

PREPARATION OF E-TDSTRAINING MODULE

An Innovative and Timely Solution to the Problems Faced in Processing TDS Returns Suffering from Mismatch Errors.

Tax Deduction at Source (TDS) has now become a highly significant tool for collection of Income Tax. TDS/TCS now contribute about 38% of the tax collection. The returns filed by the deductors are required to be processed by the Officers of the TDS Ranges.

The Problem :

2. During F.Y. 2010-11, the officers and staff posted in TDS Ranges across the country faced an unprecedented challenge in the form of the deadline to complete the processing of all TDS returns filed for the year 2007-08 and 2008-09, by 31.03.2011. Prior to this directive, TDS returns were 'bulk-processed' by Computer Operations in the respective charges and then handed over to TDS officers. Wherever there was a mismatch of challans (on account of incorrect TAN, minor-head code error etc.), the returns were to be dealt with by the concerned TDS Officer. However, as there was no deadline for completion of processing, most returns suffering from errors remained unprocessed. With the new cut-off date of 31.03.2011, the officers faced a gargantuan task. The feedback from the field showed that TDS officers were struggling to familiarize themselves with the process.

The Solution :

3. In an attempt to enable the officers and staff to deal effectively with correction of mismatch errors while at their desk, DTRTI Chennai devised an e-TDS training module to facilitate self-learning. The module was put together by selecting a return suffering from mismatch on account of incorrect TAN and minor-head code error. The following steps were then taken to put the tutorial in place:

- a. This return was processed using the TDS module of ITD Application.
- b. Using Adobe Captivate software, the whole process was captured in 104 slides.
- c. Each of these slides were then edited to insert suitable

explanation for the step being taken. Care was taken to include details of cursor movement and text input, if any, required by the Officer at that stage.

- d. After complete editing and mixing, the executable file with a timeline of 7 minutes was prepared for use by the TDS officers/ staff.
- e. Through this brief tutorial, the steps to be taken for processing of a TDS return with mismatch errors was explained in a clear and graphic manner to the users.

4. The proto-type of the module which was presented to fellow trainers during the Mid Term Training Review at NADT was well-received and uploaded on the NADT website to allow all India access.

The Results :

5. The module was successfully introduced through a presentation to the officers and staff working in the TDS Ranges under CIT (TDS) Hyderabad. Feedback received was exceedingly positive.

6. The construction of the module was possible through a focused effort which took more than 30 hours of intense labour. This endeavour of DTRTI, Chennai demonstrates the commitment and resourcefulness of the training arm of the Department to providing need-based solutions to field officers within a quick response time.

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