Income Tax Department

Generic Submission Utility
User Guide

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Terms Used

Term Used	Description
DQR	Data Quality Report is a XML file, which contains information about data quality issues and errors in the submitted data. It facilitates the user to rectify the errors and generate a correction report.
ITD	Income Tax Department
JRE	Java runtime environment
SFT	Statement of financial transaction
XML	Extensible Mark-up language (XML) is a set of rules for encoding document in machine readable form.
XSD	XML Schema Document
Acknowledgment Number	Acknowledgment communicated to user on successful acceptance of submitted statement
ITDREIN	Income Tax Department Reporting Entity Identification Number
AIR	Annual Information Return
RE	Reporting Entity
Report	Unique details about an account/PAN holder
Statement	Collection of individual reports is a Statement
Statement ID	System generated ID on accepted statements
Statement Number	User Given unique statement number
Transaction ID	System generated id for successful upload

1 About the Document

1.1 Purpose

The objective of this document is to provide step-by-step guidance to accomplish key activities on the Generic Submission Utility. It explains the different navigational elements and functionalities that are available to the Reporting Entity users on the utility.

1.2 Scope

This document broadly covers the following sections:

- Overview of Generic Submission Utility
- Signing XML and generating secure statement package on Generic Submission Utility
- Statement View/Upload on Generic Submission Utility
- Downloading DQR

1.3 Intended Audience

The audience of this document are the principal officer and the technical personnel of the reporting entities who would be using the Generic Submission Utility.

1.4 Document Conventions

This guide uses the following conventions:

- Menu items, options, dialog boxes and functions are mentioned in **Bold**.
- Error messages are displayed in *Italics.*
- Angle brackets (>) indicate the progression of menu choices the user should select in a graphical user interface (GUI).
- **Note** provides additional information.

1.5 Related Resources

The reporting entity may refer to following resources released by the Directorate of Systems:

Systems Notification(s)	Notifications issued by the Directorate of Systems specifying the procedures, data structures and standards for ensuring secure capture and transmission of data, evolving and implementing appropriate security, archival and retrieval policies
Reporting Portal User Guide	User Manual to explain steps for key activities at Reporting Portal including registration of filer and upload of various forms (61,61A & 61B)
Report Generation Utilities	Java utility to assist the filer in preparation of SFT (Form 61A), 61B & 61 in XML file
Report Generation Utility User Guides	User Guides to explain steps in using the Java utility to assist the filer in preparation of SFT (Form 61A), 61B & 61 in XML file

Quick Reference Guides	One page document with steps for preparation of Form 61A, 61B & 61 XMLs

The developers who want to develop program to generate XML may refer to the following:

Form 61A Schema	XSD file which contains the schema in which SFT (Form 61A) needs to be prepared and uploaded/submitted
Form 61A Schema Guide	Guide to assist the filer in understanding the Form 61A Schema
Form 61B Schema	XSD file which contains the schema in which Form 61B needs to be prepared and uploaded/submitted
Form 61B Schema Guide	Guide to assist the filer in understanding the Form 61B Schema
Form 61 Schema	XSD file which contains the schema in which Form 61 needs to be prepared and uploaded/submitted
Form 61 Schema Guide	Guide to assist the filer in understanding the Form 61 Schema

2 Introduction – Generic Submission Utility

2.1 Overview

Generic Submission Utility is a desktop utility based on java. The utility enables user to generate secure statement package and upload & view statements.

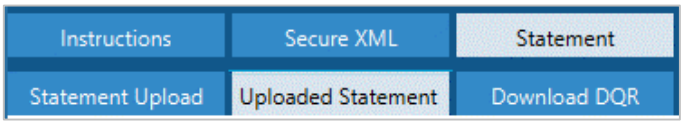
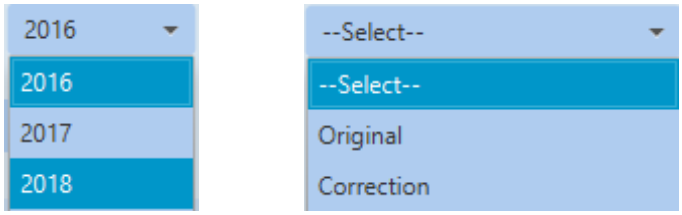
2.2 Key Features

Generic Submission Utility has following features:

- Signing the XML
- Generating secure statement package
- Uploading secure statement package
- View Uploaded Statements
- Download DQR

2.3 Navigation Elements

The utility contains different sections divided by top-level tabs and sub-tabs. Each section comprises of action interfaces, such as buttons and drop-down lists, which allow the user to perform utility functions. These functions are covered in detail in later part of the document.

Element	Example
Tabs	
Buttons	
Drop-down lists	

2.4 Legal Framework

Under the Annual Information Return (AIR) Scheme, which was introduced in 2003-04, specific entities are required to report some specific transactions to ITD. Section 285BA of the IT Act requires specific persons to furnish annual information return. Rule 114E mentions the nature and value of transactions which are required to be furnished under the AIR scheme.

The return needs to be filed by all reporting entities in a prescribed format and within a prescribed timelines. The following reports need to be submitted:

Form 61	**Compliance with Rule 114D :** Report of non-taxable income reported in form 60 to be reported in form 61
Form 61A	**Statement for Financial Transactions under Rule 114E:** Cash Receipts (>2 lacs), Purchase of shares (>10 lacs), Mutual funds (>10 lacs), immovable property (>30 lacs), term deposits (>10 lacs) and sale foreign currency.
Form 61B	**Reporting requirements under Rule 114F to 114G:** Reportable accounts under FATCA

Prior to above statements submission, Reporting Entity User can register to Reporting Portal and consequently upload statement. The user can also file correction statements for already submitted statements.

3 Deploy the Utility

3.1 Downloading the Utility

The Submission Utility is available under “Resources” section of Reporting Portal. The Utility can be downloaded as follows:

Step 1: To access the **Reporting portal**, use the URL https://report.insight.gov.in/
Step 2: Click on the **Download** tab under the **Resources** section.
Step 3: Click on the **Download** link against **Generic Submission Utility** to download the Utility.

3.2 Prerequisites for the Utility

The Utility requires the Java Runtime Environment (JRE) and Unzip software.

1. Operating System
   - Windows 7.1 and above
2. Java Runtime Environment (JRE)
   - It allows the user to run Java supported programs. Generic Submission Utility requires JRE to run on Windows based operating system.
   - Download and install JRE version 1.8 Update 101 or later from **https://java.com/en/download/**
3. Unzip software
   - It allows the user to extract the zipped/compressed file.
   - Use tools like WinZip or WinRAR to extract the downloaded Generic Submission Utility file.

3.3 Deploying the Utility

Once the JRE version 1.8 Update 101 or later is installed, the utility can be deployed on the user’s machine by extracting the downloaded file to the folder using tools like WinZip or WinRAR.

3.4 Running the Utility

After the JRE version and utility is installed, the Generic Submission Utility can be run as follows:

Step 1: Go to the folder where the contents of the Utility have been extracted.
Step 2: Click on **GenericSubmissionUtility.jar** file. It displays the General Instructions window.

4 Secure XML

The Secure XML section allows the reporting entity to digitally sign the XML file and generate secure statement package. The steps to prepare package from this section are as under:

Step 1: Click the **Secure XML** tab.



Figure 1: Click Secure XML

Step 2: Click the **Browse XML file** button to locate and select the XML.

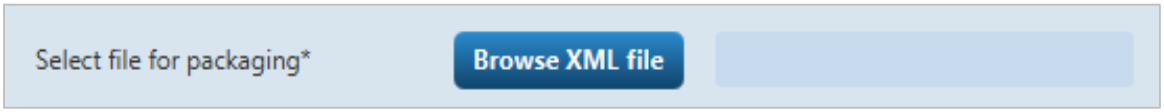


Figure 2: Click Browse XML

Step 3: Click **Generate Package** to generate a secure statement package (DSC should be connected to the system through USB while generating package)

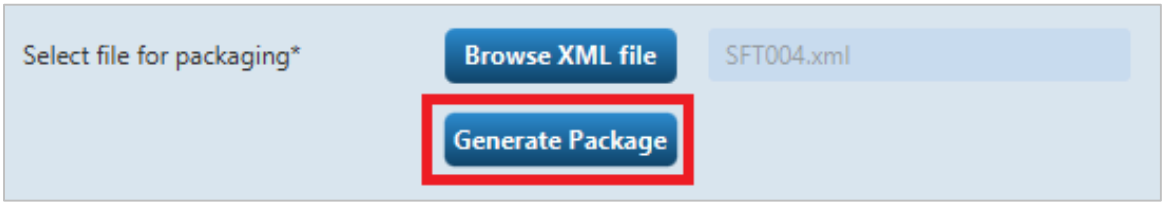


Figure 3: Click Generate Package

Step 4: A pop-up containing the list of saved digital signatures appears. Select the signature associated with statement and click the **Sign** button.

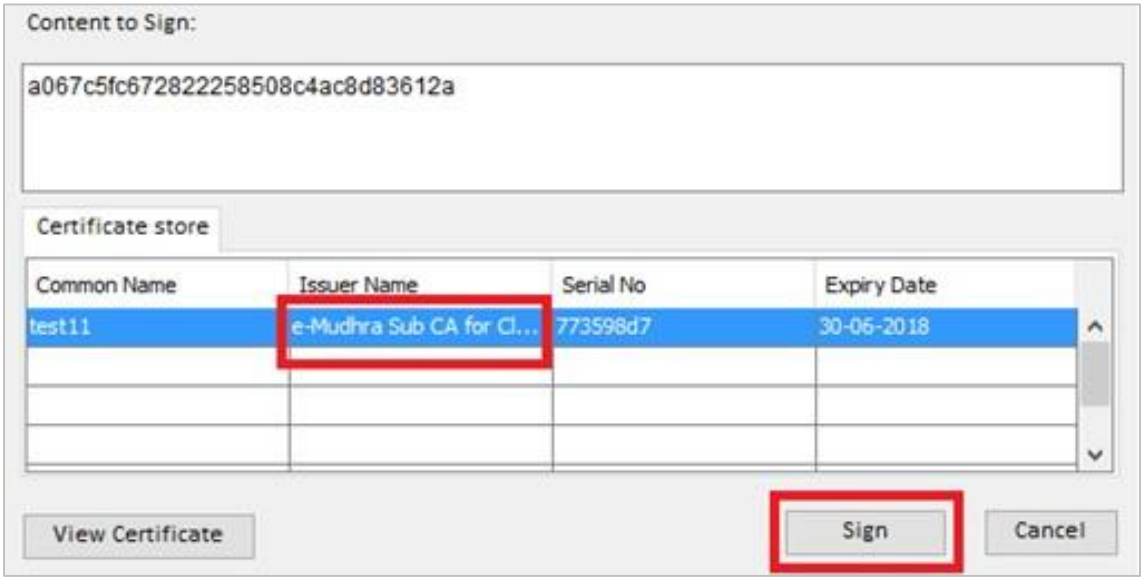


Figure 4: Sign the statement

Step 5: Enter the password.

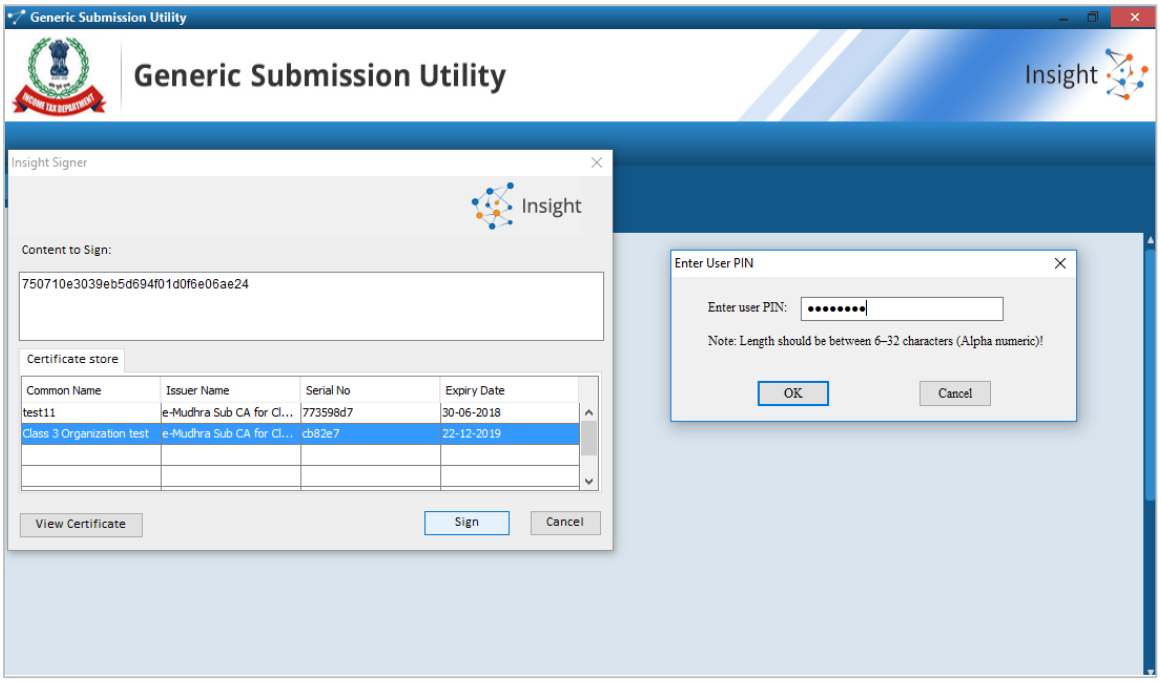


Figure 5: Enter user PIN

Step 6: Secure statement package will be saved in defined name template (Form Type_ITDREIN_TimeStamp). User should also not change the default file type (.tar.gz).

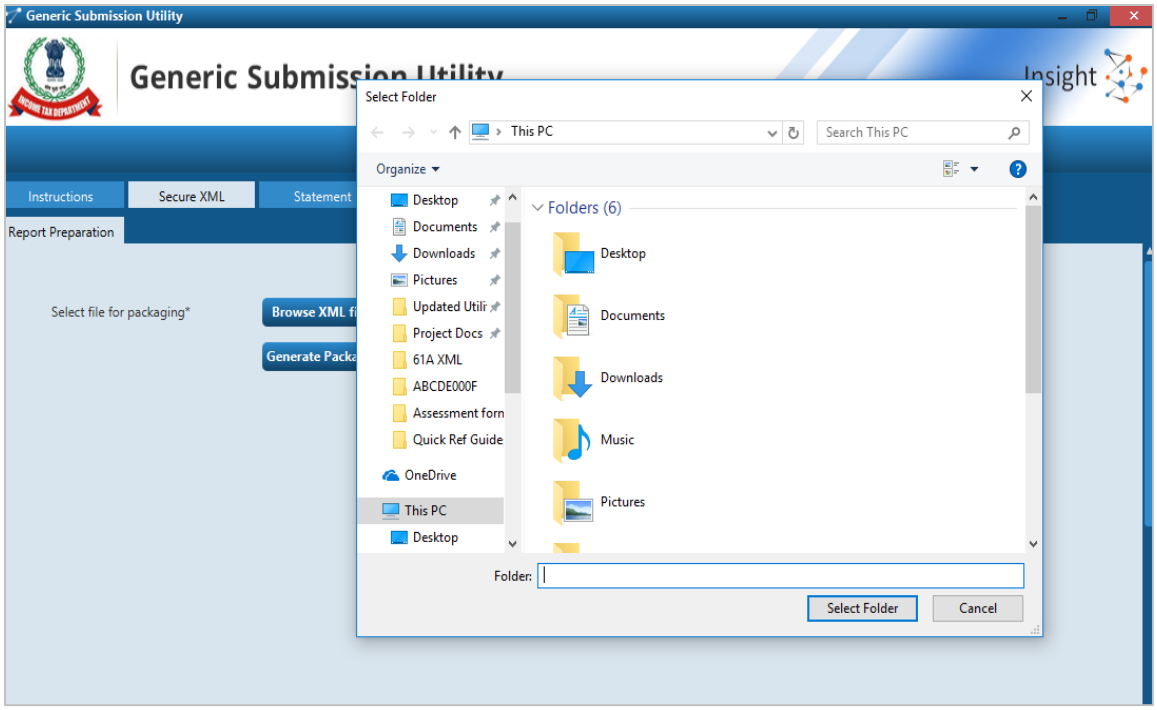


Figure 6: Save the package

Note: Secure Statement Package contains:

1. **Form Type_ITDREIN_Manifest:** Manifest file contains 8 fields (in case of Form 61A), which portal validates while uploading Secure Statement Package. These fields are:
   - Reporting Period: 2017-03-31
   - ITDREIN: ABCDE2019F.AB331
   - Number of Reports: 1
   - Correction Reason: N
   - SFT Code: 001
   - Statement Type: NB
   - Original Statement Id: 0
   - Form Name: FORM 61A
2. **Form Type_ITDREIN_Signature:** Signature file contains signature of the authorised user (Designated Director).
3. **Form Type_ITDREIN_Payload**: Payload is XML data packet encrypted by authorised user DSC.
4. **Form Type_ITDREIN_Key**: File contains key of the user DSC.

5 Upload Statement

The Statement Upload section allows Reporting Entity to upload secure statement package (Digitally Signed Statement) generated through secure XML section.

Step 1: Click the **Statement** tab. This opens the **Statement Upload** section by default.

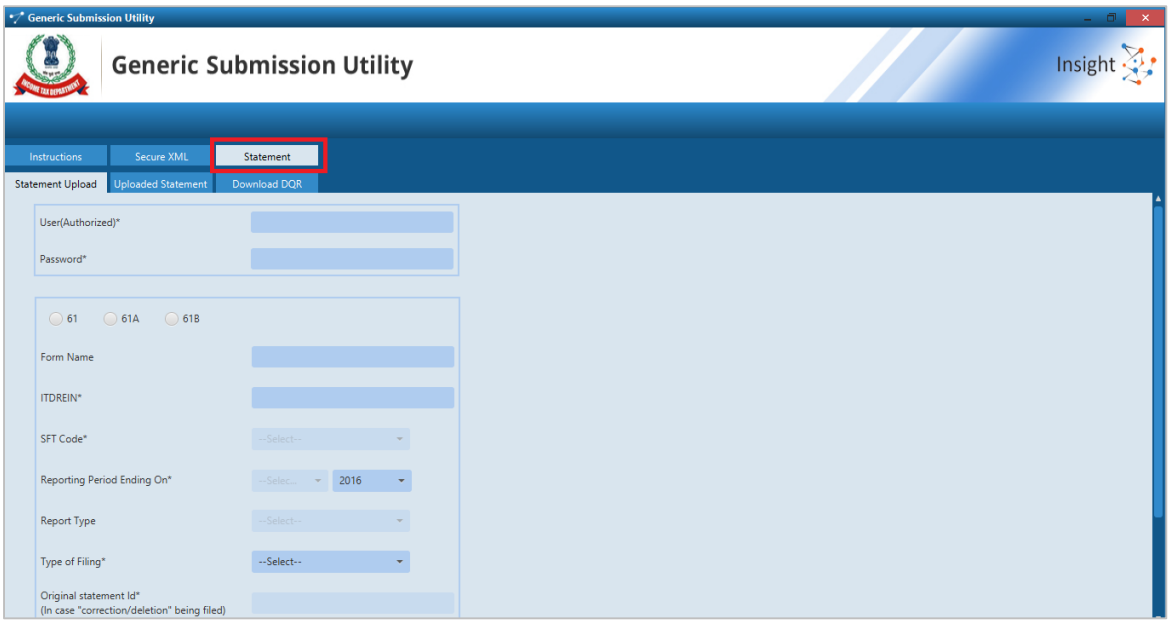


Figure 7: Click Statement tab

Step 2: Enter the User ID and Password created during registration with Reporting Portal.



Figure 8: Enter User ID and password

Step 3: Choose the relevant Form type among 61, 61A, and 61B. Based on the Form type selected, the fields below may differ.

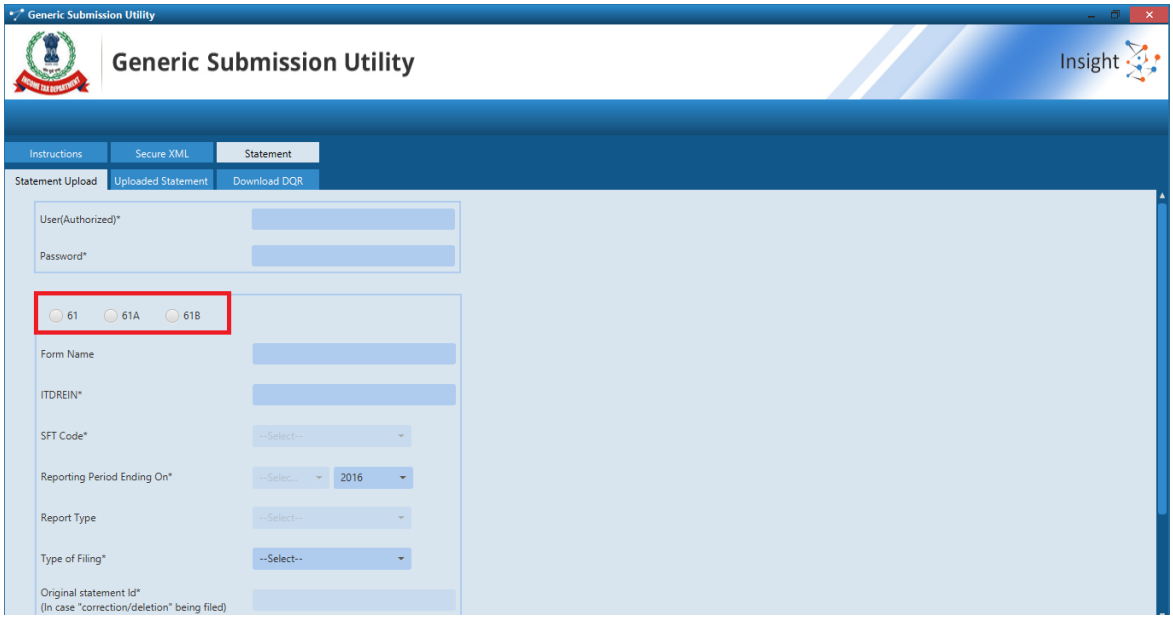


Figure 9: Select Form type

Step 4: Enter ITDREIN, which is the 16 character identification number communicated by ITD at the time of registration of the Reporting Entity.

Step 5: Choose the valid options from the subsequent drop-down lists. If a correction statement is being filed, enter the Original Statement ID.

Step 6: To attach, click **Browse** and select the secure statement package generated from the **Secure XML** section.

Step 7: Click **Validate** to display validation errors.

Step 8: If manifest validation error appears, correct these errors either in upload form or in Part A of statement through report generation utility.



Figure 10: Manifestation validation errors

Step 9: If no manifest error is displayed, the **Upload** button will appear.

Step 10: Click the **Upload** button.

Step 11: Upon successful upload, Acknowledgement message will be displayed.



Figure 11: Successful Statement Upload Acknowledgement

6 View Statement

The steps to view uploaded statements are as under:

Step 1: Click the **Uploaded Statement** tab.



Figure 12:Click Uploaded Statement

Step 2: Enter the User ID and Password created during registration with Reporting Portal.

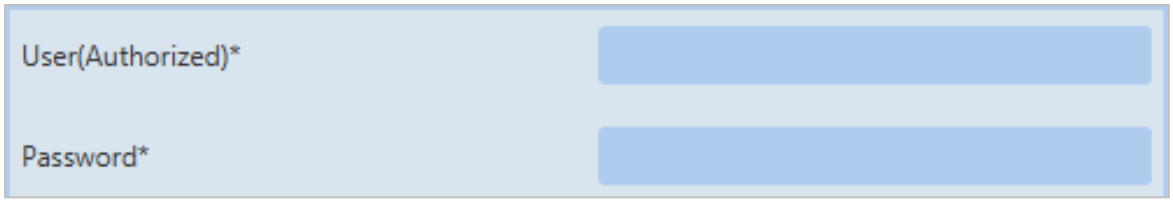


Figure 13: Enter User ID and Password

Step 3: If user remember the Transaction ID, specify it along with Form Type to search for the statement. Or, use information like SFT Code and Reporting Period along with Form Type to search.

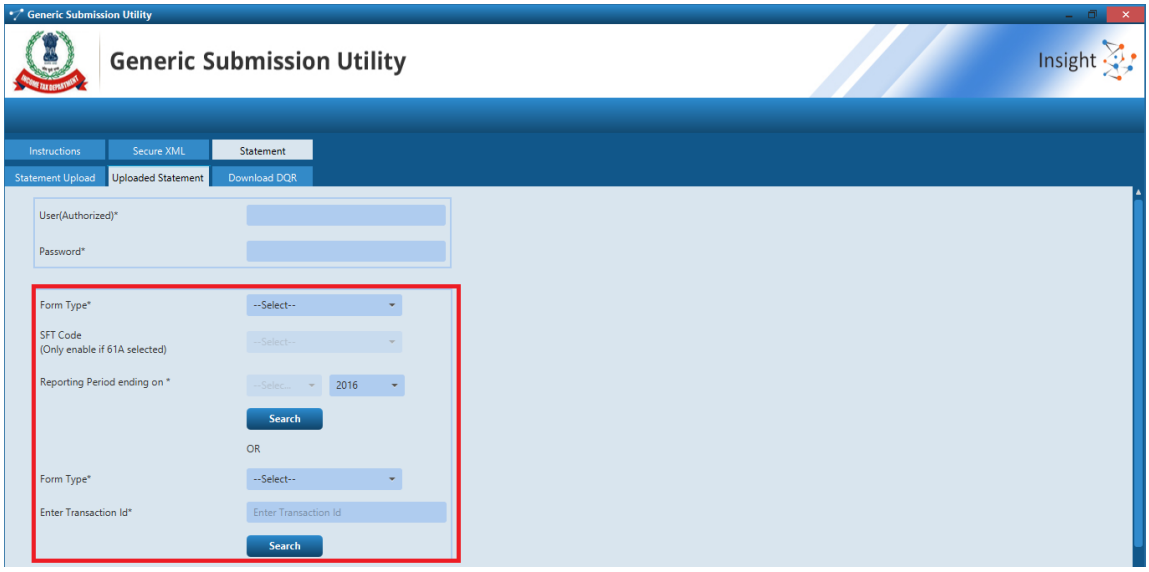


Figure 14: Search

Step 4: A list of uploaded statements appears. Select a statement to view it.

7 Download DQR

The Data Quality Report can be downloaded from the **Download DQR** section.

Step 1: Click the **Download DQR** tab.

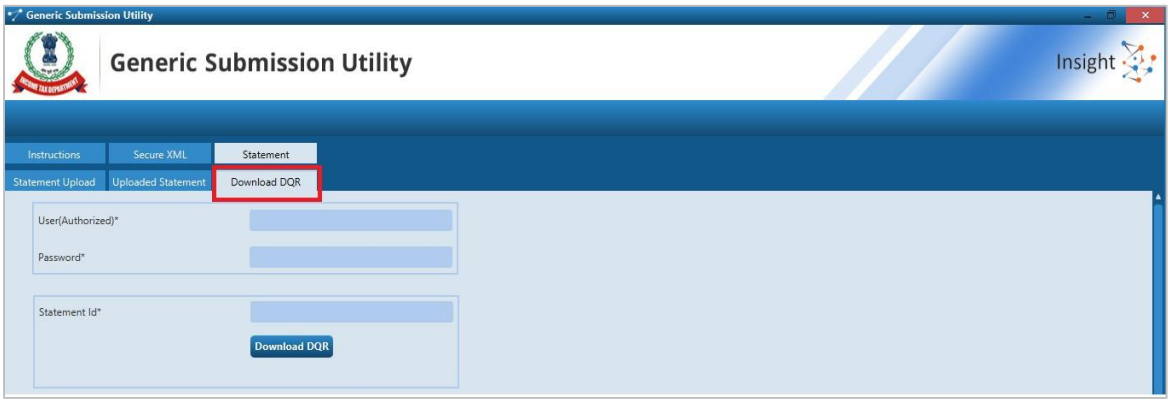


Figure 15: Download DQR

Step 2: Enter the User ID and Password created during registration with Reporting Portal.

Step 3: Enter the Statement ID for which DQR has to be downloaded.



Figure 16: Enter Statement ID

Step 4: Click **Download DQR**.

8 Annexure A - Frequently Asked Questions

1. How to download submission utility?
The submission utility can be downloaded from “Resources” section of the Reporting Portal. The downloaded zip file has to be extracted using WinZip or WinRAR tools.
2. Is any other software required to be installed to use Submission Utility?
Yes. Submission utility requires JRE to run on Windows based operating system. Download and install JRE version 1.8 Update 101 or later.
3. How to run submission utility?
Step 1: Unzip the downloaded utility Step 2: Click on Submission_Utility.jar file to run the utility.
4. What is digital signature?
A digital signature is an electronic form of a signature that helps in authenticating the identity of the sender of a message or the signer of a document. It also ensures that the message being sent is not modified by an unauthorized party. Digital signatures are easily transportable and cannot be imitated by someone else.
5. How to view and save the digital signature certificate?
To view and save a digital signature certificate, perform the following steps: Step 1: Open Internet Explorer Step 2: Go to Settings >> Internet Options Step 3: On the Internet Options pop-up, select the tab **Content** and then click the button **Certificates** Step 4: A list of certificates is displayed on a new pop-up. Select the required certificate and click the **Export** button. Select the location where to save the certificate. Step 5: The Certificate export wizard opens. Click Next to continue on the subsequent screens. Step 6: On completing the wizard, Export Successful message is displayed. Step 7: To sign a statement using the exported certificate, use the Submission Utility.
6. What are the steps to digitally sign the generated XML using submission utility?

Step 1. Go to “Secure XML” tab in submission utility

Step 2. Browse statement XML

Step 3. Click on “Generate Package” button (DSC should be connected to the system through USB while generating secure statement package)

Step 4. Select the certificate displayed in insight signer window

Step 5. Click on “Sign”

Step 6. Enter the password

Step 7. Save the secure statement package

7. What is the extension of secure statement package?

Secure statement package shall be saved as “.tar.gz” extension.

8. What is default name format of generated secure statement package?

Secure statement package will be saved in defined name template (Form Type_ITDREIN_TimeStamp).

9. What does secure statement package contain?

Secure statement package contains following files:

1. **Form Type_ITDREIN_Manifest:** Manifest file contains 8 fields (in case of Form 61A), which portal validates while uploading Secure Statement Package. These fields are:
    - Reporting Period: 2017-03-31
    - ITDREIN: ABCDE2019F.AB331
    - Number of Reports: 1
    - Correction Reason: N
    - SFT Code: 001
    - Statement Type: NB
    - Original Statement Id: 0
    - Form Name: FORM 61A
2. **Form Type_ITDREIN_Signature:** Signature file contains signature of the authorised user (Designated Director).
3. **Form Type_ITDREIN_Payload:** Payload is XML data packet encrypted by authorised user DSC.
4. **Form Type_ITDREIN_Key:** File contains key of the user DSC.

10. Can digital signature certificate be copied?

A Digital Signature Certificate cannot be used without having a private key. The private key should always be password-protected and not to be shared over a network.

11. If a reporting entity does not have a digital signature, does this mean it cannot file the statement?
It is mandatory to digitally sign the XML else at the time of upload system will throw an error.
12. Who is the signatory authority for signing the statement XML?
Statement XML has to be signed by designated director's DSC.
13. Which class of DSC should be used while signing the XML?
DSC should be of Class II or III only, issued by CCA approved certifying agencies in India**.**
14. Is it mandatory to sign the statement XML with the same digital certificate which has been registered with ITD?
Yes, Registered digital certificate and the certificate with which statement XML is being signed should be same otherwise system will throw an error at the time of statement upload.
15. Which User ID and Password should user enter in the utility under the Statement section?
User should use login ID and Password created at the time of registering to the Reporting Portal.
16. What are the steps to submit the statement through submission utility?
Step 1: Go to "Statement >> Statement Upload" tab in submission utility. Step 2: Enter user name and password. Step 3: Select the form type to be uploaded and enter "ITDREIN." Step 4: Select SFT code (Only for form type 61A), "Reporting Period Ending On" & "Type of Filing." Step 5: Enter original statement id (only in case correction statement is being filed). Step 6: Attach the report and Click on "Validate." Step 7: If no manifest error displayed, "Upload" button will be displayed. Step 8: Click on "Upload."
17. Can DQR be downloaded through submission utility?
Yes, DQR can be downloaded through submission utility.
18. What is manifest? What are the different manifest level errors which should be taken care of at the time of statement upload?

Manifest file contains the information about the statement being prepared. This information is validated at the time of upload.

Following manifest level errors should be checked and rectified at the time of statement upload:

- ITDREIN should be valid and must be in correct format.
- Selected form type should match with the actually prepared form (61,61A or 61B).
- Reporting Period mentioned in statement XML should match with reporting period as selected in upload form.
- Filing type selected in upload form should match with filing type prepared statement.
- Valid correction reason should be selected.
- Correct SFT code should be selected (For Form 61A).
- In case correction statement is being filed, reference of the "Original Statement Id" must be provided.
- In case statement type is "ND", value of "Number of Reports" field should be 0.
- In case statement type is "NB", value of "Number of Reports" field should not be 0.

19. How to rectify manifest errors?

Manifest errors should be rectified either by entering correct upload details during the time of upload in upload form or by correcting statement details (Part A) through report generation utility. To avoid manifest errors statement upload details (selected on reporting portal) should match with statement details (Part A).

20. What are the different file level errors which should be taken care of at the time of statement upload?

Following file level errors should be checked and rectified at the time of statement upload:

- XML file should be properly decrypted using digital certificate
- XML file must be signed by valid digital signature which should be registered with ITD
- XML file should be free of any threats
- XML file should be free from any viruses
- XML file should be as per the form 61A schema guide (refer Schema validation section)

9 Annexure B – Explanation of Validation Errors

The utility allows the user to validate the information and identify errors before submission. The errors have been classified as Manifest, File level and Record level Validations.

9.1. Manifest Level Defects (40000 to 49999)

Manifest level validation would be done to ascertain that the correct file is being uploaded by the authorized entity to upload. The file would be rejected at the upload stage if it does not clear the manifest level validation.

9.1.1. For Form 61

#	Issue Code	Related Element	Issue Description
1.	Incorrect ITDREIN (40010)	Reporting Entity ITDREIN (A.1.2)	ITDREIN in the statement does not match with the ITDREIN mentioned on Portal while uploading the statement.
2.	Incorrect Form Name (40020)	Form Name	Incorrect Form name entered while uploading the statement.
3.	Incorrect Original Statement ID for CB (40030)	Original Statement ID (A.2.3)	The original statement ID mentioned in the Correction Statement (Statement Type “CB”) does not match with the Statement ID of the Original Statement (Statement Type “NB”).
4.	Incorrect Original Statement ID for DB (40031)	Original Statement ID (A.2.3)	The original statement ID mentioned in the Deletion statement (Statement Type “DB”) does not match with the statement ID of Original Statement (Statement Type “NB”).
5.	Inconsistent Statement Type ND for submitted reports (40040)	Statement Type (A.2.1)	Statement type is “ND” (No Data to Report) for a statement where number of reports is greater than 0
6.	Inconsistent Statement Type NB for nil reports (40041)	Statement Type (A.2.1)	Statement type is “NB” (New Statement) for a statement where number of reports is 0.
7.	Inconsistent Statement Type (40042)	Statement Type (A.2.1)	The Statement Type selected while uploading the statement does not match with the Statement Type mentioned in the statement.
8.	Inconsistent Original Statement ID for new statement (40050)	Original Statement ID (A.2.3)	Original statement ID is not 0 for Statement Type “NB” (New Statement).
9.	Inconsistent Original Statement ID for No Data statement (40051)	Original Statement ID (A.2.3)	Original statement ID is not 0 for a Statement Type “ND” (No Data to Report).
10.	Inconsistent Reason for correction for NB (40060)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not applicable) for the Statement Type “NB” (New Statement).

11.	Inconsistent Reason for correction for ND (40061)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not applicable) for the Statement Type “ND” (No Data to Report).
12.	Inconsistent Reason for correction for CB (40062)	Reasons for corrections (A.2.4)	Reason for correction is “N” (Not applicable) for the Statement Type “CB” (Correction Statement).
13.	Inconsistent Reason for correction for DB (40063)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not applicable) for the Statement Type “DB” (Deletion Statement).
14.	Inconsistent Reporting Period for CB (40071)	Reporting Period (A.2.6)	The reporting period in Statement Type “CB” (Correction Statement) does not match with the reporting period of the original statement (Statement Type “NB”).
15.	Inconsistent Reporting Period/ Half Year (40072)	Reporting Period (A.2.6)	The period selected in the field “Reporting Period” & “Half Year” while submitting Form 61, on reporting portal, does not match with the “Reporting Period” mentioned in statement.
16.	Inconsistent Reporting Period for DB (40073)	Reporting Period (A.2.6)	The reporting period in Statement Type “DB” (Deletion Statement) does not match with the reporting period of the original statement (Statement Type “NB”).

9.1.2. For Form 61A

#	Issue Code	Related Element	Issue Description
1.	Incorrect ITDREIN (40010)	Reporting Entity ITDREIN (A.1.2)	ITDREIN in the statement does not match with the ITDREIN mentioned while uploading the statement.
2.	Incorrect Form Name (40020)	Form Name	Incorrect Form name entered while uploading the statement.
3.	Incorrect Original Statement ID for CB (40030)	Original Statement ID (A.2.3)	The original statement ID mentioned in the correction statement (CB) does not match with the statement ID of original statement (NB).
4.	Incorrect Original Statement ID for DB (40031)	Original Statement ID (A.2.3)	The original statement ID mentioned in the Deletion statement (DB) does not match with the statement ID of original statement (NB).
5.	Inconsistent Statement Type ND for submitted reports (40040)	Statement Type (A.2.1)	Statement type is “ND” for a statement where number of reports is greater than 0
6.	Inconsistent Statement Type NB for nil reports (40041)	Statement Type (A.2.1)	Statement type is “NB” for a statement where number of reports is 0
7.	Inconsistent Statement Type (40042)	Statement Type (A.2.1)	The statement type selected while uploading the statement does not match with the statement type mentioned in the statement.
8.	Inconsistent Original Statement ID for new statement (40050)	Original Statement ID (A.2.3)	Original statement ID is not 0 for a new statement (NB).

9.	Inconsistent Original Statement ID for No Data statement (40051)	Original Statement ID (A.2.3)	Original statement ID is not 0 for a new statement with no data to report (ND).
10.	Inconsistent Reason for correction for NB (40060)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not applicable) for the Statement type “NB”
11.	Inconsistent Reason for correction for ND (40061)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not applicable) for the Statement type “ND”
12.	Inconsistent Reason for correction for CB (40062)	Reasons for corrections (A.2.4)	Reason for correction is “N” (Not applicable) for the Statement type “CB”
13.	Inconsistent Reason for correction for DB (40063)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not applicable) for the Statement type “DB”
14.	Inconsistent Reporting Period for NB & ND (40070)	Reporting Period (A.2.6)	The Reporting Period mentioned in statement does not relate to Reporting Period selected on Portal while uploading the statement.
15.	Inconsistent Reporting Period for CB (40071)	Reporting Period (A.2.6)	The reporting period in Statement Type “CB” (Correction Statement) does not match with the reporting period of the original statement (Statement Type “NB”).
16.	Inconsistent Reporting Period for DB (40073)	Reporting Period (A.2.6)	The reporting period in Deletion statement (DB) does not match with the reporting period of the original statement (NB).
17.	Inconsistent SFT code for CB (40080)	SFT Code	The SFT Code in Statement Type “CB” (Correction Statement) does not match with the SFT Code of the original statement (Statement Type “NB”).
18.	Inconsistent SFT code for DB (40081)	SFT Code	The SFT Code in Statement Type “DB” (Deletion statement) does not match with the SFT Code of the original statement (Statement Type “NB”).
19.	Inconsistent SFT code (40082)	SFT Code	The SFT Code selected while uploading the statement does not match with the SFT code mentioned in the statement.
20.	Inconsistent Report type - AF (40090)	Report Type (A.2.7)	The Report type “AF” does not match with the SFT code of the submitted statement.
21.	Inconsistent Report type – BA (40091)	Report Type (A.2.7)	The Report type “BA” does not match with the SFT code of the submitted statement.
22.	Inconsistent Report type - IM (40092)	Report Type (A.2.7)	The Report type “IM” does not match with the SFT code of the submitted statement.

9.1.3. For Form 61B

#	Issue Code	Related Element	Issue Description
1.	Incorrect ITDREIN (40010)	Reporting Entity ITDREIN (A.1.2)	ITDREIN in the statement does not match with the ITDREIN mentioned on Portal while uploading the statement.
2.	Incorrect Form Name (40020)	Form Name	Incorrect Form name entered while uploading the statement.
3.	Incorrect Original Statement ID for CB (40030)	Original Statement ID (A.2.3)	The original statement ID mentioned in the Statement Type “CB” (Correction statement) does not match with the statement ID of Original Statement (Statement Type “NB”).
4.	Incorrect Original Statement ID for DB (40031)	Original Statement ID (A.2.3)	The original statement ID mentioned in the Deletion Statement (Statement Type “DB”) does not match with the statement ID of Original Statement (Statement Type “NB”).
5.	Inconsistent Statement Type ND for submitted reports (40040)	Statement Type (A.2.1)	Statement type is “ND” (No Data to Report) for a statement where number of reports is greater than 0.
6.	Inconsistent Statement Type NB for nil reports (40041)	Statement Type (A.2.1)	Statement Type is “NB” (New Statement) for a statement where number of reports is 0.
7.	Inconsistent Statement Type (40042)	Statement Type (A.2.1)	The Statement Type selected while uploading the statement does not match with the Statement Type mentioned in the statement.
8.	Inconsistent Original Statement ID for new statement (40050)	Original Statement ID (A.2.3)	Original statement ID is not 0 for Statement Type “NB” (New Statement).
9.	Inconsistent Original Statement ID for No Data statement (40051)	Original Statement ID (A.2.3)	Original statement ID is not 0 for Statement Type “ND” (No data to report).
10.	Inconsistent Reason for correction for NB (40060)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not Applicable) for the Statement type “NB” (New Statement).
11.	Inconsistent Reason for correction for ND (40061)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not applicable) for the Statement type “ND” (No Data to Report).
12.	Inconsistent Reason for correction for CB (40062)	Reasons for corrections (A.2.4)	Reason for correction is “N” (Not applicable) for the Statement type “CB” (Correction Statement).
13.	Inconsistent Reason for correction for DB (40063)	Reasons for corrections (A.2.4)	Reason for correction is other than “N” (Not applicable) for the Statement type “DB” (Deletion Statement).
14.	Inconsistent Reporting Period for NB (40070)	Reporting Period (A.2.6)	The reporting period mentioned in statement does not relate to the Reporting Period selected on Portal while uploading the statement.

#	Issue Code	Related Element	Issue Description
15.	Inconsistent Reporting Period for CB (40071)	Reporting Period (A.2.6)	The reporting period in Statement Type “CB” (Correction Statement) does not match with the reporting period of the original statement (Statement Type “NB”).
16.	Inconsistent Reporting Period for DB (40073)	Reporting Period (A.2.6)	The reporting period in Statement Type “DB” (Deletion Statement) does not match with the reporting period of the original statement (Statement Type “NB”).

9.2. File Level Validation (50000 to 59999)

The file level validation and the file level defects on the SFT XML file are explained in this section. The failure of each validation at the file level is associated with a defect code. Each defect code is further associated with a remedial action as enumerated in the defect table.

#	Issue Code	Related Element	Validation Description	Action required from Reporting person/ entity
1.	Failed Decryption (50002)	Decryption	The file received from reporting portal is decrypted.	Please encrypt the file with a valid key and resubmit the file.
2.	Failed Decompression (50003)	Decompress	Decompressing the received file to its original form.	Please compress and resubmit the file.
3.	Failed Signature Check (50004)	Signature Validation	The digital signature on the received file is validated.	Please re-sign the file with the Digital Signature of the Designated Director.
4.	Failed Threat Scan (50005)	Threat Scan	The received file should be free of any threats.	Please scan the file for threats and viruses. Remove all detected threats and viruses prior to encryption.
5.	Failed Virus scan (50006)	Virus Scan	The received file should be free from any viruses.	Please scan the file for threats and viruses. Remove all detected threats and viruses prior to encryption.
6.	Failed Schema Validation (50007)	Schema Validation	The received file should be as per the form 61B schema guide (refer Schema validation section).	Please re-validate the file against the XML Schema, resolve any validation errors.
7.	Signature not Uploaded (50021)	Signature Validation	The user has not uploaded the digital signature certificate file on the Reporting portal.	Please upload the digital signature certificate file on the Reporting portal.

8.	Signature Expired (50022)	Signature Validation	The digital signature certificate has been expired.	Please upload the updated digital signature certificate on the Reporting portal as the existing certificate is expired.