Guidance on uploading of Manually submitted Form 15CA and Form 15CB with Authorised Dealers between 7th June to 15th August 2021 in accordance with Press Release dt. 20th July 2021

e-Filing Anywhere Anytime
Income Tax Department, Government of India

In accordance with Press release dated 20th July 2021 issued by Central Board of Direct Taxes (CBDT), functionality for uploading Form 15CA and Form 15CB submitted with Authorised Dealers in manual format during the period 7th June 2021 to 15th August 2021 has been enabled at e-filing portal www.incometax.gov.in.

Please note that this functionality may not be used for uploading Forms submitted other than this specified period.

Download Utility

Offline Utilities for filling Form 15CA and Form 15CB have been updated to cover filling of manually submitted Forms. Updated Utility can be downloaded from "Downloads" section of Homepage under Income Tax Forms page.

Process of filing Form 15CA (To be filed by Taxpayer or Tax Deductor)

Step	Activity
Step 1	Fill Form 15CA in the downloaded offline utility for Forms submitted manually earlier and generate xml(s). The xml(s) to be zipped in a folder.
Step 2	Login by Taxpayer or Tax Deductor at www.incometax.gov.in
Step 3	Navigate to menu >> e-file >> Income-tax Forms >> File Income-tax Forms and select Form 15CA. Select "Manual" radio button and click on the continue button.
Step 4	Upload zipped file under "Attach File" option in "Upload Manual Bulk Form" menu and submit using prescribed modes of e-verification.

Process of filing Form 15CB (To be filed by Chartered Accountant (CA))

Step	Activity
Step 1	Fill Form 15CB in the downloaded offline utility for Forms submitted manually earlier and generate xml(s). The xml(s) to be zipped in a folder. CA can zip forms filled for multiple Taxpayers in a single zipped folder.
Step 2	Login by Chartered Accountant at www.incometax.gov.in
Step 3	Navigate to menu >> e-file >> Income-tax Forms >> File Income-tax Forms and select Form 15CB. Select "Manual" radio button and click on the continue button.
Step 4	Upload zipped file under "Attach File" option in "Upload Manual Bulk Form" menu and submit using DSC (Digital Signatures).

Important Note: Please ensure that Taxpayer has appointed CA and assigned Form 15CB to the CA for Financial Year 2021-22 through "My Chartered Accountant" Functionality accessed through "Authorised Partners" menu before CA tries upload using the manual.

General Instruction for filling Form 15CA and 15CB in offline utility:

- In the regular 'Online' mode in Part-C of Form 15CA is required to be filed after certificate in Form 15CB is obtained from CA and uploaded at the portal. Hence, ARN of Form 15CB is filled in Form 15CA (Part-C). However, in order, to facilitate Taxpayers to file Form 15CA manually submitted during this period, Taxpayers may fill Certificate No. and Date of Certificate mentioned by CA in the manually issued Form 15CB.

- Taxpayer may read the "proposed date of remittance" fields in Form 15CA and Form 15CB as "Actual date of remittance" where applicable, in case remittance has taken place before upload of manual Form 15CA/CB."

- The following will continue for manual mode of submission of Form 15CA and Form 15CB:

    - UDIN updation for Form 15CB through Update UDIN functionality
    - e-Verification through DSC/EVC
    - Once form is filed, form PDF and ARN will be generated and available for download in "View filed Form" screen.

- In Taxpayer/Tax Deductor login, "Withdraw" button will not be available against uploaded Form 15CA using manual option.