

Instructions to e-File Form 15CA and 15CB



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Instructions to e-File Form 15CA and 15CB

Registration process for Filing Form 15CA

To file the "Form 15CA", user should hold valid PAN/TAN and should be registered in e-Filing. If not already registered, user should go to **Register Yourself**, Select User Type and complete the registration process.

Filing process

Form 15CA is available in Offline and Online modes as described below.

| Form 15CA – Online (Single upload) | Form 15CA - Offline (Bulk Upload) |
|---|--|
| PAN/TAN users | PAN/TAN users (other than Individuals) |

The Step by Step procedure for filing Online Form 15CA is as follows:

Step 1 - Login to e-Filing, Go to e-File -> Prepare and Submit Online Form (Other than ITR)

Step 2 - Select Form 15CA from the drop down.

[Prepare and Submit Form Online\(Other than ITR\)](#)

The screenshot shows a web form with the following elements:

- A label "PAN" followed by a text input field containing "PERPA3256E".
- A label "Form Name *" followed by a dropdown menu showing "15CA".
- Two buttons: "Continue" and "Cancel".

Note: For TAN Users DSC is Mandatory to file Form 15CA.

Step 3 - Generate signature for the zip file using DSC Management Utility (available under Downloads) and upload the generated signature file.

Step 4 - Click **Continue**. A popup appears as shown below.

Instructions to e-File Form 15CA and 15CB

Select Form 15CA Part Type ✕

PART A - To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, does not exceed five lakh rupees during the financial year.

PART B - To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and an order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer.

PART C - To be filled up if the remittance is chargeable to tax under the provisions of Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and a certificate in Form No. 15CB from an accountant as defined in the Explanation below sub-section (2) of section 288 has been obtained.

PART D - To be filled up if the remittance is not chargeable to tax under the provisions of the Income-tax Act,1961 {other than payments referred to in rule 37BB(3)} by the person referred to in rule 37BB(2).

Please select the relevant part from the drop down.* PART - A ▼

Note: Form 15CA has 4 Parts as below-

| Part | Description |
|--------|--|
| Part A | To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, does not exceed five lakh rupees during the financial year) |
| Part B | To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and an order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer. |
| Part C | To be filled up if the remittance is chargeable to tax under the provisions of Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and a certificate in Form No. 15CB from an accountant as defined in the Explanation below sub-section (2) of section 288 has been obtained |
| Part D | To be filled up if the remittance is not chargeable to tax under the provisions of the Income-tax Act,1961 other than payments referred to in rule 37BB(3) by the person referred to in rule 37BB(2) |

Note - Upload of Form 15CB is mandatory prior to filling Part C of Form 15CA. To prefill the details in Part C of Form 15CA, the Acknowledgment number of e-Filed Form 15CB should be provided.

Instructions to e-File Form 15CA and 15CB

Select Form 15CA Part Type

PART A - To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, does not exceed five lakh rupees during the financial year.

PART B - To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and an order/ certificate u/s 195(2)/ 195(3)/ 197 of Income-tax Act has been obtained from the Assessing Officer.

PART C - To be filled up if the remittance is chargeable to tax under the provisions of Income-tax Act, 1961 and the remittance or the aggregate of such remittances, as the case may be, exceeds five lakh rupees during the financial year and a certificate in Form No. 15CB from an accountant as defined in the Explanation below sub-section (2) of section 288 has been obtained.

PART D - To be filled up if the remittance is not chargeable to tax under the provisions of the Income-tax Act,1961 {other than payments referred to in rule 37BB(3)} by the person referred to in rule 37BB(2).

Please select the relevant part from the drop down.*

Please enter the Acknowledgement Certificate No of Form 15CB

Acknowledgement No of 15CB



Step 5 – Click Continue.

Instructions to e-File Form 15CA and 15CB

FORM NO. 15CA
[See rule 37BB]

Information to be furnished for payments to a non-resident not being a company, or to a foreign company

Submit Save Draft Exit

Instructions **Part A** **PART A - Verification**

To be filled up if the remittance is chargeable to tax under the provisions of the Income-tax Act,1961 and the remittance or the aggregate of such remittances, as the case may be, does not exceed five lakh rupees during the financial year

REMITTER

| | |
|------------------------------------|---|
| Name of Remitter* | <input type="text"/> |
| PAN of the Remitter (if available) | <input type="text" value="XXXXP8001X"/> |
| TAN of the Remitter (if available) | <input type="text"/> |

ADDRESS OF THE REMITTER

| | |
|-------------------------------------|----------------------|
| Flat/ Door / Building* | <input type="text"/> |
| Name of premises/ Building/ Village | <input type="text"/> |
| Road/ Street | <input type="text"/> |
| Area/ Locality * | <input type="text"/> |
| Town/ City/ District * | <input type="text"/> |

Step 6 – Fill in all the mandatory details and click “**Submit**”.

Step 7 – On successful submit, the user will be redirected to Success page.

Form Filed Successfully

Form 15CA has been filed and the Transaction ID is: 1000499298


An e-mail confirming the successful submission of your Form alongwith the Acknowledgment number has been sent to demo@gmail.com

Instructions to e-File Form 15CA and 15CB

View Form 15CA

Step 1 – To view the submitted Form 15CA, Navigate to My account -> View Form 15CA.

[View Form 15CA](#)

| PAN of Remittee | <input type="text"/> | | | | | |
|---------------------------------------|--|---------------|------------|----------|-----------------|------------------------------------|
| Country to which remittance is made | Select <input type="button" value="v"/> | | | | | |
| Date Of Filing (DD/MM/YYYY) | <input type="text"/>  | | | | | |
| Acknowledgement Number | <input type="text"/> | | | | | |
| <input type="button" value="Search"/> | | | | | | |
| A.Y. | Remittee PAN | Remittee Name | Filed On | Type | Ack. No. | Status |
| 2016-17 | XXXPX0001A | RAM | 04/04/2016 | Original | 100244120040416 | Withdraw Form 15CA |

Advanced Search is available to filter the search criteria.

Note – “Withdraw Form 15CA” link will be available to users to withdraw the uploaded FORM 15CA. Users can withdraw within 7 days of submission of FORM.

Step 2 – Click on “Withdraw Form 15CA” link against the Form uploaded to withdraw the uploaded FORM 15CA. A confirmation page appears.

[WithDraw 15CA Confirmation](#)

| Form 15CA Request Withdrawal Confirmation Page | |
|--|-----------------|
| This is to inform you that, you are agreeing to withdraw your Form 15CA filed earlier. Upon withdrawal, your Form 15CA as per the following details will no longer be valid. | |
| After withdrawal, if required you would have to file a fresh Form 15CA. | |
| Assessment Year | 2016-17 |
| Remittee Name | RAM |
| Remittee PAN | XXXPX0001A |
| Filed Date | 04/04/2016 |
| Filing Type | Original |
| Acknowledgement No | 100244120040416 |
| For security purpose we may store your IP address | |
| <input type="checkbox"/> Click here to agree for withdrawal of Form 15CA | |
| <input type="button" value="Confirm withdrawal"/> <input type="button" value="Back"/> | |

Instructions to e-File Form 15CA and 15CB

Step 3 – Check the checkbox stated “Click here to agree for withdrawal of Form 15CA” and click “**Confirm withdrawal**” button. Success message is displayed on the screen.


[Form 15CA Withdraw](#)

✔ Your Form 15CA (Acknowledgement No 100244120040416) has been successfully withdrawn.

Step 4 – The status of the Form is changed to Form 15CA Withdrawn.

Step 5 – To view the details of the Form, click on the Acknowledgement Number.

[View Form 15CA](#)

| PAN of Remittee | <input type="text"/> | | | | | |
|---------------------------------------|--|---------------|------------|----------|-----------------|---------------------|
| Country to which remittance is made | Select <input type="text"/> | | | | | |
| Date Of Filing (DD/MM/YYYY) | <input type="text"/>  | | | | | |
| Acknowledgement Number | <input type="text"/> | | | | | |
| <input type="button" value="Search"/> | | | | | | |
| A.Y. | Remittee PAN | Remittee Name | Filed On | Type | Ack. No. | Status |
| 2016-17 | XXXPX0001X | RAM | 04/04/2016 | Original | 100244120040416 | Form 15CA Withdrawn |

Step 6 – The details of Acknowledgement Number is displayed as a popup. User can download PDF, Receipt, and XML.

Instructions to e-File Form 15CA and 15CB

Details Of Acknowledgement Number - 100231430220316

| | | | | | |
|-------------|-------------|------------------------|-----------------|-----------------|------|
| PAN | XXXXPX8001A | ITR/Form | Form 15CA | Assessment Year | 2016 |
| Filing Type | Original | Acknowledgement Number | 100231430220316 | | |

| Date | Activity / Status | Downloads / Status Description |
|------------|----------------------|--------------------------------|
| 22/03/2016 | Successfully e-Filed | XML ITR/Form Receipt |

 **Note :**
ITR/Form and ITR-V/Acknowledgment are password protected. To open the PDF, please enter your PAN in lower case and date of birth in case of individual tax payers / date of incorporation for non-individual tax payers in DDMMYYYY format without any space between the PAN and date fields. For example, if your PAN is **ABCDE1234A** and date of birth / incorporation is **November 17, 1985** then the password will be **abcde1234a17111985** .The date of birth / incorporation should be same as furnished in the respective ITR / FORM.

Registration process for Filing Form 15CB

Pre-requisite

In order to file Form 15CB, **Taxpayer must Add CA**. To add CA, please follow the below steps.

Step 1 – Login to e-Filing Portal, Navigate to “**My Account → Add CA**”.

Step 2 – Enter the Membership Number of the CA.

Step 3 – Select 15CB as Form Name and Click Submit.

Once the taxpayer adds the CA, the CA can file Form 15CB in behalf of the Taxpayer.

In order to file Form 15CB, Chartered Accountant must follow the below steps.

Step 1 – User should be registered as “Chartered Accountant” in e-Filing. If not already registered, user should click the link **Register Yourself** in the homepage.

Step 2 – Select “Chartered Accountants” under Tax Professional and click Continue.

Step 3 – Enter the mandatory details and complete the registration process.

Instructions to e-File Form 15CA and 15CB

Filing process

Step 1 – Download FORM 15CB utility from Downloads page and prepare the XML File.

Step 2 – Login to e-Filing, Go to e-File → Upload Form, Enter PAN/TAN of assessee, PAN of CA, Select Form Name as 15CB, Select Filing Type as Original.

Step 3 – Upload the XML generated from the downloaded utility. Upload the signature file generated using DSC Management Utility for the XML.

Note: DSC is Mandatory to file Form 15CB.

Upload Form

| | |
|---|--|
| User ID | <input type="text" value="ARCA100000"/> |
| PAN/TAN of the Assessee * | <input type="text" value="AAAPA8001A"/> |
| PAN of the CA * | <input type="text" value="XXXPX0001A"/> |
| Form Name * | <input type="text" value="15CB"/> |
| Filing Type * | <input type="text" value="Original"/> |
| Attach the XML file * | <input type="button" value="Browse..."/> No file selected. |
| Click here to download the DSC Utility | |
| Steps to Digitally Sign ITR: | |
| <ul style="list-style-type: none">◆ Download the "ITD e-Filing DSC Management Utility".◆ Generate the signature file. Follow the instructions in the Utility.◆ Attach the generated signature file. | |
| Attach the Signature file * | <input type="button" value="Browse..."/> No file selected. |
| <input type="button" value="Submit"/> <input type="button" value="Cancel"/> | |

Instructions to e-File Form 15CA and 15CB

Step 4 - On Successful Validation, Form 15CB is uploaded in e-Filing Portal. Success message is displayed as shown below.

Upload Form

Form 15CB has been uploaded and the Transaction ID is: 1000499305 .

An e-mail has been sent to demo@gmail.com and to demo_ca@gmail.com

The assessee should Login to e-Filing portal, navigate to Worklist -> For Your Information to view form submitted by CA.

View Form 15CB (Non-Corporate Users)

After CA uploads Form 15CB, the Assessee can view the uploaded FORM 15CB under **Worklist → For Your Information**

Step 1 – Login to e-Filing, Go to Worklist → For Your Information.

Step 2 – Form 15CB submitted by CA are displayed here.

For Your Information

| Form Name | Select | ▼ | | | | |
|---------------------------------------|---------|--------------|---------|--------------|----------------------|---------------------------|
| Assessment Year | Select | ▼ | | | | |
| <input type="button" value="Search"/> | | | | | | |
| Uploaded forms details | | | | | | |
| Sl.No | CA Name | Form Name | A.Y. | Submitted On | Approval Status | |
| 1 | KARTHIK | Form 15CB | 2016-17 | 31/03/2016 | Successfully e-Filed | View Form |
| 2 | RAM | Form 3CB-3CD | 2015-16 | 23/02/2016 | Successfully e-Filed | View Form |

Step 3 – Click on **“View Form”** link to view the Uploaded Form details. The status of the form on submission shall appear as **“Submitted”**.

On successful filing of Form 15CA-Part C against the particular Form 15CB, the status of Form 15CB shall update as **“Consumed”**.

In case of withdrawal of Form 15CA against which Form 15CA was consumed, then the status of Form 15CB will change from **“Consumed”** to **“Withdrawn”**.

One Form 15CB can be consumed for filing one Form 15CA only.

Instructions to e-File Form 15CA and 15CB

Uploaded form details

| | |
|---|----------------------|
| Approval Work List ID | 1000009106 |
| Form Name | Form 15CB |
| Form uploaded By | KARTHIK |
| Approval Status | Successfully e-Filed |
| Name of Remitee | PRAGATHY |
| Country to which remittance is made | INDIA |
| Acknowledge Number | 100240091310316 |
| Form 15CB Consumed Status | Submitted |
| Click here to view the uploaded Form 15CB | |
| <input type="button" value="Back"/> | |



Note :

Form other than ITR is password protected. To open the PDF, please enter assessee PAN in lower case and date of birth in case of individual tax payers / date of incorporation for non-individual tax payers in DDMMYYYY format without any space between the PAN and date fields. For example, if your PAN is **ABCDE1234A** and date of birth / incorporation is **November 17, 1985** then the password will be **abcde1234a17111985**. The date of birth / incorporation should be same as furnished in the respective FORM.

Step 4 – Click on “Click here to view the uploaded Form 15CB” link to download the PDF.

View Form 15CB (Corporate/TAN Users)

After CA uploads Form 15CB, the Assessee can view the uploaded FORM 15CB under **Worklist → View Form 15CB**

Step 1 – Login to e-Filing, Go to Worklist → View Form 15CB.

Step 2 – Form 15CB submitted by CA are displayed here.

Instructions to e-File Form 15CA and 15CB

[View Form 15CB](#)

| | |
|---------------------------------------|---|
| PAN of Remittee | <input type="text"/> |
| Country to which remittance is made | Select ▼ |
| Date Of Filing (DD/MM/YYYY) | <input type="text"/> |
| Acknowledgement Number | <input type="text"/> |
| <input type="button" value="Search"/> | |

| A.Y. | Remittee PAN | Remittee Name | Filed On | Type | Ack. No. | Status |
|---------|--------------|---------------|------------|----------|-----------------|----------|
| 2016-17 | TANS12345A | SMITHA | 13/04/2016 | Original | 100249461130416 | Consumed |
| 2016-17 | TANS12345A | NARMATHA | 12/04/2016 | Original | 100248651120416 | Consumed |

Step 3 – Click on **"Ack.No."** link to view the Uploaded Form details. The status of the form on submission shall appear as **"Submitted"**.

On successful filing of Form 15CA-Part C against the particular Form 15CB, the status of Form 15CB shall update as **"Consumed"**.

In case of withdrawal of Form 15CA against which Form 15CA was consumed, then the status of Form 15CB will change from **"Consumed"** to **"Withdrawn"**.

One Form 15CB can be consumed for filing one Form 15CA only.

Step 4 – Click on the Acknowledgment number. The Details of the acknowledgment number is displayed as a pop up. User can download XML, PDF and Receipt.

Details Of Acknowledgement Number - 100249461130416 ✕

| | | | | | |
|-------------|------------|------------------------|-----------------|-----------------|------|
| TAN | TANS12345A | ITR/Form | Form 15CB | Assessment Year | 2017 |
| Filing Type | Original | Acknowledgement Number | 100249461130416 | | |

| Date | Activity / Status | Downloads / Status Description |
|------------|----------------------|--------------------------------|
| 13/04/2016 | Successfully e-Filed | XML ITR/Form Receipt |

Note :
ITR/Form and ITR-V/Acknowledgment are password protected. To open the PDF, please enter your TAN in lower case For example, if your TAN is **ABCD12345A** then the password will be **abcd12345a**.