

**Kind Attention: SAS Nagar Mohali Allottees**

**Compliance of Income Tax TDS on property under Section 194IA of the Income Tax Act.**

Income Tax (TDS)@1% is required to be deducted by the buyer of the property amount excluding GST if the total Price is Rs 50 Lakhs or more under Section 194-IA of the Income Tax Act.

CGEWHO issued the allotment letters to the successful applicants on 11<sup>th</sup> March 2025, accordingly, 1% TDS on the Instalment amount as demanded by CGEWHO, may be deducted by the allottee and the same has to be remitted to the Govt. of India within 30 days through online challan (Form 26QB) in CGEWHO PAN : **AAATC1861B**. After that, Form 16B is also required to be generated by the allottee and the same should be furnished to the CGEWHO HQ New Delhi for credit in the allottee accounts.

Details of Type wise Unit cost and TDS to be deducted on each Instalment is attached at **Annexure -1**

**CGEWHO Details to be filled in Form 26QB**

PAN No:- AAATC1861B

Address:- CGEWHO, 9<sup>th</sup> Floor , B Wing , Janpath Bhawan, Janpath, New Delhi-110001

Mobile No:- 7065044978

Email ID:- cgewho@nic.in

Date of Allotment: - Your Allotment Letter Date

**Note:**

- 1) *In case any query/ clarification required w.r.t compliance of 1% TDS on the property, may contact at Mobile no - 7065044978.*
- 2) *Form 16B may kindly be emailed at "ravishcgewho@gmail.com" for updating the receipt in beneficiary ledger.*

  
CGEWHO-FIN/18/3/25

## SAS NAGAR HOUSING SCHEME

(Annexure-1)

### Details of TDS on Instalments

#### Type -"B"

| S.No | Description                             | DU Cost        | Allotment (10%) | 1st Installment (20%) | 2nd Installment(25%) | 3rd Installment(25%) | 4th Installment (20%) |
|------|---|----------------|-----------------|-----------------------|----------------------|----------------------|-----------------------|
| 1    | Amount of Installment(Basic Price)      | ₹ 7,205,450.00 | ₹ 720,545.00    | ₹ 1,441,090.00        | ₹ 1,801,362.50       | ₹ 1,801,362.50       | ₹ 1,441,090.00        |
| 2    | GST on Installments @ 5%                | ₹ 360,273.00   | ₹ 36,027.00     | ₹ 72,055.00           | ₹ 90,068.00          | ₹ 90,068.00          | ₹ 72,055.00           |
| 3    | Total Amount including GST              | ₹ 7,565,723.00 | ₹ 756,572.00    | ₹ 1,513,145.00        | ₹ 1,891,430.50       | ₹ 1,891,430.50       | ₹ 1,513,145.00        |
| 4    | TDS @1% on Basic Amount to be Deposited | ₹ 72,054.50    | ₹ 7,205.45      | ₹ 14,410.90           | ₹ 18,013.63          | ₹ 18,013.63          | ₹ 14,410.90           |
| 5    | Net amount payable to CGEWHO *          | ₹ 7,493,669.00 | ₹ 749,367.00    | ₹ 1,498,734.00        | ₹ 1,873,417.00       | ₹ 1,873,417.00       | ₹ 1,498,734.00        |

#### Type -"C"

| S.No | Description                             | DU Cost         | Allotment (10%) | 1st Installment (20%) | 2nd Installment(25%) | 3rd Installment(25%) | 4th Installment (20%) |
|------|---|-----------------|-----------------|-----------------------|----------------------|----------------------|-----------------------|
| 1    | Amount of Installment(Basic Price)      | ₹ 9,532,300.00  | ₹ 953,230.00    | ₹ 1,906,460.00        | ₹ 2,383,075.00       | ₹ 2,383,075.00       | ₹ 1,906,460.00        |
| 2    | GST on Installments @ 5%                | ₹ 476,616.00    | ₹ 47,662.00     | ₹ 95,323.00           | ₹ 119,154.00         | ₹ 119,154.00         | ₹ 95,323.00           |
| 3    | Total Amount including GST              | ₹ 10,008,916.00 | ₹ 1,000,892.00  | ₹ 2,001,783.00        | ₹ 2,502,229.00       | ₹ 2,502,229.00       | ₹ 2,001,783.00        |
| 4    | TDS @1% on Basic Amount to be Deposited | ₹ 95,323.00     | ₹ 9,532.30      | ₹ 19,064.60           | ₹ 23,830.75          | ₹ 23,830.75          | ₹ 19,064.60           |
| 5    | Net amount payable to CGEWHO *          | ₹ 9,913,593.00  | ₹ 991,360.00    | ₹ 1,982,718.00        | ₹ 2,478,398.00       | ₹ 2,478,398.00       | ₹ 1,982,718.00        |

#### Type -"D"

| S.No | Description                             | DU Cost         | Allotment (10%) | 1st Installment (20%) | 2nd Installment(25%) | 3rd Installment(25%) | 4th Installment (20%) |
|------|---|-----------------|-----------------|-----------------------|----------------------|----------------------|-----------------------|
| 1    | Amount of Installment(Basic Price)      | ₹ 12,360,850.00 | ₹ 1,236,085.00  | ₹ 2,472,170.00        | ₹ 3,090,212.50       | ₹ 3,090,212.50       | ₹ 2,472,170.00        |
| 2    | GST on Installments @ 5%                | ₹ 618,044.00    | ₹ 61,804.00     | ₹ 123,609.00          | ₹ 154,511.00         | ₹ 154,511.00         | ₹ 123,609.00          |
| 3    | Total Amount including GST              | ₹ 12,978,894.00 | ₹ 1,297,889.00  | ₹ 2,595,779.00        | ₹ 3,244,723.50       | ₹ 3,244,723.50       | ₹ 2,595,779.00        |
| 4    | TDS @1% on Basic Amount to be Deposited | ₹ 123,608.50    | ₹ 12,360.85     | ₹ 24,721.70           | ₹ 30,902.13          | ₹ 30,902.13          | ₹ 24,721.70           |
| 5    | Net amount payable to CGEWHO *          | ₹ 12,855,286.00 | ₹ 1,285,528.00  | ₹ 2,571,057.00        | ₹ 3,213,821.00       | ₹ 3,213,821.00       | ₹ 2,571,057.00        |

#### Type -"C"(Penthouse Duplex)

| S.No | Description                             | DU Cost         | Allotment (10%) | 1st Installment (20%) | 2nd Installment(25%) | 3rd Installment(25%) | 4th Installment (20%) |
|------|---|-----------------|-----------------|-----------------------|----------------------|----------------------|-----------------------|
| 1    | Amount of Installment(Basic Price)      | ₹ 17,537,780.00 | ₹ 1,753,778.00  | ₹ 3,507,556.00        | ₹ 4,384,445.00       | ₹ 4,384,445.00       | ₹ 3,507,556.00        |
| 2    | GST on Installments @ 5%                | ₹ 876,889.00    | ₹ 87,689.00     | ₹ 175,378.00          | ₹ 219,222.00         | ₹ 219,222.00         | ₹ 175,378.00          |
| 3    | Total Amount including GST              | ₹ 18,414,669.00 | ₹ 1,841,467.00  | ₹ 3,682,934.00        | ₹ 4,603,667.00       | ₹ 4,603,667.00       | ₹ 3,682,934.00        |
| 4    | TDS @1% on Basic Amount to be Deposited | ₹ 175,377.80    | ₹ 17,537.78     | ₹ 35,075.56           | ₹ 43,844.45          | ₹ 43,844.45          | ₹ 35,075.56           |
| 5    | Net amount payable to CGEWHO *          | ₹ 18,239,291.00 | ₹ 1,823,929.00  | ₹ 3,647,858.00        | ₹ 4,559,823.00       | ₹ 4,559,823.00       | ₹ 3,647,858.00        |

#### Type -"D"(Penthouse Duplex)

| S.No | Description                             | DU Cost         | Allotment (10%) | 1st Installment (20%) | 2nd Installment(25%) | 3rd Installment(25%) | 4th Installment (20%) |
|------|---|-----------------|-----------------|-----------------------|----------------------|----------------------|-----------------------|
| 1    | Amount of Installment(Basic Price)      | ₹ 22,803,790.00 | ₹ 2,280,379.00  | ₹ 4,560,758.00        | ₹ 5,700,947.50       | ₹ 5,700,947.50       | ₹ 4,560,758.00        |
| 2    | GST on Installments @ 5%                | ₹ 1,140,189.00  | ₹ 114,019.00    | ₹ 228,038.00          | ₹ 285,047.00         | ₹ 285,047.00         | ₹ 228,038.00          |
| 3    | Total Amount including GST              | ₹ 23,943,979.00 | ₹ 2,394,398.00  | ₹ 4,788,796.00        | ₹ 5,985,994.50       | ₹ 5,985,994.50       | ₹ 4,788,796.00        |
| 4    | TDS @1% on Basic Amount to be Deposited | ₹ 228,037.90    | ₹ 22,803.79     | ₹ 45,607.58           | ₹ 57,009.48          | ₹ 57,009.48          | ₹ 45,607.58           |
| 5    | Net amount payable to CGEWHO *          | ₹ 23,715,941.00 | ₹ 2,371,594.00  | ₹ 4,743,188.00        | ₹ 5,928,985.00       | ₹ 5,928,985.00       | ₹ 4,743,188.00        |

## **Procedure To Pay TDS Through Form 26QB**

**Step 1:** Navigate to the official [Income Tax Website](#) and log in.

**Step 2:** Navigate to the 'E-file' section, choose 'e-pay Tax', then click the 'Proceed' button for '26QB(TDS on sale of property)' in the 'New payment' section.

**Step 3:** You must fill three Pages by providing the necessary information.

1. Buyer basic details
2. Seller basic details,
3. Property details, Tax deposit details, the amount credited or paid, address details, and communication or contact details.

**Step 4:** On the next page, select your preferred payment mode. You can choose either of the two options - " 'Pay later' or " 'Pay Now' as per your convenience.

**Step 5:** Click 'Paynow' to pay the required TDS amount. After this, Form 26QB acknowledgement will be generated and can be downloaded.

**Step 6:** Once the Form 26QB is processed, you can generate the TDS Certificate from the [TRACES Portal](#) by logging in as a Tax Payer.

## **Procedure to Generate and Download Form16B from TRACES**

- Click here to register as taxpayer on TRACES with details of PAN and either detail of tax deducted or details of challan or details of Form 26QB. Also, enter the verification code and click on 'Proceed'. Activation link will be sent to email id through which account can be successfully created
- If already registered login to TRACES here with username as 'PAN' and password
- Under downloads tab Select 'Form 16B (For Buyer)'
- Furnish details such as assessment year, acknowledgment no. of the Form 26QB and PAN of the seller
- Form 16B will now be available on requested downloads section under Downloads category
- Form 16B can now be printed/saved