

How to report required data in clause 34(a) of Form 3CD when TAN is not available

Many of the assessee's who are running small-scale business do not require TAN. However, as per revised reporting requirements, mentioning TAN is compulsory in Form 3CD for reporting wherever any of the payments covered under Chapter XVII-B /BB are made by the assessee.

As per latest available official utility of Income-tax Department, "DTAN99999T" can be entered in TAN field in clause 34(a) of Form 3CD where TAN is not available. All professionals are advised to enter this TAN instead of skipping the field incase of non-availability of TAN.

The screenshot displays the FORM Utility software interface for Form 3CB-3CD. The main window shows a table for reporting transactions. A red callout box highlights the TAN field with the text: "Please enter the TAN. In case of non-availability of TAN, fill 'DTAN99999T' in the TAN field." The table has columns for S.No., Number (TAN), specified in column (3), and Amount. The first row shows S.No. 1, TAN field (highlighted), 194H, Commission or brokerage, and Amount 1222.

Below the table, section (b) asks: "Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:". This section includes a table with columns: S.No., Tax deduction and collection Account Number (TAN), Type of Form, Due date for furnishing, Date of furnishing, if furnished, and Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported.

Section (c) asks: "Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:". This section includes a table with columns: S.No., Tax deduction and collection Account Number (TAN), Amount of interest under section 201(1A)/206C(7) is payable, and Amount paid out of column (2) along with date of payment.