

GUIDELINES FOR COMPLIANCE CHECK FOR SECTIONS 206AB & 206CCA
STANDARD OPERATING PROCEDURE FOR USE OF ONLINE FUNCTIONALITY

A. Registration of TAN on Reporting Portal of Income-tax department

First of all, tax deductors / collectors need to register through their Tax Deduction Account No. (TAN) on the Reporting Portal of Income-tax Department.

Step 1: Go to Reporting Portal at URL <https://report.insight.gov.in>.


Step 2: On the left sidebar of the Reporting Portal homepage, click on **Register** button.







Step 3: User is redirected to the e-filing login page. Or

Step 4: Directly navigated to e-filing portal through <http://www.incometax.gov.in/>

Step 5: Log in to e-filing using e-filing login credential of TAN.

 **e-Filing** Assurance Anytime
Income Tax Department, Government of India

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* Indicates mandatory fields

Login


Enter your User ID *


TANA00001D

[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)

Step 6: Under 'Pending Actions', select 'Reporting Portal'.

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Last reviewed and updated on: 15-Jun-2021
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Reporting Portal

On click of 'Proceed' button, you will be redirected to Reporting Portal

[Cancel](#) [Proceed !\[\]\(50e8e1b948ac88ce62fcdc0a5f252abc_img.jpg\)](#)

Step 7: After being redirected to the Reporting portal, select **New Registration** option and click **Continue**.

Step 8: On the next screen, select the Form type as **Compliance Check (Tax Deductor & Collector)**. Click **Next** to navigate to entity details page.

Form Type and Category	
Form Type*	Compliance Check (Tax Deductor & Collector) ▼
Entity Category*	Company ▼
Next	

Step 9: Enter relevant entity details on entity details page and click on 'Add Principal Officer' button to add Principal Officer.

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*	Select State ▼
Country*	Select Country ▼
Back Add Principal Officer	
Fields with * mark are mandatory	

Step 10: Enter Principal Officer details on the Principal Officer Details page.

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

Step 11: If more users such as Nodal Officer, Alternate Nodal Officer and other users are to be registered, adding the details of such users can be continued, otherwise the same can be done after registration also.

Step 12: Click on **Preview** button to view the entered entity and principal officer details.

Step 13: Click on **Submit** button to submit the registration request.

Reporting Portal		Insight
<p>YOUR details have been successfully submitted. Please find registration Request Number RE-000000000000. An email has been sent to registered email id.</p> <p>Download Acknowledgement PDF</p> <p>Continue to Login</p>		

Step 14: Acknowledgement receipt of registration request is provided through portal and the same will also be shared through an email notification to the Principal Officer.

Step 15: Once the registration request is approved by Income tax Department, email notification will be shared with the Principal Officer along with ITDREIN (Income Tax Department Reporting Entity Identification Number) details and login credentials

B. Accessing the functionality on Reporting Portal by Principal Officer

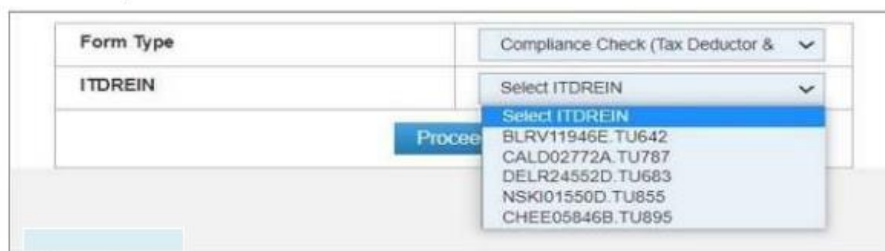
Step 1: Go to Reporting Portal at URL <https://report.insight.gov.in>.

Step 2: On the left sidebar of the Reporting Portal homepage, click the Login button.

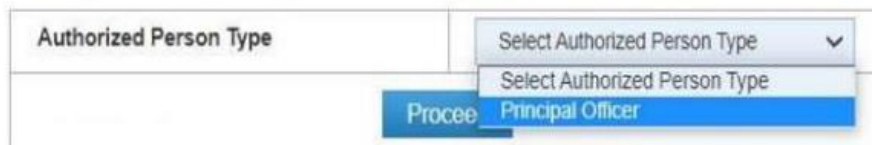
Step 3: Enter the required details of Principal Officer (not tax deductor / collector) in the respective fields (PAN and Password as received in the email or updated password) and click Login to continue.



Step 4: If Principal Officer's PAN is registered for multiple Forms & ITDREIN, he/she needs to select Form type as Compliance Check (Tax Deductor & Collector) and associated ITDREINs from the drop-down.



Select Authorised Person Type as Principal Officer and click on Proceed.



Step 5: After successfully logging in, the home page of Reporting Portal appears.

Step 6: Click on Compliance Check for Section 206AB & 206CCA link provided as shortcut on left panel.



C. Compliance Check for Section 206AB & 206CCA

Upon clicking Compliance Check for Section 206AB & 206CCA at home page, the compliance check functionality page appears. Through the functionality, tax deductors or collectors can verify if any person (PAN) is a 'Specified Person' as defined in Section 206AB & 206CCA.

The same can be done in 2 modes:

- **PAN Search:** To verify for single PAN
- **Bulk Search:** To verify for PANs in bulk

D. Single PAN Search

Step 1: Select **PAN Search** tab under **Compliance Check for Section 206AB & 206CCA** functionality.

Step 2: Enter valid PAN & captcha code and click **Search**.

Following Output result will be displayed upon entering a valid PAN & captcha code. Output result will not be shown if Invalid PAN is entered.

- Financial Year: Current Financial Year
- PAN: As provided in the input
- Name: Masked name of the Person (as per PAN)
- PAN Allotment date: Date of allotment of PAN
- PAN-Aadhaar Link Status: Status of PAN-Aadhaar linking for individual PAN holders as on date. The response options are
 - ✓ Linked (PAN and Aadhaar are linked), or
 - ✓ Not Linked (PAN & Aadhaar are not linked), or
 - ✓ Exempt (PAN is exempted from PAN-Aadhaar linking requirements), or
 - ✓ Not-Applicable (PAN belongs to non-individual person).
- Specified Person u/s 206AB & 206CCA: The response options are
 - ✓ Yes (PAN is a specified person as per section 206AB/206CCA as on date), or
 - ✓ No (PAN is not a specified person as per section 206AB/206CCA as on date)

Output will also provide the date on which the 'Specified Person' status as per section 206AB and 206CCA is determined.

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

Step 3: Click PDF icon to download the details in PDF format.

E. Bulk PAN Search

Step 1: Select 'Bulk Search' tab.

Step 2: Download the CSV Template by clicking on '**Download CSV template**' button.

Compliance Check for Section 286AB & 286CCA

Compliance Check for Section 286AB & 286CCA

PAN Search [Bulk Search](#)

[Refresh](#)

	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
1	14-06-2021	2021-22	1365	7	KUSUM LATA	Downloaded	14-06-2021
2	14-06-2021	2021-22	1365	7	KUSUM LATA	Downloaded	14-06-2021
3	14-06-2021	2021-22	1364	7	KUSUM LATA	Available	14-06-2021

Page 1 of 3

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

Step 3: Fill the CSV with PANs for which 'Specified Person' status is required. (Provided PANs should be valid PANs and count of PANs should not exceed 10,000).

CSV Template for Bulk Compliance Check

PAN
AYYWF12345
ABCD12345
ABCD12345
ABCD12345
ABCD12345
ABCD12345

Step 4: Upload the CSV by clicking on 'Upload CSV' button.

Step 5: Uploaded file will start reflecting with Uploaded status. The status will be as follows:

- ✓ Uploaded – The CSV has been uploaded and pending for processing.
- ✓ Available – Uploaded CSV has been processed and results are ready for download.
- ✓ Downloaded – The user has downloaded the output results CSV.
- ✓ Link Expired – Download link has been expired.

Compliance Check for Section 286AB & 286CCA

Compliance Check for Section 286AB & 286CCA

PAN Search [Bulk Search](#)

[Refresh](#)

	Upload Date	Financial Year	Request ID	Records	User Name	Status	Last Activity Date
1	14-06-2021	2021-22	1365	7	KUSUM LATA	Downloaded	14-06-2021
2	14-06-2021	2021-22	1365	7	KUSUM LATA	Downloaded	14-06-2021
3	14-06-2021	2021-22	1364	7	KUSUM LATA	Available	14-06-2021

Page 1 of 3

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

Step 6: Download the output result CSV once status is available by clicking on Available link.

Step 7: After downloading the file, the status will change to **Downloaded** and after 24 hours of availability of the file, download link will expire and status will change to **Link Expired**.

Output result CSV file will have following details:

- Financial Year: Current Financial Year
- PAN: As provided in the input. Status shall be 'Invalid PAN' if provided PAN does not exist
- Name: Masked name of the Person (as per PAN)
- PAN Allotment date: Date of allotment of PAN
- PAN-Aadhaar Link Status: Status of PAN-Aadhaar linking for individual PAN holders as on date. The response options are
 - ✓ Linked (PAN and Aadhaar are linked), or
 - ✓ Not Linked (PAN & Aadhaar are not linked), or
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- Specified Person u/s 206AB & 206CCA: The response options are
 - ✓ Yes (PAN is a specified person as per section 206AB/206CCA as on date), or
 - ✓ No (PAN is not a specified person as per section 206AB/206CCA as on date)

Output will also provide the date on which the 'Specified Person' status as per section 206AB and 206CCA is determined.

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	AAAP1234A	SXXX AXXXV	18-08-2001	Not Linked	No
2	BBBP1234B	Invalid PAN	-	-	-
3	CCCC1234C	XXXXXX PXXXX LTD	12-06-1982	Not-Applicable	Yes
4	DDDF1234D	XXXXXXXXXX KKKU LLP	10-12-2002	Not-Applicable	No
5	EEEP1234E	XXXXX KKKR EXXA	08-10-1935	Exempt	No
6	FFFF1234F	LOXA CXXXXXXXXT FXXXX	06-08-1996	Linked	Yes
7	GGGP1234G	AXXXX KKKR GXXV	13-02-1995	Linked	No