Annexure B – Form 61A

FORM No. 61A

Statement of Specified Financial Transactions under section 285BA(1) of the Income-tax Act, 1961

PART A: STATEMENT DETAILS

(This information should be provided for each Statement submitted together)

A.1	**REPORTING ENTITY DETAILS**	
A.1.1	Reporting Entity Name	
A.1.2	Income-Tax Department Reporting Entity Identification Number	
A.1.3	Registration Number	
A.2	**STATEMENT DETAILS**	
A.2.1	Statement Type	Insert 2 character code
A.2.2	Statement Number	
A.2.3	Original Statement Id	
A.2.4	Reason for Correction	Insert 1 character code
A.2.5	Statement Date	
A.2.6	Reporting Period	
A.2.7	Report Types	Insert 2 character code
A.2.8	Number of Reports	
A.3	**PRINCIPAL OFFICER DETAILS**	
A.3.1	Name	
A.3.2	Designation	
A.3.3	Address	
A.3.4	City / Town	
A.3.5	Postal Code	
A.3.6	State Code	Insert 2 character code
A.3.7	Country Code	Insert 2 character code
A.3.8	Telephone	
A.3.9	Mobile	
A.3.10	Fax	
A.3.11	Email	

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PART B: REPORT DETAILS FOR PERSON BASED REPORTING

B.1	**REPORT NUMBER** (To be provided for each person being reported)	
B.1.1	Report Serial Number	
B.1.2	Original Report Serial Number	
B.2	**PERSON DETAILS**	
B.2.1	Person Name	
B.2.2	Person Type	Insert 2 character code
B.2.3	Customer Identity	
B.2.4	Gender (for individuals)	Insert 1 character code
B.2.5	Father's Name (for Individuals)	
B.2.6	PAN	
B.2.7	Aadhaar Number (for Individuals)	
B.2.8	Form 60 Acknowledgement	
B.2.9	Identification Type	Insert 1 character code
B.2.10	Identification Number	
B.2.11	Date of Birth/ Incorporation	
B.2.12	Nationality/Country of Incorporation	Insert 2 character code
B.2.13	Business or occupation	
B.2.14	Address	
B.2.15	Address Type	Insert 1 character code
B.2.16	City / Town	
B.2.17	Postal Code	
B.2.18	State Code	Insert 2 character code
B.2.19	Country Code	Insert 2 character code
B.2.20	Mobile/Telephone Number	
B.2.21	Other Contact Number	
B.2.22	Email	
B.2.23	Remarks	
B.3	**FINANCIAL TRANSACTION SUMMARY**	
B.3.1	Product Type	Insert 2 character code

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B.3.2	Aggregate gross amount received from the person	
B.3.3	Aggregate gross amount received from the person in cash	
B.3.4	Aggregate gross amount paid to the person	
B.3.5	Remarks	
B.4	**FINANCIAL TRANSACTION DETAILS (To be provided for each distinctive product)**	
B.4.1	Product Identifier	
B.4.2	Last Date of Transaction	
B.4.2	Aggregate gross amount received from the person	
B.4.4	Aggregate gross amount received from the person in cash	
B.4.5	Aggregate gross amount paid to the person	
B.4.6	Related Account Number	
B.4.7	Related Institution Name	
B.4.8	Related Institution Ref Number	
B.4.9	Remarks	

PART C: REPORT DETAILS FOR BANK/POST OFFICE ACCOUNT

(This information should be provided for each Account being reported)

C.1	**REPORT NUMBER** (To be provided for each account being reported)	
C.1.1	Report Serial Number	
C.1.2	Original Report Serial Number	
C.2	**ACCOUNT DETAILS**	
C.2.1	Account Type	Insert 2 character code
C.2.2	Account Number	
C.2.3	Account Holder Name	
C.2.4	Account Status	Insert 1 character code
C.2.5	Branch Reference Number	
C.2.6	Branch Name	
C.2.7	Branch Address	
C.2.8	City Town	
C.2.9	Postal Code	
C.2.10	State Code	Insert 2 character code
C.2.11	Country Code	Insert 2 character code
C.2.12	Telephone	
C.2.13	Mobile	
C.2.14	Fax	
C.2.15	Email	
C.2.16	Remarks	
C.3	**ACCOUNT SUMMARY**	
C.3.1	Aggregate gross amount credited to the account in cash	
C.3.2	Aggregate gross amount debited to the account in cash	
C.3.3	Aggregate gross amount credited to the account in cash from 1st day of April, 2016 to 8th November, 2016	
C.3.4	Aggregate gross amount credited to the account in cash from 9th day of November, 2016 to 30th day of December, 2016	
C.3.5	Remarks	
C.4	**PERSON DETAILS (To be provided for each person related to the account)**	

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C.4.1	Account Relationship	Insert 1 character code
C.4.2	Person Name	
C.4.3	Person Type	Insert 2 character code
C.4.4	Customer Identity	
C.4.5	Gender(for Individuals)	Insert 1 character code
C.4.6	Father's Name (for Individuals)	
C.4.7	PAN	
C.4.8	Aadhaar Number (for Individuals)	
C.4.9	Form 60 Acknowledgement	
C.4.10	Identification Type	Insert 1 character code
C.4.11	Identification Number	
C.4.12	Date of Birth/ Incorporation	
C.4.13	Nationality/Country of Incorporation	Insert 2 character code
C.4.14	Business or Occupation	
C.4.15	Address	
C.4.16	Address Type	Insert 1 character code
C.4.17	City / Town	
C.4.18	Postal Code	
C.4.19	State Code	Insert 2 character code
C.4.20	Country Code	Insert 2 character code
C.4.21	Mobile/Telephone Number	
C.4.22	Other Contact Number	
C.4.23	Email	
C.4.24	Remarks	

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PART D: REPORT DETAILS FOR IMMOVABLE PROPERTY TRANSACTIONS BASED REPROTING

(This information should be provided for each Transaction being reported)

D.1	**REPORT NUMBER** (To be provided for each account being reported)	
D.1.1	Report Serial Number	
D.1.2	Original Report Serial Number	
D.2	**TRANSACTION DETAILS**	
D.2.1	Transaction Date	
D.2.2	Transaction Identity	
D.2.3	Transaction Type	Insert 1 character code
D.2.4	Transaction Amount	
D.2.5	Property Type	Insert 1 character code
D.2.6	Whether property is within municipal limits	Insert 1 character code
D.2.7	Property Address	
D.2.8	City / Town	
D.2.9	Postal Code	
D.2.10	State Code	Insert 2 character code
D.2.11	Country Code	Insert 2 character code
D.2.12	Stamp Value	
D.2.13	Remarks	
D.3	**PERSON DETAILS** ((To be provided for each person related to the transaction)	
D.3.1	Transaction Relation	Insert 2 character code
D.3.2	Transaction Amount related to the person	
D.3.3	Person Name	
D.3.4	Person Type	Insert 2 character code
D.3.5	Gender(for Individuals)	Insert 1 character code
D.3.6	Father's Name (for Individuals)	
D.3.7	PAN	
D.3.8	Aadhaar Number (for Individuals)	
D.3.9	Form 60 Acknowledgement	
D.3.10	Identification Type	Insert 1 character code
D.3.11	Identification Number	

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D.3.12	Date of Birth/ Incorporation	
D.3.13	Nationality/Country of Incorporation	Insert 2 character code
D.3.14	Address	
D.3.15	City / Town	
D.3.16	Postal Code	
D.3.17	State Code	Insert 2 character code
D.3.18	Country Code	Insert 2 character code
D.3.19	Mobile/Telephone Number	
D.3.20	Other Contact Number	
D.3.21	Email	
D.3.22	Remarks	

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Instructions to Form 61A

The requirement field for each data element indicates whether the element is validation or optional in the schema.

Validation	"Validation" elements MUST be present for ALL data records in a file and an automated validation check will be undertaken. The Sender should do a technical check of the data file content using XML tools to make sure all "Validation" elements are present and if they are not, the sender should correct the file. The Income-tax Department will also do so and if incorrect, will reject the file.
(Optional) Mandatory	(Optional) Mandatory data element is not required for schema validation but is required for reporting depending on availability of information or other factors. These elements may be present in most (but not all) circumstances, so the validation will be based rule based.
Optional	An optional element specified in form. May be reported if available.

Specific Instructions

S. No.	Element	Description	Requirement
A.1.1	Reporting Entity Name	Complete name of the reporting entity.	Validation
A.1.2	ITDREIN (Income-tax Department Reporting Entity Identification Number)	ITDREIN is the Unique ID issued by ITD which will be communicated by ITD after the registration of the reporting entity with ITD. The ITDREIN is a 16-character identification number in the format XXXXXXXXXX.YYYYY where XXXXXXXXXX is the PAN or TAN of the reporting entity and YYYYY is a sequentially generated number. The reporting Entity may use a dummy number (PAN+99999 or TAN+99999) till the ITDREIN is communicated.	Validation
A.1.3	Registration Number	This number is the registration number or any number used in correspondence with the regulator of the financial institution. This number will be used during verification of the registration of the reporting entity and in correspondence with the regulators.	(Optional) Mandatory
A.2.1	Statement Type	Type of Statement submitted. Permissible values are: NB – New Statement containing new information CB – Correction Statement containing corrections for previously submitted information ND - No Data to report One Statement can contain only one type of Statement. Even if missing information has to be supplied, the complete report has to be submitted instead of an incremental report.	Validation

S. No.	Element	Description	Requirement
A.2.2	Statement Number	Statement Number is a free text field capturing the sender's unique identifying number (created by the sender) that identifies the particular Statement being sent. The identifier allows both the sender and receiver to identify the specific Statement later if questions or corrections arise. After successful submission of the Statement to ITD, a new unique Statement ID will be allotted for future reference. The reporting entities should maintain the linkage between the Statement Number and Statement ID. Example of the statement number is 2015/01.	Validation
A.2.3	Original Statement Id	Statement ID of the original Statement which is being replaced deleted or referred by reports in the current Statement. In case the Statement is new and unrelated to any previous Statement, mention '0' here.	Validation
A.2.4	Reason of Correction	Reason for revision to be stated when the original Statement is corrected. Permissible values are: A - Acknowledgement of original Statement had many errors which are being resolved B - Errors in original Statement are being corrected suo-motu C - The correction report is on account of additional information being submitted N - Not applicable as this is a new statement/test data/ there is no data to report Z - Other reason	Validation
A.2.5	Statement Date	This identifies the date and time when the Statement was compiled. This element will be automatically populated by the host system.	Validation
A.2.6	Reporting Period	This identifies the last day of the reporting period	Validation
A.2.7	Report Type	Types of reports contained in the Statement. Permissible value are: AF- Aggregated Financial Transactions BA – Bank/Post Office Account IM - Immovable Property Transactions	Validation
A.2.8	Number of Reports	Number of Reports in the Statement.	Validation
A.3.1	Designated Director Name	Name of the Designated Director. Refer to the registration requirement under section 285BA of the Income-tax Act and Rule 114E(7) of the Income-tax Rule	Validation
A.3.2	Designated Director Designation	Designation of the Designated Director in the organisation of statement filer.	Validation

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S. No.	Element	Description	Requirement
A.3.3	Address	Complete address of the nodal officer consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
A.3.4	City Town	Name of City, Town or Village	Validation
A.3.5	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
A.3.6	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
A.3.7	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
A.3.8	Telephone	Telephone number in format STD Code-Telephone number. (Example 0120-2894016)	Validation
A.3.9	Mobile	Contact Mobile number. Please do not add "0" before the number	Validation
A.3.10	Fax	Fax number in format STD Code-Telephone number. (Example 0120-2894016)	Optional
A.3.11	Email	E-mail of the nodal officer	Validation
Part B	**Details of Aggregated Financial Transactions**	**This part is to be reported for financial transactions in Time deposits, Credit cards, Mutual funds, Bonds/debenture, Share issue/buyback, Sale of foreign currency.**	
B.1.1	Report Serial Number	The number uniquely represents a report within a Statement. The Report Serial Number should be unique within the Statement. This number along with Statement ID will uniquely identify any report received by ITD.	Validation
B.1.2	Original Report Serial Number	The Report Serial Number of the original report that has to be replaced or deleted. This number along with Original Statement ID will uniquely identify the report which is being corrected. In case there is no correction of any report, mention '0' here.	Validation
B.2.1	Person Name	Name of the individual or entity.	Validation

S. No.	Element	Description	Requirement
B.2.2	Person Type	The permissible values are: IN - Individual SP- Sole Proprietorship PF- Partnership Firm HF - HUF CR - Private Limited Company CB - Public Limited Company SO - Society AO - Association of persons/Body of individuals TR - Trust LI - Liquidator LL - LLP ZZ - Others XX – Not Categorised	Validation
B.2.3	Customer ID	Customer ID/Number allotted by the reporting entity (if available)	(Optional) Mandatory
B.2.4	Gender (for individuals)	Permissible values are: M - Male F - Female O – Others N – Not Applicable (for entities) X – Not Categorised	Validation
B.2.5	Father's Name (for individuals)	Name of the father (if available). Mandatory if valid PAN is not reported.	(Optional) Mandatory
B.2.6	PAN	Permanent Account Number issued by Income Tax Department	(Optional) Mandatory
B.2.7	Aadhaar Number (for individuals)	Aadhaar number issued by UIDAI (if available).	(Optional) Mandatory
B.2.8	Form 60 Acknowledgment	Form 60 Acknowledgment number, if applicable	(Optional) Mandatory
B.2.9	Identification Type	Document submitted as proof of identity of the individual. Permissible values are: A - Passport B - Election Id Card C - PAN Card D - ID Card issued by Government/PSU E - Driving License G - UIDAI Letter / Aadhaar Card H - NREGA job card Z – Others Mandatory if valid PAN is not reported.	(Optional) Mandatory

S. No.	Element	Description	Requirement
B.2.10	Identification Number	Number mentioned in the identification document Mandatory if valid PAN is not reported.	(Optional) Mandatory
B.2.11	Date of birth/Incorporation	Individual: Actual Date of Birth; Company: Date of incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.	(Optional) Mandatory
B.2.12	Nationality/Country of Incorporation	2 character Country Code (ISO 3166)	(Optional) Mandatory
B.2.13	Business or occupation	Business or occupation (if available)	Optional
B.2.14	Address	Complete address of the person consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
B.2.15	Address Type	Indicates the legal character of the address. Permissible values are: 1- Residential Or Business 2 - Residential 3 - Business 4 – Registered Office 5 – Unspecified	Optional
B.2.16	City / Town	Name of City, Town or Village	(Optional) Mandatory
B.2.17	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
B.2.18	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
B.2.19	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
B.2.20	Mobile/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (if available)	(Optional) Mandatory
B.2.21	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number	Optional
B.2.22	Email	Email Address (if available)	(Optional) Mandatory

S. No.	Element	Description	Requirement
B.2.23	Remarks	Remarks or any other information	Optional
B.3.1	Product Type	Type of product linked with the transaction. Permissible values are: BD - Bonds or Debentures CC- Credit Card DD – Bank draft or pay order or banker's cheque PI – Prepaid Instrument FC - Foreign Currency sale MF - Mutual Fund SI – Shares issued SB – Shares bought back TD - Time Deposit ZZ – Others XX - Unspecified	(Optional) Mandatory
B.3.2	Aggregate gross amount received from the person	Aggregate gross amount received from the person (including in cash, if any) during the period	(Optional) Mandatory
B.3.3	Aggregate gross amount received from the person in cash	Aggregate gross amount received from the person in cash during the period	(Optional) Mandatory
B.3.4	Aggregate gross amount paid to the person	Aggregate gross amount paid to the person during the period	(Optional) Mandatory
B.3.5	Remarks	Remarks or any other information	Optional
B.4.1	Product Identifier	Unique identifier to identify the product. E.g. Time deposit number, credit card number etc.	(Optional) Mandatory
B.4.2	Last Date of Transaction	Last Date of Transaction for the product	
B.4.3	Aggregate gross amount received from the person	Aggregate gross amount paid by the person during the period	(Optional) Mandatory
B.4.4	Aggregate gross amount received from the person in cash	Aggregate gross amount paid by the person in cash during the period	(Optional) Mandatory

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S. No.	Element	Description	Requirement
B.4.5	Aggregate gross amount paid to the person	Aggregate gross amount paid to the person during the period	(Optional) Mandatory
B.4.6	Related Account Number	Account number (if available) from/to which funds was transferred.	Optional
B.4.7	Related Institution Name	Name of the institution (if available) from / to which funds were transferred.	Optional
B.4.8	Related Institution Ref Number	Institution reference number of the institution (if available) from /to which funds were transferred.	Optional
B.4.9	Remarks	Remarks or any other information	Optional
Part C	**Details of Bank/Post Office Account**	**This part is to be reported for bank account or post office account in which cash deposit or withdrawal above the prescribed threshold is made.**	
C.1.1	Report Serial Number	The number uniquely represents a report within a Statement. The Report Serial Number should be unique within the Statement. This number along with Statement ID will uniquely identify any report received by ITD.	Validation
C.1.2	Original Report Serial Number	The Report Serial Number of the original report that has to be replaced or deleted. This number along with Original Statement ID will uniquely identify the report which is being corrected. In case there is no correction of any report, mention '0' here.	Validation
C.2.1	Account Type	Type of account. Permissible values are: BS - Savings Account BC - Current Account ZZ - Other Account XX - Not Categorised	Validation
C.2.2	Account Number	Provide the account number used by the financial institution to identify the account. If the financial institution does not have an account number then provide the functional equivalent unique identifier used by the financial institution to identify the account.	Validation
C.2.3	Account Holder Name	Name of first/sole account holder.	Validation

S. No.	Element	Description	Requirement
C.2.4	Account Status	Status of the account. Permissible values are: A – Active: Account is in regular use C - Closed: Account is closed during the financial year Z - Others: Not listed above X - Not categorized: The information is not available.	Validation
C.2.5	Branch Reference Number	The unique number (IFSC code etc.) to uniquely identify the branch. Reporting Financial Institution can use self-generated numbers to uniquely identify the branch.	Validation
C.2.6	Branch Name	Name of Branch linked to the account. This could be the home or linked branch.	Validation
C.2.7	Branch Address	Complete address of the branch consisting of house number, building name, street, locality, city, state, Postal Code and country.	(Optional) Mandatory
C.2.8	City / Town	Name of City, Town or Village	(Optional) Mandatory
C.2.9	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
C.2.10	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
C.2.11	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
C.2.12	Telephone	Telephone number in format STD Code-Telephone number. (Example 0120-2894016)	Validation
C.2.13	Mobile	Contact Mobile number. Please do not add "0" before the number	Validation
C.2.14	Fax	Fax number in format STD Code-Telephone number. (Example 0120-2894016)	Optional
C.2.15	Email	E-mail of the Branch head	Validation
C.2.16	Remarks	Remarks or any other information	Optional
C.3.1	Aggregate gross amount credited to the account in cash	Aggregate gross amount credited to the account in cash during the period.	Validation

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S. No.	Element	Description	Requirement
C.3.2	Aggregate gross amount debited to the account in cash	Aggregate gross amount debited to the account in cash during the period.	Validation
C.3.3	Aggregate gross amount credited to the account in cash from 1st day of April, 2016 to 8th November, 2016	Aggregate gross amount credited to the account in cash from 1st day of April, 2016 to 8th November, 2016	Validation
C.3.4	Aggregate gross amount credited to the account in cash from 9th day of November, 2016 to 30th day of December, 2016	Aggregate gross amount credited to the account in cash from 9th day of November, 2016 to 30th day of December, 2016	Validation
C.3.5	Remarks	Remarks or any other information	Optional
C.4.1	Account Relationship	Permissible values for Relationship type are: F - First/Sole Account Holder S - Second Account Holder T - Third Account Holder A - Authorised Signatory C - Controlling Person Z - Others X - Not Categorised	Validation
C.4.2	Person Name	Name of the individual or entity.	Validation

S. No.	Element	Description	Requirement
C.4.3	Person Type	The permissible values are: IN - Individual SP- Sole Proprietorship PF- Partnership Firm HF - HUF CR - Private Limited Company CB - Public Limited Company SO - Society AO - Association of persons/Body of individuals TR - Trust LI - Liquidator LL - LLP ZZ - Others XX – Not Categorised	Validation
C.4.4	Customer ID	Customer ID/Number allotted by the reporting entity (if available)	(Optional) Mandatory
C.4.5	Gender (for individuals)	Permissible values are: M - Male F - Female O – Others N – Not Applicable (for entities) X – Not Categorised	Validation
C.4.6	Father's Name (for individuals)	Name of the father (if available). Mandatory if valid PAN is not reported.	(Optional) Mandatory
C.4.7	PAN	Permanent Account Number issued by Income Tax Department	(Optional) Mandatory
C.4.8	Aadhaar Number (for individuals)	Aadhaar number issued by UIDAI (if available).	(Optional) Mandatory
C.4.9	Form 60 Acknowledgment	Form 60 Acknowledgment number, if applicable	(Optional) Mandatory
C.4.10	Identification Type	Document submitted as proof of identity of the individual. Permissible values are: A - Passport B - Election Id Card C - PAN Card D - ID Card issued by Government/PSU E - Driving License G - UIDAI Letter / Aadhaar Card H - NREGA job card Z – Others Mandatory if valid PAN is not reported.	(Optional) Mandatory
C.4.11	Identification Number	Number mentioned in the identification document Mandatory if valid PAN is not reported.	(Optional) Mandatory

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S. No.	Element	Description	Requirement
C.4.12	Date of birth/Incorporation	Individual: Actual Date of Birth; Company: Date of incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.	(Optional) Mandatory
C.4.13	Nationality/Country of Incorporation	2 character Country Code (ISO 3166)	(Optional) Mandatory
C.4.14	Business or occupation	Business or occupation (if available)	Optional
C.4.15	Address	Complete address of the person consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
C.4.16	Address Type	Indicates the legal character of the address. Permissible values are: 1- Residential Or Business 2 - Residential 3 - Business 4 – Registered Office 5 – Unspecified	Optional
C.4.17	City / Town	Name of City, Town or Village	(Optional) Mandatory
C.4.18	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
C.4.19	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
C.4.20	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
C.4.21	Mobile/Telephone Number	Primary Telephone (STD Code-Telephone number) or mobile number (if available)	(Optional) Mandatory
C.4.22	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number	Optional
C.4.23	Email	Email Address (if available)	(Optional) Mandatory
C.4.24	Remarks	Remarks or any other information	Optional
Part D	**Details for Immovable Property**	**This part is to be reported for Immovable property transactions**	

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S. No.	Element	Description	Requirement
D.1.1	Report Serial Number	The number uniquely represents a report within a Statement. The Report Serial Number should be unique within the Statement. This number along with Statement ID will uniquely identify any report received by ITD.	Validation
D.1.2	Original Report Serial Number	The Report Serial Number of the original report that has to be replaced or deleted. This number along with Original Statement ID will uniquely identify the report which is being corrected. In case there is no correction of any report, mention '0' here.	Validation
D.2.1	Transaction Date	Date of transaction.	Validation
D.2.2	Transaction ID	Unique ID to identify transaction, if available	(Optional) Mandatory
D.2.3	Transaction Type	Permissible values are: SP – Sale GF - Gift AG - Agreement to Sell PR - Partition ST - Settlement RL - Relinquishment ER - Extinguishment of any right in the asset CA - Compulsory acquisition TP - Transfer as per the section 53A of the Transfer of Property Act, 1882(4 of 1882). SH - Transfer by acquisition of shares ZZ - Others XX - Not Categorized.	Validation
D.2.4	Transaction Amount	Amount of transaction as per registered deed. The amount should be rounded off to nearest rupee without decimal. If this amount is not in Indian Rupees, then convert to Indian Rupees.	Validation
D.2.5	Property Type	The asset underlying the transaction. Permissible values are: A - Agricultural land N - Non-agricultural land C - Commercial property R - Residential property I - Industrial Z - Others X - Not Categorized.	Validation
D.2.6	Whether property is within municipal limits	Permissible values are: Y - Yes N - No X - Not Categorized.	Validation

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S. No.	Element	Description	Requirement
D.2.7	Property Address	Address of Property	(Optional) Mandatory
D.2.8	City / Town	Name of City, Town or Village	(Optional) Mandatory
D.2.9	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation
D.2.10	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
D.2.11	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation
D.2.12	Stamp Value	The value for stamp valuation is to be provided.	Validation
D.2.13	Remarks	Remarks or any other information	Optional
D.3.1	Transaction Relation	Relation of the person to the transaction. Permissible values are: S - Seller/Transferor B - Buyer/Transferee C - Confirming Party P - Power of Attorney holder Z - Others X - Not Categorized	Validation
D.3.2	Transaction Amount related to the person	Amount of transaction related to the person. The amount should be rounded off to nearest rupee without decimal. If this amount is not in Indian Rupees, then convert to Indian Rupees.	(Optional) Mandatory
D.3.3	Person Name	Name of the individual or entity.	Validation
D.3.4	Person Type	The permissible values are: IN - Individual SP- Sole Proprietorship PF- Partnership Firm HF - HUF CR - Private Limited Company CB - Public Limited Company SO - Society AO - Association of persons/Body of individuals TR - Trust LI - Liquidator LL - LLP ZZ - Others XX – Not Categorised	Validation
D.3.5	Gender (for individuals)	Permissible values are: M - Male F - Female O – Others N – Not Applicable (for entities) X – Not Categorised	Validation

S. No.	Element	Description	Requirement
D.3.6	Father's Name (for individuals)	Name of the father (if available). Mandatory if valid PAN is not reported.	(Optional) Mandatory
D.3.7	PAN	Permanent Account Number issued by Income Tax Department	(Optional) Mandatory
D.3.8	Aadhaar Number (for individuals)	Aadhaar number issued by UIDAI (if available).	(Optional) Mandatory
D.3.9	Form 60 Acknowledgment	Form 60 Acknowledgment number, if applicable	(Optional) Mandatory
D.3.10	Identification Type	Document submitted as proof of identity of the individual. Permissible values are: A - Passport B - Election Id Card C - PAN Card D - ID Card issued by Government/PSU E - Driving License G - UIDAI Letter / Aadhaar Card H - NREGA job card Z – Others Mandatory if valid PAN is not reported.	(Optional) Mandatory
D.3.11	Identification Number	Number mentioned in the identification document Mandatory if valid PAN is not reported.	(Optional) Mandatory
D.3.12	Date of birth/Incorporation	Individual: Actual Date of Birth; Company: Date of incorporation; Association of Persons: Date of formation/creation; Trusts: Date of creation of Trust Deed; Partnership Firms: Date of Partnership Deed; LLPs: Date of incorporation/Registration; HUFs: Date of creation of HUF and for ancestral HUF date can be 01-01-0001 where the date of creation is not available.	(Optional) Mandatory
D.3.13	Nationality/Country of Incorporation	2 character Country Code (ISO 3166)	(Optional) Mandatory
D.3.14	Address	Complete address of the person consisting of house number, building name, street, locality, city, state, Postal Code and country.	Validation
D.3.15	City / Town	Name of City, Town or Village	(Optional) Mandatory
D.3.16	Postal Code	In case of India, the 6 digit Pin code as per India Posts has to be mentioned. In case of countries outside India, respective code may be used. If Pin code is not available, use XXXXXX.	Validation

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S. No.	Element	Description	Requirement
D.3.17	State Code	The two digit state code has to be mentioned as per Indian Motor Vehicle Act 1988. If state code is not available, use XX.	Validation
D.3.18	Country Code	The Country Code as per ISO 3166 has to be mentioned. Use IN for India. If Country Code is not available, use XX	Validation*
D.3.19	Mobile/Telep hone Number	Primary Telephone (STD Code-Telephone number) or mobile number (if available)	(Optional) Mandatory
D.3.20	Other Contact Number	Other Telephone (STD Code-Telephone number) or mobile number	Optional
D.3.21	Email	Email Address (if available)	(Optional) Mandatory
D.3.22	Remarks	Remarks or any other information	Optional

*Use XX if country code is not available

Annexure C – Explanation of Validation Errors

The utility allows the user to validate the information and identify errors before submission. The errors have been classified as mandatory errors, defects and exceptions.

Mandatory Errors

Mandatory errors need to be resolved by user for successful generation of XML report. These are generally schema level errors. For resolving these types of errors, the data filled should be as per the Form 61A schema validation

Defects

Defects can be Statement level defects or Report level Defects. Statement Defects are those which render the Statement (Part A) defective. Such Statements will be rejected and the reporting entity needs to resubmit the statement. Report defects are those which render a particular report(s) (Part B/C/D) as defective in the statement. A statement may have multiple reports and only reports with defects would be rejected. The reporting entity needs to correct and submit the reports again in the corrected statement. The defect validations handled by the utility are as under:

S. No	Field Reference	Field Name	Defect	Defect Description	Action Required
1	A.2.6	Reporting Period	Failed Reporting period	The Reporting Period is outside the valid range. This date should be after 1st Jan 2015	Provide valid Reporting period
2	B.2.6 C.4.7 D.3.7	PAN	Failed PAN	PAN is mandatory for all person type. In case it is not available then Form 60 acknowledgement no is mandatory	Provide PAN
3	B.2.8 C.4.9 D.3.9	Form 60 Acknowledgment	Failed Form 60 Acknowledgment Number	It should not be blank if PAN is not provided	Provide Form 60 Acknowledgement number
4	B.2.9 C.4.10 D.3.10	Identification Type	Failed Identification Type	Identification type should not be blank if PAN is not reported.	Provide Identification type
5	B.2.10 C.4.11 D.3.11	Identification Number	Failed Identification Number	If PAN is not provided and Identification type is provided, then Identification number must be provided	Provide identification number
6	B.3.1	Product Type	Failed Product type	Blank Product type. If product financial details are provided, then product type must be provided in part B report details.	Provide Product type

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S. No	Field Reference	Field Name	Defect	Defect Description	Action Required
7	B.4.1	Product Identifier	Failed Product identifier	Blank Product Identifier	Provide Product Identifier
8	D.2.7	Property Address	Failed Property address	Property address is blank	Provide Property address
9	D.3.2	Transaction Amount related to the person	Failed Transaction Amount	Blank Transaction Amount	Provide Transaction Amount
10	B.3.1	Product Type	Product type selected must match with SFT code	Product type selected must match with SFT code	Product type to be provided as per SFT code
11	C.2.1	Account Type (Part C)	Account type selected must match with SFT code	Account type selected must match with SFT code	Account Type must match with the SFT code
12	C.2.7	Branch Address	Failed branch address	Branch address is blank	Provide branch address

Exceptions

Exceptions do not result in the statement/report being rejected. The exceptions should be reviewed by the reporting person/entities and if any information is available, the reporting entity may provide the information. If any defect is noticed, the reporting entity needs to rectify the defect by submitting a correction statement. The exceptions identified by the utility are as under:

S. No	Field Reference	Field Name	Exception	Exception Description	Action Required
1	B.2.5 C.4.6 D.3.6	Father's Name (for individuals)	Failed Father's Name	In case the person type is "IN" and the PAN is not reported then Father's Name should not be blank	Provide Father's name
2	B.2.11 C.4.12 D.3.12	Date of birth/Incorporation	Failed DOB/DOI	Blank DOB/DOI & PAN not provided	Provide DOB/DOI
3	B.2.12 C.4.13 D.3.13	Nationality/Country of Incorporation	Failed Nationality	Nationality/Country of Incorporation is not provided	Provide Nationality if available
4	B.2.20 B.2.22 C.4.21 C.4.23 D.3.19 D.3.21	Mobile/Telephone Number Email	Failed Mobile No Failed Email id	Blank Email Id, mobile no and telephone no	Provide at least one- Email id/Mobile no/Telephone no
5	B.4.3	Aggregate gross amount received from the person	Failed Amount Received	The sum of this field for each distinctive product doesn't match with the "Aggregate gross amount received from the person" in financial summary detail provided.	Verify values and ensure that aggregate gross amount is correct
6	B.4.4	Aggregate gross amount received from the person in cash	Failed Amount Received in cash	The sum of this field for each distinctive product doesn't match with the "Aggregate gross amount received from the person in cash" in financial summary detail provided.	Verify values and ensure that aggregate gross amount is correct
7	B.4.5	Aggregate gross amount paid to the person	Failed Amount Paid	The sum of this field for each distinctive product doesn't match with the "Aggregate gross amount paid to the person" in financial summary detail provided.	Verify values and ensure that aggregate gross amount is correct
8	D.2.2	Transaction ID (Part D)	Blank Id	Field should not be blank	Provide ID if available

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