

Lower or Nil TDS Deduction – Form 13 Online

The basic income tax provisions with regard to lower or NIL [TDS deduction](#) says that where TDS is required to be deducted, however, the income of the recipient satisfies the assessing officer for lower or no deduction of [TDS](#), then, in such case the assessing officer, on application, would issue certificate for lower or nil deduction of TDS. On the basis of the said certificate, the deductor would either deduct the TDS at lower rates or would not deduct TDS at all. An application for lower or no deduction of TDS is to be done in [FORM 13](#). The Central Board of Direct Taxes, vide notification no. 8/2018 dated 31st December, 2018, has provided the procedure for electronic filing of FORM 13 online and generation of the certificate through TRACES. The said electronic filing procedure of FORM 13 has been taken up in the present article.

Form 13 Online Filing & Generation

1. Registration in TRACES is mandatory, so if the taxpayer is not registered in TRACES, then, one needs to first obtain registration in TRACES;

For registration in TRACES follow the undermentioned steps –

- Visit the site <https://contents.tdscpc.gov.in/>;
 - Click on Login and select Register as New User option;
 - Select 'Taxpayer' from the drop-down list;
 - After selecting Proceed, the registration form would be displayed;
 - Fill in the appropriate information and submit and the registration in TRACES would be done.
2. Login in TRACES and under 'Statements / Form' tab select 'Request for Form 13';
 3. Form 13 would be displayed and appropriate details need to be filled up by the applicant;
 4. Once all the details are filled up and appropriate documents are uploaded, the applicant is required to submit the form 13 either by using Digital Signature or by using EVC.

Generation of Certificate

After successful submission of an application in FORM 13 through TRACES by the applicant, on the basis of the information/details furnished in FORM 13, the application shall be forwarded to the appropriate TDS assessing officer.

After carrying out appropriate verification of information/details furnished in FORM 13, and on receipt of approval of the competent authority, the Assessing Officer would generate the certificate.

Since the certificate would be system generated, there will not be any requirement of the signature on the same.

The applicant, as well as the deductor, can download the generated certificate through their TRACES login.