

# **SECTION 206AB OF INCOME TAX ACT**

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# BACKGROUND

- Tax Deduction at Source (TDS) has been an effective mechanism for collection of taxes.
- When a payer deducts TDS, then the IT Department becomes aware of the existence of the deductee and information on such payees.
- The philosophy behind TDS provision is to bring new assesseees into the tax fold.
- Failure to deduct TDS over a period of tax became a serious issue with interest; disallowance and prosecution under certain circumstances.
- Section 206AA was introduced from 01.04.2010 mandating the payee to furnish PAN. Non-furnishing of PAN by the payee to the payer would result in higher rates of TDS.
- Section 206CC provides for higher rate of TCS for non-furnishing of PAN.

# FINANCE ACT, 2021

- Finance Act, 2021 introduced Section 206AB which is a special provision for deduction of tax at source for non-filers of income-tax return.
- The provision is to come into force from **01.07.2021**.
- The notes on clauses read as under:
  - Section 206AA provides for higher rate of TDS for non-furnishing of PAN. Section 206CC provides for higher rate of TCS for non-furnishing of PAN. *It is seen that while these provisions as served their purpose in ensuring, obtaining and furnishing of PAN by various persons, there is need to have similar provision to ensure filing of return by those person who have suffered a reasonable amount of TDS /TCS.*

# SECTION 206AB

- Where tax is required to be deducted at source under the provisions of Chapter XVIIIB, other than Sections 192, 192A, 194B, 194BB, 194LBC or 194N on any sum or income or amount paid, or payable or credited, by a person (hereinafter referred to as deductee) to a specified person, the tax shall be deducted at the higher of the following rates, namely:
  - At twice the rate specified in the relevant provision of the Act; or
  - At twice the rate or rates in force; or
  - At the rate of five percent
- If the provisions of Section 206AA is applicable to a specified person, in addition to the provision of this section, the tax shall be deducted at higher of the two rates provided in this section and in section 206AA.

# SECTION 206AB

- Section 206AB is applicable to all TDS provisions **other than**
  - Sec. 192 – Salaries
  - Sec. 192A – Payment of accumulated balance due to an employee participated in PF Scheme.
  - Sec. 194B – Winnings from lottery
  - Sec. 194BB – Winning from horse race
  - Sec. 194LBC – Income in respect of investments in securitization trust.
  - Sec. 194N – Cash withdrawal in excess of Rs.1 crore from bank, etc.

# SECTION 206AB

- **Who is a specified person?**
  - A person who has not filed IT return for both of the two assessment years relevant to the two previous years immediately prior to the previous year in which tax is required to be deducted and time limit for filing IT return has expired.
  - Aggregate amount of TDS / TCS is Rs.50,000/- in each of those two previous year.
  - Non-resident who does not have a permanent establishment in India is not a specified person. The expression 'permanent establishment' includes a fixed place of business through which the business of the enterprise is wholly or partly carried on.

# SECTION 206AB

- **ABC Ltd is required to make a payment to M/s. XYZ Ltd., a contractor on 15.07.2021 that is during the previous year 2021-2022.**
- ABC Logistics would normally be required to deduct tax at source under Section 194C at 2%.
- On account of Section 206AB, ABC has to find out whether XYZ is a 'specified person'.
- This would require information on the IT return filing status of XYZ for the assessment years relevant to previous year 2020-2021 and previous year 2019-2020
  - Time limit for filing return for 2020-2021 has not expired.
  - Data pertaining to 2019-2020 and 2018-2019 will be taken into account as can be seen from para 3, Circular No.11/2021-CBDT
  - If specified person files a valid return of income for AY 2019-20 and 2020-21 during FY 2021-22 his name would be removed.

**ISSUES**

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# EMAILS

- A number of clients have issued emails in connection with the new provisions.
  - Some want self-declaration.
  - Some want the service provider to login into the system of client and fill up a big form
  - Some want copies of IT returns
  - Some want IT return acknowledgement
  - Email sent to all without checking whether the person is a specified person or 50,000 threshold has been breached.

# INDUSTRY ISSUES

- Companies already have issues with the understanding applicability of TDS
- Discount vs Commission
- Section 194 C Vs Section 194 J
- Section 195 – Applicability and issues
- Reimbursements
- Clients deduct TDS out of abundant caution.
- Impact on account of Section 206AA will be huge.
- Understanding of the new provisions will differ.
- Government companies, Airport authority, Boards, PSUs, etc.
- Position of the private sector clients would differ based upon the view of the consultant.
- Assesseees will be forced to share sensitive and private data to avoid higher rates of TDS.

# RIGHT TO PRIVACY?

- SC decision in *KS Puttuswamy (2017) 10 SCC 1*
  - Privacy protects individual from the searching glare of publicity in matters which are personal to his or her life;
  - Privacy constitutes the foundation of all liberty because it is in privacy that the individual can decide how liberty is best exercised. Privacy has both positive and negative content. The negative content retains the state from committing an intrusion upon the life and personal liberty of a citizen. Its positive content imposes an obligation of the state to take all necessary measures to protect the privacy of the individual.
  - Right to privacy is certainly one of the core freedoms which is to be defended; it is a part of liberty within the meaning of its expression in Article 21.

# RIGHT TO PRIVACY?

- ***Aadhar Case (2019) 1 SCC 1*** - Five Member Bench of the Supreme Court affirmed the decision of the Supreme Court in ***Binoy Viswam (2017) 7 SCC 59*** which had upheld Section 139AA which mandated linking of PAN card with Aadhar. The Court recognized the objective to remove bogus PAN card by linking with Aadhaar and thereby curb the menace of black money, money laundering and tax evasion.
- No objectives can be perceived or even suggested for Section 206AB to justify the collection of personal data in violation of privacy rights.
- While India is yet to bring a law for data protection, the new provisions contemplate, private and sensitive data should be shared with non-State entities with huge possibilities for data profiling/ data theft/ leakage.
- There is no safeguard whatsoever in the private domain when personal data such as income tax details have to be compulsorily shared with another business entity just to avoid higher TDS rates.

# RIGHT TO PRIVACY?

- Even in the *Binoy Viswam's* case, the Supreme Court observed that a large section of citizens feel concerned about possible data leak even when many of those support linkages of PAN with Aadhaar. This is a concern, which needs to be addressed by the Government.
- Government should ensure that there is no unauthorized leakage of data.
- Goodwill of a business could get affected owing to the data share.
- Where there is no guarantee for protection against unauthorized use or data profiling or data leaks or anything, it can compromise the life and liberty of the citizen and have a huge impact in the business itself.

# GOING BEYOND INCOME

- **Are the provisions valid?**
  - 206AB goes beyond income and can run foul of Entry 82, Union List, Seventh Schedule, Constitution of India.
  - Supreme Court in the case of *CIT Vs. Sanyasi Rao (1996) 219 ITR 330* has upheld the provision on the ground that it is by way of collection of tax as income tax and permissible under Entry 82.
  - When the entry is on tax on income what Section 206AB does is that it artificially imposes a higher rate of tax through withholding mechanism on a recipient who is unwilling to share personal data with a client.

# NO MECHANISM

- Each person had to come up with their own solution to ensure compliance.
- When these assesseees are already struggling with their money locked up in refunds not forgetting the cashflow pressures on account of TDS, any arbitrary higher rates through the mechanism of Section 206AB would only be counter protective and wipe away businesses which are already reeling under Covid-19.
- If a statute requires a specific compliance point failing which there are serious consequences in terms of prohibitive rates then the statute should provide for a mechanism for compliance without violating privacy of citizens.
- On account of newly created solutions adopted by companies through strongly worded letters, gullible assesseees would be sharing their valuable income data.

# SECTION 206AA

- Section 206AA mandates the payee to furnish PAN to the payer
  - PAN itself is not required where income is below the taxable limit.
  - Provisions read down and made in applicable to persons whose income is less than the taxable limit – ***Kowsalya Bhai Vs. UoI (2012) 346 ITR 166 – KAR.***
  - Section not applicable where deductee is a non-resident whose Government has entered into a DTAA with India – ***Danisco India Pvt. Ltd. Vs. UoI (2018) 404 ITR 539 (DEL)***



# PERMANENT ESTABLISHMENT

- **The section excludes non-resident from the purview of the Section provided they do not have PE in India.**
- Role of DTAA
- If income not chargeable to income tax in India, TDS cannot apply.
- Past disputes and decisions.
- New challenges
  - Whether other PEs such as agency PE or service PE would be covered? – Need not be in the absence of express provisions.
  - PE definition as per Treaty

# ISSUE NO.1

- IT return may not have been filed on the ground that there was no taxable income.
- Current year payments may be insignificant on account of impact on business due to covid but higher TDS can bring business to a halt.

# ISSUE NO.2

- **Section 197 – Certificate for deduction at lower rate**
  - Will Section 206AB override this Section?
  - Rule 28AA of IT Rules – certificate for deduction at lower rates or no deduction of tax from income other than dividends.
  - 197 provides that if any certificate is given, TDS must be as per the certificate until such certificate is cancelled by the Assessing Officer.
  - Certificate already in place.
  - The Rule does not require that the certificate should not be issued if Return of income is not filed for the past years.
  - Certificate, thus, can still be issued.

# ISSUE NO.3

- Every communication from a client indicates a stringent time-line for provision of information.
- Communication states that if information not provided by a cut-off date, higher rates of TDS would be applied automatically.
- None of these letters have been withdrawn even after the Board introduced the compliance functionality and unfortunately many are sharing sensitive data by way of response to these letters

# RECENT SOLUTIONS BY CBDT

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# CIRCULAR No. 11 /2021 dated 21.06.2021

- CBDT vide this circular recognized that the tax deductor or the tax collector is required to do a due diligence of satisfying himself if the deductee or the collectee is a specified person.
- CBDT, to ease this, has announced a new functionality called the Compliance Check for Section 206AB and 206CCA.
- **This functionality is made available through the reporting portal of the Income Tax Department.**
- The tax deductor or the collector can feed the single PAN (PAN Search) or multiple PANs (bulk search) of the deductee or collectee and can get a response from the functionality if such deductee or collectee is a specified person.
- For PAN search, response to be available for download in a PDF format.
- For bulk search, response would be in the form of downloadable file which can be kept for record.

# NOTIFICATION No. 01/2021 Dt.22.06.2021 – PROCEDURE FOR SHARING OF INFORMATION WITH TAX DEDUCTORS/ COLLECTORS

## Registration

- Log into e-filing portal,
- Login using TAN credential, click on “Reporting Portal” under “Pending Actions”
- The deductor/ collector needs to select Compliance Check (Tax Deductor & Collector) under Form Type.
- Details of Principal officer needs to be provided – who is the authorized person of the tax deductor/collector to use the Compliance Check functionality on reporting portal.
- After submission, email notification will be shared with the Principal Officer along with ITDREIN details, login credentials.

# NOTIFICATION No. 01/2021 Dt.22.06.2021 – PROCEDURE FOR SHARING OF INFORMATION WITH TAX DEDUCTORS/ COLLECTORS

Accessing the  
Compliance Check  
Functionality

- Principal Officers of the entities (Tax Deductors & Collectors) which are registered with the Reporting Portal through TAN shall be able to use the functionality after login into the Reporting Portal using their credentials.
- After successfully logging in, link to the functionality 'Compliance Check for Section 206AB & 206CCA" will appear on the home page of the Reporting Portal.



# NOTIFICATION No. 01/2021 Dt.22.06.2021 – PROCEDURE FOR SHARING OF INFORMATION WITH TAX DEDUCTORS/ COLLECTORS

## Using PAN Search Mode

- Under “Compliance Check for Section 206AB & 206CCA” page, “PAN Search” tab may be selected to access the functionality in PAN Search mode.
- In this mode single valid PAN along with captcha can be entered at a time and output will be available with following fields – Financial Year; PAN; Masked name of the person; PAN allotment Date; PAN Aadhar Link Status; Specified Person u/S. 206AB & 206CCA
- Output will also provide the date on which the ‘specified person’ status as per Section 206AB and 206CCA is determined.

# NOTIFICATION NO. 01 /2021 DT.22.06.2021 – PROCEDURE FOR SHARING OF INFORMATION WITH TAX DEDUCTORS/ COLLECTORS

## Using Bulk Search Mode

- Under Compliance Check for “Section 206AB and 206CCA” functionality page, “Bulk Search” tab may be selected to access the functionality in Bulk Search Mode. This mode involves following steps:
  - Preparing Request (input) file containing PANs details may be downloaded by clicking on the ‘Download CSV template’ button. PANs for which ‘specified person’ status is required may be entered in the downloaded CSV template. The current limit in the number of PANs in a single file is 10,000.
  - Uploading the input CSV file: Input CSV file may be uploaded by clicking on Upload CSV button. Uploaded file will start reflecting with Uploaded status.
  - Downloading the output CSV file: After processing, CSV file containing ‘Specified Person’ status as per Section 206AB & 206CCA of the entered PANs will be available for download and ‘Status’ will change to Available. Output CSV file will contain PAN, masked name, Specified Person Status as per Section 206AB & 206CCA, PAN-Aadhar Link Status and other details. After downloading of the file, the Status will change to ‘Downloaded.’ The Downloaded link will expired after specified time (presently 24 hours of availability of the file).

# VIEW OF THE PORTAL

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# HOME PAGE

**Reporting Portal**

Insight

New version of Dividend and Interest-Generic Submission Utility for quick validation of voluminous data is available under Utilities. All users are required to

**New In Reporting Portal?**  
**Register**  
Registered Reporting Entity?  
**Login**

**Quick Reference Guides**

- How To:
- SFT 15&10
- Register
- Manage user profile
- Address Update
- Upload and View Statement
- Capture details of Immovable Property Transaction Based Report (Part D) for Form 61A
- Capture details of Account Based Report (Part C) for Form 61A

**News & Updates**

- 22-04-2021**  
Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT) for Dividend income and Interest Income.  
Notification: [Dividend Interest](#)
- 24-06-2020**  
CBDT issues Notification on Extension of time limits under the Income Tax Act, 1961 and related Acts.  
[Click Here](#)
- 05-05-2020**  
Clarification in respect of residency under section 6 of the Income tax Act, 1961.  
[Click Here](#)

[View more](#)

**Frequently Asked Questions**

**Q.3. What is Consolidated Defect Data Quality Report?**  
A. It is the Data Quality Report that displays defects in the original statement which are still pending for resolution. The submitted correction/ deletion statement (if any) is also considered for generating this DQR.

**Help**

**Customer Care**  
1800 100 4210  
Submit Query


**Resources**

- Utilities
- Training Videos
- Training Material
- User Manual

**FAQ**

- Overview
- Registration
- Login
- Reporting Entity & User Profile

# LOGIN



**e-Filing** *Assam Andhra*  
Income Tax Department, Government of India

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Do not have an account? [Register](#)

[Home](#) | [Individual/HUF](#) | [Company](#) | [Non-Company](#) | [Tax Professionals & Others](#) | [Downloads](#) | [Help](#)

<sup>\*</sup> Indicates mandatory fields


## Login


Enter your User ID <sup>\*</sup>

[Continue >](#)

[< Back](#)

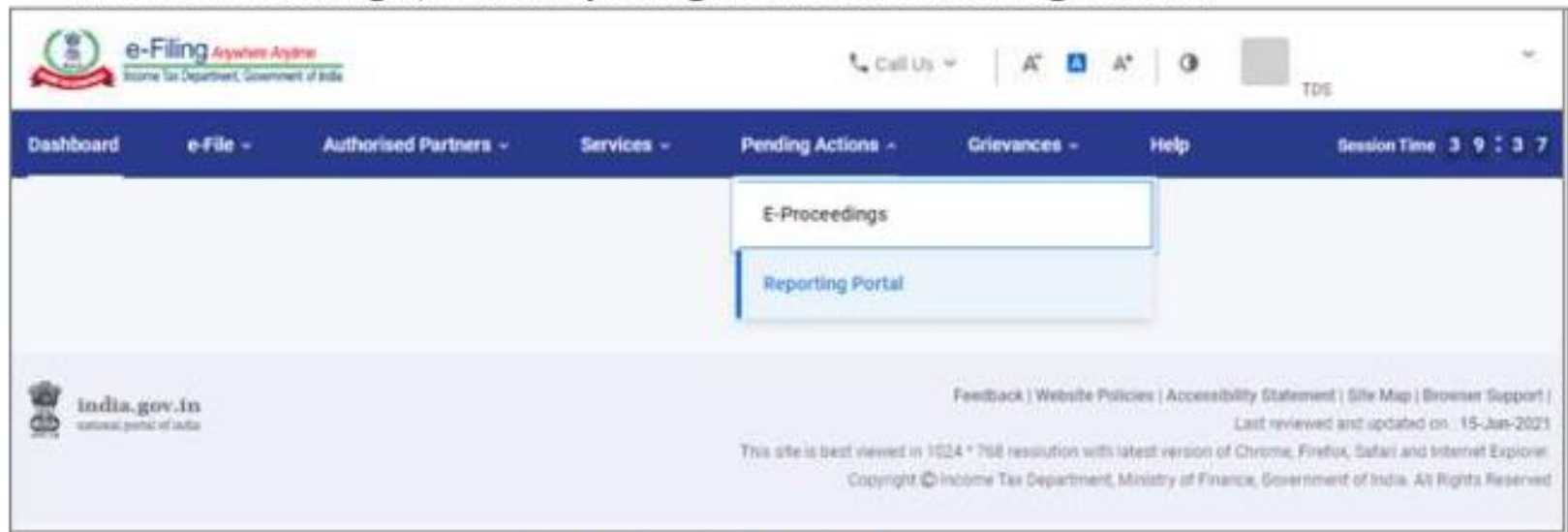
## Know about your User ID

 **PAN (Permanent Account Number)**  
**For Individuals** (Salaried employee, Senior citizen, Self-employed, NRI)  
**For Other Than Individuals** (Company, Trust, AOP, AJP, BOI, Firm, Local Authority)

 **Aadhaar Number**  
**For Individuals** (Salaried employee, Senior citizen, Self-employed, NRI)

# REPORTING PORTAL

- After successful login, select **Reporting Portal** under **Pending Actions**.



# NEW REGISTRATION

- After being redirected to the Reporting portal, select New Registration option, and click Continue.



The screenshot displays the 'Reporting Portal' interface. At the top, there is a blue navigation bar with social media links for Twitter (@IncomeTaxIndia), Facebook (@IncomeTaxIndiaOfficial), Instagram (@IncomeTaxIndia.Official), and YouTube (@Income Tax India), along with a 'Follow us on' prompt and a 'To Stay updated' link. The main header area includes the Indian government emblem on the left, the text 'Reporting Portal' in the center, and the 'Insight' logo on the right. The central content area features a light blue box with the heading 'Please select from the following options'. Inside this box, four radio button options are listed: 'New Registration' (which is selected), 'S-1 Preliminary Response', 'Preliminary Response (Form 81B)', and 'Manage Principal Officer'. A blue 'Continue' button is positioned at the bottom right of the selection box.

# REGISTRATION

- User needs to enter entity details. Entity Name & Entity PAN will be prefilled.

Enter Entity Details	
Entity Name*	<input type="text" value="Test Nam"/>
Entity PAN*	<input type="text" value="ASDWE1234A"/>
Flat/Door/Building*	<input type="text" value="Enter Flat/Door/Building"/>
Road/Street	<input type="text" value="Enter Road/Street"/>
Area/Locality*	<input type="text" value="Enter Area/Locality"/>
Town/City/District*	<input type="text" value="Enter Town/City/District"/>
Pin Code*	<input type="text" value="Enter Pin Code"/>
State*	<input type="text" value="Select State"/> ▼
Country*	<input type="text" value="Select Country"/> ▼
<input type="button" value="Back"/> <input type="button" value="Add Principal Officer"/>	
Fields with * mark are mandatory	



# REGISTRATION

- Click "Add Principal Officer". User needs to enter **Principal Officer** details. Principal Officer is the person designated by the entity to login and use this functionality.

Principal Officer Details - Compliance Check (Tax Deductor & Collector) (Who is Principal Officer?)	
Authorized Person Type	<input type="text" value="Principal Officer"/>
PAN*	<input type="text" value="Enter PAN"/>
Person First Name*	<input type="text" value="Enter First Name"/>
Middle Name	<input type="text" value="Enter Middle Name"/>
Last Name*	<input type="text" value="Enter Last Name"/>
Designation*	<input type="text" value="Enter Designation"/>
Access Type*	<input type="text" value="Operational"/>
Date Of Birth(DD-MM-YYYY)	<input type="text" value="Enter Date Of Birth"/>
Mobile Number*	<input type="text" value="+91"/> <input type="text" value="Enter Mobile No"/>
Email ID*	<input type="text" value="Enter Email Id"/>
Alternate Email ID	<input type="text" value="Enter Alternate Email Id"/>
Flat/Door/Building*	<input type="text" value="Enter Flat/Door/Building"/>
Road/Street	<input type="text" value="Enter Road/Street"/>
Area/Locality*	<input type="text" value="Enter Area/Locality"/>
Town/City/District*	<input type="text" value="Enter Town/City/District"/>
Pin Code*	<input type="text" value="Enter Pin Code"/>
State*	<input type="text" value="Select State"/>
Country*	<input type="text" value="Select Country"/>

[Back](#) [Add Nodal Officer](#) [Preview](#) [Submit](#)

# REGISTRATION



*Figure 9 Registration Success*

- ITDREIN will be generated upon successful registration.
- Once the registration request is approved by Income tax Department, email notification will be shared with the Principal Officer along with ITDREIN details and login credentials.

# SINGLE PAN SEARCH


Home Profile Compliance Check Requests Messages Resources e-Campaign History Help Feedback


Welcome KUSUM LATA, Principal Officer Logout

Compliance Check for Section 206AB & 206CCA

Compliance Check for Section 206AB & 206CCA

PAN Search Bulk Search

PAN *	AQYPD2469N
Captcha Code	8 6 1 4 9 
Enter Captcha Code *	ENTER
<input type="button" value="Search"/>	

Search Result of PAN : AQYPD2469N on 18-06-2021 (Financial Year 2021-22) 

Name	PAN Allotment Date	PAN-Aadhaar Link Status	Specified Person u/s 206AB & 206CCA
SXXXXXP DXXXXA	07-06-2021	Linked	No

Figure 15 Output Result

# BULK SEARCH

- Download CSV Template

Compliance Check for Section 206AB & 206CCA

Compliance Check for Section 206AB & 206CCA

PIN Search **Bulk Search**

[Refresh](#)

	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
1	14-06-2021	2021-22	1366	7	KUSUM LATA	<a href="#">Downloaded</a>	14-06-2021
2	14-06-2021	2021-22	1365	7	KUSUM LATA	<a href="#">Downloaded</a>	14-06-2021
3	14-06-2021	2021-22	1364	7	KUSUM LATA	<a href="#">Available</a>	14-06-2021

Page 1 of 3 View 1 - 10 of 26

[Download CSV Template](#) [Upload CSV](#)

# BULK SEARCH

- Input CSV file may be uploaded by clicking on Upload CSV button
- Financial Year will be automatically selected to current FY and can-not be changed.

**Upload CSV** ✕

ITDREIN	VPND00827B.TU531
Entity Name	Test Nam
User Name	KUSUM LATA
User Role	Principal Officer
Entity Category	Company
Financial Year*	2021-22 <span>▾</span>

No file chosen

# BULK SEARCH

- After processing, CSV file containing “Specified Person” status of the entered PANs will be available for download and “Status” will change to **Available**.

The screenshot displays the 'Compliance Check for Section 206AB & 206CCA' interface. It features a navigation bar with a home icon and the page title. Below the title, there are two tabs: 'PAN Search' and 'Bulk Search'. A 'Refresh' button is located in the top right corner of the table area. The table contains three rows of data, with columns for Upload Date, Financial Year, Request ID, Records, User Name, Status, and Last Activity Date. The 'Status' column shows 'Downloaded' for the first two rows and 'Available' for the third row. At the bottom, there are two buttons: 'Download CSV Template' and 'Upload CSV'. The page number 'Page 1 of 3' and 'View 1 - 10 of 26' are also visible.

	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
1	14-06-2021	2021-22	1386	7	KUSUM LATA	<a href="#">Downloaded</a>	14-06-2021
2	14-06-2021	2021-22	1365	7	KUSUM LATA	<a href="#">Downloaded</a>	14-06-2021
3	14-06-2021	2021-22	1364	7	KUSUM LATA	<a href="#">Available</a>	14-06-2021

# OUTPUT – BULK SEARCH

- Output CSV file will have FY, PAN, Name of the PAN holder (masked), PAN Allotment Date, PAN-Aadhaar link status and Specified Person u/s 206AB & 206CCA status.

Compliance Check for Section 206AB & 206CCA					
Search Result on 18-06-2021 (Financial Year 2021-22)					
#	PAN	Name	PAN Allotment Date	PAN-Aadhaar Link Status	Specified Person u/s 206AB & 206CCA
1	AAAPA1234A	SXXXL AXXXV	18-08-2001	Not Linked	No
2	BBBPB1234B	Invalid PAN	-	-	-
3	CCCCC1234C	CXXXXXA PXXXXR LTD	12-06-1982	Not-Applicable	Yes
4	DDDFD1234D	DXXXXXXXXXXO KXXU LLP	10-12-2002	Not-Applicable	No
5	EEEP1234E	NXXXXJ KXXR EXXA	08-10-1935	Exempt	No
6	FFFP1234F	LXXA CXXXXXXXXXT FXXXXK	06-08-1996	Linked	Yes
7	GGGPG1234G	AXXXXD KXXR GXXV	13-02-1995	Linked	No

# IS 206 AB REQUIRED?

- **With all the data available with the Government about persons who have not filed returns, why should deductor be required to do this exercise?**
- How does this contribute to ease of doing business?
- With all the data, IT Department has enough provisions to take action against the defaulters
- Why use the deductors?
- A corporate entity with 2000 vendors and service providers will have to spend their entire time examining the applicability of thresholds and waste countless hours in trying to comply with the provisions.
- The press release on 22.06.2021 stated that the Government has reiterated its comment to ease the compliance burden of taxpayers. It is not just the ease of compliance, but also the need for compliance itself that needs to be examined.
- With the new IT portal having its own challenges, this is not the time for Section 206AB.



# THINGS CAN GO WRONG DUE TO...

- Multiple Glitches in the new portal
- Error rectification without seeing full picture
- Network Downtime
- System crashes
- Cyber crimes
- Inadvertent malicious inputs from users
- Errors in data upload
- Errors in information given for data upload
- System generated errors
- Impact on filing, replies to assessment notices .appeals etc

# WISH-LIST

- Highly cryptographic algorithms
- State of art security without compromising ease of access
- Access controls
- Data privacy
- Safe and smooth transition as against mandated immediate transition (Example of physical and Demat shares)
- Extension of timelines

# WHAT SHOULD NOT BE THERE



# WHAT IS EXPECTED

Smooth Log In

Simple  
Registration

Ease in Access

Friendly  
interface



Easy Data  
Upload

Stress free  
Return Filing

Fast response in  
other Compliance  
segments

# THANK YOU

[vaithilegal@gmail.com](mailto:vaithilegal@gmail.com)

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