How to Check Compliance for Section 206AB & 206CCA

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Background

Finance Act 2021, Section 206AB, and 206CCA are inserted in the Income-tax Act,1961 (effective from 1st July 2021). These sections impose a higher TDS/TCS rate on the 'Specified Persons', as defined in the new sections. [The same is also explained in detail here.](#)

In view of the above, Income Tax Department has facilitated a new functionality **'Compliance Check for Section 206AB & 206CCA'** to facilitate tax deductors/collectors to verify if a person is a 'Specified Person' as per section 206AB & 206CCA. This functionality is made available through Reporting Portal of the Income-tax Department (https://report.insight.gov.in).

Overview

"Compliance Check for Section 206AB & 206CCA" functionality enables tax deductors/collectors to verify if a person is a "Specified Person" as defined in Section 206AB & 206CCA. This functionality is available to the Principal Officers of the registered TAN at the home page of Reporting Portal (After Login).

Registration of Tax Deductors/Collectors on Reporting Portal

To access the "Compliance Check for Section 206AB & 206CCA" functionality, tax deductors/collectors need to register through TAN on the Reporting Portal of the Income-tax Department. Following steps may be followed for registration of TAN on reporting portal,

1. Go to Reporting Portal at URL https://report.insight.gov.in/

2. On the left sidebar of the Reporting Portal homepage, click on the **Register** button.
3. The user is redirected to the e-filing login page Or Directly navigated to e-filing portal through https://www.incometax.gov.in/
4. Log in to e-filing using the e-filing login credential of TAN.
5. Under "Pending Actions", select "Reporting Portal".
6. After being redirected to the Reporting Portal, select **the New Registration** option and click **Continue.**
7. On the next screen, select the Form type as **Compliance Check (Tax Deductor & Collector)**. The Entity Category will be displayed based on the category in which TAN is registered at e-filing. Click **Continue** to navigate to the entity details page.
8. Enter relevant entity details on the entity details page and click on the "Add Principal Officer" button to add Principal Officer.
9. Enter Principal Officer details on the Principal Officer Details page.
10. If more users such as Nodal Officer, Alternate Nodal Officer, and other users are to be registered at this instance, adding the details of such users can be continued, otherwise the same can be done after registration also.
11. Click on the **Preview** button to view the entered entity and principal officer details.
12. Click on **Submit** button to submit the registration request.
13. Acknowledgement receipt of the registration request is provided through the portal and the same will also be shared through email notification to the Principal Officer.
14. Once the registration request is approved by Income-tax Department, an email notification will be shared with the Principal Officer along with ITDREIN details and login credentials.

Accessing the functionality on Reporting Portal – by Principal Officer

1. Go to Reporting Portal at URL https://report.insight.gov.in/
2. On the left sidebar of the Reporting Portal homepage, click the Login button.
3. Enter the required details (of Principal Officer) in the respective fields (PAN and Password as received in the email or updated password) and click Login to continue.
4. If Principal Officer's PAN is registered for multiple Forms & ITDREIN, he/she needs to select Form type as Compliance Check (Tax Deductor & Collector) and associated ITDREINs from the drop-down.
5. After successfully logging in, the home page of Reporting Portal appears.
6. Click on the Compliance Check for Section 206AB & 206CCA link provided as a shortcut on the left panel.

Compliance Check for Section 206AB & 206CCA

Upon clicking **Compliance Check for Section 206AB & 206CCA** on the home page, the compliance check functionality page appears. Through the functionality, tax deductors or collectors can verify if any person (PAN) is a "Specified Person" as defined in Section 206AB & 206CCA.

The same can be done in two modes:

- **PAN Search:** To verify for single PAN
- **Bulk Search:** To verify for PANs in bulk

PAN Search (Single PAN Search)

1. Select **PAN Search** tab under **Compliance Check for Section 206AB & 206CCA** functionality.
2. Enter valid PAN & captcha code and click **Search**.

Following Output result will be displayed upon entering a valid **PAN** & captcha code. The output result will not be shown

if an Invalid PAN is entered.

Output Result-

- **Financial Year:** Current Financial Year
- **PAN:** As provided in the input.
- **Name:** Masked name of the Person (as per PAN).
- **PAN Allotment date:** Date of allotment of PAN.
- **PAN-Aadhaar Link Status:** Status of PAN-Aadhaar linking for individual PAN holders as of date. The response options are Linked (PAN and Aadhaar are linked), Not Linked (PAN & Aadhaar are not linked), Exempt (PAN is exempted from PAN-Aadhaar linking requirements as per Department of Revenue Notification No. 37/2017 dated 11th May 2017), or Not-Applicable (PAN belongs to non-individual person).
- **Specified Person u/s 206AB & 206CCA:** The response options are Yes (PAN is a specified person as per section 206AB/206CCA as on date) or No (PAN is not a specified person as per section 206AB/206CCA as on date).

The output will also provide the date on which the "Specified Person" status as per section 206AB and 206CCA are determined. Click the PDF icon to download the details in PDF format.

Bulk Search

1. Select the "Bulk Search" tab.
2. Download the CSV Template by clicking on **the "Download CSV Template"** button.
3. Fill the CSV with PANs for which "Specified Person" status is required. (Provided PANs should be valid PANs and count of PANs should not be more than 10,000).
4. Upload the CSV by clicking on **the "Upload CSV"** button.
5. **The uploaded** file will start reflecting with Uploaded status. The status will be as follows:
   Uploaded – The CSV has been uploaded and pending for

processing.

Available – Uploaded CSV has been processed and results are ready for download.

Downloaded – The user has downloaded the output results CSV.

Link Expired – The download link has been expired.

6. Download the output result CSV once the status is available by clicking on the **Available** link.

7. After downloading the file, the status will change to **Downloaded** and after 24 hours of availability of the file, a download link will expire and the status will change to **Link Expired.**

8. **Output Result (CSV):**

Output result CSV file will have the following details:

- **Financial Year:** Current Financial Year
- **PAN:** As provided in the input. Status shall be "Invalid PAN" if provided PAN does not exist.
- **Name**: Masked name of the Person (as per PAN).
- **PAN Allotment date:** Date of allotment of PAN.
- **PAN-Aadhaar Link Status:** Status of PAN-Aadhaar linking for individual PAN holders as of date. The response options are Linked (PAN and Aadhaar are linked), Not Linked (PAN & Aadhaar are not linked), Exempt (PAN is exempted from PAN-Aadhaar linking requirements as per

  Department of Revenue Notification No. 37/2017 dated 11th May 2017), or Not-Applicable (PAN belongs to non-individual person).
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The output will also provide the date on which the "Specified Person" status as per section 206AB and 206CCA are determined.