

Lower / Nil TDS Certificate (Form 13) Application

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Prepares a Form 13 application to the Assessing Officer for a certificate authorising tax to be deducted at a lower rate (or nil) — for when your actual tax liability is well below the standard TDS on your receipts, so your cash is not locked up in refunds. It computes the justified rate from your projected income versus projected receipts and lists the supporting documents. Common for NRIs on property sale, contractors, commission agents and low-margin businesses. Verify with a CA before filing on TRACES.

Purpose of this tool & output

Prepare a Form 13 application for a lower or nil TDS deduction certificate, with the justification computation

How the output is used

Use the output to file the Form 13 application on TRACES for a lower or nil TDS certificate, give the certificate to the deductor so tax is deducted at the reduced rate, and avoid your money being locked in a refund.

Who receives it

The jurisdictional Assessing Officer (TDS), via the TRACES portal; the certificate is then given to the deductor(s).

How to submit / file it

Apply online on TRACES with the projected income and tax computation, the receipts and deductor details, and the supporting documents; the AO issues the certificate after verification.

Fees & charges

No government fee for the application; a CA may charge a professional fee for the computation and filing.

Who should vet it

A chartered accountant (CA) — to justify the lower or nil rate from the projected income versus the receipts and to file on TRACES.

Important cautions

The certificate is prospective and valid for the specified period and deductor(s); it does not reduce the actual tax liability. File well before the receipt so the deductor can apply the reduced rate. Verify the projection with a CA.

Companion documents

No related documents are listed on the portal for this tool.

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and

processes vary by state and change over time — confirm with your state authority.