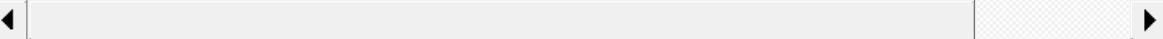


Sample Text File (Flat File) Format for TDS Return (Contractors)

Flat File Example (Form 26Q)

```
FH|2023-24|26Q|12345678901|ABCPG1234L|XYZ CONSTRUCTIONS LTD|Q1
BH|01|ABCDF2345E|1
DD|1|14-04-2023|98765432101|56789|BGLPK9867D|John Doe|194C|100000|2000|20
DD|2|28-05-2023|87654321098|43567|BNMPK1234C|Sai Agencies|194C|150000|300
CD|2|250000|5000
```



Segments Explanation

- **FH** – File Header
- **BH** – Batch Header
- **DD** – Deductee Details
- **CD** – Control Total

Important Notes

- Fields are pipe (|) separated with each line as a single record.
- No extra spaces or blank lines are allowed between records.
- Each file must strictly follow the format published by the Income Tax Department.
- Ensure correct PAN, TAN, and deduction codes as per the guidelines.
- Flat files should be validated with the TDS validation utility before uploading.