

# Withholding Tax and New Form 15CA & 15CB

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# Section 195 - Overview applicability

Section	Provisions
195(1)	Scope and conditions for applicability
195(2)	Application by the 'Payer' for determining sum chargeable
195(3)	Application by the 'Payee' for lower or Nil withholding
195(4)	Validity of certificate issued by the AO u/s 195(3)
195(5)	CBDT empowered to make Rules in respect of sec 195(3)
195(6)*	CBDT empowered to provide forms in which information to be furnished for all payments made non-resident or a foreign company whether taxable or not
195(7)	CBDT empowered to specify class of persons or cases (where recipient is NR) who will be mandated to furnish application to AO for determination of withholding rate

*\* Amended by Finance Act, 2015, applicable from 1<sup>st</sup> June 2015*

# Section 195(1) - Scope and applicability

- ▶ Applicable on any sum (other than salary)
  - ▶ All types of payments covered unlike domestic WHT provisions wherein specific payments are covered
- ▶ payable by any person to a non-resident
  - ▶ Transactions between Resident to Non-Resident as well as between Non-Resident & Non-Resident also covered
- ▶ which is chargeable to tax in India
  - ▶ Provisions of the Act or DTAA, whichever is beneficial shall apply
- ▶ Deduction at the time of credit of payment, whichever is earlier
- ▶ at rates in force

# Section 195(6)

- ▶ *The person responsible for paying to a non-resident, not being a company, or to a foreign company, any sum, **whether or not chargeable under the provisions of this Act, shall furnish the information relating to payment of such sum, in such form and manner, as may be prescribed.***

# Penalty u/s 271-I

*If a person, who is required to furnish information under sub-section (6) of section 195,*

- ❖ fails to furnish such information; or*
- ❖ furnishes inaccurate information,*

*the Assessing Officer may direct that such person shall pay, by way of penalty, **a sum of one lakh rupees.***

# Rule 37BB

Form 15CA has been classified into 4 parts- Part A, Part B, Part C and Part D

**Part A** - Where the **remittance or the aggregate of such remittances** does not exceed **5 lakh rupees during the FY**. (Whether taxable or not)

**Part B** - Where an order/ certificate u/s 195(2) / 195(3) / 197 of Income-tax Act has been obtained from the AO. (Whether NIL rate or Lower Rate Certificate)

**Part C** - Where remittance is **chargeable to tax under domestic law** and the remittance or the aggregate of such remittances exceeds 5 lakh rupees during the FY and a **certificate in Form No. 15CB from a CA has been obtained electronically**.

**Part D** - Where the **remittance is not chargeable to tax under Domestic Law**.

# Rule 37BB

**No 15CA / CB is required in following cases:-**

- If an individual is making remittance which do not requiring RBI approval under items mentioned in Schedule III to the Foreign Exchange (Current Account Transaction) Rules, 2000

Or

- if remittance is in the nature of 33 items provided in the rule 37BB

# Rule 37BB

33 items

**Indian investment abroad - in equity capital (shares)**

**Indian investment abroad - in debt securities**

**Indian investment abroad - in branches and wholly owned subsidiaries**

**Indian investment abroad - in subsidiaries and associates**

**Indian investment abroad - in real estate**

**Loans extended to Non-Residents**



# Rule 37BB

**33 items**

**Advance payment against imports**

**Payment towards imports - settlement of invoice**

**Imports by diplomatic missions**

**Intermediary trade**

**Imports below Rs.5,00,000 - (For use by ECD offices)**

**Freight insurance - relating to import and export of goods**

**Payments by residents for international bidding.**

**Refunds or rebates or reduction in invoice value on account of exports**

# Rule 37BB

**33 items**

**Payment for operating expenses of Indian shipping companies operating abroad**

**Operating expenses of Indian Airlines companies operating abroad**

**Booking of passages abroad - Airlines companies**

**Remittance towards business travel**

**Travel under basic travel quota (BTQ)**

**Travel for pilgrimage**

**Travel for medical treatment**

**Travel for education (including fees, hostel expenses etc.)**

**Postal services**

**Construction of projects abroad by Indian companies including import of goods at project site**

# Rule 37BB

**33 items**

**Payments for maintenance of offices abroad**

**Maintenance of Indian embassies abroad**

**Remittances by foreign embassies in India**

**Remittance by non-residents towards family maintenance and savings**

**Remittance towards personal gifts and donations**

**Remittance towards donations to religious and charitable institutions abroad**

**Remittance towards grants and donations to other Governments and charitable institutions established by the Governments**

**Contributions or donations by the Government to international institutions**

**Remittance towards payment or refund of taxes**

# Rule 37BB

- ▶ Form 15CA needs to be filled *electronically under digital signature*
- ▶ Form 15CB also to be filled *electronically under digital signature of CA*
- ▶ The authorised dealer shall furnish a **quarterly statement** for each quarter of the financial year in **Form No. 15CC** electronically under digital signature within 15 days from the end of the quarter.

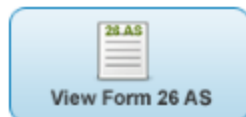
# How to File Form 15CA/CB



- Am ...
- Tax Payer >
- Professionals For Tax Audit >
- e-Return Intermediary
- Bulk PAN Verification User
- Tax Deductor and Collector

e-File Your Tax Return..Its Fast Easy and Secure...

[Learn How To e-File](#)



< "I just want to say thank you. Please continue to improvise and make India a truly Digital India. Thanks to all the people involved in this effort."-29/04/2016 >

**(EVC) can be generated by pre-validating your bank account on the e-Filing website.**

- New To e-Filing?  
[Register Yourself](#)
- Registered User?  
[Login Here](#)
- Need Assistance?  
[Customer Care](#)

Services

- Quick e-File ITR-1 & ITR-4S
- Submit Returns / Forms
- View Form 26AS (Tax Credit)
- Outstanding Tax Demand
- CPC Refund Status
- Rectification Status
- ITR-V Receipt Status
- Know Your Jurisdictional A.O.
- Know Your PAN | TAN
- Tax Calculator
- e-Filing Video (9.53 sec)
- Rectification Video (11.28 sec)

News & Updates

[More](#)

- 06/05/2016 **new!**  
Now Electronic Verification Code (EVC) can be generated by pre-validating your bank account on the e-Filing website. Punjab National Bank is the first bank to launch this facility which will facilitate its customers, who may not have a net-banking account, to e-verify their return. Other banks are expected to launch this facility.
- 29/04/2016  
Bulk upload of Form 15CA, Form 15CB and Form 15CC are available for e-Filing. Refer to the user manuals available under "Help" section.
- 29/04/2016  
The facility to upload online quarterly TDS/TCS statements in the e-Filing portal shall be available with effect from 1st May, 2016. To know the procedure to upload [click here](#) (407KB).
- 22/04/2016  
The "Bulk ITR" upload functionality has been enhanced. Please refer the user manual (Secured Web service user manual) under the "Help" section for further details.

E-Verified ITRs : **8401193**

Aadhaar-PAN linked : **6235308**

Downloads

- AY 2016-17 **new!**
  - ITR-1(SAHAJ) ITR-4S(SUGAM)
  - ITR-2 ITR-2A
  - ITR-3 ITR-4
  - ITR-5 ITR-6
  - ITR-7
  - Previous Year ITRs
  - Forms (Other than ITR)
  - Form BB (Return of Net Wealth)
  - ITR Validation Rules
  - Schema Downloads
  - DSC Management Utility
- e-Filing Statistics



Note:

1. Use instructions given in Readme.txt file downloaded along with the Form utilities.
2. The downloaded ZIP folder of the form should be Extracted/Unzipped before opening the
3. To know more on how to use JAVA utilities, please [click here](#) (86KB)
4. To download java, please use the link --> [Java Runtime Environment Version 7 Update 6](#) (1.7/7).
5. To know more on how to install/configure and run java, please [click here](#) (25KB)

Forms (Other than ITR) Utility Downloads

Name	Description	
Form 15CA	Information to be furnished for payments to a non-resident not being a company, or to a foreign company	<b>Down</b> (410KB)
	Audit report under section 44AB of the Income-tax Act,1961 in a case	

Form 10BB	educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).	Download (1265K)
Form 64	Statement of income paid or credited by Venture Capital Company or Venture Capital Fund to be furnished under section 115U of the Income-tax Act, 1961.	Download (1200K)
Form 64A	Statement of income distributed by a Business Trust to be furnished under section 115UA of the Income-tax Act, 1961.	Download (1204K)
Form 64D	Statement of income paid or credited by investment fund to be furnished under section 115UB of the Income-tax Act, 1961.	Download (1219K)
Form 6 (Undisclosed foreign asset)	Declaration of undisclosed asset located outside India under section 59 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	Download (1329K)
Form 15CB	Certificate of an accountant as per rule 37BB	Download (375K)
Form 15CC	Quarterly statement as per rule 37BB	Download (350K)
	Statement of Declaration under section 197A (1) and section 197A (1A)	Download



- My Account ▾
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- View Form 26AS (Tax Credit)
- e-Filed Returns/Forms
- Refund/Demand Status
- Refund Re-issue Request
- Rectification Request
- Rectification Status
- Request for Intimation u/s 143(1)/154
- Add CA**
- List/Dis-engage CA
- Engage/Dis-engage ERI

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**IMPORTANT !!!**

e you have the correct Email ID and Mobile Number  
rtant and will be used for all communications.

# Add CA

<b>PAN</b>	AAICA1268R
<b>Membership Number *</b>	513349
<b>Name of the CA *</b>	AVINASH GUPTA
<b>Form Name *</b>	<ul style="list-style-type: none"><li>10CCF</li><li>10DA</li><li>15CB</li><li>29B</li><li>40C</li></ul>

## New Client List

<b>PAN</b>	<input type="text" value="AACCD4185A"/>
<b>Form Name</b>	<input type="text" value="15CB"/>
<b>Assessment Year</b>	<input type="text" value="Select"/>
<b>Status</b>	<input type="text" value="Active"/>
	<input type="button" value="Search"/>

No	PAN of Client	Form Name	Assessment Year	Date Added
	AACCD4185A	FORM15CB	2017-18	11/04/2016



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## FORM NO. 15CB

(See rule 37BB)

## Certificate of an accountant

We  \* have examined the agreement (wherever applicable) between  M/s  \*  Name of the Remitter \*

with PAN/TAN  \* and  M/s  \*  Name of the Beneficiary \* requiring the above remittance as

well as the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction

of tax at source as per provisions of Charter- XVII-B. We hereby certify the following.

**A Name and address of the beneficiary of the remittance**

Name of the Beneficiary of the remittance

Flat/Door/Building

Name of premises/Building/Village

Road/ Street

Area/ Locality

Town/ City/ District

State

Country



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**B Remittance Details****1 Country to which remittance is made**

Country

Select

Currency

Select

**2 Amount payable**

In foreign currency

In Indian Rs

**3 Name of the bank**

Branch of the bank

**4 BSR Code of the bank branch (7 digit)****5 Proposed date of remittance**

DD/MM/YYYY

**6 Nature of remittance as per agreement/ document**

Select

**7 Please furnish the relevant purpose code as per RBI**

Select



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BSR Code of the bank branch (7 digit)

Proposed date of remittance

Nature of remittance as per agreement/ document

- Select
- ADVERTISEMENT FEE
- AMC CHARGES
- ARCHITECTURAL SERVICES
- BANDWIDTH CHARGES**
- BROKERAGE CHARGES
- BUSINESS INCOME OTHER THAN THAT COVERED BY CATEGORIES ABOVE
- CARGO HANDLING SERVICES INSPECTION & LOGISTICS SERVICES
- CELLULAR ROAMING CHARGES
- CHARTER HIRE CHARGES (SHIPPING)

Please furnish the relevant purpose code as per RBI

In case the remittance is net of taxes, whether tax payable has been grossed up?

Taxability under the provisions of the Income-tax Act (without considering DTAA)

(i) is remittance chargeable to tax in India

(ii) if not reasons thereof

(iii) if yes,

(a) the relevant section of the Act under which the remittance is covered

(b) the amount of income chargeable to tax

(c) the tax liability

(d) basis of determining taxable income and tax liability

If income is chargeable to tax in India and any relief is claimed under DTAA

# Nature of Remittance

- ▶ Advertisement
- ▶ AMC Charges
- ▶ Architectural Services
- ▶ Bandwidth Charges
- ▶ Brokerage Charges
- ▶ Business income other than that covered in above
- ▶ Cargo Handling services inspection & Logistics services
- ▶ Cellular Roaming charges
- ▶ Charter hire charges (Shipping)
- ▶ Clearing & Forwarding charges
- ▶ Commission
- ▶ Communication charges
- ▶ Consulting services
- ▶ Designing fee
- ▶ Directors fee
- ▶ Dividend
- ▶ Drilling
- ▶ Engineering services
- ▶ Equipment Rental Charges
- ▶ Fabrication services

# Nature of Remittance

- ▶ Fee for technical services/Fee for included services
- ▶ Freight charges
- ▶ Income from immovable property
- ▶ Income from shipping, Inland waterways or air transport
- ▶ Installation & Commissioning services
- ▶ Insurance commissions
- ▶ Interest payment
- ▶ Investment income
- ▶ Lease payment
- ▶ Licensing fee
- ▶ Long term Capital Gain



# Nature of Remittance

- ▶ Membership fee
- ▶ Mobilisation charges
- ▶ Payment for software bundled with Hardware
- ▶ Payment to teacher, professor or research scholar
- ▶ Payment to sports person & Artists
- ▶ Payment to student or business apprentice
- ▶ Pensions (other than those related to Past employment)
- ▶ Processing charges
- ▶ Professional services
- ▶ Purchase of software
- ▶ R & D Charges
- ▶ Registration charges

# Nature of Remittance

- ▶ Reimbursement of expenses
- ▶ Repatriation of surplus fund
- ▶ Retainer ship fee
- ▶ Retention fee
- ▶ Royalty
- ▶ Sales & Marketing Services
- ▶ Seismic Data Processing
- ▶ Short term Capital Gain
- ▶ Software Licences
- ▶ Sponsorship fee
- ▶ Subscription fee
- ▶ Supervision charges

# Nature of Remittance

- ▶ Survey charges
- ▶ Telecasting services
- ▶ Tender fees
- ▶ Testing charges
- ▶ Training
- ▶ Warranty services
- ▶ Winning from horse races
- ▶ Winning from lotteries, crossword puzzles, card games and other games of any sort.
- ▶ Consular receipts
- ▶ **Other Income/Other (not in the nature of income)**



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Bank branch (7 digit)

Date of remittance

Remittance as per agreement/ document

Relevant purpose code as per RBI

Remittance is net of taxes, whether tax payable has been grossed up?

- Select
- Capital Account
- Foreign Direct Investments
- Foreign Portfolio Investment
- External Commercial Borrowings
- Short term Loans
- Banking Capital
- Financial Derivatives and Others
- External Assistance
- Imports

Chargeable to tax in India under the provisions of the Income-tax Act (without considering DTAA)

Chargeable to tax in India

Amount thereof

Section of the Act under which the remittance is covered

Amount of income chargeable to tax

Amount

Amount of taxable income and tax liability

Amount chargeable to tax in India and any relief is claimed under DTAA

Please  
the dro

# RBI Code & Sub-codes

## ▶ **Capital Account**

- ▶ **S0017**- Acquisition of non-produced non-financial assets (Purchase of intangible assets like patents, copy right, trademarks etc, Land acquired by government, use of natural resources)-Non-Government
- ▶ **S0019**-Acquisition of non-produced non-financial assets (Purchase of intangible assets like patents, copy right, trademarks etc, use of natural resources)-Non-Government
- ▶ **S0026**-Capital transfer (Guarantees payments, investment Grand given by the government/international organisation, exceptionally large Non-life insurance claims)- Government
- ▶ **S0027**-Capital transfers (Guarantees payments, investment Grand given by the non-government/international organisation, exceptionally large Non-life insurance claims)- non Government

# RBI Code & Sub-codes

## ▶ **Foreign Direct Investment**

▶ **S0003**-Indian Direct Investment abroad (in branch & wholly owned subsidiary) in equity shares.

▶ **S0004**-Indian Direct Investment abroad (in subsidiaries and associates) in debt instruments.

▶ **S0005**-Indian Investment abroad-in real estate.

▶ **S0006**- Repatriation of foreign Direct Investment made by overseas Investors in India-in equity shares

▶ **S0007**-Repatriation of foreign Direct Investment made by overseas Investors in India-in debt instruments

▶ **S0008**-Repatriation of foreign Direct Investment made by overseas Investors in India-in real estate

# RBI Code & Sub-codes

## ▶ Foreign Portfolio Investment

- ▶ S0001-Indian Portfolio Investment abroad -in equity shares.
- ▶ S0002-Indian Portfolio Investment abroad-in debt instruments.
- ▶ S0009- Repatriation of foreign Portfolio Investment made by overseas Investors in India-in equity shares
- ▶ S0010- Repatriation of foreign Portfolio Investment made by overseas Investors in India-in debt instruments

# RBI Code & Sub-codes

## ▶ External Commercial Borrowing

- ▶ S0011-Loans extended to Non-Residents
- ▶ S0012- Repayment of long & medium term loans with original maturity above one year received from Non-resident.

## ▶ Short term loans

- ▶ S0013-Repayment of short term loans with original maturity upto one year received from Non-resident.

## ▶ Banking Capital

- ▶ S0014-Rpatriation of Non-resident Deposits (FCNR (B)/NR (E) RA
- ▶ S0015-Repayment of loans & overdraft taken by Ads on their own.
- ▶ S0016-Sale of a foreign currency against another foreign currency



# RBI Code & Sub-codes

## ▶ Financial Derivatives & others

- ▶ S0020-Payments made on account of margin payments, premium payment and settlement amount etc under financial derivatives
- ▶ S0021- Payments made on account of sale of share under Employee stock option
- ▶ S0022-Investment in Indian Depositories Receipts (IDRs)
- ▶ S0023-Opening of foreign currency account abroad with a bank.

## ▶ External Assistance

- ▶ S0024-External Assistance extended by India. e.g. Loans and advances extended by India to Foreign governments under
- ▶ S0025-Repayments made on account of External Assistance received by India.



Quick Link

- Upload Form
- Tax Calculator

- Upload Form
- Prepare and Submit Online Form(Other than ITR)
- Upload Form15CB(Bulk)**

FORM 15CB

Attach the ZIP file \*  No file chosen

[Click here to download the DSC Utility](#)

**Steps to Digitally Sign ITR:**

- Download the "ITD e-Filing DSC Management Utility".
- Generate the signature file. Follow the instructions in the Utility.
- Attach the generated signature file.

**Note:** The generated signature file is valid only for one transaction.

Attach the Signature file \*  No file chosen



## Quick Link

- [Upload Form](#)
- [Tax Calculator](#)

## e-Filed Returns/Forms

PAN	A.Y.	ITR/Form	Filing Date	Filing Type	Filed By	Ack. No.	Status
AACCD4185A	2017-18	Form 15CB	11/04/2016	Original	ARCA513349	158281261110416	Successfully e-Filed
AACCD4185A	2017-18	Form 15CB	11/04/2016	Original	ARCA513349	158312411110416	Successfully e-Filed
AACCD4185A	2017-18	Form 15CB	11/04/2016	Original	ARCA513349	158311171110416	Successfully e-Filed
AACCD4185A	2015-16	Form 3CA	17/11/2015	Original	ARCA513349	886068251171115	Successfully e-Filed
AACCD4185A	2015-16	Form 3CEB	17/11/2015	Original	ARCA513349	886084361171115	Successfully e-Filed
AACCD4185A	2014-15	Form 3CEB	27/11/2014	Original	ARCA513349	422726861271114	Successfully e-Filed
AACCD4185A	2014-15	Form 3CA	26/11/2014	Original	ARCA513349	421874151261114	Successfully e-Filed
AACCD4185A	2013-14	Form 3CA	27/11/2013	Original	ARCA513349	840176811271113	Successfully e-Filed
AACCD4185A	2013-14	Form 3CEB	25/10/2013	Original	ARCA513349	825073591251013	Successfully e-Filed

**Note :**

- The e-Filed Returns/Forms are available for download/view starting Assesment Year 2007-08.
- To download/view the ITR/FORM/XML/ITR-V/ITR-V Receipt, Please click on the Acknowledgement Number.
- u/s 139(9) - Response filed against defective notice.

**FORM NO. 15CB**

[See rule 37BB]

**Certificate of an accountant**

I have examined the agreement (wherever applicable) between M/s DUET INDIA HOTELS (PUNE) PRIVATE LIMITED with PAN/TAN AACCD4185A and M/s STR GLOBAL LIMITED requiring the above remittance as well as the relevant documents and books of account required for ascertaining the nature of remittance and for determining the rate of deduction of tax at source as per provisions of Chapter- XVII-B.

We hereby certify the following :-

<b>A. Name and address of the beneficiary of the remittance</b>	
Name of the Beneficiary of the remittance	<b>STR GLOBAL LIMITED</b>
Flat/ Door/ Block No	<b>BLUE FIN BUILDING</b>
Name of premises/ Building/ Village	
Road/ Street	<b>110 SOUTHWARK STREET</b>
Area/ Locality	<b>LONDON, SE1 0TA</b>
Town/ City / District	<b>LONDON</b>
State	<b>FOREIGN</b>
Country	<b>UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND</b>
ZipCode	<b>999999</b>
<b>B. REMITTANCE</b>	
1	Country to which remittance is made



Quick Link

- Upload Return
- View Form 26AS (Tax Credit)
- Rectification Request
- Tax Calculator
- Downloads

- Upload Return
- e-File in response to Notice u/s 139(9)
- Change ITR Form Particulars
- Prepare and Submit Online Form (Other than ITR)
- Upload Form BB (Return of Net Wealth)
- Response to Outstanding Tax Demand
- Upload Form 6 (for undisclosed foreign asset)

**Upload Form 15CA (Bulk)**

**IMPORTANT !!!**

Please make sure you have the correct Email ID and Mobile Number against your profile. These details are important and will be used for all communications.

To update the details, please go to the menu "Profile Settings/My Profile"



**Quick Link**

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### Upload Form15CA(Bulk)

<b>Form Name *</b>	<input type="text" value="FORM 15CA"/>
<b>Attach the ZIP file *</b>	<input type="button" value="Choose File"/> No file chosen
<a href="#">Click here to download the DSC Utility</a>	
<p> <b>Steps to Digitally Sign ITR:</b></p> <ul style="list-style-type: none"><li>Download the "ITD e-Filing DSC Management Utility".</li><li>Generate the signature file. Follow the instructions in the Utility.</li><li>Attach the generated signature file.</li></ul> <p><b>Note:</b> The generated signature file is valid only for one transaction.</p>	
<b>Attach the Signature file *</b>	<input type="button" value="Choose File"/> No file chosen
<input type="button" value="Submit"/> <input type="button" value="Cancel"/>	



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- Downloads

### Upload Form15CA(Bulk)

**Form Name \***

**Attach the ZIP file \***  No file chosen

[Click here to download the DSC Utility](#)

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**Attach the Signature file \***  No file chosen

[For Your Action](#)

[For Your Information](#)

[View Form 15CB](#)



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- ▶ Upload Return
- ▶ View Form 26AS (Tax Credit)
- ▶ Rectification Request
- ▶ Tax Calculator
- ▶ Downloads

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"/>

Search

A.Y.	Remittee PAN	Remittee Name	Filed On	Type	Ack. No.	Status
2017-18	AACCD4185A	STR GLOBAL LIMITED	11/04/2016	Original	158281261110416	Consumed
2017-18	AACCD4185A	WORLDWIDE PAYMENT SYSTEM S.A.	11/04/2016	Original	158312411110416	Consumed
2017-18	AACCD4185A	WORLDWIDE PAYMENT SYSTEM S.A.	11/04/2016	Original	158311171110416	Consumed





Quick Link

- [Upload Return](#)
- [View Form 26AS \(Tax Credit\)](#)
- [Rectification Request](#)
- [Tax Calculator](#)
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- e-File in response to Notice u/s 139(9)
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- Upload Form 6 (for undisclosed foreign asset)
- Upload Form15CA(Bulk)

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Select

A.Y.	Remittee PAN	Remittee Name	Filed On	Type	Ack. No.	Status
2017-18	AACCD4185A	STR GLOBAL LIMITED	11/04/2016	Original	158281261110416	Consumed
2017-18	AACCD4185A	WORLDWIDE PAYMENT SYSTEM S.A.	11/04/2016	Original	158312411110416	Consumed
2017-18	AACCD4185A	WORLDWIDE PAYMENT SYSTEM S.A.	11/04/2016	Original	158311171110416	Consumed



**Quick Link**

- ▶ Upload Return
- ▶ View Form 26AS (Tax Credit)
- ▶ Rectification Request
- ▶ Tax Calculator
- ▶ Downloads

Prepare and Submit Form Online (Other than ITR)

PAN	<input type="text" value="AACCD4185A"/>
Form Name *	<input type="text" value="15CA"/>
<input type="button" value="Continue"/> <input type="button" value="Cancel"/>	



- Upload Return
- View Form 26A
- Rectification R
- Tax Calculator
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### 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 select an option from the dropdown.

- Select
- Select
- PART - A
- PART - B
- PART - C
- PART - D

Continue



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### 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 - C

### Please enter the Acknowledgement Certificate No of Form 15CB

Acknowledgement No of 15CB

Continue Cancel

## Few Issues

- ▶ *Credit Card Transaction*
- ▶ *Payment Getaway Transactions*
- ▶ *Payment made in Indian bank account of Non-resident*
- ▶ *Auto deduction of amount by E-commerce Operators*
- ▶ *Aggregation of multiple date entries (TDS deducted at various dates but payment made jointly)*
- ▶ *No PAN or No DSC*

# Taxation of Few Transaction

- ▶ *Import of Goods / Material*
- ▶ *Buyer's Credit*
- ▶ *Freight and Insurance Payments*
- ▶ *C & F Charges*
- ▶ *Commission to foreign agents*
- ▶ *Lab Testing Charges*
- ▶ *Bandwidth charges*
- ▶ *Reimbursement of Expenses*
- ▶ *Remittance of salary*
- ▶ *Remuneration to Foreign Directors*
- ▶ *E-commerce Transactions*
- ▶ *Payment for Software*
- ▶ *Conference Fee*
- ▶ *Exhibition Fee*
- ▶ *Repatriation of funds*
- ▶ *Sale of Immovable*
- ▶ *Property in India by NRIs*
- ▶ *Treaty vs. Domestic law · "Make available" clause in tax treaties*

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