

Instructions to e-File "Statement of Form 15G/15H"

Registration process

To file the "Statement of Form 15G/15H", user should hold valid TAN and should be registered as "Tax Deductor & Collector". If not already registered, he should Go to Register yourself- >Tax Deductor & Collector and complete the registration process.

Filing process

- 1) Download FORM 15G/15H utility from Downloads page → Forms (Other than ITR) →FORM 15G/FORM 15H (Consolidated) and prepare the xml zip file.
- 2) DSC is Mandatory to file FORM 15G/15H.
- 3) Generate signature for the zip file using DSC Management Utility (available under Downloads)
- 4) Login through TAN, Go to e-File -> Upload Form 15G/15H.
- 5) Upload the "Zip" file along with the signature file.

Filing Status

To view the status of uploaded file, Go to My account → View Form 15G/15H.

Once uploaded the status of the statement shall be "Uploaded". The uploaded file shall be processed and validated. Upon validation the status shall be either "Accepted" or "Rejected" which will reflect within 24 hours from the time of upload.

Accepted statements shall be sent to CPC-TDS for further processing. In case if "Rejected", the rejection reason shall be available and the corrected statement can be uploaded.

List of validations

Below are the list of validations carried out on the uploaded statements.

- Schema validations – uploaded xml should comply with the published schema
- Other Business Validations
 - Only one original will be accepted for combination of TAN, Financial Year, Form and quarter.
 - TAN, Filing Type, Quarter and Financial Year entered in XML should match with the TAN, Quarter, Financial Year and Filing Type in upload screen.
 - UIN should be unique for the TAN and financial year
 - Financial year and TAN in the UIN should match with the TAN and Financial Year for which the statement is being uploaded.

Notification - Income Tax - Income Tax**NOTIFICATION NO.7/2016****[F.NO.DGIT(S)/ADG(S)-2/TDS E-FILING NOTIFICATION/110/2016]****DATED 4-5-2016**

As per sub-rule (1) of rule 29C (Declaration by person claiming receipt of certain incomes without deduction of tax) of the Income-tax Rules, 1962 (hereunder referred as the Rules) a declaration under sub-section (1) or under sub-section (1A) of section 197A shall be in Form No. 15G and declaration under sub-section (1C) of section 197A shall be in Form No. 15H.

2. As per sub-rule (3) of rule 29C, the person responsible for paying any income of the nature referred to in sub-section (1) or sub-section (1A) or sub-section (1C) of section 197A, shall allot a unique identification number to each declaration received by him in Form No.15G and Form No.15H respectively during every quarter of the financial year in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) under sub-rule (7) of rule 29C.

3. As per sub-rule (4) of rule 29C, the person referred to in sub-rule (3) herein shall furnish the particulars of declaration received by him during any quarter of the financial year along with the unique identification number allotted by him under sub-rule (3) in the statement of deduction of tax of the said quarter in accordance with the provisions of clause (vii) of sub-rule (4) of rule 31A. As per sub-rule (7) of rule 29C, the Principal Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the declaration, allotment of unique identification number and furnishing or making available the declaration to the income tax authority and shall be responsible for the day-to-day administration in relation to the furnishing of the particulars of declaration in accordance with the provisions of sub-rule (4) of rule 29C.

4. In exercise of the powers delegated by Central Board of Direct Taxes ('Board') under sub-rule (7) of rule 29C of the Income-tax Rules, 1962, the Principal Director General of Income-tax (Systems) hereby lays down the following procedures:

a. **Registration:** The deductor/collector is required to register by logging in to the e-filing website (<https://incometaxindiaefiling.gov.in/>) of the Income Tax Department. To file the "Statement of Form 15G/15H", deductor should hold a valid TAN. Following path is to be used for the registration process:

Register yourself → Tax Deductor & Collector

b. **Preparation:** The prescribed schema for Form 15G/15H and utility to prepare XML file can be downloaded from the e-filing website home page under forms (other than ITR) tab. The Form 15G/15H utility can be used to prepare the xml zip file. The declaration is required to be

submitted using a Digital Signature Certificate. The signature file for the zipped file can be generated using the DSC Management Utility (available under Downloads in the e-Filing website <https://incometaxindiaefiling.gov.in/>)

c. **Submission:** The designated person is required to login to the e-filing website using TAN and go to e-File → Upload Form 15G/15H. The designated person is required to upload the "Zip" file along with the signature file (generated as explained in para (b) above). Once uploaded, the status of the statement shall be shown as "Uploaded". The uploaded file shall be processed and validated at the e-filing portal (list of validations are given in the user manual). Upon validation, the status shall be either "Accepted" or "Rejected" which will reflect within 24 hours from the time of upload. The status of uploaded file will be visible at My account → View Form 15G/15H. In case the submitted file is "Rejected", the reason for rejection shall be displayed and the corrected statement can be uploaded again.

