DGIT(S)/ADG(S)-2/Reporting Portal/2026/ 3768

Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income Tax (Systems)

Notification No. 1 of 2026

New Delhi, 10th September , 2026

Format, Procedure and Guidelines for submission of Statement of Financial Transactions (SFT-2517) for Depository Transactions under section 508(1) of the Income-tax Act, 2025 read with sub-rule 6 of rule 237 of the Income-tax Rules, 2026

Section 508 of the Income-tax Act, 2025 and rule 237 of Income-tax Rules, 2026 require specified reporting persons to furnish statement of financial transaction (SFT).

2. For the purposes of pre-filling the return of income, sub-rule 6 of rule 237 specifies that a statement of financial transaction under section 508(1) containing information relating to capital gains on transfer of listed securities or units of Mutual Funds shall be furnished by the class of person (reporting person) mentioned in column 4 of sl. no. 1 of the Table under the said rule in such Form, at such frequency, and in such manner, as may be specified by the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems), as the case may be, with the approval of the Board.

3. In exercise of the powers conferred under sub-rule 6 of rule 237, the DGIT(S) hereby specifies the guidelines for preparation and submission of statement of financial transaction (SFT), which are enclosed as **Annexure A** and **Annexure B** respectively. The format of control statement to be submitted by the Designated Director is enclosed as **Annexure C**. The data structure and validation rules are enclosed as **Annexure D** and **Annexure E** respectively.

4. All Depositories as defined in section 2(1)(e) of the Depositories Act, 1996 (22 of 1996) are required to prepare the data file in prescribed format from their internal system. Reporting entities are required to submit the data files using SFTP server using the login credentials (communicated separately).

5. A separate control statement (refer annexure C) is required to be signed, verified and furnished by the Designated Director.

6. The statement of financial transaction will be submitted on half yearly basis. The SFT relating to 1st half of the financial year ending on 30th September and

remaining half of the financial year ending on 31st March shall be furnished on or before 31st of October and 30th of April respectively.

7. The reporting entities are also required to provide information reported to Income Tax Department, to the account holder which will enable taxpayers to reconcile the information displayed in the Annual Information Statement (AIS) (Form 168).

8. In case the reporting person/entity comes to know or discovers any inaccuracy in the information provided in the statement or the defects have been communicated to the reporting person/entity, it is required to remove the defects by submitting a correction/deletion statement.

9. The reporting person/entity is required to document and implement appropriate information security policies and procedures with clearly defined roles and responsibilities to ensure security of submitted information and related information/documents. The reporting person/entity is also required to document and implement appropriate archival and retrieval policies and procedures with clearly defined roles and responsibilities to ensure that submitted information and related information/documents are available promptly to the competent authorities.

10. This issues with the approval of the CBDT. This Notification shall come into effect from the date of issue.

(Manu Malik)
DGIT(Systems), CBDT

Copy to:

1. PPS to the Chairman and Members, CBDT, Kartavya Bhawan, New Delhi.
2. All Pr. Chief Commissioners/ Pr. Director Generals of Income Tax and all Chief Commissioners/ Director Generals of Income Tax — with a request to circulate amongst all officers in their regions/ charges.
3. JS (TPL)-I &2/ Media coordination and Official spokesperson of CBDT
4. DIT (IT)/ DIT (Audit)/ DIT (Vig.)/ ADG (System) 1, 3, 4, 5, 6/CIT (CPC-ITR) Bengaluru, CIT (E-Filing) Bengaluru, CIT(OSD), Bengaluru, CIT(OSD)(DFC) Bengaluru, PCIT(e-Verification), CIT (OSD)PMU Delhi, CIT(OSD)-Insight 2.0, CIT(ITBA), CIT(OSD)(ITBA), CIT (CPC-TDS) Ghaziabad.
5. ADG (PR, PP&OL) with a request for advertisement campaign for the Notification.
6. TPL and ITA Divisions of CBDT.
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. Web Manager, "incometaxindia.gov.in" for hosting on the website.
9. Database cell for uploading on www.irsofficersonline.gov.in and in DGIT(S) Corner.
10. ITBA publisher for uploading on ITBA portal.

Sudhanshu Shekhar
(Sudhanshu Shekhar)
ADG(Systems)-2, CBDT

Annexure A

Guidelines for Preparation of Statement of Financial Transactions (SFT)

The guidelines for preparation of Statement of Financial Transactions (SFT) for Depository transactions are as under:

1. The Depository transaction summary file will be used for pre-filling the gain/income/loss from securities transactions. The Depository Transaction Summary is required to be prepared for user-initiated debit transactions in the demat account. For Off Market debits, information need not be provided if transferor and transferee are same person.
2. In case of a minor, details of legal or natural guardian (PAN, Name etc.) may be provided.
3. The Estimated Sale Consideration for the debit transaction should be determined based on Weighted Average Price i.e., taking into actual value of the transaction executed. The taxpayer will be able to modify the sales consideration before filing the return.
4. The securities should be classified into specified security class for determining the type of asset (short term/long term) and applicable rate.
5. The period of holding (difference between date of sale and date of acquisition of any share/security in the demat account) should be used to classify the asset as short term or long-term asset. First in First out (FIFO) method should be used for identification of corresponding credit in demat account and computation of period of holding. Any capital asset held by the taxpayer for a period of more than minimum period of holding will be treated as long-term capital asset and remaining assets will be classified as short-term asset. The specified minimum period of holding for different asset class is as under:

Security Class Code	Security Class Description	Minimum Period of Holding	Remarks
LES	Listed Equity Share	12 months	-
LPS	Listed Preference Share	12 months	-
LDB	Listed Debenture	12 months	Only if it is not Market Linked Debenture as per section 76 of Income-tax Act, 2025. If it is Market Linked Debenture, the asset will always be short-term capital asset
ZCB	Zero Coupon Bond	12 months	Only if it is not Market Linked Debenture as per section 76 of Income-tax Act, 2025. If it is Market Linked Debenture, the

			asset will always be short-term capital asset
CIB	Listed Capital Indexed Bond	12 months	Only if it is not Market Linked Debenture as per section 76 of Income-tax Act, 2025. If it is Market Linked Debenture, the asset will always be short-term capital asset.
EMF	Unit of Equity Oriented Mutual Fund	12 months	-
UTI	Unit of UTI	12 months	Only if it is not Specified Mutual Fund as per section 76 of Income-tax Act, 2025. If it is Specified Mutual Fund, the asset will always be short-term capital asset.
UBT	Unit of Business Trust	**12 months if listed/ 24 months if unlisted**	Only if it is not Specified Mutual Fund as per section 76 of Income-tax Act, 2025. If it is Specified Mutual Fund, the asset will always be short-term capital asset.
OTU	Other Units	**12 months if listed/ 24 months if unlisted**	Only if it is not Specified Mutual Fund as per section 76 of Income-tax Act, 2025. If it is Specified Mutual Fund, the asset will always be short-term capital asset.
OTH	Other Listed Securities (Other than a unit)	12 months	Only if it is not Market Linked Debenture as per section 76 of Income-tax Act, 2025. If it is Market Linked Debenture, the asset will always be short-term capital asset.
MLD	Market Linked Debenture	Not applicable	The asset will always be short-term capital asset as per section 76 of the Income-tax Act, 2025.

The term "listed" above refers to being listed on any recognised stock exchange in India.

6. For every debit transaction, the corresponding credit transaction should be identified using First in First Out (FIFO) method. The estimated cost of

acquisition for the credit should be determined on weighted average price of the asset i.e. taking into actual value of the transactions, if purchase was made after 1st February 2018 or End of the day price, if purchase was made before 1st February 2018, available with the depository. The estimated cost of acquisition is to be taken as NIL for OFF Market purchase, Corporate Action or for any transaction through other than Exchange. IPO credit will be treated as Market credit and cost of the acquisition of the same will be arrived using the formula i.e. number of shares allotted × per unit price at which share is allotted. The taxpayer will be able to modify the cost of acquisition before filing the return.

7. In relation to a long-term capital asset, being an equity share in a company or a unit of an equity-oriented fund or a unit of a business trust referred to in section 198, acquired before the 1st day of February, 2018, cost of acquisition shall be, subject to sub-section 9(a) and (b) of section 90 of Income-tax Act, 2025, higher of (i) the cost of acquisition of such asset; and (ii) lower of (A) the fair market value of such asset as on 31st January, 2018; and (B) the full value of consideration received or accruing as a result of the transfer of the capital asset. In a case where the capital asset is listed on any recognized stock exchange as on the 31st day of January, 2018, "fair market value" means the highest price of the capital asset quoted on such exchange on the said date. If there is no trading in such asset on such exchange on the 31st day of January, 2018, the highest price of such asset on such exchange on a date immediately preceding the 31st day of January, 2018 when such asset was traded on such exchange shall be the fair market value. In case the cost of acquisition of asset acquired before the 1st day of February, 2018 is not easily available, the adjusted cost of acquisition may be taken as lower of (A) the fair market value of such asset; and (B) the full value of consideration.
8. The Cost Inflation Index should be used to determine estimated indexed cost of acquisition wherever applicable.
9. The details of demat account holders and summary values for the demat account for the reporting period should be reported in Depository Account Summary (DEP_ACC_SUMM.TXT).
10. The details of off-market transactions recorded by the depository during the year should be reported in Depository Off-Market Transactions (DEP_OFF_TRN.TXT).

Annexure B

Guidelines for Submission of Statement of Financial Transactions (SFT)

1. Reporting entities are required to prepare the data file in prescribed format from their internal system. Reporting entities are required to submit the data files using SFTP Server using the login credentials (communicated separately). A separate control statement (refer Annexure C) is required to be signed, verified and furnished by the Designated Director.
2. Any file which does not meet the validation requirements will be rejected.
3. In case Reporting Entity needs to modify uploaded data, Correction Statement is required to be filed. In the Correction Statement, only those records should be uploaded in which correction is required. In case Reporting Entity needs to delete uploaded data, Deletion request is required to be filed.

Annexure C

Control Statement for Depository Transactions

Number of Records Values		
A.1	Reporting Entity Name	
A.2	ITDREIN	
A.3	Registration Number	
A.4	Statement Type	
A.5	Statement Number	
A.6	Original Statement Id	
A.7	Reason for Correction	
A.8	Statement Date	
A.9	Reporting Period Start Date	
A.10	Reporting Period End Date	
Number of Records		
B.1	Depository Batch File (DEP_BATCH.TXT)	
B.2	Depository Account Summary (DEP_ACC_SUMM.TXT)	
B.3	Depository Transaction Summary (DEP_TRN_SUMM.TXT)	
B.4	Depository Off-Market Transaction (DEP_OFF_TRN.TXT)	
Sum of Key Values in Rs. (Refer Depository Account Summary)		
C.1	Opening Value	
C.2	Market Credits	
C.3	Market Debits	
C.4	Off-Market Credits	
C.5	Off-Market Debits	
C.6	IPO Credits	
C.7	Corporate Action Credits	
C.8	Corporate Action Debits	
C.9	Dematerialized Credits	
C.10	Rematerialized Debits	
C.11	Pledge Invocation Credits	
C.12	Pledge Invocation Debits	
C.13	Closing Value	

I, declare that to the best of my knowledge and belief, the information given in the data files is correct and complete and is in accordance with the provisions of the Income-tax Act, 2025.

Name _____

Designation _____

Annexure D

Data Structure

The information is required to be uploaded in data file. The data file should be in ASCII format with one report per line. All fields in each file should be delimited with the delimiter "|". The first record in the file should contain header text.

D.1. Depository Batch File (DEP_BATCH.TXT)

This file contains details of reporting entity, principal officer and files uploaded by the reporting entity

#.	Field Name	Mandatory	Format	Remarks
1.	Reporting Entity Name	Y	VARCHAR (150)	Reporting Entity Name
2.	ITDREIN	Y	VARCHAR (20)	Registration number allotted by ITD
3.	Registration Number	N	VARCHAR (150)	SEBI Registration number
4.	Statement Type	Y	VARCHAR (2)	NB - New Statement containing new information DB - Deletion Statement CB - Correction Statement containing corrections for previously submitted information
5.	Statement Number	Y	VARCHAR (20)	Internal reference number for reporting entity
6.	Original Statement Id	Y	DECIMAL (18,0)	Statement ID of the original Statement which is being replaced deleted or referred in the current Statement. In case the Statement is new and unrelated to any previous Statement, mention '0' here.

#.	Field Name	Mandatory	Format	Remarks
7.	Reason for Correction	Y	VARCHAR (1)	Reason for revision to be stated when the original Statement is corrected. (Refer Permissible values)
8.	Statement Date	Y	DATE	Statement Date DD-MM-YYYY
9.	Reporting Period Start Date	Y	DATE	First day of the reporting period DD-MM-YYYY
10.	Reporting Period End Date	Y	DATE	Last day of the reporting period DD-MM-YYYY
11.	Principal Officer Name	Y	VARCHAR (150)	
12.	Principal Officer Designation	Y	VARCHAR (150)	
13.	Principal Officer Address	Y	VARCHAR (500)	
14.	Principal Officer Mobile	Y	VARCHAR (15)	
15.	Principal Officer Email	Y	VARCHAR (50)	

D.2. Depository Account Summary (DEP_ACC_SUMM.TXT)

This file contains details of demat account holders and summary values for the demat account for the reporting period.

#.	Field Name	Mandatory	Format	Remarks
1.	Sequence Number	Y	DECIMAL (18,0)	Running sequence number for each line in the file.
2.	Financial Year	Y	VARCHAR (4)	FY in which sale transaction was recorded-YYYY
3.	Reporting Period	Y	DATE	Last day of the reporting period DD-MM-YYYY
4.	DP ID	Y	VARCHAR (8)	First part of Demat Account Number
5.	Client ID	Y	VARCHAR (8)	Second part of Demat Account Number
6.	DP Name	Y	VARCHAR (100)	Depository Participant's Name

#.	Field Name	Mandatory	Format	Remarks
7.	Client PAN	Y	VARCHAR (10)	First Holder's PAN. Mention PANNOTAVBL if no PAN is available.
8.	Client Name	Y	VARCHAR (250)	First Holder's name
9.	Client Type	Y	VARCHAR (1)	R - Resident N- Non-resident F - FII Z – Not Classified
10.	Client Status	Y	VARCHAR (1)	M – Minor O - Other X- Not Classified
11.	Guardian Name	N	VARCHAR(250)	Mandatory if Client Status is 'Minor'
12.	Guardian PAN	N	VARCHAR(10)	Mandatory if Client Status is 'Minor'. Mention PANNOTAVBL if no PAN is available.
13.	Client Aadhaar	N	VARCHAR (12)	First Holder's Aadhaar
14.	Client DOB	N	DATE	First Holder's DOB/DOI in DD-MM-YYYY
15.	Client Address	Y	VARCHAR (500)	First Holder's Address
16.	Client City	N	VARCHAR (40)	First Holder's Address-city
17.	Client State code	N	VARCHAR (2)	First Holder's Address- State (Refer Permissible Values)
18.	Client Pincode	N	DECIMAL (6,0)	First Holder's Address-Pincode
19.	Client Mobile Number	N	VARCHAR (15)	First Holder's Mobile Number
20.	Client E-mail ID	N	VARCHAR (100)	First Holder's E-mail ID
21.	Joint holding	Y	VARCHAR (1)	Whether joint holding exists (Y/N)
22.	Second Holder PAN	N	VARCHAR (10)	Mandatory if Joint holding exists. Mention NOPANAVBL if no PAN is available
23.	Second Holder Name	N	VARCHAR (250)	Mandatory if Joint holding exists
24.	Second Holder DOB	N	DATE	Second Holder's DOB/DOI in DD-MM-YYYY

#.	Field Name	Mandatory	Format	Remarks
25.	Third Holder PAN	N	VARCHAR (10)	Mandatory if Joint holding exists. Mention NOPANAVBL if no PAN is available
26.	Third Holder Name	N	VARCHAR (250)	Mandatory if Joint holding exists
27.	Third Holder DOB	N	DATE	Third Holder's DOB/DOI in DD-MM-YYYY
28.	Opening Value	Y	DECIMAL (18,2)	Value of Holding as on first day of reporting period
29.	Market Credits	Y	DECIMAL (18,2)	Sum of Market Purchases during reporting period
30.	Market Debits	Y	DECIMAL (18,2)	Sum of Market Sales during reporting period
31.	Off-Market Credits	Y	DECIMAL (18,2)	Sum of Off-market purchases during reporting period
32.	Off-Market Debits	Y	DECIMAL (18,2)	Sum of Off-market Sales during reporting period
33.	IPO Credits	Y	DECIMAL (18,2)	Sum of value credited on account of IPO during reporting period
34.	Corporate Action Credits	Y	DECIMAL (18,2)	Sum of value credited on account of Corporate Actions during reporting period
35.	Corporate Action Debits	Y	DECIMAL (18,2)	Sum of value debited on account of Corporate Actions during reporting period
36.	Dematerialized Credits	Y	DECIMAL (18,2)	Sum of value dematerialized (Credit) during reporting period
37.	Rematerialized Debits	Y	DECIMAL (18,2)	Sum of value rematerialized (Debit) during reporting period
38.	Pledge Invocation Credits	Y	DECIMAL (18,2)	Sum of value credited on account of Pledge Invocation during reporting period
39.	Pledge Invocation Debits	Y	DECIMAL (18,2)	Sum of value debited on account of Pledge Invocation during reporting period
40.	Closing Value	Y	DECIMAL (18,2)	Total Value of Holding as on the last day of reporting period

Note: Refer Guidelines for preparation of SFT for more details

D.3. Depository Transaction Summary (DEP_TRN_SUMM.TXT)

This file shall contain details of security level transaction summary in respect of sales/debits during the reporting period.

#	Field Name	Mandatory	Format	Remarks
1.	Sequence Number	Y	DECIMAL (18,0)	Running sequence number for each line in the file.
2.	Financial Year	Y	VARCHAR (4)	FY in which sale transaction was recorded-YYYY
3.	Reporting Period	Y	DATE	Last day of the reporting period DD-MM-YYYY
4.	DP ID	Y	VARCHAR (8)	First part of Demat Account Number
5.	Client ID	Y	VARCHAR (8)	Second part of Demat Account Number
6.	Client PAN	Y	VARCHAR (10)	PAN Validation will be done during data loading
7.	Client Name	Y	VARCHAR (250)	First Holder's name
8.	Security Class Code	Y	VARCHAR (3)	Refer Permissible values
9.	Security Code	Y	VARCHAR (12)	Unique security code (e.g. ISIN)
10.	Security Name	Y	VARCHAR (200)	Name of security
11.	Debit Date	Y	DATE	Date of Debit
12.	Debit Type	Y	VARCHAR (1)	Refer Guidelines M – Market O – Off Market
13.	Credit Type	Y	VARCHAR (1)	Refer Guidelines M – Market O – Off Market
14.	Asset Type	Y	VARCHAR (1)	Refer Guidelines S – Short Term L – Long Term
15.	Units	Y	DECIMAL (18,3)	Units sold or transferred. Refer Guidelines.
16.	Unit price	Y	DECIMAL (18,2)	Weighted Average sale price per unit (taking into account the actual value of the transaction)
17.	Sale Consideration	Y	Decimal(18,2)	Estimated Sale Consideration at Weighted Average price (taking into

#	Field Name	Mandatory	Format	Remarks
				account the actual value of the transaction)
18.	COA	Y	Decimal(18,2)	Estimated Cost of acquisition without indexation. Refer Guidelines.
19.	Unit FMV	Y	DECIMAL (18,2)	FMV per unit as on 31.01.2018. Refer Guidelines
20.	Total FMV	Y	DECIMAL (18,2)	Total FMV as on 31.01.2018. Refer Guidelines
21.	Adjusted FMV	N	DECIMAL (18,2)	If the long term capital asset was acquired before 01.02.2018, Lower of Sale Consideration and Total FMV. Refer Guidelines
22.	Adjusted COA	N	DECIMAL (18,2)	Cost of acquisition without indexation (higher of COA and Adjusted FMV)
23.	Indexed COA	N	DECIMAL (18,2)	Wherever applicable
24.	Purchase Flag	Y	VARCHAR(1)	Flag B/A Flag B: Purchase was made before 1st February 2018 Flag A: Purchase was made on or after 1st February 2018

Note: Refer Guidelines for preparation of SFT for more details

D.4. Depository Off-Market Transaction (DEP_OFF_TRN.TXT)

This file shall contain details of off-market transactions recorded for a person/client by the depository during the year.

#	Field Name	Mandatory	Format	Remarks
1.	Sequence Number	Y	DECIMAL (18,0)	Running sequence number for each line in the file.
2.	Financial Year	Y	VARCHAR (4)	
3.	Reporting Period	Y	DATE	Last day of the reporting period
4.	Transfer Date	Y	DATE	Date format- DD-MM-YYYY
5.	Transferor DP ID	Y	VARCHAR (8)	
6.	Transferor Client ID	Y	VARCHAR (8)	
7.	Transferor DP Name	Y	VARCHAR (100)	Depository Participant's Name
8.	Transferor PAN	Y	VARCHAR (10)	Mention PANNOTAVBL if no PAN is available.

#	Field Name	Mandatory	Format	Remarks
9.	Transferor Name	Y	VARCHAR (250)	First Holder's name
10.	Transferee DP ID	Y	VARCHAR (8)	
11.	Transferee Client ID	Y	VARCHAR (8)	
12.	Transferee DP Name	Y	VARCHAR (100)	
13.	Transferee PAN	Y	VARCHAR (10)	
14.	Transferee Name	Y	VARCHAR (250)	
15.	Security Class Code		VARCHAR (3)	Refer Permissible values
16.	Security Code	Y	VARCHAR (12)	Unique Security Code (e.g. ISIN)
17.	Security Name	Y	VARCHAR (200)	Name of Security
18.	Quantity transferred	Y	DECIMAL (18,3)	
19.	Reported Consideration	N	DECIMAL (18,2)	Consideration reported during transfer
20.	EOD Price per unit	Y	DECIMAL (18,2)	Per Unit End of day price
21.	EOD Value	Y	DECIMAL (18,2)	Estimated Transaction Value (End of day price)
22.	Reason code	Y	VARCHAR (3)	Reason Code. Refer permissible values
23.	Reason	Y	VARCHAR (500)	Reason

Note: Refer Guidelines for preparation of SFT for more details

Permissible Values - Statement Type

#	Code	Description
1.	NB	New Batch (Statement) containing new information
2.	DB	Deletion Batch (Statement)
3.	CB	Correction Batch (Statement) containing corrections for previously submitted information

Permissible Values - Reason for Correction

#	Code	Description
1.	A	Acknowledgement of original Statement had many errors which are being resolved
2.	B	Errors in original Statement are being corrected suo-motu
3.	C	The correction report is on account of additional information being submitted
4.	N	Not applicable as this is a new statement/test data/ there is no data to report
5.	Z	Other reason

Permissible Values – Security Class Code

#	Security Class Code	Description
1.	LES	Listed Equity Share
2.	LPS	Listed Preference Share
3.	LDB	Listed Debenture
4.	ZCB	Zero Coupon Bond
5.	CIB	Listed Capital Indexed Bond
6.	EMF	Unit of Equity Oriented Mutual Fund
7.	UTI	Unit of UTI
8.	UBT	Unit of Business Trust
9.	OTU	Other Units
10.	OTH	Other Listed Securities (Other than a unit)
11.	MLD	Market Linked Debenture

Permissible Values – Transaction Reason

#	Reason Code	Reason Description
1.	ACL	Account Closure
2.	BEN	Trust to Beneficiaries/on HUF dissolution to Karta & Coparceners
3.	CDR	Certificate of Deposit Redemption
4.	DRC	Conversion of Depository Receipt (DR) to underlying securities and vice versa
5.	CPI	Commercial Paper Issuance
6.	DRW	Dissolution/Restructuring/Winding up of Partnership Firm/Trust
7.	DUE	Meeting Legitimate Dues of Stock Broker
8.	ERR	Erroneous Transfer pertaining to Client Securities
9.	ESP	ESOP/Transfer to employee
10.	FAM	Transfer between specified family members
11.	FPM	Transfers from PMS account
12.	GFT	Gift/Donation
13.	MGR	Margin returned by stock broker / PCM
14.	MGT	Margin to stock broker / PCM
15.	MIN	Transfer between Minor Account and Guardian Account
16.	MRG	Merger/ Demerger of corporate entity
17.	OFS	Off-market Sale
18.	ONS	On-market Sale (Transfer towards Pay-in)
19.	OOA	Open Offer for Acquisition
20.	OOB	Open Offer/Buy-back
21.	ORD	Implementation of Govt./Regulatory Direction/Orders
22.	OWN	Transfer to own account
23.	PAY	Payout - On payments for unpaid securities
24.	PRT	Transfer between Partner and Firm, Director and Company
25.	RED	Redemption of Mutual Fund Units
26.	REF	Refund of securities by IEPF Authority
27.	TPM	Transfers to PMS account
28.	TRP	Transposition - Between joint account of same holders
29.	OTH	Other
30.	ZZZ	Not Specified
31.	TLH	Transmission to Legal Heirs

Permissible Values - *State code*

#	State/Union Territories	Code
1.	Andaman and Nicobar	AN
2.	Andhra Pradesh	AP
3.	Arunachal Pradesh	AR
4.	Assam	AS
5.	Bihar	BR
6.	Chandigarh	CH
7.	Dadra and Nagar Haveli and Daman and Diu	DD
8.	Delhi	DL
9.	Goa	GA
10.	Gujarat	GJ
11.	Haryana	HR
12.	Himachal Pradesh	HP
13.	Jammu and Kashmir	JK
14.	Karnataka	KA
15.	Keralam	KL
16.	Lakshadweep	LD
17.	Madhya Pradesh	MP
18.	Maharashtra	MH
19.	Manipur	MN
20.	Meghalaya	ML
21.	Mizoram	MZ
22.	Nagaland	NL
23.	Odisha	OD
24.	Puducherry	PY
25.	Punjab	PN
26.	Rajasthan	RJ
27.	Sikkim	SK
28.	Tamil Nadu	TN
29.	Telangana	TS
30.	Tripura	TR
31.	Uttar Pradesh	UP
32.	West Bengal	WB
33.	Ladakh	LA
34.	Chhattisgarh	CG
35.	Uttarakhand	UK
36.	Jharkhand	JH

Table - *Capital Gain Index Chart*

Financial Year	Cost Inflation Index (CII)
2001-02 (Base year)	100
2002-03	105
2003-04	109
2004-05	113
2005-06	117
2006-07	122
2007-08	129
2008-09	137
2009-10	148
2010-11	167
2011-12	184
2012-13	200
2013-14	220
2014-15	240
2015-16	254
2016-17	264
2017-18	272
2018-19	280
2019-20	289
2020-21	301
2021-22	317
2022-23	331
2023-24	348
2024-25	363
2025-26	376
2026-27	384

Annexure E

Validation Rules

The errors have been classified in following categories:

Errors	Schema level errors which need to be resolved by user for successful generation of XML report.
Defects	The reporting entity needs to correct and submit the reports again in the corrected statement.
Exceptions	The exceptions should be reviewed by the reporting person/entities and if any information is available, the reporting entity may provide the information. If any defect is noticed, the reporting entity needs to rectify the defect by submitting a correction statement.

The validation rules are as under:

S. No.	Error Message	Error Type	File Rejection
1.	Control Statement Values Mismatch	Error	Y
2.	Sequence Number in Submitted file is not running sequence number	Error	Y
3.	Account Summary Data not provided for reported transaction	Defect	N
4.	Mandatory Field is blank	Defect	N
5.	Invalid PAN reported	Exception	N
6.	Excessive Value Reported	Exception	N
7.	Mismatch identified after matching data with other submitted data	Exception	N