



Central Board of Direct Taxes (CBDT) makes it easier to file Form 15C and 15D through TRACES website.

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DGIT(Systems), issues procedure, format and standards for filling Form No. 15C and 15D (Form for application for grant of certificate for non-deduction of TDS) electronically through TRACES website.

For making application for grant of certificate for non-deduction of TDS (Tax Deducted at Source) the following procedure should be follow: -

- First time applicant should register on website tdscpc.gov.in via using PAN (permanent account Number).
- After registration, login to the trace portal and proceed to filed Form 15C or 15D Along with supporting documents.
- Applicant can use the following method for filling form
- (I) Digital Signature, (ii) Electronic Verification Code, (iii) AADHAR based Authentication, (iv) Mobile OTP.

In case the applicant being NRI (Non-resident Indian)

Applicant should make an application through www.nriservices.tdscpc.gov.in using digital signature only.

Applicant may track status of application on portal .

***195(3):** Any person entitled to receive interest or any other sum in which TDS has to be deducted, may make an application to AO (Assessing officer) in prescribed form to receive such amount without any TDS deduction.

***15C:** Form 15C has to submitted by banking company or insurer.

***15D:** Form 15D has to be submitted by any other person who carries on business or profession in India through branch.

