



आयकर निदेशालय (पद्धति)
DIRECTORATE OF INCOME TAX (SYSTEM)
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ARA Center, Ground Floor, E-2, Jhandewalan Extension,
नई दिल्ली - 110055, **New Delhi - 110055**

F.No. SW/TDS/02/02/2016/DIT(S)-II 16437

Dated: 27/01/2020

To

The Principal Chief Commissioners of Income-tax(IT)(TDS)/ CCsIT (By Name)
Bangalore/ Delhi/ Mumbai

The Commissioner of Income-tax-(TDS) (By Name)

Ahmedabad, Bangalore, Bhopal, Bhubaneswar, Chandigarh-TDS(1), Chandigarh-TDS(2), Chennai, Coimbatore, Delhi-TDS(1), Delhi-TDS(2), Guwahati, Hyderabad, Jaipur, Kanpur, Kochi, Kolkata, Lucknow, Mumbai-TDS(1), Mumbai-TDS(2), Nagpur, Panaji, Patna, Pune, Siliguri, Vijayawada

The Commissioner of Income-tax(IT) (By Name)

Delhi (IT)-1/ Delhi (IT)-2/ Delhi (IT)-3/ Mumbai (IT)-1/ Mumbai (IT)-2/ Mumbai (IT)-3/ Mumbai (IT)-4/ Bangalore (IT)/ Chennai (IT)/ Hyderabad (IT&TP)/ Kolkata (IT & TP)/ Ahmedabad (IT&TP)/ Pune (IT&TP)

The Commissioner of Income-tax(LTU) (By Name)

Delhi/ Kolkata/ Mumbai/ Chennai/ Bengaluru

The Commissioner of Income-tax(Admin & TPS) (By Name)

Delhi/ Mumbai/ Chennai/ Ahmadabad/ Bangalore/ Bhopal/ Bhubaneswar/ Kolkata/ Cochin/ Chandigarh/ Hyderabad/ Jaipur/ Kanpur/ Patna/ Pune/ Guwahati/ Nagpur/ Lucknow

Subject: Transfer of TAN across the RCC / CIT (TDS) Charge – reg.

Sir/Madam,

In the existing system of TAN allotment, Regional Computer Center (RCC) wise TANs are getting allotted to the deductor. The format of the TAN is XXXANNNNNNC, where

- XXX : Indicates location code of RCC/CIT(TDS) Charge, for instance, MRT for Meerut, DEL for Delhi, KNP for Kanpur, etc, it depicts the TAN belongs to which TDS charge.
- A : Indicates the first alphabet of deductor's name.
- NNNNN : This is a running serial number within each location and series.
- C : This is a check digit for security and verification.

2. Following are the process of TAN allotment centrally by the ITBA module;

- Deductors based on his address, mention AO code in the Form 49B for allotment of TAN.
- AO codes are mapped with RCC, hence, based on RCC, TANs get allotted with the first letter of the RCC, i.e. 36 set of RCCs.
- The format of the TANs depict that the TAN belongs to which TDS charge.

- iv) As per the process, if the company is listed in Delhi and later on transferred to Mumbai, the TAN obtained at Delhi is to be made 'Inactive' and a new TAN is being taken at Mumbai.
- v) From the inception of the TDS module, TAN cannot be transferred across the RCC / CIT (TDS)/(Int.Tax.) charge in the ITD/ITBA module.
- vi) Due to TAN getting restricted at RCC, dummy AO codes / Range codes and CIT codes are being made, eg "CIT(TDS), Kanpur At Meerut".
- vii) After restructure, more than one RCC are lying under one CIT (TDS)/Int. Tax Charge, therefore dummy AO codes / hierarchies are being made to access the TDS statements and collections.

3. Due to the above reason and also to cater the last re-structuring of TDS wing, wherein more than one RCC is falling under one CIT(TDS) / (Int. Tax.) charge, ITBA module has been enhanced to transfer the TAN across the RCC / CIT(TDS) / CIT (Int. Tax.) / CIT(LTU) charges to address the following issue;

- i) To eliminate the requirement of creation of dummy TDS hierarchy.
- ii) If any TAN got allotted by mistake at Mumbai then the same can be transferred to the desired charge instead of applying for new TAN in the related jurisdiction, therefore, after this change, TAN starts with MUM can be found at Delhi jurisdiction.
- iii) If the business place is transferred to any other location then the same TAN can be transferred to the jurisdiction of the new location and the same TAN can be used for all the TDS related matter including recovery of TDS demand.
- iv) If any regular AO is linked with dummy Range then it may be de-linked with dummy and link with regular Range or with regular CIT.

4. Presently, approval is not required from source AO to transfer/release the TAN. But in this change, approval by the source AO is mandatory in the cases where TAN is getting transferred to different RCC or to another jurisdiction of CIT (TDS) / (Int. Tax.) / (LTU).

5. In the cases where TAN is lying with invalid AO code or if mapped AO code is having invalid jurisdictional hierarchy, in such case all validation will be relaxed and TAN will be transferred to the destination AO code without any approval of source AO, therefore, it is suggested that all TANs which are lying in wrong AO code or lying in invalid AO code should be transferred to the correct jurisdiction.

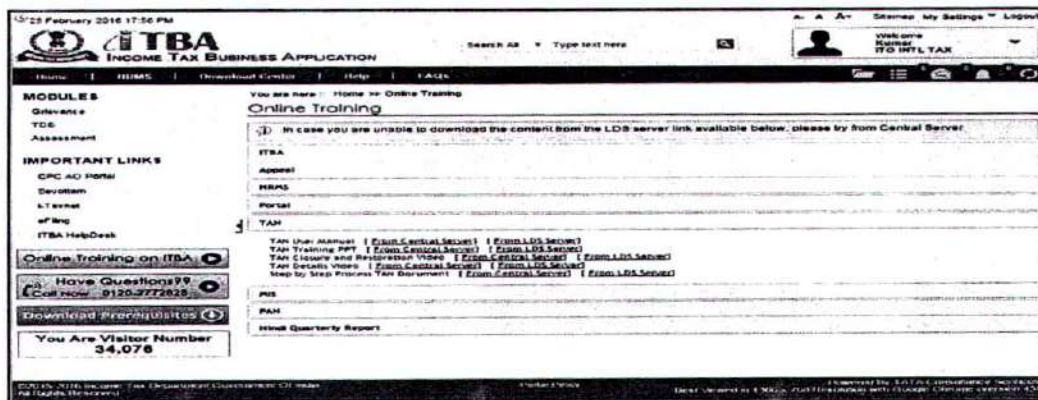
6. It is also highlighted, that if the request of TAN transfer is pending for approval with the source AO for more than 30 days, the TAN will be automatically transferred to the destination AO and system shall relax the approval process of source AO.

7. A new screen for work items has been created for Approval / Rejection in the login of source AO's to view and to take necessary action for the TAN transfer request. Following are the existing application role to be assigned to the respective charges for transferring the Jurisdiction of TANs through TAN Transfer Screen of ITBA.

- TAN Transfer Officer; to transfers TAN only related to resident TDS Charge.
- TAN Transfer Officer (International Taxation); to transfers TAN only related to International Jurisdiction.
- TAN Transfer Officer (LTU); to transfers both resident TDS and International Jurisdiction.

8. Another new screen has been created in the role of TAN Transfer Officer to see the list of cases pending for approval at the end of various source AOs. If required, the approval request may be transferred to another AO within the charge of CIT(TDS) by TAN transfer manager role for the purpose of taking a approval from source AO in the urgent cases.

9. Training material including user manual, help content and frequently asked questions (FAQs) are available on the TDS Module Home Page and on ITBA Portal → Online Training on ITBA. Users can refer these in case of any issues.



10. Users are advised to contact helpdesk in case of any clarifications/difficulties in respect of the ITBA.

I. URL of helpdesk - <http://itbahelpdesk.incometax.net>

II. Help desk number - 0120-2772828 - 42

III. Email ID - helpdesk_messaging@incometax.gov.in

IV. Help desk Timings - 8.30 A.M. - 7.30 P.M. (Monday to Friday)

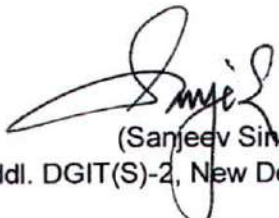
Yours faithfully,

sdl-
(Sanjeev Singh)

Addl. DGIT(S)-2, New Delhi

Copy to:

1. The P.P.S to Member(A&J), Member(Administration), Member(IT & R), Member (Investigation), Member (Legislation), Member (TPS & S), CBDT for information.
2. The P.S. to Pr.DGIT(S) for information.
3. The Web Manager, for www.irsufficiersonline.gov.in website.


(Sanjeev Singh)
Addl. DGIT(S)-2, New Delhi