



Form 26A/27BA

Version 1.0

Form 26A/27BA- User Manual

Introduction

Form 26A is a form for Furnishing Accountant certificate under the first proviso to sub-section(1) of section 201 of the Income Tax Act, 1961 under Rule 31ACB of Income Tax Rules,1962 to TAN users.

TAN should get a Certificate from the Chartered accountant in Annexure-A of Form 26A

Form 27BA is a form for Furnishing Accountant certificate under the first proviso to sub-section(6A) of section 206C of the Income Tax Act, 1961 under Rule 37J of Income Tax Rules,1962 to TAN users.

TAN should get a Certificate from the Chartered accountant in Annexure-A of Form 27BA

Pre-Requisites

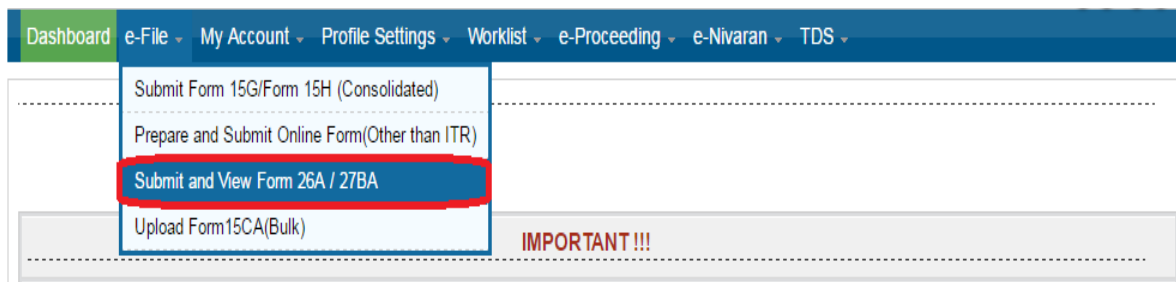
To file the 'Form 26A/27BA', user must have an account in e -Filing portal. If not, create an account by registering as TAN user in the e-Filing portal. To register should have the following mandatory details:

- Valid TAN
- Valid Mobile Number
- Valid Email Address, preferable belonging to self

Filing Process

TAN Login

Step 1: Login to e-Filing, Go to 'e-File' -> Click '**Submit and View Form 26A/27BA**'.



Step 2: Under the "**Submit and View Form 26A/27BA**" page, the user can select '**Request Type**', '**Form Name**' and '**Financial Year**' from the drop down list and click on '**Continue**' button.

Submit and View Form 26A/27BA

Request Type *	Select ▼
Form Name *	Select ▼
Financial Year *	Select ▼

Form 26A/27BA- User Manual

Step 3: Based on the number of entries available, the user can view the details like PAN, Name, FY, and Status.

Further, the **“Short Deduction/Short Collection”** and **“No Deduction/No Collection”** details can be downloaded.

Note: If **‘PAN of the Payee’** is less than 20 in number, then CA can be assigned using **‘Assign CA’** link for each line item. If **‘PAN of the Payee’** is more than 20 in number, then assign CA can be done by downloading the CSV template.

i) ‘PAN of the Payee’ count is less than 20:

- Navigate to **“Action/Status”** → Click on **“Assign CA”**

SI.No.	PAN of Payee	Name of Payee	Financial Year	Action/Status	CA Membership Number	CA Name
1	BBBBB2300B	Vasavi	2016	Assign CA		
2	PERPA1996H	Vasavi	2016	Assign CA		

- Enter the **‘Membership Number’** and verify auto-populated Name of the CA.
- Click on **“Submit”**

Add CA Details

PAN: BBBPB2300B

Membership Number *:

Name of the CA *:

Submit Cancel

ii) ‘PAN of the Payee’ count is more than 20:

- Download the **‘Download CSV Template’**
- The file will be saved in **.XLS** format → Convert it into **.CSV** format.
- Fill the **“CA Membership Number”** column and save the file in **.CSV** format.
- Click on Browse button, select the updated CSV file and click on **‘Upload CSV’** button.

Since, the records are more than twenty. Kindly download the list of records from the Download CSV button below.

Download CSV Template Download SC Details Download NC Details View Certificate Submitted Submit

Attach the filled CSV * Browse... No file selected.

Upload CSV

- Once the CA is assigned successfully, CA has to file **Annexure-A** for each PAN. For detailed process refer to CA Login Section.

Form 26A/27BA- User Manual

- If CA has submitted the Annexure –
 - ✓ In case 'PAN of the Payee' count is less than 20, then Action/Status shall be updated as "Certificate submitted by CA" and link will be provided download the **Annexure-A** PDF.
 - ✓ In case 'PAN of the Payee' count is more than 20, then user must click on "View Certificate Submitted" to download the Certificate issued by CA.

Step 4: If at least one annexure is uploaded by CA, 'Submit' button gets enabled in TAN login.

Dashboard e-File My Account Profile Settings Worklist e-Proceeding e-Nivaran TDS

Submit Form 26A

Sl.No.	PAN of Payee	Name of Payee	Financial Year	Action/Status	CA Membership Number	CA Name
1	AAAPA3000A	ARTHE	2016	Certificate Submitted by CA	ARCA222222	TCS1

Download SD Details Download ND Details Submit

- User shall click on the link provided to download and view the CA certificate issued.

SI.No. PAN of Payee Name of Payee Financial Year Action/Status CA Membership Number CA Name

Since, the records are more than twenty. Kindly download the list of records from the Download CSV button below.

Download CSV Template Download SC Details Download NC Details View Certificate Submitted Submit

Attach the filled CSV * Browse... No file selected.

Upload CSV

- Click on Submit. The user shall be navigated to Submit Form 26A or Form 27BA page.
- User shall fill the mandatory details and attach the DSC signature file in the DSC pop up and click on Submit. User shall be displayed with a success message

Form Filed Successfully

FORM26A has been filed and the Transaction ID is: 1000761414

An e-mail confirming the successful submission of your Form along with the Acknowledgment number has been sent to aaaa@bbb.com

View Form 26A/27BA

- To view the submitted 26A/27BA user should select the request type as 'View Form', form name and financial year and click on continue.

Form 26A/27BA- User Manual

Submit and View Form 26A/27BA

Request Type *	Select ▼
Form Name *	Select ▼
Financial Year *	Select ▼
<input type="button" value="Continue"/> <input type="button" value="Cancel"/>	

- User shall be taken to View form 26A/27BA page with the view button. Click on View.

View Form 27BA

Form Submission Date 27BA	Action
26/01/2017	<input type="button" value="View"/>

- User shall be able to download the CA certificate and the PDF of submitted form 26A/27BA.

View Form 27BA

S.No.	PAN of Payee 27BA	Name of Payee	Financial Year	CA Membership Number	CA Name	Status
1	AAACA3000A	ARTHE	2015	222222	TCS1	Certificate Submitted by CA
<input type="button" value="Download Form"/>						

Note: Certificate Submitted by CA is password protected. To open the PDF, please enter PAN in lowercase and date of birth/incorporation in DDMMYYYY format without any space between the PAN and date fields.

Validation rules for Annexure A of 26A/27BA to get accepted:

1. The details of Short deduction and No deduction in case of 26A or Short collection and No collection in case of 27BA filled in the respective annexures should match with Traces data.
2. The ITR details provided in the annexure shall be validated with validated with e-Filing Data base
3. No Outstanding tax demand or tax payable should be there for year under consideration

CA Login

Step 1: Login to e-Filing, go to 'Worklist' tab → Click 'Annexure – A (Form 26A/27BA)

Step 2: Select 'Form Name' and 'Financial Year' from the Drop down List -> Click Search button

Form 26A/27BA- User Manual

Dashboard My Account ▾ e-File ▾ Profile Settings ▾ My Request List ▾ Worklist ▾

Annexure A (Form 26A/27BA)

Form Name *	Annexure-A of Form 26. ▾
Financial Year *	2016-17 ▾
<input type="button" value="Search"/>	

Step 3: Click on Submit button to continue

Annexure A (Form 26A/27BA)

S.No	TAN	Name of the Deductor	PAN of the Payee	Name of the Payee	Financial Year	Assigned Date	Action
1	TANS12345E	TCS	PPPJM2016A	TALLAPAKAVASAVI	2015	21/02/2017	Submit View

Step 4: Click on **"Download CSV"** to download details of Short deduction and No deduction in case of 26A or Short collection and No collection in case of 27BA. The files will be saved in **.XLS** format. Convert into **.CSV** format.

Step 1	Download CSV for complete details of Short Deduction/No Deduction.(The same can be used to import in Java Utility)	<input type="button" value="Download CSV"/>
Step 2	Download the Annexure-A Utility	<input type="button" value="Download Utility"/>
Step 3	Browse the ZIP File generated from the utility and upload.	<input type="button" value="Upload ZIP File"/>

Step 5: Click on **"Download Utility"** to download 26A/27BA Annexure-A Java utility.

Extract the downloaded ZIP file → Open the Java utility **Annexure A Utility**. Enter the mandatory details. To fill details of Short deduction and No deduction in case of 26A or Short collection and No collection in case of 27BA, import the downloaded csv files.

Refer help document for using import CSV. Validate and generate ZIP file.

Step 6: Click on **"Upload ZIP File"** button. Browse the ZIP generated from the utility file and attach the signature file generated from DSC management utility.

Upload Form 27BA Annexure

CA User Id	ARCA757109
PAN	PPPJM2016A
TAN	TANS12345E
Financial Year	2015
Attach the Form 27BA Annexure (.zip) File *	<input type="button" value="Choose File"/> No file chosen
<input type="button" value="Click here to download the DSC Utility"/>	
Steps to Digitally Sign the Form: <ul style="list-style-type: none">• Download the "ITD e-Filing DSC Management Utility".• Generate the signature file. Follow the instructions in the Utility.• Attach the generated signature file. Note: The generated signature file is valid only for one transaction.	
Attach the Signature file *	<input type="button" value="Choose File"/> No file chosen
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	

Form 26A/27BA- User Manual

Step 7: Once the Annexure is uploaded, a success message will be displayed on the screen

Step 8: To view Certificate submitted

- Once the Annexure-A gets accepted, CA will be provided with View option under Action column.

Annexure A (Form 26A/27BA)

S.No	TAN	Name of the Deductor	PAN of the Payee	Name of the Payee	Financial Year	Assigned Date	Action
1	AAAA30000D	RTRT	AAAAA3000A	ARTHE	2015	23/02/2017	Submit View
2	AAAA30000D	RTRT	AAACA3000A	ARTHE	2015	23/02/2017	- View

- Clicking on the View, CA will be able to view the transaction number which shall be link, date of filing and the status.

View Annexure Details

SI No	Transaction No	Filed On	Status
1	1000746806	06/02/2017	Accepted

[Back](#)

- Clicking on the link provided for transaction number, CA shall be able to download the annexure PDF.

Details Of Transaction Number - 1000763917

Statement Details		
Status	Acknowledgement Number	Attachments
Accepted	100402521280217	ZIP Receipt PDF

Note: Certificate is password protected. To open the PDF, please enter PAN in lowercase and date of birth/incorporation in DDMMYYYY format without any space between the PAN and date fields.