



### **Statement to be furnished under section 285B of the Income-tax Act, 1961 by a person carrying on production of a cinematograph film or engaged in specified activity or both.**

#### **Question 1:**

Who is required to file Form 52A on the e-Filing portal?

#### **Answer:**

Any person carrying on production of a cinematograph film or engaged in any specified activity, or both, during the whole or any part of any financial year, shall submit particulars of all payments of over fifty thousand rupees in the aggregate made by him or due from him to each such person as is engaged by him in such production or specified activity.

#### **Question 2:**

What are specified activities?

#### **Answer:**

Specified activity means any event management, documentary production, production of programmes for telecasting on television or over the top platforms or any other similar platform, sports event management, other performing arts or any other activity as the Central Government may, by notification in the Official Gazette, specify in this behalf.

#### **Question 3:**

What is the due date for filing Form 52A?

#### **Answer:**

Form 52A is required to be furnished within 60 days from the end of the previous year.

#### **Question 4:**

What are the prerequisites for filing of Form 52A?

#### **Answer:**

Following are the prerequisites for filing of Form 52A:

- The taxpayer should have a PAN
- PAN of the taxpayer should be active and registered on the e-Filing portal

#### **Question 5:**

What is the process to file Form 52A on the e-Filing portal?

#### **Answer:**

Following are the steps to file online Form 52A on the E-filing portal:

Step 1: Taxpayer to login on Income Tax Portal i.e., [www.incometax.gov.in](http://www.incometax.gov.in) using **PAN** as User ID

Step 2: Navigate to e-file → Income Tax Forms → File Income Tax Forms → Persons with Business/ Professional Income → Form 52A

Step 3: Fill the details required in the 4 panels, “Basic Information”, “Part - A”, “Part - B”, “Verification” and add CSV files, wherever applicable

Step 4: Review the details on the Preview screen and proceed towards e-Verifying the form if all the details have been correctly provided

**Question 6:**

How can Form 52A be verified?

**Answer:**

You can e-Verify the Form 52A using EVC or DSC.

You can refer to the How to e-Verify (<https://www.incometax.gov.in/iec/foportal//help/how-to-e-verify-your-e-filing-return>) user manual to learn more.

**Question 7:**

Which information/ details are required to file Form 52A on the E-filing portal?

**Answer:**

Following information/ details are required to file Form 52A:

- Details of all the cinematograph films produced or specified activities undertaken, or both, during the previous year like Name of the cinematograph films produced or specified activity undertaken or both, Date of starting and in case completed, Date of completion
- Name, PAN, Aadhaar (if available), address of the persons to whom payments over Rs. 50,000 have been made/ are due for engagement of such persons in production of cinematograph films or specified activities undertaken or both
- Amount paid in cash/ other than cash/ amount due to such persons
- Details of taxes deducted at source against amounts paid/ due to such persons like amount of taxes deducted and under which section

**Question 8:**

How can I fill details in Part – A of Form 52A?

**Answer:**

The taxpayer has 2 options to provide details of the cinematograph films produced or specified activities undertaken during the year:

**i. Add Details:**

- Taxpayer is expected to mention the names of the cinematograph films produced or specified activities undertaken manually in the table by adding separate row for each film or specified activity.
- “Save” button shall be enabled to save Part – A only after the details for all the cinematograph films or specified activities have been provided as mentioned in the Basic Information panel.
- The details of the cinematograph films or specified activities as provided in Part – A shall be validated with the count of the cinematograph films produced or specified

activities undertaken as mentioned in the Basic Information panel. “Add Detail” button shall be disabled once the details for all the cinematograph films or specified activities have been provided. In case you wish to add more cinematograph films or specified activities, please correct the count in Basic Information first to be able to add new details.

ii. **Add CSV:**

- Taxpayer is expected to mention the names of the cinematograph films produced or specified activities undertaken in an excel template
- After completing all the details in the excel template, covert the same into csv and then upload the csv.
- “Save” button shall be enabled after the csv uploaded has been validated without any errors.

Please note that if taxpayer selects Add CSV after having selected Add Details and saving details for few cinematograph films or specified activities or vice versa, the data saved for earlier option selected shall be deleted. The taxpayer will be expected to fill details again and save Part – A.

**Question 9:**

I am getting following errors when I try to upload csv for Part – A. What does this mean and how should I correct it?

**Answer:**

S. No.	Error Message	Resolution/ Action required
1.	The count of cinematograph films as entered in the csv is not equal to the number of cinematograph films produced as mentioned in the Basic Information panel	This error message comes when the details of cinematograph films are not equal to the count of the cinematograph films provided in the Basic Information panel. Please make sure that you are providing the details of all the cinematograph films against the count of cinematograph films reported by you in the Basic Information panel of the form.
2.	The count of specified activities as entered in the csv is not equal to the number of specified activities undertaken as mentioned in the Basic Information panel	This error message comes when the details of cinematograph films are not equal to the count of the cinematograph films provided in the Basic Information panel. Please make sure that you are providing the details of all the specified activities against the count of specified activities reported by you in the Basic Information panel of the form.

After making all the necessary corrections in the CSV, you can try reuploading the same.

**Question 10:**

I am getting following error “At least one entry against each cinematograph film/ specified activity undertaken should be present in the Part B CSV” when I try to upload csv for Part – B. What does this mean and how should I correct it?

**Answer:**

You may be receiving this error in the following 2 scenarios:

S. No.	Scenario	Resolution/ Action required
1.	Name of the cinematograph film/ specified activity has been mentioned in Part – A but no details have been provided in Part – B CSV for the same	Please note that there should be at least one entry for details of the payment made over Rs. 50,000 to persons engaged in production of cinematograph film or specified activity undertaken. Please make sure to provide details for all the cinematograph films or specified activities in Part – B CSV as mentioned in Part – A.
2.	Details of payments made over Rs. 50,000 to persons engaged in production of cinematograph film or specified activity undertaken have been provided in Part – B CSV but the name of the cinematograph film or specified activity has not been mentioned in Part – A	Please note that the names of the cinematograph films or specified activities mentioned in Part – A will be validated with the names of cinematographs films or specified activities mentioned in Part – B. Please make sure that the names of all the cinematograph films or specified activities are provided in both, Part – A and Part – B.

**Question 11:**

Why is the csv attached in Part - A or Part - B getting deleted if I make any changes in the Basic Information panel?

**Answer:**

Please note that the count and the details of cinematograph films produced or specified activities undertaken are being validated in all the three panels i.e. “Basic Information”, “Part - A” and “Part - B”. If the taxpayer makes any changes/ modifications to the details provided against cinematograph films or specified activities in Basic Information or Part - A panel, the details provided by the taxpayer in Part - A and Part - B shall be deleted. Taxpayer is expected to fill the details or attach the csv in Part - A and Part - B again.

**Question 12:**

Am I required to file separate Form 52A for each cinematograph film produced or specified activity undertaken during the previous year?

**Answer:**

No, you are not required to file separate Form 52A for each cinematograph film produced or specified activity undertaken during the previous year. The details have to be collated for all the cinematograph films produced and/ or specified activities undertaken during the previous for each TAN and submit a separate Form 52A for each TAN registration.

**Question 13:**

I am getting an error file after uploading the CSV in Part – A or Part - B?

**Answer:**

After you have uploaded the CSV in either Part – A or Part – B, the details provided shall be validated and if any errors are found, the details of such errors shall be provided to you in an excel file. Please refer the excel file for errors committed in mentioned rows and correct the same. After all the necessary corrections have been made, you may try reuploading the same.

You may refer to the CSV instruction files provided in Part – A and Part – B both for details of the information that is mandatorily required and acceptable formats for each field.