



# Steps for Payment of TDS on Income Tax Website

A complete step-by-step guide to paying Tax Deducted at Source (TDS) through the official Income Tax e-Filing portal (with screenshots)— quick, simple, and paperless.

INCOME TAX INDIA

TDS PAYMENT GUIDE

**Sagothia & Shah**  
Chartered Accountants


# Step 1: Visit the Income Tax Portal

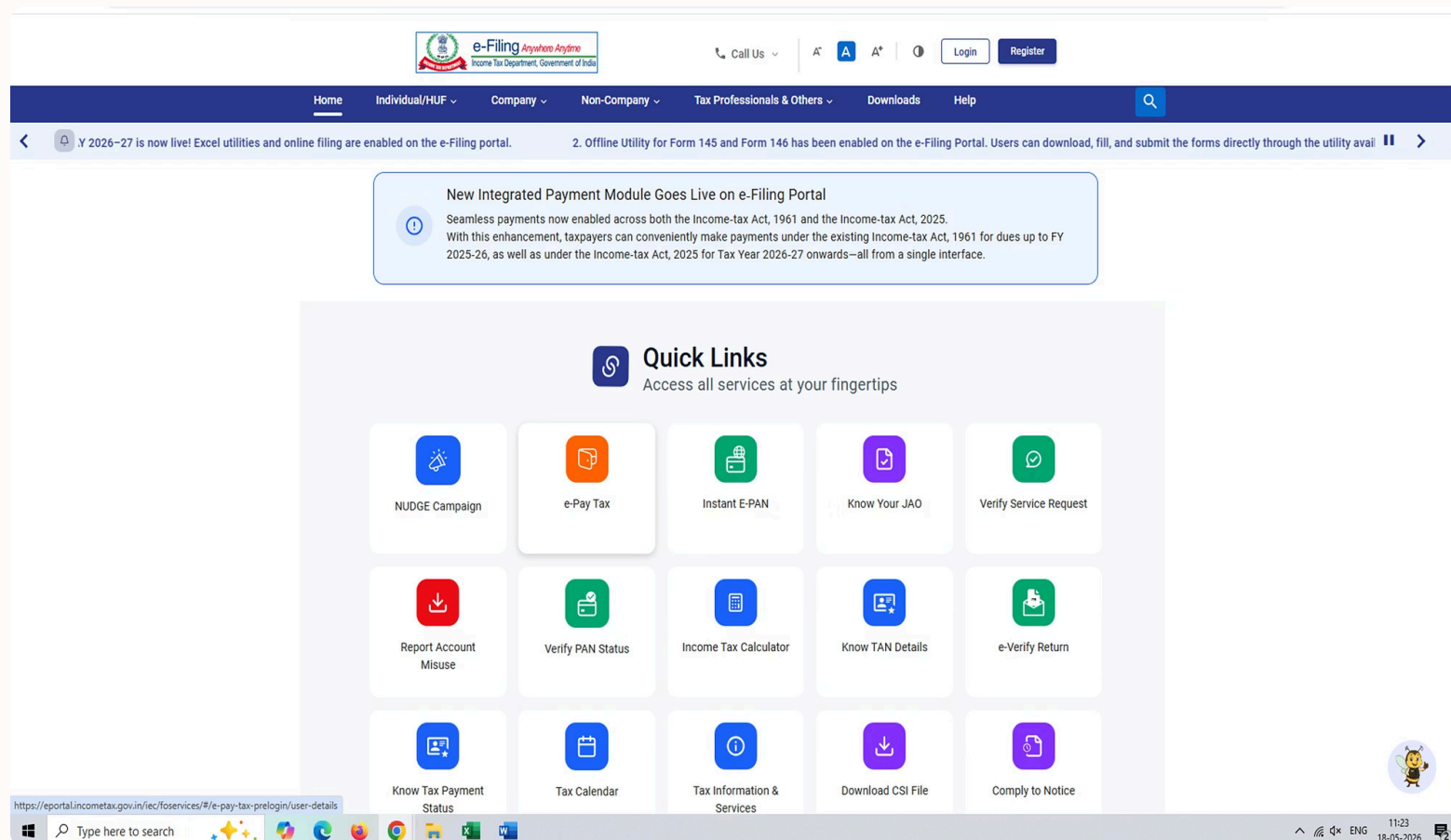
## Go to the Official Portal

Open your browser and visit: <https://www.incometax.gov.in/iec/foportal>

## Click on "E-Pay Tax"

On the left side of the screen, under **Quick Links**, click on the "E-pay tax" option to begin the TDS payment process.

 Make sure you are using an authorised and updated browser for a smooth experience on the portal.



# Step 2: Select the Applicable Income Tax Act

Choosing the correct Income Tax Act is critical to ensure your TDS payment is applied to the right financial year.

## Income Tax Act, 2025

Select this for **Tax Year 2026-27 and onwards**, including Advance Tax for Tax Year 2026-27 and Form 141 (Statement of Deduction of Tax at Source).

## Income Tax Act, 1961

Select this for **Assessment Year 2026-27 or earlier AYs** — includes Self Assessment Tax for AY 2026-27, Equalization Levy, and Payments under Black Money Act.



For TDS payment for FY / Tax Year 2026-27, you must select **Income Tax Act, 2025**.

The screenshot shows the 'e-Filing' portal interface. At the top, there is a navigation bar with 'Home', 'Individual/HUF', 'Company', 'Non-Company', 'Tax Professionals & Others', 'Downloads', and 'Help'. Below this, the breadcrumb trail reads 'Home > e-Pay Tax'. The main content area is titled 'Select Applicable Income Tax Act' and contains two radio button options:

- Income-tax Act, 2025**  
For Tax Year 2026-27 and onwards (including **Advance Tax** for Tax Year 2026-27 and **Form 141**( Challan-cum-statement of deduction of Tax u/s 393(1)))
- Income-tax Act, 1961**  
For Assessment Year 2026-27 or earlier AYs includes Self-Assessment Tax for AY 2026-27, Equalization Levy and Payments under Black Money

Below the options are two buttons: 'Go To Dashboard' and 'Continue >'. To the right of the selection area is a 'Need Help?' section with links to 'User Manual/FAQs for e-Pay Tax' and 'User Manual/FAQs for Form 141'. The footer contains links for 'About Us', 'Contact Us', 'Using the Portal', and 'Related Sites'.

# Step 3: Enter TAN and Mobile Number

01

## Enter Your TAN

Type your **Tax Deduction and Collection Account Number (TAN)** in the PAN/TAN field and confirm it in the next field.

02

## Enter Mobile Number

Provide your registered **mobile number** for OTP verification. This is a mandatory field marked with \*.

03

## Enter OTP

You will receive a **One-Time Password (OTP)** on your mobile. Enter it in the box provided to verify your identity.

The screenshot shows the 'e-Pay Tax' form on the e-Filing portal. The form includes the following fields and instructions:

- Header:** e-Filing Anywhere Anytime, Income Tax Department, Government of India. Navigation links for Call Us, English, and Login/Register buttons.
- Title:** e-Pay Tax
- Instructions:** Please fill in the below details for tax payment through (i) Net Banking (ii) Debit Card (iii) Over the Counter (iv) NEFT/RTGS (v) Payment Gateway for [these banks](#).
- Fields:**
  - PAN / TAN \*
  - Confirm PAN / TAN \*
  - Enter Mobile Number for OTP verification
  - Mobile \* (with a dropdown menu for country code)
- Footnote:** \* Indicates the mandatory fields. [Click here to go to NSDL \(Protean\) tax payment page for other banks](#) [Axis Bank, Bank of Baroda, Central Bank of India, HDFC Bank, ICICI Bank, IDBI Bank, Indian Bank, Jammu & Kashmir Bank, Punjab & Sind Bank, Punjab National Bank, State Bank of India, UCO Bank, Union Bank of India]

**Sagothia & Shah**  
Chartered Accountants

# Step 4: Click Continue After OTP Verification

Once you have successfully entered the OTP, the portal will display a **green success message**:

"You have successfully verified through mobile OTP. Click Continue to make a new payment."

Your **PAN/TAN** and **Name** will be displayed on the screen for confirmation. Click the **Continue >** button to proceed to the next step.

✔ OTP verification confirms your identity and authorises the payment session.

## Details Shown After Verification

- PAN / TAN number
- Registered name of the deductor
- Back and Continue navigation buttons

Home > e-Pay Tax

## e-Pay Tax

✔ You have successfully verified through mobile OTP. Click Continue to make a new payment.

PAN / TAN  
██████████

Name  
██████████

< Back

Continue >

# Step 5: Select Tax Year and Payment Type

1

## Select Tax Year

Choose the relevant **Tax Year** from the dropdown (e.g., 2026-27) and click on **Proceed**.

2

## Select Pay TDS/TCS

From the payment options displayed, select "**Pay TDS/TCS**" which covers Section 202, 203(1), 203(2), 203(3), and 204(1).

3

## Click Proceed

After selecting the correct option, click the **Proceed** button to move to the deduction details screen.

Other options available include "Pay Fee (Other Receipts)" and "Miscellaneous Receipts" — select only **Pay TDS/TCS** for TDS payment.

The screenshot shows a web interface for selecting a tax year and payment type. At the top, there is a dropdown menu for "Tax Year" with "2026-27" selected. Below this, there are three payment options, each with a "Proceed" button. The first option is "Pay TDS/TCS" with sub-sections: Section 392, Section 393(1), Section 393(2), Section 393(3), and Section 394(1). The second option is "Pay Fee [Other Receipts (500)]" with sub-sections: Appeal Fee and Compounding Charges. The third option is "Miscellaneous Receipts" with sub-sections: Application Fee of e-DRS u/s 379 (Form no 119). A legend indicates that an asterisk (\*) denotes mandatory fields. A "Back" button is located at the bottom left of the interface.

# Step 6: Select Major Head, Residential Status & TDS Code

## Tax Applicable (Major Head)

- **Code 0021** — Other than Company Deductee (Income Tax Other than Companies)
- **Code 0020** — Company Deductee (Corporation Tax)

## Residential Status

- **Resident Deductee** — if the deductee is a Resident
- **Non-Resident Deductee** — if the deductee is a Non-Resident

## Nature of TDS Payment Code

Select the **relevant section code** from the options provided, depending on the nature of the TDS payment. Refer to the the list of codes posted separately.

Home Individual/RLF Company Non-Company Tax Professionals & Others Downloads Help

Home > e-Pay Tax

1 2 3 4  
Select Deductee Add Nature Of Verify Tax Break Add Payment  
Type Payment Details Up Details Details

**New Payment**  
TAN [REDACTED]  
Type of Payment (Minor Head)  
TDS/TCS Payable by Taxpayer (200)

**Tax Applicable (Major Head) \***

Other than Company Deductee(s) - Income Tax (Other than Companies) (0021)

Company Deductee(s) - Corporation Tax (0020)

**Please select the residential status of the deductee(s) \***

Resident Deductee(s)

Non-Resident Deductee(s)

**Note**

1. This challan is applicable for Tax Year 2026-27 onwards; for earlier years ( upto AY 2026-27), use earlier version of Challan No. 281.
2. Select the appropriate deductee type (Corporate or Non-Corporate); separate challans are required for each type Please use separate challan for each deductee type.
3. Select the correct status of the deductees (Resident or Non-Resident). Separate challans must be prepared based on the deductees' status Please use separate challan for Resident and Non-resident deductees.
4. Multiple section codes can be selected for the chosen deductee type in a single challan, subject to a maximum of 20 codes. If more than 20 codes are required, an additional challan must be filed.
5. Verify the deductee's PAN status using the "Verify PAN Status" option available under Quick Links on the e-Filing portal. If the PAN is inoperative, higher TCS/TDS rates will apply as per section 397(2).

< Back Continue >

# Step 7: Enter TDS Amount and Add Details

## 1 Enter the TDS Amount

Fill in the amount of TDS under the relevant fields: **(a) Tax, (b) Surcharge, (c) Cess, (d) Interest, (e) Penalty, (f) Fee under Section 234E.** The total will be auto-calculated.

## 2 Click "Add" at the Bottom

After entering all the details, click the **Add** button at the bottom of the screen to save the entry.

## 3 Select the Checkbox and Continue

Click the **checkbox** next to the row where the details have been added, then click the **Continue** button to proceed to the payment screen.

**New Payment**

TAN [REDACTED]

Type of Payment (Minor Head) TDS/TCS Payable by Taxpayer (200) Tax Applicable (Major Head) Income Tax (Other than Companies) (0021) Residential Status Resident Deductee(s)

**TDS/TCS Section-Wise Payment Details**

Details of payments

Description

Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is individual or Hindu undivided family. - 393(1) [Table: Sl. No. 6(i).D(a)] - 1023

Section	Code
Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is individual or Hindu undivided family. - 393(1) [Table: Sl. No. 6(i).D(a)]	1023

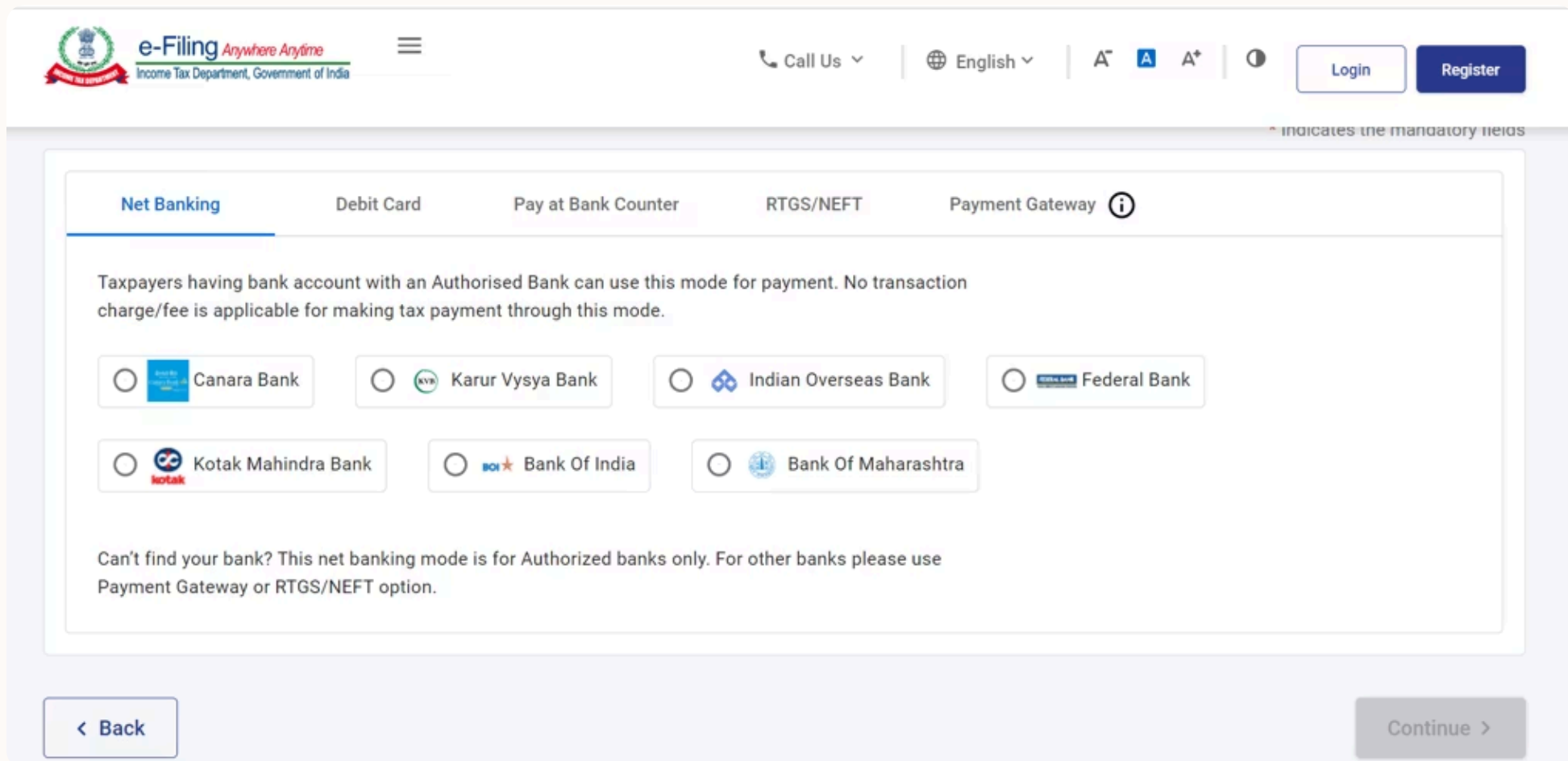
(a) Tax	₹	1
(b) Surcharge	₹	0
(c) Education Cess	₹	0

Total (a + b + c) ₹ 1

In words Rupees 1 only

# Step 8: Select Payment Method

Choose from: **Net Banking, Debit Card, Pay at Bank Counter (Over the Counter), RTGS/NEFT, or Payment Gateway.** Select your desired bank from the options provided.



The screenshot shows the e-Filing portal's payment method selection screen. At the top, there is a header with the e-Filing logo, navigation links (Call Us, English, A+, A, A-), and buttons for Login and Register. Below the header, there are five tabs: Net Banking (selected), Debit Card, Pay at Bank Counter, RTGS/NEFT, and Payment Gateway. The Net Banking section contains a description: "Taxpayers having bank account with an Authorised Bank can use this mode for payment. No transaction charge/fee is applicable for making tax payment through this mode." Below this, there are seven radio button options for banks: Canara Bank, Karur Vysya Bank, Indian Overseas Bank, Federal Bank, Kotak Mahindra Bank, Bank Of India, and Bank Of Maharashtra. A note at the bottom of the section states: "Can't find your bank? This net banking mode is for Authorized banks only. For other banks please use Payment Gateway or RTGS/NEFT option." At the bottom of the screen, there are buttons for "< Back" and "Continue >".

# Step 9: Complete Payment

01

## Confirm Particulars

Review all the payment details shown on the preview screen. If any correction is needed, click the **Edit** option on the upper right side of the page.

### New Payment

TAN [REDACTED]

Preview Edit

#### Payment Details

Assessment Year	Financial Year	Tax Applicable (Major Head)	Type of Payment (Minor Head)
2023-24	2022-23	Income Tax (Other than Companies) (0021)	TDS/TCS Payable by Taxpayer (200)
Payment Mode			
Net Banking			
Bank Name	Nature of Payment		
Canara Bank	92B		

02

## Click "Pay Now"

Once satisfied with the details, click **Pay Now** at the bottom of the screen.

e-Filing Anywhere Anytime  
Income Tax Department, Government of India

Terms and Conditions

status of such CRN will not be updated to "PAID".

12. If account of the taxpayer/user is deducted but the status of CRN is not updated to "PAID", the taxpayer/user may re-check the status of the CRN after 30 minutes as the same may get updated after response received from bank to e-Filing Portal. In case, no such response is received during the said time, the taxpayer/user is advised to wait for one day as the e-Filing Portal will reconcile the CRN with the bank and update the CRN status accordingly. If status of CRN is still not updated, taxpayer/user is advised to contact the bank.

13. Once a payment is successfully made, e-Filing will not entertain any request for refund/reversal of the paid amount. The taxpayer/user is advised to make claim of such amount as tax credit during the filing of Income tax return of the relevant Assessment Year.

14. Any fraudulent transaction or misuse shall be dealt as per applicable laws.

I agree to the terms and conditions.

Submit To Bank

Tax Break up Details	
(a) Tax	₹ 10
(b) Surcharge	₹ 0
(c) Cess	₹ 0
(d) Interest	₹ 0
(e) Penalty	₹ 0
(f) Fee under section 234E	₹ 0
Total (a + b + c + d + e + f)	₹ 10
In words	Rupees Ten Only

03

## Agree and Submit to Bank

Select **"Agree and Submit to the Bank"** at the bottom of the page. You will be redirected to your bank's website to complete the payment using your banking credentials.

✔ After successful payment, a Challan Receipt Number (CRN) will be generated. Save it for your records.