All these three links can also be accessed on national website of Income Tax Department (<a href="www.incometaxindiagov.in">www.incometaxindiagov.in</a>). There is an option to view the tax credit wherein the user is taken to e-filling website, internet banking or TRACES website based on the choice of the taxpayer to view his tax credit.



#### Note:-

For records greater than 20,000 a download request for Form 26AS as a text file needs to be submitted at TRACES by its registered users.

For any clarification regarding Form 26AS, contact authorities as mentioned below:

Part of form 26AS	Contact in case of any clarification
A, A1&A2	Deductor
В	Collector
С	Assessing Officer/Bank
D	Assessing Officer/ITR-CPC
E	Concerned AIR Filer
F	NSDL/Concerned Bank Branch
G	Respective TAN holder

#### Usefulness of Tax Credit Statement (Form 26AS):-

- 26AS enables view of all financial transactions involving TDS/ TCS during the relevant Financial Year at one place.
- Give details of NO/Low deductions claimed by the taxpayer.
- Helps in claim of other taxes paid by the taxpayer and computation of income at the time of Filing of return of income.
- Helps in Seamless processing of Income tax Return and Speedy issue of refunds.
- Verification of Refunds encashed during the financial Year.
- · Verification of CIN in non-TDS payments.
- Help taxpayer to view the tax demand created by the Income Tax Department for his necessary follow up.
- Facility to download the TDS certificate (Form 16A) after entering the unique seven character TDS certificate number.
- Status of PAN
- $\bullet$  Comprehensive view of TDS defaults relating to all the TANs associated with a PAN.
- Helps in compliance of Section 40(a)(ia) of Income Tax Act and preparation of Audit Reports in Form 3CD.

# Action in case of missing credits

Follow up with deductor to-

- Ensure that correct PAN has been intimated to the deductor
- Ensure that the deductor has deposited tax deducted. Regular view of 26AS by the tax payer helps in timely follow up with the deductors.
- Taxpayer can use "PAN VIEW" facility using the link <a href="https://www.tdscpc.gov.in/app/tapn/tdscredit.xhtml">https://www.tdscpc.gov.in/app/tapn/tdscredit.xhtml</a> to know whether their deductor / collector has filed quarterly TDS/TCS Statement and provided your PAN.
- Taxpayer can also raise a grievance at "Taxpayer Grievance Module" on TRACES.

# Directorate of Income Tax

(Public Relations, Printing Publications & Official Language) 6th Floor, Mayur Bhawan, Connaught Circus, New Delhi-110001

# Form 26AS

# **Check Any where Any Time**

(Tax Credit Status)





www.incometaxindia.gov.in

# Tax Credit Statement (Form 26AS)

Tax Credit Statement (Form 26AS) Form 26AS contains details of:

#### **Parts: Content**

- A Tax deducted on behalf of the taxpayer by deductors.
- A1 Details of NO/Low tax deduction.
- A2 Tax deducted on sale of Immovable property (for seller of Property).
- B Tax collected on behalf of the taxpayer by collectors.
- C Advance tax/self assessment tax/regular assessment tax, etc. deposited by the taxpayers (PAN holders)
- D Refund received by the taxpayer during the financial year
- E The high value transactions in respect of shares, mutual fund etc. (as reported by AIR filer)
- Tax deducted on sale of Immovable property (for buyer of
- G Comprehensive view of TDS defaults relating to all TAN's associated with a PAN

Note: Form 26 AS can be viewed for assessment year 2009 - 10 onwards.

Form 26 AS also shows current status of PAN (active/ inactive/deleted)

# How to view your form 26AS?

Tax Credit Statement (Form 26AS) can be viewed/accessed in three ways:

#### i. View Tax Credit from https://www.incometaxindiaefiling.gov.in

Taxpayers who are registered at the above portal viz. https://incometaxindiaefiling.gov.in can view 26AS by login using username and password. Clicking on 'View Tax Credit Statement (Form 26AS)' in "My Account", and then filling in required details like assessment year, Date of birth/incorporation and verification code, the same can be viewed. The facility is available free of cost and taxpayer has to register once. Registered user may use the link "https://incometaxindiaefiling.gov.in/portal/login.do"



# ii. View Tax Credit (Form 26AS) from bank site through net banking facility

The facility is available to a PAN holder having net banking account with any of authorized banks\*. View of Tax Credit Statement (Form 26AS) is available only if the PAN is mapped to that particular account. The facility is available for free of cost.

\*List of Banks registered for providing view of Form 26AS:

- 2. Axis Bank Ltd. 20. State Bank of Patiala
- 3. Bank of Baroda 21. State Bank of Travancore
- Bank of India 22. Syndicate Bank
- Bank of Maharashtra 23. The Federal Bank Ltd.
- Canara Bank 24. The Karur Vysya Bank Ltd.
- 7. Citibank N.A. 25. The Saraswat
  - Co-operative Bank Ltd. City Union Bank Ltd.
- 26. UCO Bank 9. Corporation Bank
- 27. Union Bank of India 10. ICICI Bank Ltd.
- 28. Viiava Bank 11. IDBI Bank Ltd.
- 12. Indian Overseas Bank
- 13. Indian Bank
- 14. Karnataka Bank Ltd.
- 15. Kotak Mahindra Bank Ltd.
- 16. Oriental Bank of
- Commerce
- 17. State Bank of Hyderabad
- 34. Dena Bank
- 35. Punjab National Bank

30. HDFC Bank Limited

31. Central Bank of India

33. United Bank of India

32. Andhra Bank

29. State Bank of Jaipur & Bikaner

18. State Bank of India

Note: This option does not require any separate registration as the KYC of the taxpayer has already been done by the concerned bank.

# iii. View Tax Credit from https://www.tdscpc.gov.in

# For Resident Taxpayers:

A resident taxpayer first need to register on TRACES (https://tdscpc.gov.in). After registering, Form 26AS can be viewed by clicking on 'View Tax Credit Statement (Form 26AS)' after login as "Taxpayer" and filling in required details like password and relevant assessment year.

### For Non-Resident Taxpayers:

An NRI taxpayer can view tax credit from https://www. nriservices.tdscpc.gov.in. NRI taxpayers first need to register at TRACES Portal. A request can be raised to view/download Form 26AS by clicking on 'View Tax Credit Statement (Form 26AS)' after login as "Taxpayer" and filling in required details like password and relevant assessment year.

Form 26AS statement can be downloaded either as PDF/text/excel file or could be viewd as HTML.

