement filed has to be done by filing a correction statement in the prescribed format. If a regular statement is filed more than once for the same periodicity and TAN, the subsequent regular statement will getrejected at the TIN central system for the said reason.	Deductor to check 1) if he is trying to file correction statement but has filed the same in the format of regular statement instead. If yes, then he has to prepare the correction statement in the prescribed format and file the return. 2) If he has mentionedincorrect TAN/periodicity, then he has to file the statement with correct TAN/periodicity. 3) If the statement filed is a regular statement and correct TAN is mentioned in the statement, then the deductor needs to forwardthe proof of TAN to NSDL at tin_returns@nsdl.co.in or to TIN, NSDL, Times Tower, 1st floor, Kamala Mills Compound, S B Marg, Lower Parel, Mumbai - 400013

In case Correction etds/etcs return rejected NSDL has given below common errors and actions thereon:-

Sr. No.	Error description	Explanation	Course of action
1	Assessment Year ofthe statement cannot be updated	Fields such as TAN, Form No, FY/AY and Quarter of a statement cannot be rectified by filing a correction statement	Do not update mandatory fields by filing a correction statement. Deductor shouldensure that correct details corresponding to the regular statement for which correction statement is being filed are provided in the mandatory fields while filing a correction statement
2	Bank BSR code of the challan cannot be updated as paymentdetails mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verifiedwith the corresponding payment information provided by the bank. If these details match thenthe status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status ofchallan is 'Booked' no corrections in the challandetails are allowed	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan
3	Bank Challan Number of the challan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verifiedwith the corresponding payment information provided by the bank. If these details match thenthe status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status ofchallan is 'Booked' no corrections in the challandetails are allowed	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan

4	Book Cash Entry of the challan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verifiedwith the corresponding payment information provided by the bank. If these details match thenthe status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status ofchallan is 'Booked' no corrections in the challandetails are allowed	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan
5	Correction cannot be made as deductee for which updation/deletion is required has been already cancelled by Correction statement.	Record from the original statement for which correction is being made has already been deleted, hence correction cannot be applied	Deductor should ensure that the record being updated vide correction statement is present in the TIN central system and not deleted vide earlier correction
6	Correction cannot be made as statement has been cancelled	Original statement for which correction has been filed has already been cancelled, hence correction cannot be applied	Deductor should ensure that the regular statement on which correction statement is filed is present in the TIN central systemand not deleted/cancelled vide earlier correction. Deductor should check the status of the regular statement filed before filing any correction statement
7	Correction in Salarydetails is notapplicable, as corresponding salary detail record is cancelled by filing correction statement filed earlier.	Record from the original statement for which correction is being made has already been deleted, hence correction cannot be applied	Deductor should ensure that the record being updated vide correction statement is present in the TIN central system and not deleted vide earlier correction
8	Date of Transfer Voucher/ BankChallan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verifiedwith the corresponding payment information provided by the bank. If these details match thenthe status of challan is updated as 'Booked' and the tax credit is provided to the corresponding	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan

		deductees with valid PAN. Once the status ofchallan is 'Booked' no corrections in the challandetails are allowed	
9	Deductee details with same record number is available in TINCentral System	Sequence ofchallan/salary/deductee detail record being added in a correction statement should follow from the last sequence no for the said record in the original statement.	Deductor should ensure correct sequence number of the challan/deductee details being added vide the correction statement. Deductor may request for consolidated TDS/TCS statement from the TINcentral system and prepare correction statement on the consolidated statement
10	Either Previous Provisional Receipt No. provided is incorrect or combination of Original Provisional Receipt No. and Previous Provisional Receipt No. is not in sequence	Value in the field Previous provisional receipt no. (PRN) should be the PRN of last correction statement accepted at TIN. In case of the first correction being filed, he previous PRN should be the PRN of original statement	Deductor should ensure that 1) the value in the field 'Original Provisional receipt number' should be that of the corresponding regular statement for which correction is being filed 2) the value in the field 'Previous Provisional receipt number' should be that of the last accepted statement corresponding to the regular statement for which correction statement is being filed; i.e. in case of first correction, PRN of the regular statement should be provided in both the fields. In case of subsequent correction, PRN of last accepted correction statement should be provided in the field 'Previous PRN'
11	File type of Regular and Correction file should be same (i.e. either both of them should be electronic or both of them should be Paper)	If regular statement is in electronic, then corresponding correction should also be in electronic form If regular statement is in paper form, then corresponding correction should also be in paper form	Deductor should ensure that the Provisional receipt number of the regular statement corresponding to the correction being made is quoted correctly in the correction statement

12	For addition of challan details, Challan detail record number should be the next number of challan detail record number mentioned in last regular/correction statement.	Sequence of challan/salary/deductee detail record being added in a correction statement should follow from the last sequence no for the said record in the original statement.	Deductor should ensure correct sequence number of the challan/deductee details being added vide the correction statement. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
13	For addition of salary details, salary detail record number should be the next number of salary detail record number mentioned in last regular/correction statement.	Sequence of challan/salary/deductee detail record being added in a correction statement should follow from the last sequence no for the said record in the original statement.	Deductor should ensure correct sequence number of the challan/deductee details being added vide the correction statement. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
14	Form no. of the statement cannot be updated	Fields such as TAN, Form No, FY/AY and Quarter of a statement cannot be rectified by filing a correction statement	Do not update mandatory fields by filing a correction statement. Deductor should ensure that correct details corresponding to the regular statement for which correction statement is being filed are provided in the mandatory fields while filing a correction statement
15	Interest amount of the challan cannot be updated as the updation flag for challan is not present in the statement uploaded	In case of update in the challan details then the prescribed updation flag for challan details should be selected	Deductor should ensure that in case of updating values in the fields Interest or Others appropriate flag for updation as per prescribed file format should be selected which is 1 in case of 'update' and 0 in case of 'no update'
16	Interest Amount of the challan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verified with the corresponding payment information provided by the bank. If these details match then the status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status of challan is 'Booked' no corrections in the challan details are allowed	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan

17	Last Bank BSR code of the statement is not matching with corresponding statement details available at TIN Central System	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
18	Last Bank challan serial number of the correction statement is not matching with corresponding statement details available at TIN Central system	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
19	Last Date of Transfer Voucher/ Date of Bank Challan of correction statement is not matching with corresponding statement details available at TIN Central System	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
20	Last Employee PAN of the statement is not matching with corresponding statement details available at TIN Central System.	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
21	Last Employee PAN Reference number of the statement is not matching with corresponding statement details available at TIN Central System.	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement

22	Last Gross Income provided in the statement is not matching with corresponding statement details available at TIN Central System	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
23	Last TAN provided in correction statement is not matching with corresponding statement details available at TIN Central System	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
24	Last Total Deposit amount value of the correction statement is not matching with the corresponding statement details available at TIN Central System	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
25	Last Total Income Tax Deducted at Source of the statement is not matching with corresponding statement details available at TIN Central System.	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
26	Last Total Tax deposited provided in the statement is not matching with corresponding statement details available at TIN Central System	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement

27	Last Transfer Voucher Number of the correction statement is not matching with corresponding statement details available at TIN Central System	Certain fields in the e-TDS/TCS correction statement are used for verification of the statement. Details of these fields as present in the last accepted TDS/TCS statement to be corrected should be mentioned.	Deductor should prepare correction statement on the last TDS/TCS (regular/correction) statement submitted by them. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
28	Others amount of the challan cannot be updated as the updation flag for challan is not present in the statement uploaded	In case of update in the challan details then the prescribed updation flag for challan details should be selected	Deductor should ensure that in case of updating values in the fields Interest or Others appropriate flag for updation as per prescribed file format should be selected which is 1 in case of 'update' and 0 in case of 'no update'
29	Period of the statement cannot be updated	Fields such as TAN, Form No, FY/AY and Quarter of a statement cannot be rectified by filing a correction statement	Do not update mandatory fields by filing a correction statement. Deductor should ensure that correct details corresponding to the regular statement for which correction statement is being filed are provided in the mandatory fields while filing a correction statement
30	Record for which updation or deletion is required is not present at TIN Central System	Deductor to verify the record being corrected as correction cannot be applied on a record which is not originally present in the NSDL central system	Deductor should ensure that the correction being made should be on a record which was earlier filed vide a regular statement or previous correction statement. If the deductor wishes to add details vide a correction then the same should be provided in the correction statement in the 'Add' mode. If amendments to existing records is to be done then 'Update mode' should be selected.
31	Record to be deleted has already been cancelled by filing correction statement	Record to be deleted vide the correction statement has already been deleted vide an earlier correction, hence correction cannot be applied	No action can be taken as correction cannot be applied on a deleted record

32	Salary detail record number provided in the statement is not in sequence	Sequence of challan/salary/deductee detail record being added in a correction statement should follow from the last sequence no for the said record in the original statement.	Deductor should ensure correct sequence number of the challan/deductee details being added vide the correction statement. Deductor may request for consolidated TDS/TCS statement from the TIN central system and prepare correction statement on the consolidated statement
33	Section of the challan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verified with the corresponding payment information provided by the bank. If these details match then the status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status of challan is 'Booked' no corrections in the challan details are allowed	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan
34	TAN mentioned in the statement is not at present available in TAN master.	TAN is the identifier for any TDS/TCS statement. It is necessary that the TAN of the deductor quoted in the statement should be present in the TAN Master Database at the TIN central system, failing which the statement will get rejected for this reason	1) Deductor should file the statement with the correct TAN. 2) If the TAN quoted in the statement is correct, deductor should send the proof of TAN to NSDL at tin_returns@nsdl.co.in or to TIN, NSDL, Times Tower, 1st floor, Kamala Mills Compound, S B Marg,Lower Parel, Mumbai - 400013
35	Total Cess of the challan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with those provided by Bank.	Challan details from the TDS statement is verified with the corresponding payment information provided by the bank. If these details match then the status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status of challan is 'Booked' no corrections in the challan details are allowed	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan

36	Total Deposit amount of deductees is more than Challan amount actually deposited in bank.	Tax deposited as per a particular challan should be greater than or equal to the total tax deducted from deductees against that challan	Statement has to be filed again with the amount of tax deducted less than or equal to total amount deposited as per challan.
37	Total Deposit amount of deductees mentioned in the transfer voucher is more than Transfer voucher amount intimated by PAO	Tax deposited as per transfer voucher should be greater than or equal to the total tax deducted from deductees against that challan	Statement has to be filed again with the amount of tax deducted less than or equal to total amount credited to government account through transfer voucher
38	Total Deposit amount of the challan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verified with the corresponding payment information provided by the bank. If these details match then the status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status of challan is 'Booked' no corrections in the challan details are allowed	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan
39	Total Income Tax of the challan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verified with the corresponding payment information provided by the bank. If these details match then the status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status of challan is 'Booked' no corrections in the challan details are allowed	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan
40	Total Surcharge of the challan cannot be updated as payment details mentioned in previous statement (Regular/Correction) has matched with details provided by Bank.	Challan details from the TDS statement is verified with the corresponding payment information provided by the bank. If these details match then the status of challan is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid	Deductor should check the status of challan in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challans is Booked then do not file any correction statement for updating the details of such challan

		PAN. Once the status of challan is 'Booked' no corrections in the challan details are allowed	
41	Transfer Voucher Number cannot be updated as the payment details mentioned in previous statement (Regular/Correction) has matched with the details provided by PAO.	Challan/Transfer voucher details from the TDS statement is verified with the corresponding payment information provided by the PAO. If these details match then the status of challan/transfer voucher is updated as 'Booked' and the tax credit is provided to the corresponding deductees with valid PAN. Once the status of challan/transfer voucher is 'Booked' no corrections in the challan/transfer voucher details are allowed	Deductor should check the status of challan/transfer voucher in the TDS statement filed at Quarterly statement status view on the TIN website before preparation of correction statement. If the status of challan/transfer voucher is Booked then do not file any correction statement for updating the details of such challan/transfer voucher
42	Updation of PAN from valid to valid has exceeded the specified limit	Deductor is not allowed to make corrections in a PAN of deductee/employee more than once.	Deductor should verify the PAN of the deductee before quoting the same in the TDS statement