

- The limit of cash payment in Over the Counter (OTC) mode has now been restricted to Rs 10,000. This restriction had been relaxed earlier in view of Law Committee decision.
- When creating a challan by selecting OTC mode, the user would not be able to enter any amount greater than Rs 10,000 and will get an alert message, *"This payment mode is not available for Challans exceeding Rs 10,000/-. Please make payment using other payment modes."* If the user attempts to generate more than one challan, where the cumulative value exceeds Rs 10,000/-, the system will restrict its generation beyond Rs 10,000/- for a tax period, based on his/ her return filing frequency and it will be display message, *" The limit for payment in OTC mode is exceeded. Please make payment using other payment modes."*