Sample JSON Format for TDS Return Data (Contractors)

Example JSON

```json
{
  "deductor_details": {
    "tan": "ABCDE1234F",
    "name": "ABC Constructions Pvt Ltd",
    "address": {
      "line1": "123 Industrial Area",
      "city": "Metropolis",
      "state": "Karnataka",
      "pin": "560001"
    },
    "contact": {
      "person": "Rajesh Kumar",
      "phone": "9876543210",
      "email": "rajesh.k@abcconstructions.com"
    }
  },
  "financial_year": "2023-24",
  "quarter": "Q1",
  "filing_date": "2023-07-10",
  "tds_entries": [
    {
      "deductee_name": "XYZ Engineers",
      "pan": "AAAPZ1234Q",
      "payment_date": "2023-06-15",
      "payment_amount": 120000,
      "tds_rate_percent": 2.0,
      "tds_amount": 2400,
      "section": "194C",
      "nature_of_payment": "Contract Payment",
      "challan_no": "123456",
      "challan_date": "2023-06-20"
    },
    {
      "deductee_name": "PQR Supplies",
      "pan": "AABCP9876B",
      "payment_date": "2023-05-25",
      "payment_amount": 85000,
      "tds_rate_percent": 1.0,
      "tds_amount": 850,
      "section": "194C",
      "nature_of_payment": "Labour Charges",
      "challan_no": "789012",
      "challan_date": "2023-05-29"
    }
  ],
  "declaration": {
    "declarant_name": "Rajesh Kumar",
    "designation": "Finance Manager",
    "date": "2023-07-10"
  }
}
```

Important Notes

- The JSON structure must accurately reflect all deductor and deductee details as per TDS norms.
- Ensure PAN and TAN numbers are valid and correctly formatted.
- Each TDS entry should reference the applicable section under the Income Tax Act (e.g., 194C for contractors).
- Challan details (number and date) are mandatory for each payment where TDS is deducted.
- This sample is for illustration only; consult the latest TDS e-filing utility or guidelines for up-to-date schema.