

Checklist: Filing quarterly TDS returns

DOCUMENTS REQUIRED

- ☐ TAN and login credentials
- ☐ Challan details (CIN, BSR code, date, amount)
- ☐ Deductee PAN and payment details
- ☐ Lower deduction certificates, if any
- ☐ Salary details for Annexure II (Q4 of 24Q)

STEPS

- ☐ Challans collected
- ☐ PANs verified
- ☐ Statement prepared and validated
- ☐ Statement filed
- ☐ Defaults cleared
- ☐ Form 16/16A issued

MANDATORY LEGAL REQUIREMENTS

- Quarterly filing by the due date
- Issue of TDS certificates

RECOMMENDED PRACTICES

- Verify PANs before payment
- Reconcile challans monthly

Last verified: pending ArthaKara review. Information published by ArthaKara Consulting Services is intended for general educational and informational purposes. It is based on the statutory provisions and official information referenced on the respective page as of its stated verification date. Laws, rules, notifications and regulatory interpretations may change. Readers should independently verify the applicable provisions and seek professional advice before taking action. ArthaKara is an independent professional information and consulting platform and is not a government website or government-endorsed portal.