



POWER OF SIMPLICITY

**Getting Started with TDS
in Tally.ERP 9**

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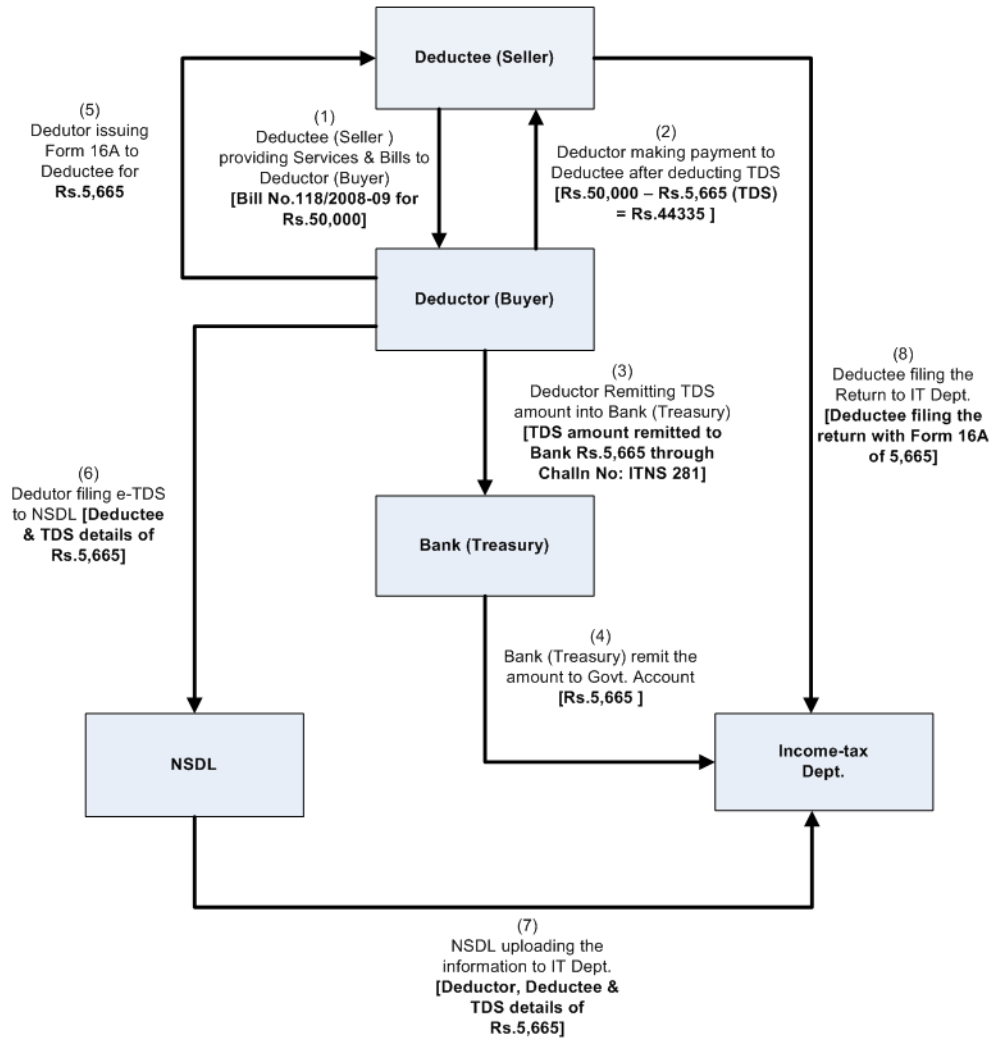
Introduction

TDS means Tax Deducted at Source. The concept of TDS was introduced in the Income Tax Act, 1961, with the objective of deducting the tax on an income, at the source of income. It is one of the methods of collecting Income Tax, which ensures regular flow of income to the Government.

Example: Medha Infotech is making the payment towards Rent to the owner of the building, it is required to deduct the tax on the income (i.e. before payment to the owner), at the source of income.

TDS Process

- ❑ A seller (Deductee) provides services to the buyer (Deductor).
- ❑ The buyer deducts the Tax at the time of payment of advances or while accounting the Bills received.
- ❑ The buyer deposits the deducted amount to the designated branches of the authorised bank
- ❑ The buyer issues Form No.16A to the Deductee
- ❑ The buyer files annual returns electronically to the Income Tax department.
- ❑ The seller files returns, along with Form 16A claiming the credit of the Tax deducted at source.



TDS Process

Time & Mode of TDS Payment

- ❑ All the Tax deducted during a month are to be paid to the credit of Government on or before 7th of the next month. In case 7th of the month happens to be a sunday or a bank holiday payment can be made on the next working day
- ❑ TDS amount shall be paid to the government account through any designated branches of the authorised banks, along with Income Tax Challan No.281.
- ❑ In case of collections made by or on behalf of the Government, the amount shall be credited within the time and in the manner aforesaid without the production of a challan.

TDS Features in Tally.ERP 9

Tally.ERP 9's TDS Feature enables you to handle all the functional, accounting and statutory requirements of your business in an accurate and simplified manner. The TDS functionality in Tally.ERP 9 has the following features

- ❑ Simple and user-friendly
- ❑ Quick and easy to set up and use
- ❑ Create single Expenses Ledger for Multiple Nature of Payment
- ❑ Create single TDS Duty Ledger for Multiple Nature of Payment
- ❑ Book & Deduct TDS in the same voucher
- ❑ Single TDS deduction for multiple vouchers
- ❑ Single TDS deduction for Multiple Nature of Payments
- ❑ TDS deduction on partial applicable value
- ❑ Retrospective Surcharge Deduction
- ❑ Party wise configuration for Lower / Zero rate
- ❑ Party wise configuration to Ignore IT / Surcharge exemption Limit
- ❑ Deduction of TDS on advance payments
- ❑ TDS deduction on Non-Resident (Sec.195) payments
- ❑ Reversal of TDS
- ❑ Print TDS Challan (ITNS 281)
- ❑ Print Form 16A
- ❑ Generate E-TDS Returns
- ❑ Print Form 27A
- ❑ Print Form 26, 26Q, 27, 27Q with Annexure(s)
- ❑ TDS Computation Report
- ❑ Generate TDS Outstanding and TDS Exception Reports

Lesson 1: Enabling TDS in Tally.ERP 9

Lesson Objectives

On completion of this lesson, you will learn to

- Create Company in Tally.ERP 9
- Enable TDS

1.1 Enabling TDS in Tally.ERP 9

It takes a one-time configuration in Tally.ERP 9 for TDS features to be activated. Follow the steps given below to enable TDS in Tally.ERP 9 for a new company, M/s. Medha Infotech.

1. Create Company
2. Enable TDS

M/s. Medha Infotech, is a Company – Resident, which is engaged in Software Development.

Step 1: Create Company

Go to **Gateway of Tally > Alt + F3: Company Info. > Create Company**

In the **Company Creation** screen,

- Specify **Medha Infotech** as the **Company Name** and **Address details**
- Select **India** in the **Statutory Compliance for** field
- Specify the **State, Pin code & Accounts with Inventory** details

The Completed **Company** creation screen appears as shown

Company Creation		Ctrl + M	
Directory	: C:\Tally.ERP9\Data		
Name	: Medha Infotech		
Mailing & Contact Details		Company Details	
Mailing Name	: Medha Infotech	Currency Symbol	: Rs.
Address	: # 56/A Electronic City Bangalore	Maintain	: Accounts with Inventory
		Financial Year from	: 1-4-2010
		Books beginning from	: 1-4-2010
Statutory compliance for		Security Control	
State	: India	TallyVault Password (if any)	:
PIN Code	: Karnataka	Repeat Password	:
Telephone No.	: 560076	<i>(WARNING: forgetting your TallyVault password will render your data unusable!)</i>	
Mobile No.	: 22568978	Use Security Control	: ? No
E-Mail	: 995864751	<i>(Enable Security to avail Tally.NET Features)</i>	
	: medha@tel.com		
Auto Backup Details			
Enable Auto Backup	: Yes		
Base Currency Information			
Base Currency Symbol	: Rs.	Show Amounts in Millions	: ? No
Formal Name	: Indian Rupees	Put a SPACE between Amount and Symbol	: ? Yes
Number of Decimal Places	: 2	Decimal Places for Printing Amounts in V	
Is Symbol SUFFIXED to Amounts	: No		
Symbol for Decimal Portion	: paise		

Accept ?

Yes or No

Figure 1.1 Completed Company Creation Screen

Step 2: Enable TDS

To enable **TDS Feature** for a company, Tally.ERP 9 provides you a unique feature called **Quick Setup**.

Quick Setup is a Single Window Statutory Masters Configuration Screen. This tool guides the starters to configure statutory masters required for the effective use of a particular statutory module.

To **Enable TDS** and to provide **Company TDS Deductor Details**
 Go to **Gateway of Tally > Quick Setup > Tax Deducted at Source**

Quick Setup - Tax Deducted at Source will be displayed as shown

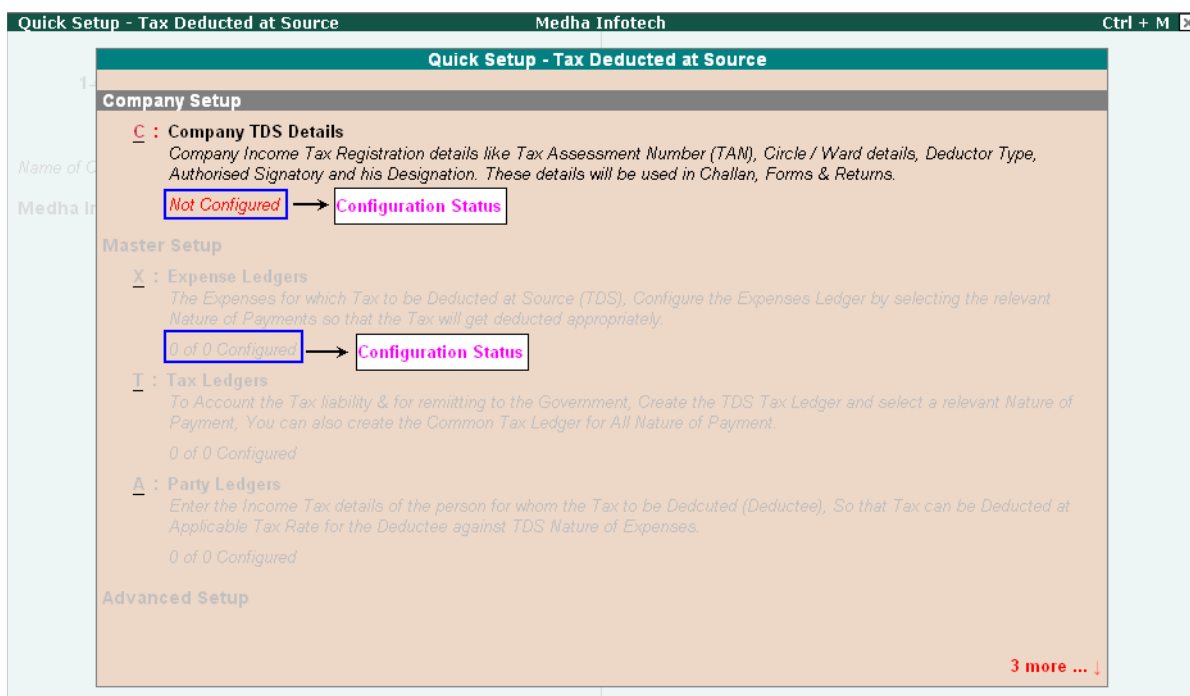


Figure 1.2 Quick Setup – Tax Deducted at Source

From **Quick Setup** screen user can make required **basic configurations** like, **company TDS details** and **masters** to account statutory transactions. It also allows making **advance configurations** wherever applicable.

Configuration details will be displayed below the setup options once the configuration is done otherwise application will display the status as **Not Configured** for **Company Setup** and **0 of 0 Configured** for **other setups** (Masters/Advanced setup).

1. Company Setup

Company Setup guides you to update relevant TDS details .

To enter company TDS deductor details Press **Alt+C** or Select the option **C: Company TDS Details** and press enter to view **Company TDS Deductor Details** screen

Company TDS Deductor Details

Tax Assessment Number : ██████████

Head Office Tax Assessment Number :

Income Tax Circle/Ward (TDS) :

Deductor Type : **Government**

Name of person responsible :

Son/daughter of :

Designation :

(Note: All the above details will be used in Challan, Forms & Returns)

Figure 1.3 Company TDS Deductor Details Screen

3. In **Company TDS Deductor Details** screen, enter the details such as:

- **Tax Assessment Number (TAN):** TAN is a **TEN** digit alphanumeric number Issued by the Income Tax Department (ITD) to the deductor, which must be quoted on all Challans, Payment for TDS, Certificates issued in Form 16/16A, Returns and in all documents and other correspondence with ITD.



*The Format of TAN is AAAA*55555A, Where A* is the first character of the name of the Organisation.*

Example: TAN of Medha Infotech is BANM56015M

- **Head Office Tax Assessment Number:** If the company created is the **Branch** of a company then mention the head office's Tax Assessment Number.
- **Income Tax Circle /Ward (TDS):** **Income Tax Circle/Ward, in which the deductors are assessed for Income-Tax (TDS) with TAN of each person.**
- **Deductor Type:** According to the nature of the organisation Deductor type will be selected. In case of Government, the option **Government** will be selected as the Deductor Type and if the deductor is Non-Government body, **Others** will be selected.
- **Name of the person responsible:** Person responsible means the person who is authorised to file the TDS returns of the company.
- **Designation:** Mention the designation of the authorised person filing TDS returns.

The completed **Company TDS Deductor Details** screen appears as shown

<u>Company TDS Deductor Details</u>	
Tax Assessment Number	: BANM56015M
Head Office Tax Assessment Number	:
Income Tax Circle/Ward (TDS)	: 568-M-2
Deductor Type	: Others
Name of person responsible	: Santhosh
Son/daughter of	: Rajesh
Designation	: Finance Manager_
<i>(Note: All the above details will be used in Challan, Forms & Returns)</i>	

Figure 1.4 Completed Company TDS Deductor Details screen

- Press **Enter** to Accept.



Users can also enable TDS feature from Gateway of Tally > F11: Features > F3: Statutory & Taxation.

Lesson 2: Creating TDS Masters

Lesson objectives

On completion of this lesson, you will learn to create TDS masters like

- Expense Ledger
- Party Ledger
- Tax Ledger

To record basic TDS transactions in Tally.ERP 9 you require ledgers such as

- Expense ledger
- Party ledger
- Tax Ledger

The TDS ledger masters can be configured from Quick Setup. In **Quick Setup** TDS ledger configurations are provided under the head **Master Setup**



Refer **Tally.ERP 9 Reference Manual (Local Help)**, for more details on **Advanced Setup** like-

- *TDS @ Lower rate or TDS @ Nil Rate*
- *Ignore Surcharge Exemption or Income Tax Exemption*
- *Deduct TDS if applicable in the same voucher*

2.1 Master Setup

Master Setup guides you to create masters like Expenses ledgers, Party ledgers and Tax ledgers by enabling relevant TDS options in the masters

2.1.1 Expense Ledgers

To create expense ledger

Go to **Gateway of Tally > Quick Setup > Tax Deducted at Source > Master Setup > X: Expense Ledgers (Press Alt + X)**

The Expense Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as an TDS expense ledger.

1. In **Name of Ledger** field type **Advertisement Expenses** as the ledger name
2. From the **List of Groups** select **Indirect Expenses** in the **Under** field
3. By default, the field **Is TDS Applicable** will be set to **Yes**
4. In **Default Nature of Payment** field select **Payment to Contractors (Advertisement Contractors)** from the **List of TDS Nature of Pymnt.**



*All the **Payments/Expenses** subject to **TDS** have to be associated with relevant predefined **TDS Nature of Payments**.*

Expense Ledgers Setup				
Under Group : All Items			Medha Infotech	
			Ctrl + M	
			For 1-Apr-2010	
S.No.	Name of Ledger	Under	Is TDS Applicable	Default Nature of Payment
1.	Advertisement Expenses	Indirect Expenses	Yes	Payment to Contractors (Advertisement Contractors)
2.				List of TDS Nature Of Pymnt 1 ... 3 more Commission on Sale of Lottery Tickets Commission Or Brokerage Deemed Dividend U/s 2(22)(E) Fees for Professional Or Technical Services Fees for Tech. Services Agreement Is Made After Feb 29, 1964 Before April 1, 1976 Fees for Tech. Services Agreement Is Made After Mar 31, 1976 Before June 1, 1997 Fees for Tech. Services Agreement Is Made After May 31, 1997 Before June 1, 2005 Fees for Tech. Services Agreement Is Made on Or After June 1, 2005 Income by Way of Long-Term Capital Gains Referred to in Section 115E Income From Foreign Currency Bonds Or Shares of Income From Foreign Exchange Assets Payable to an Indian Citizen Income in Respect of Units of Non-Residents Income of Foreign Institutional Investors From Insurance Commission Interest on 6% Savings (Taxable) Bonds, 2003 Interest on Securities Interest Other Than Interest on Securities Interest Payable by Government Or Indian Concern in Foreign Currency Long-Term Capital Gains(Not Being Covered by Sec 10(33)(36)(38)) Other Sums Payables to A Non-Resident Payment of Compensation on Acquisition of Immovable Property Payments in Respect of Deposits Under NSS Payments in Respect of Units to an Offshore Fund Payments on Account of Re-Purchase of Units by ... Payments to Contractors (Other Than Advertisement) Payments to Non-Resident Sportsmen/Sports Assoc... Payment to Contractors (Advertisement Contractors) 15 more ...

Figure 2.1 Selection of Default Nature of Payment



The Option **Any** can be selected from the **List of TDS Nature of Pymt**, where the user doesn't want to define the **TDS Nature of payment** during Ledger creation. This allows the user to use an Expense Ledger (as a common ledger) to account multiple TDS Nature of Payments.

The completed **Expenses Ledgers Setup** screen is displayed as shown.

Expense Ledgers Setup					
Under Group : All Items				Medha Infotech	Ctrl + M
For 1-Apr-2010					
S.No.	Name of Ledger	Under	Is TDS Applicable	Default Nature of Payment	
1.	Advertisement Expenses	Indirect Expenses	Yes	Payment to Contractors (Advertisement Contractors)	

Accept ?
 Yes or No

Figure 2.2 Completed Expense Ledger Setup Screen

□ Press **Enter** to Accept



- Users can create **multiple expenses ledgers** from **Expense Ledgers Setup** Screen
- Expense ledgers can also be created from **Gateway of Tally > Accounts Info. > Ledgers > Create**

2.1.2 Tax Ledger

To create tax ledger

Go to **Gateway of Tally > Quick Setup > Tax Deducted at Source > Master Setup > I : Tax Ledgers (Press Alt + T)**

The Tax Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as an TDSTax ledger.

1. In **Name of Ledger** field type **TDS – Contractors** as the ledger name
2. From the **List of Groups** select **Duties & Taxes** in the **Under** field
3. In **Nature of Payment** field select **Payment to Contractors (Advertisement Contractors)** from the **List of TDS Nature of Pymt**

The completed **Tax Ledgers Setup** screen is displayed as shown

S.No.	Name of Ledger	Under	Nature of Payment
1.	TDS – Contractors	Duties & Taxes	Payment to Contractors (Advertisement Contractors)

Figure 2.3 Completed Tax Ledger Setup Screen

4. Press **Enter** to Accept.



- ❑ Users can create **multiple tax ledgers** from **Tax Ledgers Setup** Screen
- ❑ It is recommended that separate **TDS ledgers** be created with appropriate **TDS nature of Payments**. However, Tally.ERP 9 provides you with the flexibility to use a common **Duty ledger** for different **TDS Nature of Payments** by selecting the **Nature of Payments** as **Any**.
- ❑ Expense ledgers can also be created from **Gateway of Tally > Accounts Info. > Ledgers > Create**

2.1.3 Party Ledger

To create party ledger

Go to **Gateway of Tally > Quick Setup > Tax Deducted at Source > Master Setup > A: Party Ledgers ((Press Alt + A)**

The Party Ledgers Setup screen displays only those fields which are must to be enabled to consider the ledger created as an TDS party ledger.

1. In **Name of Ledger** field type **Super Agencies** as the ledger name
2. From the **List of Groups** select **Sundry Creditors** in the **Under** field
3. By default, the field **Is TDS Deductable** will be set to **Yes**
4. In **Deductee Type** field select **Association of Persons** from the **List of Deductee Types**
5. Enter the **PAN number** of the party in **PAN /IT No.** field



- **PAN/IT No.** field is restricted to 10 digits, user can enter any ten Numbers or Alphabets or alphanumeric.
- The details provided in the **PAN/IT No.** field must be equal to ten Numbers or Alphabets or alphanumeric. Tally.ERP 9 won't accept any details less than 10 digits.
- In case, where the **PAN is not Available** or **Applied For**, such details can also be provided in the **PAN/IT No** field in the format, as specified by the Income tax Department.

For PAN not available – enter as **PANNOTAVBL**

For PAN Applied - enter as **APPLIEDFOR**

Under **Exception Report – PAN Not Available**, Tally.ERP 9 displays all the ledgers in which PAN/IT No is not mentioned. Before e-TDS validation user can check this report to make necessary changes in the ledger.

The completed Party Ledgers Setup screen is displayed as shown

Party Ledgers Setup					
Medha Infotech					Ctrl + M
Under Group : All Items				For 1-Apr-2010	
S.No.	Name of Ledger	Under	Is TDS Deductable	Deductee Type	PAN / IT No.
1.	Super Agencies	Sundry Creditors	Yes	Association of Persons	ACCPL0056S

Accept ?
Yes or No

Figure 2.4 Completed Party Ledgers Setup Screen



- ❑ Users can create **multiple party ledgers** from **Party Ledgers Setup** Screen
- ❑ The sellers who are receiving the TDS nature of payments, are required to be associated with the predefined **Deductee Types**.
- ❑ Expense ledgers can also be created from **Gateway of Tally > Accounts Info. > Ledgers > Create**
- ❑ The option **UnKnown** will be selected, when the Party's deductee type details are not available

6. Press **Enter** to save.

Lesson 3: TDS Transactions

Lesson objectives

On completion of this lesson, you will learn to

- Record Basic TDS Transactions
- Make TDS Payments and generate TDS Challans

In this section we shall emphasis on understanding how Tally.ERP 9's TDS feature can be effectively used to record basic TDS transactions to generate TDS Challan.

Let us take the example of Medha Infotech (Created and TDS enabled, as discussed in the earlier chapter) to record TDS transactions such as

- TDS on Expenses
- Payment to Party
- Payment of TDS
- Generating ITNS 281 Challan

In Tally.ERP 9, you can account for expenses implying TDS with the help of Payment Voucher, Journal Voucher or Purchase Voucher, as required.



To record **advanced TDS transactions** refer **Tally.ERP 9 Reference Manual (Local Help)** or **Implementation Guides** available in the website - www.tallysolutions.com

3.1 Transactions Involving TDS

3.1.1 TDS on Expenses (Journal Voucher)

Under this, we will learn to Account expenses and deduct tax at source to arrive at the Net balance payable to the party.

Example 1:

On April 12, 2010 Medha Infotech received a Bill (vide No. 220) from Super Agencies for Rs. 4,00,000 towards the Advertisement services provided.

To account the above transaction follow the steps given below

1. Create Masters
 - i. Bank Ledger
2. Record the Transaction in Journal Voucher



*The required **Expense, Party and Tax** ledgers are already created and the same will be used to record the transaction.*

i. Bank Ledger

Ledger	Under
ICICI Bank	Bank Accounts

Create Bank ledger

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

In the **Ledger Creation** screen,

1. Type **ICICI Bank** as the **Ledger Name**
2. Group it under **Bank Accounts** group
3. Under Mailing Details
 - In **Address** field enter the **Bank Branch Address**.
 - Select appropriate state in **State** field.
 - In **Pin Code** field enter the pincode of the City
 - In **Account Number** field enter the account number as **0056478954**

- In **Branch Name** field, enter **M.G.Road**.
- Enter the Bank's **BSR Code** as **0054789**. BSR Code is a **7 digit Number** allotted by **Reserve Bank of India (RBI)** to Bank Branch.
- Enter **Rs. 20,00,000** in **Opening Balance** field

The Completed **ICICI Bank** ledger screen is displayed as shown

Ledger Creation		Medha Infotech		C	
Name	: ICICI Bank			Total Op. Bal.	
(s/l/as)	:			20,00,000.00 Dr	
				<i>Difference</i>	
				20,00,000.00 Dr	
Under		Mailing Details			
	: Bank Accounts	Name	: ICICI Bank		
	(Current Assets)	Address	: # 10/1		
Effective Date for Reconciliation	? 1-Apr-2010		: M.G.Road		
			: Bangalore		
		State	: Karnataka		
		PIN Code	: 560001		
		A/c No.	: 0056478954		
		Branch Name	: M.G.Road		
		BSR Code	: 0054789		
				Accept ?	
Opening Balance (on 1-Apr-2010) : 20,00,000.00 Dr				Yes or No	

Figure 3.1 Completed Bank Ledger Creation Screen

4. Press **Enter** to Accept.

2. Record the Transaction in Journal Voucher

Go to **Gateway of Tally > Accounting Vouchers > Press F7: Journal**

1. Press **F2** and change the date to **12-04-2010**
2. Select **Advertisement Expenses** in the **Debit** field
3. Enter **4,00,000** in the **Amount** field.
4. Select **Super Agencies** in the **Credit** field and press **Enter** to view TDS details screen.

The **TDS Details** screen is displayed as shown

TDS Details							
Type of Ref	Name	Nature of Payment	TDS Duty Ledger	Assessable Amount	Deduct now	TDS Amount	Payable Amount
New Ref	Method of Adj.				No		
	Agst Ref						
	New Ref						
	Incon	On					
	Surct	On					
	Education Cess	On					
	Secondary Education Cess	On					
Total							

Figure 3.2 TDS Details Screen

In the **TDS Details** screen provide the following details

- **Type of Ref.:** Select **New Ref** from the method of Adjustment. Tally.ERP 9 displays Two **Methods of Adj** viz., Agst Ref and New Ref. **New Ref** is selected for new Financial Transactions Where as, **Agst Ref** is selected to set off payment against the previously entered invoice.
- **Name:** This field display the **Reference Number** for the TDS Deducted. The default Reference Number displayed, is a combination of abbreviation of Journal, Voucher Number and Line Number. **Example: Jrnl / 1-1** which can be changed by the user. TDS payments are tracked with these Reference Numbers.
- **Nature of Payment:** Select **Payments to Contractors (advertisement Contractors)** in Nature of Payment field. The **List of Nature of payments** displays only that Nature of Payments which is specific to the Expenses Ledgers, selected in the transaction.

Example: For the above transaction **List of Nature of payments** displays only **Payments to Contractors (advertisement Contractors)**, as the nature of payment applicable to the Party against which TDS will be deducted

TDS Details							
Type of Ref	Name	Nature of Payment	TDS Duty	Assessable	Deduct now	TDS Amount	Payable Amount
New Ref	Jml / 1-1		List of Nature of Pymt(s)		No		
	Income Tax	On	Payment to Contractors (Advertisement Contractors)				
	Surcharge	On					
	Education Cess	On					
	Secondary Education Cess	On					
Total							

Figure 3.3 TDS Details – Nature of Payment Selection

- ❑ **TDS Duty Ledger:** Select **TDS – Contractors** from the list of **TDS Duty Ledgers**. List of **TDS Duty Ledgers** displays, ledgers created with specific nature of payment as well as the ledger created with the option **Any**.
- ❑ **Assessable Amount:** Tally.ERP 9 defaults the amount specified against the expenses ledger and skips the field.
- ❑ **Deduct now:** This field will be set to **Yes** or **No** depending on the tax deduction. Set this field to **Yes** to deduct the Tax in the same voucher.
- ❑ **TDS Amount:** This field displays the Tax amount deducted at source
- ❑ **Payable Amount:** This field displays the amount (after TDS) payable to the Party.

The completed **TDS Details** screen is displayed as shown

TDS Details							
Type of Ref	Name	Nature of Payment	TDS Duty Ledger	Assessable Amount	Deduct now	TDS Amount	Payable Amount
New Ref	Jml / 1-1	Payment to Contractors (Advertisement Contractors)	TDS – Contractors	4,00,000.00 Cr	Yes	8,000.00 Cr	3,92,000.00 Cr
	Income Tax	2 % On	4,00,000.00 Cr			8,000.00 Cr	
	Surcharge	0 % On	8,000.00 Cr				
	Education Cess	0 % On	8,000.00 Cr				
	Secondary Education Cess	0 % On	8,000.00 Cr				
Total				4,00,000.00 Cr		8,000.00 Cr	3,92,000.00 Cr

Figure 3.4 Completed TDS Details Screen

5. Press **Enter** to accept TDS Details



*From the **Financial Year 2009-10**, **Surcharge** or **Cess** is not applicable for TDS. For tax deduction only the specified **TDS rates** are considered.*

6. **Payable Amount** as calculated in the TDS Details screen will be defaulted in the Party's **Amount (Credit)** field. Press **Enter** to view Bill-wise Details screen.
7. In **Bill-wise Details** screen,
 - ❑ Select **New Ref** as the **Type of Ref**
 - ❑ In the Name field enter the Bill name as **Bill - 220**
 - ❑ Skip the **Due Date or Credit Days** field
 - ❑ Accept the default **amount** allocation and **Dr/Cr**. By default Tally.ERP 9 displays the **Bill amount** in the amount field as the credit balance.
 - ❑ Press Enter, select **New Ref** as **Type of Ref** and Enter Bill name as **Bill - 220**
 - ❑ Skip the **Due Date or Credit Days** field and accept the default **amount** allocation and **Dr/ Cr**. By default Tally.ERP 9 displays the **Tax amount** in the amount field as the debit balance.

The Completed Bill-wise Details screen is displayed as shown

Bill-wise Details for : Super Agencies Upto: Rs. 3,92,000.00 Cr				
Type of Ref	Name	Due Date, or Credit Days (wef: 12-4-2010)	Amount	Dr/ Cr
New Ref	Bill - 220		4,00,000.00	Cr
New Ref	Bill - 220		8,000.00	Dr
			3,92,000.00	Cr

(Note: 'Breaking of above bills helps to identify the original bill amount in the outstanding statement')

Figure 3.5 Bill-wise Details Screen

In the above method of bill allocation, **Tax amount** is deducted from the **Bill amount** to arrive at the **Pending amount** to be paid to the party. This method of bill allocation updates the **bill amount** along with **pending amount** to be paid to the party, in the **Outstandings statement**, which helps the user to identify the Bill amount in the outstandings statement, when the request comes from the supplier for payment.

8. In the **Credit** field select the duty ledger **TDS – Contractor** from the List of Ledger Accounts and **Rs. 8000** (400000 - 392000) is displayed automatically in the amount field.
9. Enter transaction details in the **Narration** field.

The completed **Journal Voucher** is displayed as shown

Accounting Voucher Creation		Medha Infotech		Ctrl + M	
Journal No. 1				12-Apr-2010 Monday	
Particulars		Debit	Credit		
Dr	Advertisement Expenses <i>Cur Bal: 4,00,000.00 Dr</i>	4,00,000.00			
Cr	Super Agencies <i>Cur Bal: 3,92,000.00 Cr</i>		3,92,000.00		
	New Ref Bill - 220	4,00,000.00 Cr			
	New Ref Bill - 220	8,000.00 Dr			
Cr	TDS – Contractors <i>Cur Bal: 8,000.00 Cr</i>		8,000.00		
Narration:			4,00,000.00	4,00,000.00	

Accept ?
 Yes or No

Figure 3.6 Journal Voucher

10. Press **Enter** to accept



Journal voucher is generally used to record transactions on due basis i.e., firstly a due entry in favour of the party is created when the bill is received and then at the time of settlement of the referred bill, a payment entry is passed.

3.2 Payment to Party

Example 2:

On April 20, 2010, payment of Rs. 3,92,000 is made towards bill no. Bill-220 to Super Agencies for the purchase of Advertisement services, vide cheque no. 336584

The same is accounted as follows

Record the transaction in Payment Voucher

Go to **Gateway of Tally > Accounting Vouchers > Press F5: Payment**

1. Press **F2** and change date to **20-04-2010**
2. In **Debit** field select **Super Agencies** from the **List of Ledger Accounts**
3. Enter **Rs. 3,92,000** in **Amount** field and press enter to view **Bill-wise Details** screen
4. In **Bill-wise Details** screen
 - Select **Agst Ref** in the **Type of Ref**
 - Select **Bill-220** from the **List of Pending Bills** in **Name** field, **Amount** is defaulted automatically.

Completed **Bill-wise Details** screen is displayed as shown.

Bill-wise Details for : Super Agencies Upto: Rs. 3,92,000.00 Dr				
Type of Ref	Name	Due Date, or Credit Days (wef. 20-4-2010)	Amount	Dr/ Cr
Agst Ref	Bill - 220		3,92,000.00	Dr
			3,92,000.00	Dr

Figure 3.7 Bill-wise Details Screen

5. Press **Enter** to accept the bill adjustment.

- In **Credit** field select **ICICI Bank** from the **List of Ledger Accounts**, Amount is defaulted automatically
- Enter **Cheque No. 336584** in **Narration** field.

The completed **Payment Voucher** is displayed as shown

Accounting Voucher Creation		Medha Infotech		Ctrl + M
Payment No. 1				20-Apr-2010 Tuesday
Particulars		Debit	Credit	
Dr	Super Agencies <i>Cur Bal: 0.00 Dr</i> Agst Ref Bill - 220	3,92,000.00	Dr	
Cr	ICICI Bank <i>Cur Bal: 16,08,000.00 Dr</i>			3,92,000.00
Narration: Ch. No.: 336584		3,92,000.00		3,92,000.00

Accept ?
Yes or No

Figure 3.8 Completed Payment Voucher

6. Press **Enter** to accept

3.3 Payment of TDS

3.3.1 Payment of TDS (Using TDS Helper)

All the Tax deducted during a month is to be paid to the credit of Government on or before 7th of the next month. In case 7th of the month happens to be a Sunday or a bank holiday payment can be made on the next working day

TDS amount shall be paid to the government account through any designated branches of the authorised banks, along with Income Tax Challan No.281.

Example 3:

On May 5, 2010, Medha Infotech, paid TDS of Rs. 8,000 towards Advertisement Expenses, vide cheque no. 336725 for the month of April, 2010.

The same is accounted as follows

Setup:

In **F12: Configure (Payment Configuration)**

- Set Use Single Entry mode for Pymt/Rcpt/Contra to Yes

Record the transaction in Payment Voucher

Go to **Gateway of Tally > Accounting Vouchers > Press F5: Payment**

1. Press **F2** and change date to **05-05-2010**
2. Press **Alt+S** or click on **S: Stat Payment** button on the Buttons Bar to view **Statutory Payment** screen.

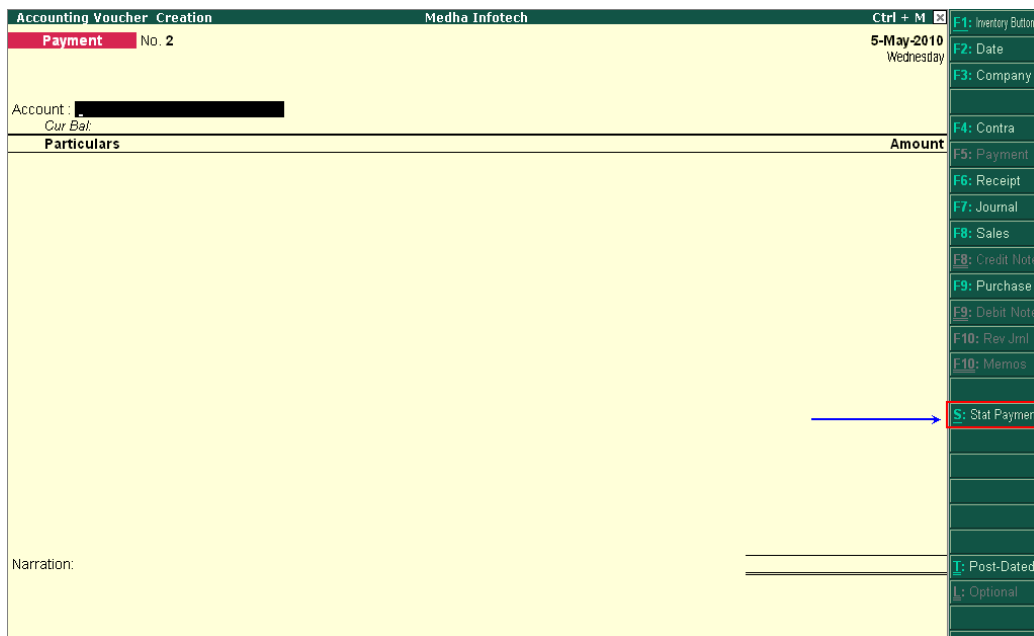


Figure 3.9 Stat Payment Button

3. In the **Statutory Payment** screen

- **Type of Duty/Tax:** In this field select the **Tax/Duty Type** towards which tax payment entry is being recorded. Here we are recording TDS payment entry, hence select **TDS** from the **Type of Duty/Tax**

The screenshot shows the 'Statutory Payment' dialog box in Tally. The window title is 'Helper Tax Types' and the company name is 'Medha Infotech'. The date is '5-May-2010 Wednesday'. The dialog box contains the following fields:

Particulars	Amount
Statutory Payment	
Type of Duty/Tax	: TDS
Auto Fill Statutory Payment	? No

A dropdown menu for 'Types of Duty/Tax' is open, showing 'TDS' as the selected option. The 'Narration' field is empty.

Figure 3.10 Selection of Types of Duty/Tax

- **Auto Fill Statutory Payment:** Set this option to **YES** to auto calculate and fill the tax payable to the Government
Set this option to **NO**, if the user wants to manually select the tax ledger and tax bills.
Medha Infotech wants tax details to be auto filled to the payment voucher, hence the option **Auto Fill Statutory Payments** is set to **Yes**.
- On setting the option **Auto Fill Statutory Payments to Yes**, based on the **Duty/Tax Type** selected Tally.ERP 9 displays the appropriate statutory payment fields to fill the details.

<u>Statutory Payment</u>	
Type of Duty/Tax	: TDS
Auto Fill Statutory Payment	? Yes
Deducted Till Date	: 30-4-2010
Section	:
Nature of Payment	:
Deductee Status	:
Cash/Bank	:

Figure 3.11 Statutory Payment Screen

- **Deducted Till Date:** In this field user may enter, till date of the period for which the TDS values should be computed and auto-filled.

Enter **30-04-2010** as the **Till Date**.

- **Section:** As per the Act, separate TDS challans to be submitted for the payment of tax under each section. In this field, Tally.ERP 9 displays all the **Sections** under which, Tax deducted is pending for payment.

Select **Section 194C** from the list of section



Payment Code of the Section selected for TDS payment will be printed on the TDS Challan.

- **Nature of Payments:** Based on the section selected in the **Section** field, Tally.ERP 9 displays the section related **nature of payments** under which, Tax deducted is pending for payment.

Select **Payment to Contractors (Advertisement Contractors)** as the Nature of Payment

- **Deductee Status:** Select the Deductee Status as **Non Company**.



The TDS transactions in a payment voucher can be entered for a particular Deductee Status, using the TDS Helper button.

- **Cash/ Bank:** Depending on the mode of payment (Cash or Cheque) Cash or Bank ledger will be selected.

Select **ICICI Bank** from the **List of Ledger Accounts**.

The completed **Statutory Payment** screen is displayed as shown

Figure 3.12 Completed Statutory Payment Screen

4. Press **Enter** to accept the **Statutory Payment** screen.
5. The **Bank Name** through which the payment is made and **TDS payable amount** (with the respective bill details) will be auto-filled.

Figure 3.13 Payment Voucher

6. Set the option **Provide Details** to **Yes** to enter TDS payment details
7. In the **Payment Details** Screen
 - **From Date:** In this field enter the **From** date of the period for which the payment is made
 - **To Date:** In this field enter the **To** date of the period for which the payment is made
 - **Cheque/DD No:** In this field user can enter either the cheque or the DD No through which the TDS payment is made. In this transaction payment is made through cheque no. **336725**.
 - **Name of the Bank:** This field is provided to mention the name of authorised bank, where the payment is made.

Payment Details	
From Date	: 1-Apr-2010
To Date	: 30-Jun-2010
<i>(Note: This payment belongs to the above Quarter)</i>	
Cheque/DD No	: 336725
Name of Bank	: [Redacted]
Bank Account Number	:
Branch Name	:
BSR Code	:
Challan No.	:
Challan Date	:
<i>(Note: All the above details will be used in Challan, Forms & Returns)</i>	

List of Banks

Not Applicable
ICICI Bank
[New Name

Figure 3.14 Payment Details– List of Banks

Tally.ERP 9 displays the list of banks from where the user can

- Select **Not applicable**, when the bank details are not applicable for a payment.
- Select The banks which are already created to carry out the regular business
- Select **New Name** – New Name will be selected when the authorised bank through which the payment is made is different from the regular bank where the deposit account is maintained. The Bank name created here will not be available under the List of Ledgers.

Select **ICICI Bank** from the List of Banks.

- **Bank Account Number:** Enter the bank account number in this filed
- **Branch Name:** Enter the bank Branch name in this field.
- **BSR Code:** Enter the BSR code of the branch. BSR code is a 7 digit number allotted by Reserve Bank of India (RBI) to bank branch.



Bank Account Number, Branch Name and BSR code details will be defaulted automatically, if the user selects the bank which is already created to carry out the regular business (with branch name and BSR code) in the Name of Bank field. User can change such defaulted details.

- **Challan No.:** In this field enter the TDS payment Challan number. If the TDS payment challan details are not available at the time of recording the TDS payment entry, such details can be either by reconciling the TDS ledger or by altering the payment voucher.

- **Challan Date:** Enter the Challan Date.

The completed Payment Details screen is displayed as shown

Payment Details	
From Date	: 1-Apr-2010
To Date	: 30-Jun-2010
<i>(Note: This payment belongs to the above Quarter)</i>	
Cheque/DD No	: 336725
Name of Bank	: ICICI Bank
Bank Account Number	: 0056478954
Branch Name	: M.G. Road
BSR Code	: 0054789
Challan No.	: 05644
Challan Date	: 5-5-2010
<i>(Note: All the above details will be used in Challan, Forms & Returns)</i>	

Figure 3.15 Completed Payment Details Screen

8. Press **Enter** to accept the payment details

9. Cheque number entered in the payment details is displayed in the **Narration**

The Completed TDS Payment voucher is displayed as shown

Accounting Voucher Creation		Medha Infotech	Ctrl + M
Payment	No. 2		5-May-2010 Wednesday
Account: ICICI Bank Cur Bal: 16,16,000.00 Dr			
Particulars			Amount
TDS – Contractors			8,000.00
Cur Bal: 0.00 Dr			
Agst Ref Jnrl / 1-1	8,000.00 Dr		
Income Tax	8,000.00 Dr		
Surcharge			
Education Cess			
Secondary Education Cess			
Provide Details : Yes			
Narration:			
Ch. No. : 336725			
			8,000.00
			Accept ?
			Yes or No

Figure 3.16 TDS Payment Voucher

10. Press **Enter** to accept.

3.3.2 Generating TDS Challan (ITNS 281)

Tax is remitted to the government account through Challans. For making the TDS payment, Challan No. 281 is used.

In Tally.ERP 9 **TDS Challan (ITNS 28)** will be printed from the TDS payment voucher.

To print the **TDS Challan** for the transaction entered on **05-05-2010**

1. Press **PageUp** to go back to payment voucher entry
2. Click on **Print** button or Press **Alt + P** from the payment voucher to view the **Voucher Printing** screen

Voucher Printing	
Printer : (Ne00:) No. of Copies : 1 Print Language : English Method : Neat Mode Page Range : All	Paper Type : Letter <i>(Printing Dimensions)</i> Paper Size : (8.50" x 10.98") or (216 mm x 279 mm) Print Area : (8.03" x 10.63") or (204 mm x 270 mm)
Report Titles	
Payment Voucher (with Print Preview)	
Print as TDS Challan ? Yes TDS/TCS Regular Assessment (Raised by I.T. Dept.) ? No Filing Date : 5-May-2010	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Print ? Yes or No </div>

Figure 3.17 Voucher Printing Screen

- To view the challan in a preview mode, click on **I: With Preview** button or press **ALT+I**
3. Press **Enter** to accept the Voucher Printing subscreen and to display the TDS Challan in Print Preview mode.
 4. Click **Zoom** or Press **Alt+Z** to view the TDS Challan

TDS Challan is displayed as shown

T.D.S. TAX CHALLAN						Single Copy (to be sent to ZAO)	
CHALLAN No./ ITNS 281	Tax Applicable (Tick one)* TAX DEDUCTED AT SOURCE FROM (0020) COMPANY DEDUCTEES <input type="checkbox"/> (0021) NON-COMPANY DEDUCTEES <input checked="" type="checkbox"/>				Assessment Year 2011-12		
Tax Deduction Account No. (T.A.N.)							
BANM56015M							
Full Name							
MEDHA INFOTECH							
Complete Address with City & State							
# 56/A, Electronic City, Bangalore							
Karnataka							
Tel. No. 22568978					Ph 560076		
Type of Payment						Code * 94C	
TDS Payable by Taxpayer						(200) <input checked="" type="checkbox"/>	
TDS Regular Assessment (Raised by I.T. Deptt.)						(400) <input type="checkbox"/>	
DETAILS OF PAYMENTS						FOR USE IN RECEIVING BANK	
						Debit to A/c / Cheque credited on	
						DD MM YY	
Income Tax						Amount (In Rs. Only)	
						8,000.00	
Surcharge							
Education Cess							
Interest							
Penalty							
Total						8,000.00	
Total (In words):							
		CRORES	LACS	THOUSANDS	HUNDREDS	TENS	UNITS
		Zero	Zero	Eight	Zero	Zero	Zero
Paid In Cash/ Debit to A/c /Cheque No. 336725				Dated 5-May-2010			Rs. 8,000.00
Drawn on ICICI Bank - M.G.Road							
(Name of the Bank and Branch)							
Date: 5-May-2010				Signature of person making payment			
----- Tear Here -----							
Taxpayers Counterfoil (To be filled up by taxpayer)							
TAN BANM56015M							
Received from MEDHA INFOTECH							
(Name)							
Cash/ Debit to A/c /Cheque No. 336725				For Rs. 8,000			
Rs. (In words) Eight Thousand Only.							
Drawn on ICICI Bank - M.G.Road							
(Name of the Bank and Branch)							
Non Company(0021) Deductees							
on account of Tax Deducted at Source (TDS) from 94C for the Assessment Year 2011-12							
Rs. 8,000.00							

Figure 3.18 TDS Challan

5. Click on **Print** to print the **TDS Challan**.

Lesson 4: TDS Reports

Lesson Objectives

On completion of this lesson, you will learn to

- ❑ View TDS Computation
- ❑ Reconcile TDS Challans
- ❑ Generate TDS Returns & Certificates
- ❑ View TDS Outstandings
- ❑ View Exception Reports

4.1 TDS Reports

Tally.ERP 9 helps the user to generate the TDS Computation Report, TDS Challan, Statutory Returns and other related reports at the end of a month, quarter or year, as prescribed under the Act. To view the **TDS Reports**.

Go to **Gateway of Tally > Display > Statutory Reports > TDS Reports**

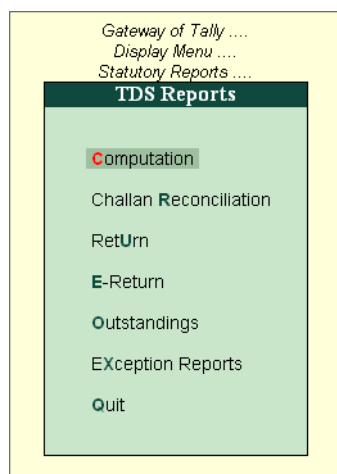


Figure 4.1 TDS Reports

4.2 Computation

TDS Computation report displays information about TDS transactions. It includes information about the total expenses and advances on which TDS is applicable, TDS amount deducted, balance TDS amount deductible, TDS amount paid and TDS amount pending for payment.

To view TDS Computation report

Go to **Gateway of Tally > Display > Statutory Reports > TDS Reports > Computation**

TDS Computation		Medha Infotech	Ctrl + M
TDS Computation		1-Apr-2010 to 5-May-2010	
Particulars	Amount	Tax	
Deduction Details			
Expenses & Advances	4,00,000.00	8,000.00	
TDS Not Applicable			
Under Exemption Limit			
Zero Rated			
Exempt in lieu of PAN available			
Taxable Expenses & Advances	4,00,000.00	8,000.00	
Deducted		8,000.00	
at Normal rate		8,000.00	
at Lower rate			
at Higher Rate (No PAN)			
Balance Deductible			
at Normal rate			
at Lower rate			
Excess Deducted			
at Normal rate			
at Lower rate			
at Higher Rate (No PAN)			
Payment Details			
Paid		8,000.00	
Previous Month(s)		8,000.00	
Current Month			
Balance Payable			

Figure 4.2 TDS Computation

4.3 Challan Reconciliation

Reconciliation of Challan Payments made to Bank for TDS accounts is done in Challan reconciliation.

Go to **Gateway of Tally > Display > Statutory Reports > TDS Reports > Challan Reconciliation**.

The **Challan Reconciliation** report is displayed as shown

TDS Challan Reconciliation										
Medha Infotech									Ctrl + M	
TDS Challan Reconciliation										
1-Apr-2010 to 5-May-2010										
Date	Particulars	E-TDS Quarter Period		Cheque/DD No.	Name of Bank	BSR Code	Challan No.	Challan Vch No.	Amount	
		From	To					Date		
5-5-2010	ICICI Bank	1-4-2010	30-6-2010	336725	ICICI Bank	0054789	05644	5-5-2010	2	8,000.00

Figure 4.3 Challan Reconciliation

TDS Challan Reconciliation screen displays all the vouchers related to the TDS Ledger selected. Challan reconciliation is done only for those vouchers for which the payment details are not provided during voucher entry.

For Challan Reconciliation **Press F5** key or **Click on F5: Challan Reconciliation** button to reconcile the challan.

TDS Challans can be reconciled either by updating the **Cheque/DD No., Name of Bank, Branch Name, BSR Code, Challan No., and Challan Date** in the reconciliation screen OR by using **Set Challan Details (Alt +S)** button from the **Buttons Bar** to reconcile challans.

Click on **S: Set Challan Details** button to fill the challan details. Enter the details as shown.

4.4 Return

Tally.ERP 9 allows the user to print **Form 16 A** and all the **Quarterly** and **Annual** TDS Return Forms and Annexures.

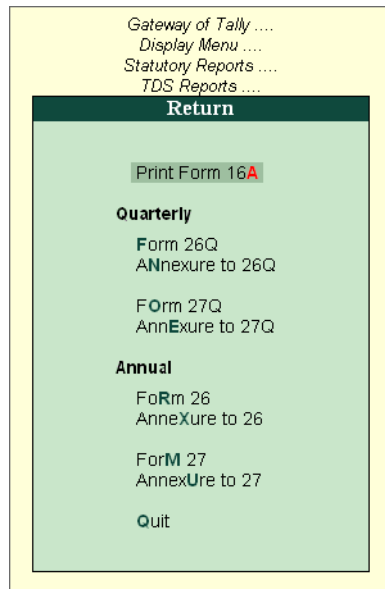


Figure 4.4 Returns

4.5 E>Returns

The Income Tax department has now notified 'Electronic Filing of Returns of Tax Deducted at Source Scheme, 2003'. It is applicable to all deductors furnishing their TDS return in electronic form. As per this scheme,

- It is mandatory for corporate deductors to furnish their TDS returns in electronic form (e-TDS return) with effect from June 1, 2003.
- For government deductors it is mandatory to furnish their TDS returns in electronic form (e-TDS return) from financial year 2004-2005 onwards.
- Deductors (other than government and corporates) may file TDS return in electronic or physical form.

Deductors furnishing TDS returns in electronic form (e-TDS) have to furnish Form 27A. Form 27A is a control chart to be furnished in physical form along with CD/ Floppy containing the e-TDS returns. Form No 27A is required to be furnished separately for each TDS return.

Form 27A is a summary of e-TDS returns which contains control totals of 'Amount paid' and 'Income tax deducted at source'. The control totals mentioned on Form 27A should match with the corresponding control totals in e-TDS returns.

Forms	Periodicity	Due Date
Form 26Q	Quarterly	On or before 15th July, 15th October, 15th January and 5th June
Form 27Q	Quarterly	On or before 14th July, 14th October, 14th January and 14th April or 14th June
Form 26	Annual	On or before 30th June, following the financial year.
Form 27	Annual	On or before 30th June, following the financial year.
Form 27A	Annual/Quarterly	Filed in physical form with each return i.e. Form 26Q, Form 27Q, Form 26 and Form 27.

4.5.1 E-TDS

E-TDS menu displays the **eTDS Quarterly** and **Annual** Forms, which can be exported from Tally.ERP 9 and validated using TDS/TCS File Validation Utility.

To view the **E-TDS Forms**

Go to **Gateway of Tally > Display > Statutory Reports > TDS Reports > E-Return > E-TDS**

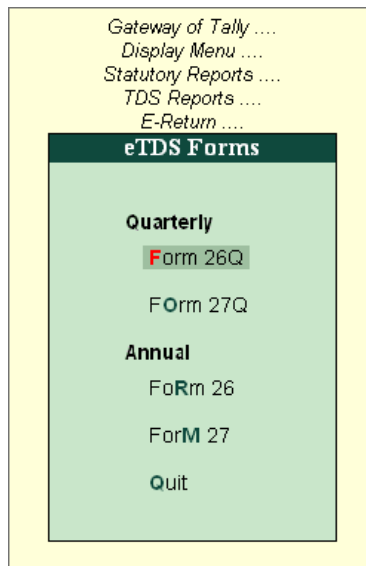


Figure 4.5 E-TDS Forms



- *It is mandatory to validate the TDS returns with File Validation Utility to confirm to the requirements as prescribed by the Income tax department. In case of any errors in exported file (Returns), the FVU prompts a error message with error code, the assessee may correct the same and revalidate the returns. The File Validation Utility is available for Quarterly and Annual returns separately.*
- *Tally.ERP 9 exports Form 26Q & Form 27Q in the text (.txt) format as prescribed by NSDL.*

4.6 Outstandings

In Outstanding reports user can view

1. **TDS Payables:** **TDS Payable** report gives you information on the status of **TDS payable (pending)** to Government amounts for a particular **Nature of Payment**.
2. **Ledger outstandings:** **TDS Ledger Outstandings** report displays ledger wise TDS outstandings. This report can be viewed for all the ledgers or for one ledger
3. **Nature of payments Outstandings:** **TDS Nature of Payment Outstandings** report displays Nature of Payment wise TDS outstandings. This report can be viewed for all the Nature of Payment or for one Nature of Payments
4. **TDS Not deducted:** TDS Not Deducted report displays party wise TDS not deducted details.

4.7 Exception Reports

In Exception reports user can view reports like

1. **PAN Not Available:** PAN Not Available displays all the Party Ledgers for whom the PAN Number is not available
2. **Unknown Deductee Type:** Unknown Deductee Type displays all the Party Ledgers for whom the Deductee Type is not defined
3. **Migrate Tools:** Displays the reports related to TDS migration. The Migrate Tool reports are
 - **Track Migrate Vouchers:** Track Migrate Vouchers report displays TDS Party-wise Total, Migrated and Un-migrated vouchers details. On selecting a particular party from this report Tally.ERP 9 displays the un-migrated vouchers with reasons for non-migration.
 - **Track Migrate Bills:** Track Migrate Bills report displays Tax bill name wise migrated and non-migrated voucher
 - **Track Masters:** Track Masters Report displays TDS Ledger wise Lower Deduction, Zero Deduction and IT Exemption details
 - **Re-migrate:** Re-migrate option first un-migrates all the TDS vouchers and then re-migrates all the vouchers. If the migration is not complete the application displays the message - **TDS Migration did not complete successfully.**