

CBDT Guidelines on UIN and Form 121 Compliance

CBDT has prescribed the **procedure and standards for generating a Unique Identification Number (UIN) for every Form No. 121** filed by the payer.

Payers must generate a separate UIN for each filing, follow the notified format and digital standards, and quote the UIN in all related records.

Further, Part B of Form 121 must be furnished quarterly, containing details mapped to the respective UINs. Timely and accurate filing is mandatory for compliance.

Source : Notification

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