

Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income Tax (Systems)

Notification No. 2 of 2022

New Delhi, 24th June, 2022

Format, Procedure and Guidelines for submission of Form No. 1, Form No. 2 and Form No. 2A for Securities Transaction Tax (STT)

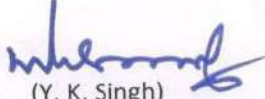
As per Section 101 of the Securities Transaction Tax, every recognized stock exchange or the prescribed person in the case of every Mutual Fund [or insurance company] [or the lead merchant banker in the case of an initial public offer] [or an initial offer] shall, within the prescribed time after the end of each financial year, prepare and deliver or cause to be delivered a return to the Assessing Officer or to any other authority or agency authorized by the Board.

2. For the purposes of filing of Securities Transaction Tax return electronically, CBDT has issued Notification No. 9/2022 dated 18.01.2022. As per the notification, a new class of person i.e. Insurance Company has been made responsible for collection and payment of securities transaction tax. A new Form No. 2A has also been introduced as per the said notification, to be filed by Insurance Company for furnishing Securities Transaction Tax return. The new sub rule 2A of rule 7 empowers Director General of Income Tax (Systems) to specify the procedures, formats and standards for ensuring secure capture and transmission of data.

3. All eligible reporting institutions having obligation to submit Securities Transaction Tax return are requested to submit the registration information as per **Annexure A** and send the signed copy in pdf format (size upto 1Mb) on ITD official email id at stt.reporting@insight.gov.in. The guidelines for preparation and submission of Securities Transaction Tax Return have been mentioned in the STT Rules 2004 amended via notification 9 of 2022. The format of return (Form No. 1, Form No. 2 and Form No. 2A) to be submitted is given in **Annexure B**. The data structure rules are enclosed in **Annexure C**. Notification of 2004, Securities Transaction Tax, Rules dated 29.09.2004 may be referred for class of persons responsible for filing Form No. 1 and Form No. 2. The new rule 5A inserted via Notification No. 9/2022 may be referred for class of persons responsible for filing Form No. 2A.


4. All the Reporting Institutions (class of person responsible) as defined in the Securities Transaction Rules 2004 and further modified by Securities Transaction Tax (1st Amendment), Rules, 2022 dated 18th January 2022 are required to prepare the data file in prescribed format from their internal system. Reporting Institutions are required to submit the data files using SFTP Server using the login credentials (To be communicated separately).

5. Form No. 1, Form No. 2 and Form No. 2A is required to be signed, verified and furnished by the class of person responsible as defined in the Securities Transaction Rules 2004 and further modified by Securities Transaction Tax (1st Amendment), Rules, 2022 dated 18th January 2022. The return of Securities Transaction Tax shall be furnished on or before the 30th June, immediately following the financial year in which the transaction has been registered or recorded.
6. The Reporting Institution is required to document and implement appropriate information security policies and procedures with clearly defined roles and responsibilities to ensure security of submitted return. The reporting person/entity is also required to document and implement appropriate archival and retrieval policies and procedures with clearly defined roles and responsibilities to ensure that submitted return and related information are available promptly to the competent authorities.
7. This Notification shall come into effect from the date of issue.


(Y. K. Singh)
DGIT(Systems), CBDT

Copy to:

1. PPS to the Chairman and Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Pr. Director Generals of Income Tax and all Chief Commissioners/ Director Generals of Income Tax — with a request to circulate amongst all officers in their regions/ charges.
3. JS (TPL)-I & 2/ Media coordination and Official spokesperson of CBDT
4. DIT (IT)/ DIT (Audit)/ DIT (Vig.)/ ADG (System) 1, 2, 3, 4, / CIT (CPC) Bangalore, CIT (CPC-TDS) Ghaziabad.
5. ADG (PR, PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the website.
9. Database cell for uploading on www.irsofficersonline.gov.in and in DGIT (S) Corner.
10. ITBA publisher for uploading on ITBA portal.


(Manish Mishra)
ADG (Systems)-2, CBDT

Annexure A

Request of creation of SFTP User For filing of Securities Transaction Tax (STT) Return

Reporting Entity Information	
Name of the Reporting Entity	
PAN	
ITDREIN (If available)	
Address of the Reporting Entity	
State	
PIN Code	
Applicable Form (Form 1/2/2A)	
Nodal Officer Information	
Name	
Official Email-ID	
Role	
Alternate official Email-ID (optional)	
Employee ID (optional)	
Designation	
Office Address	
Mobile Number for sharing password	
Alternate Mobile Number (optional)	

I, (full name in block letters), son/ daughter of solemnly declare that to the best of my knowledge and belief the information given in this declaration is correct and complete.

Further declare that I am making this declaration in my capacity as and I am also competent to provide the above information and verify it.

Date:

Place:

Sd./-
(Name and Signature)

Annexure B

Form No. 1

(See rule 7 of Securities Transaction Rules, 2004)

Return of Taxable Securities Transactions

For recognized stock exchanges

1	Name of the Stock Exchange	
2	Address of the Stock Exchange	
3	PAN of the Stock Exchange	
4	Financial Year	
5	JURISDICTIONAL WARD/ CIRCLE/ RANGE	
6.1	Total Value of taxable Securities transactions (In Rs.) (Code 01)*	
6.2	Total Value of taxable Securities transactions (In Rs.) (Code 02)	
6.3	Total Value of taxable Securities transactions (In Rs.) (Code 03)	
6.4	Total Value of taxable Securities transactions (In Rs.) (Code 04)	
6.5	Total Value of taxable Securities transactions (In Rs.) (Code 05)	
6.6	Total (6.1 to 6.5)	
7.1	Securities transaction tax Collectible (In Rs.) (Code 01) Schedule	
7.2	Securities transaction tax Collectible (In Rs.) (Code 02) Schedule	
7.3	Securities transaction tax Collectible (In Rs.) (Code 03) Schedule	
7.4	Total Securities Transaction tax collectible (In Rs.) (Code 04)	
7.5	Total Securities Transaction tax collectible (In Rs.) (Code 05)	
7.6	Total (7.1 to 7.5)	
8	Total Securities Transaction tax collected (In Rs.)	
9	Total Securities Transaction tax paid (In Rs.)	
10	Securities Transaction Tax Payable/ Refundable (7-9)	
11	Interest payable u/s 104 (In Rs.)	
12	Interest Paid	

I, _____ (full name in block letters), son/ daughter of _____ solemnly declare that to the best of my knowledge and belief the information given in this return and schedules accompanying it is correct

and complete and that the total value of taxable securities transactions and other particulars shown therein are truly stated and are in accordance with provisions of Chapter VII of the Finance (No.2) Act, 2004 and Securities Transaction Tax Rules, 2004.

I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Date _____

Place _____

(Name and Signature)

Form No. 2
(See rule 7 of Securities Transaction Rules, 204)
Return of Taxable Securities Transactions
For Mutual Funds

1	Name of the Mutual Fund	
2	Date of registration of trust deed for the mutual fund under the Indian Registration Act, 1908	
3	Names and addresses of trustees (Provide detail in Schedule A)	
4.1	Name of Asset Management Company for the fund	
4.2	Address of Asset Management Company for the fund	
5	PAN of Asset Management Company for the fund	
6	Financial Year	
7	JURISDICTIONAL Ward/ Circle/ Range	
8	Number of equity oriented funds	
9	Value of taxable securities transactions (In Rs.)	
10	Total securities transaction tax collectible (In Rs.)	
11	Total securities transaction tax collected (In Rs.)	
12	Total securities transaction tax Paid (In Rs.)	
13	Securities transaction tax payable/refundable (In Rs.) (10-12)	
14	Interest payable under section 104 (In Rs.)	
15	Interest paid (In Rs.)	

Verification

I, _____ (full name in block letters), son/ daughter of _____ solemnly declare that to the best of my knowledge and belief the information given in this return and schedules accompanying it is correct and complete and that the total value of taxable securities transactions and other particulars shown therein are truly stated and are in accordance with provisions of Chapter VII of the Finance (No.2) Act, 2004 and Securities Transaction Tax Rules, 2004.

I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it

Date _____

Place _____

(Name and Signature)

Form No. 2A
(See rule 7 of Securities Transaction Rules, 204)
Return of Taxable Securities Transactions
for Insurance Company

1	Name of the Insurance Company	
2	Date of Registration/Incorporation under the Companies Act, 2013	
3	Permanent Account Number (PAN)	
4	Financial Year	
5	Jurisdictional Assessing Officer	
6	Number of equity oriented funds	
7	Value of taxable securities transactions	
8	Total securities transaction tax collectible	
9	Total securities transaction tax collected	
10	Total securities transaction tax paid	
11	Securities transaction tax payable/refundable	
12	Interest payable under section 104	
13	Interest paid	
14	Details of Equity Oriented Funds with respect to Unit Linked Insurance Policies issued by the Insurance company on or after the first day of February, 2021	
15	Month wise details of taxable securities transaction tax for the FY mentioned in column 4	
16	Details of securities transaction tax/interest paid	

Verification

I, (full name in block letters), son/ daughter of solemnly declare that to the best of my knowledge and belief the information given in this return is correct and complete and that the total value of taxable securities transactions and other particulars shown therein are truly stated and are in accordance with provisions of Chapter VII of the Finance (No.2) Act, 2004 and the Securities Transaction Tax Rules, 2004.

I further declare that I am making this return in my capacity as and I am also competent to make this return and verify it.

Date _____

Place _____

(Name and Signature)

Annexure C Data Structure

The information is required to be uploaded in data file. The data file should be in ASCII format with one report per line. All fields in each file should be delimited with the delimiter "|". The first record in the file should contain header text.

Form No. 1 (Return of Taxable Securities Transactions)

For Recognised Stock Exchange

S.1 Form-1 Schedule-A File Header (SE_FORM1_SCH_A_FH.TXT)

This file contains file header and other details of Securities Transaction Tax - Form 1 (Schedule-A)

S. No.	Field Name	Mandatory	Format	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record. File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File. (STTSEA)
3.	Name of the Stock Exchange	Y	VARCHAR (75)	Please provide name of stock exchange
4.	Address of the Stock Exchange	Y	VARCHAR (120)	
5.	City of the Stock Exchange	Y	VARCHAR (30)	
6.	Pin code	Y	DECIMAL (6,0)	Pin code of Address
7.	PAN of the Stock Exchange	Y	VARCHAR (10)	PAN Format AAAA1111A
8.	Financial Year	Y	VARCHAR (7)	Transaction to be reported for FY YYYY-YY
9.	Total Value of taxable Securities transactions (In Rs.) (Code 01)	Y	DECIMAL (25,0)	Value should match with total field of schedule A(9) File Detail
10.	Total Value of taxable Securities transactions (In Rs.) (Code 02)	Y	DECIMAL (25,0)	Value should match with total field of schedule A(10) File Detail
11.	Total Value of taxable Securities transactions (In Rs.) (Code 03)	Y	DECIMAL (25,0)	Value should match with total field of schedule A(11) File Detail

12.	Total Securities Transaction tax collectible (In Rs.) (Code 01)	Y	DECIMAL (25,0)	Value should match with total field of schedule A(12) File Detail
13.	Total Securities Transaction tax collectible (In Rs.) (Code 02)	Y	DECIMAL (25,0)	Value should match with total field of schedule A(13) File Detail
14.	Total Securities Transaction tax collectible (In Rs.) (Code 03)	Y	DECIMAL (25,0)	Value should match with total field of schedule A(14) File Detail
15.	Total Number of Transaction Details Records	Y	DECIMAL (15,0)	

S.2 Form-1 Schedule-A File Detail (SE_FORM1_SCH_A_FD.TXT)

This file contains file details of Securities Transaction Tax - Form 1 (Schedule-A)

S.No.	Field Name	Mandatory	Format	Remarks
1.	Record type	Y	VARCHAR (2)	Type of Record- File Detail (FD)
2.	S.No.	Y	DECIMAL (13,0)	
3.	Clearing Member Code	N	VARCHAR (15)	
4.	Stock Broker Code	Y	VARCHAR (15)	
5.	Trading Client Code	Y	VARCHAR (15)	
6.	Client Name	N	VARCHAR (250)	
7.	PAN of Client	Y	VARCHAR (10)	
8.	Mapin of Client	N	DECIMAL (9,0)	
9.	Value of taxable Securities transactions (In Rs.) (Code 01)	Y	DECIMAL (25,0)	
10.	Value of taxable Securities transactions (In Rs.) (Code 02)	Y	DECIMAL (25,0)	
11.	Value of taxable Securities transactions (In Rs.) (Code 03)	Y	DECIMAL (25,0)	
12.	Securities transaction tax Collectible (In Rs.) (Code 01)	Y	DECIMAL (25,0)	
13.	Securities transaction tax Collectible (In Rs.) (Code 02)	Y	DECIMAL (25,0)	
14.	Securities transaction tax Collectible (In Rs.) (Code 03)	Y	DECIMAL (20,0)	

S.3 Form-1 Schedule-B File Header (SE_FORM1_SCH_B_FH.TXT)

This file contains file header and other details of Securities Transaction Tax - Form 1 (Schedule-B)

S.No.	Field Name	Mandatory	Format	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record-File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File-STTSEB
3.	Name of the Stock Exchange	Y	VARCHAR (75)	
4.	Address of the Stock Exchange	Y	VARCHAR (120)	
5.	City of the Stock Exchange	Y	VARCHAR (30)	
6.	Pin code	Y	DECIMAL (6,0)	Pin code of Address
7.	PAN of the Stock Exchange	Y	VARCHAR (10)	
8.	Financial Year	Y	VARCHAR (7)	Transaction to be reported for FY YYYY-YY
9.	Total Value of taxable Securities transactions (In Rs.) (Code 04)	Y	DECIMAL (25,0)	Value should match with total field of schedule B(9) File Detail
10.	Total Value of taxable Securities transactions (In Rs.) (Code 05)	Y	DECIMAL (25,0)	Value should match with total field of schedule B(10) File Detail
11.	Total Securities Transaction tax collectible (In Rs.) (Code 04)	Y	DECIMAL (25,0)	Value should match with total field of schedule B(11) File Detail
12.	Total Securities Transaction tax collectible (In Rs.) (Code 05)	Y	DECIMAL (25,0)	Value should match with total field of schedule B(12) File Detail
13.	Total Number of Transaction Details Records	Y	DECIMAL (15,0)	

S.4 Form-1 Schedule-B File Detail (SE_FORM1_SCH_B_FD.TXT)

This file contains file details of Securities Transaction Tax - Form 1 (Schedule-B)

S.No.	Field Name	Mandator y	Format	Remarks
1.	Record type	Y	VARCHAR (2)	Type of Record-File Detail (FD)
2.	S.No.	Y	DECIMAL (13,0)	

3.	Clearing Member Code	N	VARCHAR (15)	
4.	Stock Broker Code	Y	VARCHAR (15)	
5.	Trading Client Code	Y	VARCHAR (15)	
6.	Client Name	N	VARCHAR (250)	
7.	PAN of Client	N	VARCHAR (10)	
8.	MAPIN of Client	N	DECIMAL (9,0)	
9.	Value of taxable Securities transactions (In Rs.) (Code 04)	Y	DECIMAL (25,0)	
10.	Value of taxable Securities transactions (In Rs.) (Code 05)	Y	DECIMAL (25,0)	
11.	Securities transaction tax Collectible (In Rs.) (Code 04)	Y	DECIMAL (20,0)	
12.	Securities transaction tax Collectible (In Rs.) (Code 05)	Y	DECIMAL (20,0)	

S.5 Form-1 Schedule-C File Header (SE_FORM1_SCH_C_FH.TXT)

This file contains file header and other details of Securities Transaction Tax - Form 1 (Schedule-C)

S.No.	Field Name	Mandatory	Format	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record-File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File-STTSEC
3.	Name of the Stock Exchange	Y	VARCHAR (75)	
4.	Address of the Stock Exchange	Y	VARCHAR (120)	
5.	City of the Stock Exchange	Y	VARCHAR (30)	
6.	Pin code	Y	DECIMAL (6,0)	Pin code of Address
7.	PAN of the Stock Exchange	Y	VARCHAR (10)	
8.	Financial Year	Y	VARCHAR (7)	Transaction to be reported for FY YYYY-YY
9.	Total Value of taxable Securities transactions during the month	Y	DECIMAL (25,0)	Total of Code 1,2,3,4 & 5 for each month
10.	Total Securities Transaction tax collectible (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C (6) File Detail
11.	Total Securities Transaction tax collected (In Rs.)	Y	DECIMAL (20,0)	Value should match with total

				field of schedule C (7) File Detail
12.	Total Securities Transaction tax paid (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C(8) File Detail
13.	Total Interest payable u/s 104 (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C(9) File Detail
14.	Total Interest paid u/s 104 (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C(10) File Detail
16.	Total Number of Transaction Detail Records	Y	DECIMAL (13,0)	

S.6 Form-1 Schedule-C File Detail (SE_FORM1_SCH_C_FD.TXT)

This file contains file details of Securities Transaction Tax - Form 1 (Schedule-C)

S.No.	Field Name	Mandatory	Format	Remarks
1.	Record type	Y	VARCHAR (2)	Type of Record- File Detail (FD)
2.	S.No.	Y	DECIMAL (13,0)	
3.	Month	Y	DECIMAL (2,0)	Month as MM
4.	Taxable securities transaction code	Y	DECIMAL (2,0)	
5.	Value of taxable securities during the month (In Rs.)	Y	DECIMAL (25,0)	
6.	Securities transaction tax collectible (In Rs.)	Y	DECIMAL (20,0)	
7.	Securities transaction tax collected (In Rs.)	Y	DECIMAL (20,0)	
8.	Securities transaction tax paid (In Rs.)	Y	DECIMAL (20,0)	
9.	Interest payable u/s 104 (In Rs.)	Y	DECIMAL (20,0)	
10.	Interest paid u/s 104 (In Rs.)	Y	DECIMAL (20,0)	
11.	Particulars of payment of securities transaction tax/interest u/s 104 (Tax/Interest)	Y	DECIMAL (20,0)	
12.	Particulars of payment of securities transaction tax/interest u/s 104 (Name of the bank branch)	Y	VARCHAR(75,0)	

13.	Particulars of payment of securities transaction tax/interest u/s 104 (BSR code of Bank Branch)	Y	VARCHAR (7)	
14.	Date of deposit	Y	DATE	DD-MM-YYYY
15.	Serial number of challan	Y	DECIMAL (7,0)	
16.	Amount (In Rs.)	Y	DECIMAL (20,0)	

Permissible Values - File Type

#	Code	Description
1.	STTSEA	Schedule A Data
2.	STTSEB	Schedule B Data
3.	STTSEC	Schedule C Data

Permissible Values - Record Type

#	Code	Description
1.	FH	File Header
2.	FD	File Detail

Form No. 2 (Return of Taxable Securities Transactions)

For Mutual Funds

MF.1 Form-2 Schedule-A File Header (MF_FORM2_SCH_A_FH.TXT)

This file contains file header and other details of Securities Transaction Tax - Form 2 (Schedule-A)

S.No.	Field Name	Mandatory	Type	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record- File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File- STTMFA
3.	Name of the Mutual Fund	Y	VARCHAR (75)	
4.	Date of registration of trust Deed for Mutual Fund under the Indian Registration Act .1908	Y	DATE	DD/MM/YYYY
5.	Name of asset management company for fund	Y	VARCHAR (75)	
6.	Address of asset management company for fund	Y	VARCHAR (120)	

7.	City of the asset management company for fund	Y	VARCHAR (30)	
8.	Pin Code asset management company for fund	Y	VARCHAR (6)	
9.	PAN of the asset management company for fund	Y	VARCHAR (10)	
10.	Financial Year	Y	VARCHAR (6)	YYYY-YY
11.	Number of equity-oriented funds	Y	VARCHAR (13)	
12.	Total Number of Transaction Detail Records	Y	DECIMAL (13,0)	

MF.2 Form-2 Schedule-A File Detail (MF_FORM2_SCH_A_FD.TXT)

This file contains the name and address of trustees

S.No.	Field Name	Mandatory	Format	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record- File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File- STTMFA
3.	S.No.	Y	DECIMAL (13,0)	
4.	Name	Y	VARCHAR (250)	
5.	Address	Y	VARCHAR (120)	

MF.3 Form-2 Schedule-B File Header (MF_FORM2_SCH_B_FH.TXT)

This file contains file header and other details of Securities Transaction Tax - Form 2 (Schedule-B)

S.No.	Field Name	Mandatory	Type	
1.	Record Type	Y	VARCHAR (2)	Type of Record- File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File- STTMFB
3.	Name of the Mutual Fund	Y	VARCHAR (75)	
4.	Date of registration of trust Deed for Mutual Fund under the Indian Registration Act .1908	Y	DATE	DD/MM/YYYY
5.	City of the asset management company for fund	Y	VARCHAR (30)	
6.	Pin Code asset management company for fund	Y	VARCHAR (6)	
7.	PAN of the asset management company for fund	Y	VARCHAR (10)	
8.	Financial Year	Y	VARCHAR (6)	YYYY-YY

9.	Number of equity-oriented funds	Y	VARCHAR (13)	
10.	Total value of taxable securities transactions (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule B(9) File Detail
11.	Total securities transaction tax collectible (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule B(10) File Detail
12.	Total securities transaction tax collected (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule B(11) File Detail
13.	Total Number of Transaction Detail Records	Y	DECIMAL (13,0)	

MF.4 Form-2 Schedule-B File Detail (MF_FORM2_SCH_B_FD.TXT)

This file contains file details of Securities Transaction Tax - Form 2 (Schedule-B)

S.No.	Field Name	Mandatory	Type	Remarks
1.	Record type	Y	VARCHAR (2)	Type of Record- File Detail (FD)
2.	S.No.	Y	DECIMAL (13,0)	
3.	Name of the equity oriented fund	Y	VARCHAR (75)	
4.	Unique client code of the fund	Y	VARCHAR (15)	
5.	Folio number of person from whom units purchased	Y	VARCHAR (20)	
6.	Name of person from whom units purchased	Y	VARCHAR (250)	
7.	PAN of person from whom units purchased	Y	VARCHAR (10)	PAN Format – AAAA1111A
8.	MAPIN of person from whom units purchased	Y	DECIMAL (9,0)	
9.	Value of taxable securities transactions (In Rs.)	Y	DECIMAL (20,0)	
10.	Securities transaction tax collectible (In Rs.)	Y	DECIMAL (13,0)	
11.	Securities transaction tax collected (In Rs.)	Y	DECIMAL (13,0)	

MF.5 Form-2 Schedule-C File Header (MF_FORM2_SCH_C_FH.TXT)

This file contains file header and other details of Securities Transaction Tax - Form 2 (Schedule-C)

S.No.	Field Name	Mandatory	Type	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record- File Header (FH)

2.	File Type	Y	VARCHAR (6)	STTMFC
3.	Name of the Mutual Fund	Y	VARCHAR (75)	
4.	Date of registration of trust Deed for Mutual Fund under the Indian Registration Act .1908	Y	DATE	DD/MM/YYYY
5.	Name of asset management company for fund	Y	VARCHAR (75)	
6.	Address of asset management company for fund	Y	VARCHAR (120)	
7.	City of the asset management company for fund	Y	VARCHAR (30)	
8.	Pin Code asset management company for fund	Y	VARCHAR (6)	
9.	PAN of the asset management company for fund	Y	VARCHAR (10)	
10.	Financial Year	Y	VARCHAR (6)	YYYY-YY
11.	Number of equity-oriented funds	Y	VARCHAR (13)	
12.	Total value of taxable securities transactions during the month (In Rs.)	Y	DECIMAL (20,0)	
13.	Total securities transaction tax collectible (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C(7) File Detail
14.	Total securities transaction tax collected (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C(8) File Detail
15.	Total securities Transaction tax paid (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C(9) File Detail
16.	Total Interest payable u/s 104 (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C(10) File Detail
17.	Total Interest paid u/s 104 (In Rs.)	Y	DECIMAL (20,0)	Value should match with total field of schedule C(11) File Detail
20.	Total Number of Transaction Detail Records	Y	DECIMAL (13,0)	

MF.6 Form-2 Schedule-C File Detail (MF_FORM2_SCH_C_FD.TXT)

This file contains file details of Securities Transaction Tax - Form 2 (Schedule-C)

S.No.	Field Name	Mandatory	Type	Remarks
1.	Record type	Y	VARCHAR (2)	Type of Record-File Detail (FD)
2.	S.No.	Y	DECIMAL (13,0)	
3.	Month	Y	DECIMAL (2,0)	MM
4.	Name of the equity oriented fund	Y	VARCHAR (75)	
5.	Unique client code of the fund	Y	VARCHAR (20)	
6.	Value of taxable securities during the month (In Rs.)	Y	DECIMAL (20,0)	
7.	Securities transaction tax collectible (In Rs.)	Y	DECIMAL (13,0)	
8.	Securities transaction tax collected (In Rs.)	Y	DECIMAL (13,0)	
9.	Securities transaction tax paid (In Rs)	Y	DECIMAL (13,0)	
10.	Interest payable u/s 104 (In Rs.)	Y	DECIMAL (13,0)	
11.	Interest paid u/s 104 (In Rs.)	Y	DECIMAL (13,0)	
12.	Particulars of payment of securities transaction tax/interest u/s 104 (Tax/Interest)	Y	DECIMAL (13,0)	
13.	Particulars of payment of securities transaction tax/interest u/s 104 (Name of the bank branch)	Y	DECIMAL (75,0)	
14.	Particulars of payment of securities transaction tax/interest u/s 104 (BSR code of Bank Branch)	Y	VARCHAR (7)	
15.	Date of deposit	Y	DATE	DD/MM/YYYY
16.	Serial number of challan	Y	DECIMAL (7,0)	
17.	Amount (In Rs.)	Y	DECIMAL (20,0)	

Permissible Values - File Type

#	Code	Description
1.	STTMFA	Schedule A Data
2.	STTMFB	Schedule B Data
3.	STTMFC	Schedule C Data

Permissible Values - Record Type

#	Code	Description
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1.	FH	File Header
2.	FD	File Detail

Form No. 2A (Return of Taxable Securities Transactions)

For Insurance Company

IN.1 Form-2A Row 14 File Header (IN_FORM2A_ROW14_1_FH.TXT)

This file contains file header and other details of Securities Transaction Tax - Form 2A (Row 14)

Sl. No.	Field Name	Mandatory	Type	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record-File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File-STTIN14
3.	Name of the Insurance Company	Y	VARCHAR (75)	
4.	Date of Registration/Incorporation under the Companies Act, 2013	Y	DATE	DD/MM/YYYY
5.	Permanent Account Number (PAN)	Y	VARCHAR (10)	
6.	Financial Year	Y	VARCHAR (6)	YYYY-YY
7.	Jurisdictional Assessing Officer	Y	VARCHAR (10)	
8.	Number of equity-oriented funds	Y	VARCHAR (13)	
9.	Total Value of taxable securities transactions	Y	DECIMAL (20,0)	Value should match with total field of Row 14 (8) File Detail
10.	Total securities transaction tax collectible	Y	DECIMAL (20,0)	Value should match with total field of Row 14 (9) File Detail
11.	Total securities transaction tax collected	Y	DECIMAL (20,0)	Value should match with total field of Row 14 (10) File Detail
12.	Total Number of Transaction Detail Records	Y	DECIMAL (13,0)	

IN.2 Form-2A Row 14 File Detail (IN_FORM2A_ROW14_FD.TXT)

This file contains file details of Securities Transaction Tax - Form 2A (ROW 14)

Details of Equity Oriented Funds with respect to Unit Linked Insurance Policies issued by the Insurance company on or after the first day of February 2021

#.	Field Name	Mandatory	Format	Remarks
1.	Record type	Y	VARCHAR (2)	Type of Record- File Detail (FD)
2.	S.No.	Y	DECIMAL (13,0)	
3.	Name of equity-oriented fund	Y	VARCHAR (75)	
4.	Unique Client Code of the fund	Y	VARCHAR (15)	
5.	Folio number of Person from whom units purchased	Y	VARCHAR (20)	
6.	Name of person from whom units purchased	Y	VARCHAR (250)	Name of seller
7.	PAN of person from whom units purchased	Y	VARCHAR (10)	PAN of seller
8.	Value of taxable securities transaction	Y	DECIMAL (9,0)	
9.	Securities transaction tax Collectible	Y	DECIMAL (20,0)	
10.	Securities transaction tax collected	Y	DECIMAL (13,0)	

IN3. Form-2A Row 15 File Header (IN_FORM2A_ROW15_FH.TXT)

This file contains file header and other details of Securities Transaction Tax – Form No. 2A (Row 15)

Month wise details of taxable securities transaction tax for the FY mentioned in column 4

Sl. No.	Field Name	Mandatory	Type	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record- File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File- STTIN15
3.	Name of the Insurance Company	Y	VARCHAR (75)	
4.	Date of Registration/Incorporation under the Companies Act, 2013	Y	DATE	DD/MM/YYYY
5.	Permanent Account Number (PAN)	Y	VARCHAR (10)	
6.	Financial Year	Y	NUM (4)	
7.	Jurisdictional Assessing Officer	Y	VARCHAR (10)	
8.	Number of equity-oriented funds	Y	VARCHAR (13)	
9.	Total Value of taxable securities transactions	Y	DECIMAL (20,0)	Value should match with total field of Row 15 (6) File Detail
10.	Total securities transaction tax collectible	Y	DECIMAL (20,0)	Value should match with total field of Row 15 (7) File Detail

11.	Total securities transaction tax collected	Y	DECIMAL (20,0)	Value should match with total field of Row 15 (8) File Detail
12.	Total securities transaction tax paid	Y	DECIMAL (20,0)	Value should match with total field of Row 15 (9) File Detail
13.	Total Interest payable under section 104	Y	DECIMAL (20,0)	Value should match with total field of Row 15 (10) File Detail
14.	Total Interest paid under section 104	Y	DECIMAL (20,0)	Value should match with total field of Row 15 (11) File Detail

IN.3 Form-2A Row 15 File Detail (IN_FORM2A_ROW15_FD.TXT)

This file contains file details of Securities Transaction Tax – Form No. 2A (Row 15)

S.No.	Field Name	Mandatory	Type	Remarks
1.	Record type	Y	VARCHAR (2)	Type of Record-File Detail (FD)
2.	S.No.	Y	DECIMAL (13,0)	
3.	Month	Y	DECIMAL (2,0)	MM
4.	Name of the equity-oriented fund	Y	VARCHAR (75)	
5.	Unique client code of the fund	Y	VARCHAR (20)	
6.	Value of taxable securities during the month (In Rs.)	Y	DECIMAL (20,0)	
7.	Securities transaction tax collectible (In Rs.)	Y	DECIMAL (13,0)	
8.	Securities transaction tax collected (In Rs.)	Y	DECIMAL (13,0)	
9.	Securities transaction tax paid (In Rs)	Y	DECIMAL (13,0)	
10.	Interest payable u/s 104 (In Rs.)	Y	DECIMAL (13,0)	
11.	Interest paid u/s 104 (In Rs.)	Y	DECIMAL (13,0)	

IN.5 Form-2A Row 16 File Header (IN_FORM2A_ROW16_FH.TXT)

This file contains file header and other details of Securities Transaction Tax - Form 2A (Row 16)

Sl. No.	Field Name	Mandatory	Type	Remarks
1.	Record Type	Y	VARCHAR (2)	Type of Record-File Header (FH)
2.	File Type	Y	VARCHAR (6)	Type of File-STTIN16
3.	Name of the Insurance Company	Y	VARCHAR (75)	
4.	Date of Registration/Incorporation under the Companies Act, 2013	Y	DATE	DD/MM/YYYY
5.	Permanent Account Number (PAN)	Y	VARCHAR (10)	

6.	Financial Year	Y	VARCHAR (4)	
7.	Jurisdictional Assessing Officer	Y	VARCHAR (10)	
8.	Number of equity-oriented funds	Y	VARCHAR (13)	

IN.6 Form-2A Row 16 File Detail (IN_FORM2A_Row 16_FD.TXT)

This file contains file details of Securities Transaction Tax - Form 2A (Row 16)

Details of securities transaction tax/interest paid

S.No.	Field Name	Mandatory	Type	Remarks
1.	Record type File	Y	VARCHAR (2)	Type of Record-Detail (FD)
2.	Tax/Interest	Y	DECIMAL (13,0)	
3.	Name of the bank branch	Y	DECIMAL (75,0)	
4.	BSR code of Bank Branch	Y	VARCHAR (7)	
5.	Date of deposit	Y	DATE	DD/MM/YYYY
6.	Serial number of challan	Y	DECIMAL (7,0)	
7.	Amount (In Rs.)	Y	DECIMAL (20,0)	

Permissible Values - File Type

#	Code	Description
1.	STTIN14	Form 2A, Row 14 Data
2.	STTIN15	Form 2A, Row 15 Data
3.	STTIN16	Form 2A, Row 16 Data

Permissible Values - Record Type

#	Code	Description
1.	FH	File Header
2.	FD	File Detail