

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (ii) of dated the 19th February, 2013]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF DIRECT TAXES)**

New Delhi, the 19th February, 2013

**NOTIFICATION
INCOME-TAX**

S.O.410 (E).— In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. (1) These rules may be called the Income-tax (2nd Amendment) Rules, 2013.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, (hereinafter referred to as the said rules) in rule 31A,—
 - (a) in sub-rule (3),—
 - (A) in clause (i), for item (b), the following items shall be substituted, namely:—
“(b) furnishing the statement electronically under digital signature in accordance with the procedures, formats and standards specified under sub-rule (5);
 - (c) furnishing the statement electronically along with the verification of the statement in Form 27A or verified through an electronic process in accordance with the procedures, formats and standards specified under sub-rule (5)”;
 - (B) in clause (ii), for the words, brackets and letters “item (b) of clause (i)”, the words, brackets and letters “item (b) or item (c) of clause (i)” shall be substituted;
 - (C) in clause (iii), for the words, brackets and letters “item (b) of clause (i)”, the words, brackets and letters “item (b) or item (c) of clause (i)” shall be substituted;
(b) after sub-rule (3), the following sub-rule shall be inserted, namely:—
“(3A) A claim for refund, for sum paid to the credit of the Central Government under Chapter XVII-B, shall be furnished by the deductor in Form 26B electronically under digital signature in accordance with the procedures, formats and standards specified under sub-rule (5).”;
 - (c) in sub-rule (4), after clause (vii), the following clause shall be inserted, namely:—
“(viii) furnish particulars of amount paid or credited on which tax was not deducted in view of the notification issued under sub-section (1F) of section 197A.”;
 - (d) for sub-rule (5), the following sub-rule shall be substituted, namely:—
“(5) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the statements or claim for refund in Form 26B and shall be responsible for the day-to-day administration in relation to furnishing and verification of the statements or claim for refund in Form 26B in the manner so specified.”.

3. in rule 31AA of the said rules,—
 - (a) in sub-rule (3),—
 - (A) in clause (i), for item (b), the following items shall be substituted, namely:—

“(b) furnishing the statement electronically under digital signature in accordance with the procedures, formats and standards specified under sub-rule (5);

(c) furnishing the statement electronically along with the verification of the statement in Form 27A or verified through an electronic process in accordance with the procedures, formats and standards specified under sub-rule (5);”;

(B) in clause (ii), for the words, brackets and letters “item (b) of clause (i)” the words, brackets and letters “item (b) or item (c) of clause (i)” shall be substituted;

(C) in clause (iii), for the words, brackets and letters “item (b) of clause (i)”, the words, brackets and letters “item (b) or item (c) of clause (i)” shall be substituted;

(b) in sub-rule (4), after clause (iv), the following clause shall be inserted, namely:—

“(v) furnish particulars of amount received or debited on which tax was not collected in view of the furnishing of declaration under sub-section (1A) of section 206C by the buyer. ”;

(c) for sub-rule (5), the following sub-rule shall be substituted, namely:—

“(5) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the statements and shall be responsible for the day-to-day administration in relation to furnishing and verification of the statements in the manner so specified.”.

4. For rule 31ACB of the said rules, the following rule shall be substituted, namely:—

“31ACB. Form for furnishing certificate of accountant under the first proviso to sub-section (1) of section 201.— (1) The certificate from an accountant under the first proviso to sub-section (1) of section 201 shall be furnished in Form 26A to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems) in accordance with the procedures, formats and standards specified under sub-rule (2), and verified in accordance with the procedures, formats and standards specified under sub-rule (2).

(2) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the Form 26A and be responsible for the day-to-day administration in relation to furnishing and verification of the Form 26A in the manner so specified.”.

5. For rule 37J of the said rules, the following rule shall be substituted, namely:—

“37J. Form for furnishing certificate of accountant under the first proviso to sub-section (6A) of section 206C.— (1) The certificate from an accountant under the first proviso to sub-section (6A) of section 206C shall be furnished in Form 27BA to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems) in accordance with the procedures, formats and standards specified under sub-rule (2) and verified in accordance with the procedures, formats and standards specified under sub-rule (2).

(2) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the Form 27BA and be responsible for the day-to-day administration in relation to furnishing and verification of the Form 27BA in the manner so specified.”.

6. In Appendix-II of the said rules,—

(a) for Form No.15G, the following Form shall be substituted, namely:—

"FORM NO. 15G

[See section 197A(1), 197A(1A) and rule 29C]

Declaration under section 197A(1) and section 197A(1A) of the Income-tax Act, 1961 to be made by an individual or a person (not being a company or firm) claiming certain receipts without deduction of tax.

PART I

1. Name of Assessee (Declarant)		2. PAN of the Assessee	
4. Flat/Door/Block No.		3. Assessment Year (for which declaration is being made)	
5. Name of Premises		6. #Status	
8. Road/Street/Lane		7. Assessed in which Ward/Circle	
9. Area/Locality		10. AO Code (under whom assessed last time)	
11. Town/City/District		Area Code	AO Type
12. State		Range Code	AO No.
13. PIN		14. Last Assessment Year in which assessed	
15. Email		16. Telephone No. (with STD Code) and Mobile No.	
19. Name of Business/Occupation		17. Present Ward/Circle	
		18. Residential Status (within the meaning of Section 6 of the Income Tax Act, 1961)	
		20. Present AO Code (if not same as above)	
21. Jurisdictional Chief Commissioner of Income-tax or Commissioner of Income-tax (if not assessed to Income-tax earlier)		Area Code	AO Type
		Range Code	AO No.
22. Estimated total income from the sources mentioned below:			
(Please tick the relevant box)			
Dividend from shares referred to in Schedule I			<input type="checkbox"/>
Interest on securities referred to in Schedule II			<input type="checkbox"/>
Interest on sums referred to in Schedule III			<input type="checkbox"/>
Income from units referred to in Schedule IV			<input type="checkbox"/>
The amount of withdrawal referred to in section 80CCA(2)(a) from National Savings Scheme referred to in Schedule V			<input type="checkbox"/>
23. Estimated total income of the previous year in which income mentioned in Column 22 is to be included			

24. Details of investments in respect of which the declaration is being made:

SCHEDULE-I

(Details of shares, which stand in the name of the declarant and beneficially owned by him)

No. of shares	Class of shares & face value of each share	Total value of shares	Distinctive numbers of the shares	Date(s) on which the shares were acquired by the declarant(dd/mm/yyyy)

SCHEDULE-II

(Details of the securities held in the name of declarant and beneficially owned by him)

Description of securities	Number of securities	Amount of securities	Date(s) of securities (dd/mm/yyyy)	Date(s) on which the securities were acquired by the declarant(dd/mm/yyyy)

SCHEDULE-III

(Details of the sums given by the declarant on interest)

Name and address of the person to whom the sums are given on interest	Amount of sums given on interest	Date on which the sums were given on interest(dd/mm/yyyy)	Period for which sums were given on interest	Rate of interest

SCHEDULE-IV

(Details of the mutual fund units held in the name of declarant and beneficially owned by him)

Name and address of the mutual fund	Number of units	Class of units and face value of each unit	Distinctive number of units	Income in respect of units

SCHEDULE-V

(Details of the withdrawal made from National Savings Scheme)

Particulars of the Post Office where the account under the National Savings Scheme is maintained and the account number	Date on which the account was opened(dd/mm/yyyy)	The amount of withdrawal from the account

.....
**Signature of the Declarant

Declaration/Verification

*I/We.....do hereby declare that to the best of *my/our knowledge and belief what is stated above is correct, complete and is truly stated. *I/We declare that the incomes referred to in this form are not includible in the total income of any other person u/s 60 to 64 of the Income-tax Act, 1961. *I/We further, declare that the tax *on my/our estimated total income, including *income/incomes referred to in Column 22 above, computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on relevant to the assessment yearwill be nil. *I/We also, declare that *my/our *income/incomes referred to in Column 22 for the previous year ending on relevant to the assessment year will not exceed the maximum amount which is not chargeable to income-tax.

Place:
Date:

.....
Signature of the Declarant

PART II

[For use by the person to whom the declaration is furnished]

1. Name of the person responsible for paying the income referred to in Column 22 of Part I		2. PAN of the person indicated in Column 1 of Part II	
3. Complete Address		4. TAN of the person indicated in Column 1 of Part II	
5. Email	6. Telephone No. (with STD Code) and Mobile No.	7. Status	
8. Date on which Declaration is Furnished (dd/mm/yyyy)	9. Period in respect of which the dividend has been declared or the income has been paid/credited	10. Amount of income paid	11. Date on which the income has been paid/credited(dd/mm/yyyy)
12. Date of declaration, distribution or payment of dividend/withdrawal under the National Savings Scheme(dd/mm/yyyy)		13. Account Number of National Saving Scheme from which withdrawal has been made	

Forwarded to the Chief Commissioner or Commissioner of Income-tax.....

Place:
Date:

.....
Signature of the person responsible for paying the income referred to in Column 22 of Part I

Notes:

1. The declaration should be furnished in duplicate.
2. *Delete whichever is not applicable.
3. # Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).
4. **Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.
5. Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under 277 of the Income-tax Act, 1961 and on conviction be punishable-
 - i) In a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than 6 months but which may extend to seven years and with fine;
 - ii) In any other case, with rigorous imprisonment which shall not be less than 3 months but which may extend to two years and with fine.
6. The person responsible for paying the income referred to in column 22 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.";

(b) for Form No.15H, the following Form shall be substituted, namely :—

"FORM NO. 15H

[See section 197A(1C) and rule 29C(1A)]

Declaration under section 197A(1C) of the Income-tax Act, 1961 to be made by an individual who is of the age of sixty years or more claiming certain receipts without deduction of tax.

PART-I

1. Name of Assessee (Declarant)		2. PAN of the Assessee	
		3. Age	4. Assessment Year (for which declaration is being made)
5. Flat/Door/Block No.	6. Name of Premises		7. Assessed in which Ward/Circle
8. Road/Street/Lane	9. Area/Locality		10. AO Code(under whom assessed last time)
		Area Code	AO Type
		Range Code	AO No.
11. Town/City/District	12. State		
		13. PIN	
15. Email	16. Telephone No. (with STD Code) and Mobile No.		14. Last Assessment Year in which assessed
18. Name of Business/Occupation		17. Present Ward/Circle	
20. Jurisdictional Chief Commissioner of Income-tax or Commissioner of Income-tax(if not assessed to Income-tax earlier)		19. Present AO Code (if not same as above)	
		Area Code	AO Type
		Range Code	AO No.
21. Estimated total income from the sources mentioned below			
(Please tick the relevant box)			
Dividend from shares referred to in Schedule I			<input type="checkbox"/>
Interest on securities referred to in Schedule II			<input type="checkbox"/>
Interest on sums referred to in Schedule III			<input type="checkbox"/>
Income from units referred to in Schedule IV			<input type="checkbox"/>
The amount of withdrawal referred to in clause (a) of sub-section 2 of section 80CCA referred to in Schedule V			
22. Estimated total income of the previous year in which income mentioned in Column 21 is to be included			

23.Details of investments in respect of which the declaration is being made:

SCHEDULE-I

(Details of shares, which stand in the name of the declarant and beneficially owned by him)

No. of shares	Class of shares & face value of each share	Total value of shares	Distinctive numbers of the shares	Date(s) on which the shares were acquired by the declarant(dd/mm/yyyy)

SCHEDULE-II

(Details of the securities held in the name of declarant and beneficially owned by him)

Description of securities	Number of securities	Amount of securities	Date(s) of securities (dd/mm/yyyy)	Date(s) on which the securities were acquired by the declarant(dd/mm/yyyy)

SCHEDULE-III

(Details of the sums given by the declarant on interest)

Name and address of the person to whom the sums are given on interest	Amount of sums given on interest	Date on which the sums were given on interest(dd/mm/yyyy)	Period for which such sums were given on interest	Rate of interest

SCHEDULE-IV

(Details of the mutual fund units held in the name of declarant and beneficially owned by him)

Name and address of the mutual fund	Number of units	Class of units and face value of each unit	Distinctive number of units	Income in respect of units

SCHEDULE-V

(Details of the withdrawal made from National Savings Scheme)

Particulars of the Post Office where the account under the National Savings Scheme is maintained and the account number	Date on which the account was opened(dd/mm/yyyy)	The amount of withdrawal from the account

Signature of the Declarant
Declaration/Verification

I.....do hereby declare that I am resident in India within the meaning of section 6 of the Income-tax Act, 1961. I also, hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person u/s 60 to 64 of the Income-tax Act, 1961. I further, declare that the tax on my estimated total income, including *income/incomes referred to in column 21 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on relevant to the assessment yearwill be nil.

Place:
Date:

.....
Signature of the Declarant

PART II

[For use by the person to whom the declaration is furnished]

1. Name of the person responsible for paying the income referred to in Column 21 of Part I		2. PAN of the person indicated in Column 1 of Part II	
3. Complete Address		4. TAN of the person indicated in Column 1 of Part II	
5. Email	6. Telephone No. (with STD Code) and Mobile No.	7. Status	
8. Date on which declaration is furnished (dd/mm/yyyy)	9. Period in respect of which the dividend has been declared or the income has been paid/credited	10. Amount of income paid	11. Date on which the income has been paid / credited(dd/mm/yyyy)
12. Date of declaration, distribution or payment of dividend/withdrawal under the National Savings Scheme(dd/mm/yyyy)		13. Account number of National Savings Scheme from which withdrawal has been made	

Forwarded to the Chief Commissioner or Commissioner of Income-tax.....

Place:
Date:

.....

Signature of the person responsible for
paying the income referred to in Column
21 of Part I

Notes:

1. The declaration should be furnished in duplicate.
2. *Delete whichever is not applicable.
3. Before signing the verification , the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under 277 of the Income-tax Act, 1961 and on conviction be punishable-
 - i) In a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than 6 months but which may extend to seven years and with fine;
 - ii) In any other case, with rigorous imprisonment which shall not be less than 3 months but which may extend to two years and with fine.
4. The person responsible for paying the income referred to in column 21 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax and deduction(s) under Chapter VI-A, if any, for which the declarant is eligible.";

(c) for Form No.16, the following Form shall be substituted, namely :—

“FORM NO.16						
[See rule 31(1)(a)]						
PART A						
Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary						
Certificate No.			Last updated on			
Name and address of the Employer			Name and address of the Employee			
PAN of the Deductor		TAN of the Deductor		PAN of the Employee	Employee Reference No. provided by the Employer (If available)	
CIT (TDS) Address..... City.....Pin code.....			Assessment Year		Period with the Employer	
					From	To
Summary of amount paid/credited and tax deducted at source thereon in respect of the employee						
Quarter(s)	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of section 200	Amount paid/credited	Amount of tax deducted (Rs.)	Amount of tax deposited/ remitted (Rs.)		
Total (Rs.)						
I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)						
Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)				
		Receipt numbers of Form No. 24G	DDO serial number in Form No. 24G	Date of transfer voucher (dd/mm/yyyy)	Status of matching with Form No.24G	
Total (Rs.)						
II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN (The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)						
Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)				
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS	
Total (Rs.)						
Verification						
I,....., son/daughter ofworking in the capacity of (designation) do hereby certify that a sum of Rs. [Rs.(in words)] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.						
Place			(Signature of person responsible for deduction of tax)			
Date						
Designation:						
			Full Name:			

Notes:

- Government deductors to fill information in item I if tax is paid without production of an income-tax challan and in item II if tax is paid accompanied by an income-tax challan.
- Non-Government deductors to fill information in item II.
- The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
- If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
- If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers. Part B (Annexure) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
- In items I and II, in column for tax deposited in respect of deductee, furnish total amount of TDS and education cess.

PART B (Annexure)

Details of Salary paid and any other income and tax deducted

1	Gross Salary	Rs .																	
	(a) Salary as per provisions contained in sec.17(1)	Rs.																	
	(b) Value of perquisites u/s 17(2) (as per Form No.12BA, wherever applicable)	Rs.																	
	(c) Profits in lieu of salary under section 17(3)(as per Form No.12BA, wherever applicable)	Rs.																	
	(d) Total		Rs.																
2	Less: Allowance to the extent exempt u/s 10																		
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; text-align:center;">Allowance</td> <td style="width:10%;"></td> <td style="width:10%; text-align:center;">Rs.</td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>	Allowance		Rs.													Rs.		
Allowance		Rs.																	
			Rs.																
3	Balance(1-2)		Rs.																
4	Deductions :																		
	(a) Entertainment allowance	Rs.																	
	(b) Tax on employment	Rs.																	
5	Aggregate of 4(a) and (b)		Rs.																
6	Income chargeable under the head 'salaries' (3-5)			Rs.															
7	Add: Any other income reported by the employee																		
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%; text-align:center;">Income</td> <td style="width:10%;"></td> <td style="width:10%; text-align:center;">Rs.</td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>	Income		Rs.														Rs.	
Income		Rs.																	
8	Gross total income (6+7)			Rs.															
9	Deductions under Chapter VI-A																		
	(A) sections 80C, 80CCC and 80CCD																		
	(a) section 80C		Gross Amount	Deductible amount															
	(i)		Rs.																
	(ii)		Rs.																
	(iii)		Rs.																
	(iv)		Rs.																
	(v)																		
	(vi)																		
	(vii)		Rs.	Rs.															
	(b) section 80CCC		Rs.	Rs.															
	(c) section 80CCD																		
	Note: 1. Aggregate amount deductible under sections 80C, 80CCC and 80CCD(1) shall not exceed one lakh rupees.																		

(B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A.		Gross amount	Qualifying amount	Deductible amount
(i)	section.....	Rs.	Rs.	Rs.
(ii)	section.....	Rs.	Rs.	Rs.
(iii)	section.....	Rs.	Rs.	Rs.
(iv)	section.....	Rs.	Rs.	Rs.
(v)	section.....	Rs.	Rs.	Rs.
10	Aggregate of deductible amount under Chapter VI-A			Rs
11	Total Income (8-10)			Rs
12	Tax on total income			Rs
13	Education cess @ 3% (on tax computed at S. No. 12)			Rs.
14	Tax Payable (12+13)			Rs.
15	Less: Relief under section 89 (attach details)			Rs
16	Tax payable (14-15)			Rs.

Verification

I,, son/daughter ofworking in the capacity of (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place		(Signature of person responsible for deduction of tax)
Date		
Designation:	Full Name: _____”;	

(d) for Form No.16A, the following Form shall be substituted, namely :—

“FORM NO.16A					
[See rule 31(1)(b)]					
Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source					
Certificate No.		Last updated on			
Name and address of the Deductor		Name and address of the Deductee			
PAN of the Deductor		TAN of the Deductor		PAN of the Deductee	
CIT (TDS) Address..... City.....Pin code.....		Assessment Year		Period	
				From	To
Summary of payment					
Sl. No.	Amount paid/credited	Nature of payment	Deductee Reference No. provided by the Deductor (if any)	Date of payment/credit (dd/mm/yyyy)	
Total (Rs.)					
Summary of tax deducted at source in respect of Deductee					
Quarter	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of section 200		Amount of tax deducted in respect of Deductee	Amount of tax deposited/ remitted in respect of Deductee	
I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
Sl. No.	Tax deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)			
		Receipt numbers of Form No. 24G	DDO serial number in Form No.24G	Date of Transfer voucher (dd/mm/yyyy)	Status of Matching with Form No.24G
Total (Rs.)					
II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN (The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
Sl. No.	Tax deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS
Total (Rs.)					
Verification					
I,....., son/daughter ofworking in the capacity of (designation) do hereby certify that a sum of Rs. [Rs.(in words)] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.					
Place		(Signature of person responsible for deduction of tax)			
Date					
Designation:		Full Name:			

Notes:

- Government deductors to fill information in item I if tax is paid without production of an income-tax challan and in item II if tax is paid accompanied by an income-tax challan.
- Non-Government deductors to fill information in item II.
- The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
- In items I and II, in column for tax deposited in respect of deductee, furnish total amount of TDS, surcharge (if applicable) and education cess (if applicable).";

4. Details of tax deducted and paid to the credit of the Central Government:

Sl. No.	Tax	Education Cess	Interest	Fee (See Note 5)	Penalty / Others	Total amount deposited as per challan/ Book Adjustment (302+303+304 +305+306) (See Note 6)	Mode of deposit through Challan (C) /Book Adjustment (B) (See Note 7)	BSR code/ Receipt Number of Form No. 24G (See Note 8)	Challan Serial No./DDO Serial no. of Form No. 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) (See Note 8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[307]	[308]	[309]	[310]	[311]	(312)
1											
2											
3											

5. Details of salary paid and tax deducted thereon from the employees -

- (i) enclose Annexure I along with each statement having details of the relevant quarter;
- (ii) enclose Annexure II along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place:

Date:

Signature of the person responsible for deducting tax at source

Name and designation of the person responsible for deducting tax at source

Notes:

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANNOTREQD" should be mentioned.
2. Please indicate Government deductor or non-Government deductor
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of deductor or person responsible for deduction of tax.
5. Fee paid under section 234 E for late filing of TDS statement to be mentioned in separate column of 'Fee' (column 305)
6. In column 307, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount deposited through challan
7. In column 308, Government deductors to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors to write "C".
8. Challan / Transfer Voucher (CIN / BIN) particulars, i.e. 309, 310, 311 should be exactly the same as available at Tax Information Network.
9. In column 312, mention minor head as marked on the challan.

ANNEXURE I : DEDUCTEE WISE BREAK UP OF TDS
(Please use separate Annexure for each line-item in the table at Sl. No. 04 of main Form 24Q)
Details of salary paid and tax deducted therefrom from the employees

BSR Code of branch/ Receipt Number of Form No.24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No.24G	
Amount as per Challan	
Total TDS to be allocated among deductees as in the vertical total of col. 324	
Total Interest to be allocated among deductees mentioned below	

Name of the Employer	
TAN	

Sl. No.	Employee reference number provided by employer, if available	PAN of the employee	Name of the employee	Section Code [See Note 4]	Date of payment/ credit (dd/mm/yy yy)	Date of deduction (dd/mm/yy yy)	Amount Paid or Credited	Tax	Education Cess	Total TDS (Total of columns 321 and 322)	Total TDS deposited	Date of deposit (dd/mm/yyyy)	Reason for non-deduction/ lower deduction /higher deduction [See Notes 1, 2 and 3]	Number of the certificate u/s 197 issued by the Assessing Officer for non-deduction/lower deduction
[313]	[314]	[315]	[316]	[317]	[318]	[319]	[320]	[321]	[322]	[323]	[324]	[325]	[326]	[327]
1														
2														
3														
Total														

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place:
Date:

Signature of the person responsible for deducting tax at source
Name and designation of the person responsible for deducting tax at source

Notes:

1. Write "A" if certificate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. PAN of employee is mandatory in such cases.
2. Write "B" if certificate has been given by the Assessing Officer for no deduction of tax under section 197. PAN of employee is mandatory in such cases.
3. Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
4. List of section codes is as under:

Section	Nature of Payment	Section Code
192	Payment to Government employees other than Union Government employees	92A
192	Payment to employees other than Government employees	92B
192	Payment to Union Government employees	92C

Notes :

1. Salary includes wages, annuity, pension, gratuity [other than exempted under section 10 (10)], fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974, perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed [other than exempted under section 10 (10AA)], any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.
2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement. ”;

(f) after Form No.26A, the following Form shall be inserted, namely :—

"FORM NO. 26B										
[See rule 31A(3A)]										
Form to be filed by the deductor, if he claims refund of sum paid under Chapter XVII-B of the Income-tax Act, 1961										
Name and address of the deductor				Bank Account Number						
				MICR Code						
Tax Deduction and Collection Account Number (TAN)				Type of account (as applicable)						
I. Details of sum paid in the Central Government account through challans out of which refund is being claimed.					II. Detail of sum paid under Chapter XVII-B by the deductor for which credit has been claimed in the statement furnished under sub-section (3) of section 200 or the proviso to sub-section (3) of section 206C (out of amount mentioned in column 3 below).					
Sl. No	Challan Identification number (CIN)			Amount	F.Y.	Period	Form No. of statement in which tax credit claimed	Receipt number of relevant statement	Amount of credit claimed (Rs.)	Amount of refund claimed (Rs.)
	BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number							
(1)	(2)			(3)	(4)	(5)	(6)	(7)	(8)	(9)
1										
2										
	Total (Rs.)				Total (Rs.)					

Verification		
<p>I, _____ son/daughter of _____ working in the capacity of _____ _____ (designation) do hereby certify that a total sum of rupees _____ (in words) [mentioned in column (9) above] has been deducted and deposited to the credit of the Central Government and the same has not been claimed and shall not be claimed in any of the statement to be furnished under sub-section (3) of section 200 or the proviso to sub-section (3) of section 206C. This is also to certify that there is no demand outstanding under the provisions of Chapter XVII-B or Chapter XVII-BB of Income-tax Act, 1961. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, relevant statements, tax deposited and other available records.</p>		
Place		(Signature of person responsible for deduction of tax)
Date		
		Full Name:- _____.”;

(g) for Form No.26Q, the following Form shall be substituted, namely :—

4. Details of tax deducted and paid to the credit of the Central Government:

Sl. No.	Tax	Interest	Fee (See Note 5)	Penalty / Others	Total amount deposited as per challan/ Book Adjustment (402+403+404+405) (See Note 6)	Mode of deposit through Challan (C) /Book Adjustment (B) (See Note 7)	BSR code/ Receipt Number of Form No. 24G (See Note 8)	Challan Serial No./DDO Serial no. of Form No. 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) (See Note 8)	Minor Head of Challan (See Note 9)
[401]	[402]	[403]	[404]	[405]	[406]	[407]	[408]	[409]	[410]	[411]
1										
2										
3										

5. Details of amount paid and tax deducted thereon from the deductees (see Annexure)

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place:

Signature of the person responsible for deducting tax at source

Date:

Name and designation of the person responsible for deducting tax at source

Notes:

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANNOTREQD" should be mentioned.
2. Please indicate Government deductor or non-Government deductor.
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of deductor or person responsible for deduction of tax.
5. Fee paid under section 234 E for late filing of TDS statement to be mentioned in separate column of 'Fee' (column 404)
6. In column 406, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount deposited through challan.
7. In column 407, Government deductors to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors to write "C".
8. Challan / Transfer Voucher (CIN / BIN) particulars, i.e. 408, 409, 410 should be exactly the same as available at Tax Information Network.
9. In column 411, mention minor head as marked on the challan.

ANNEXURE : DEDUCTEE WISE BREAK UP OF TDS
(Please use separate Annexure for each line-item in Table at Sl. No. 04 of main Form 26Q)
Details of amount paid/credited during the quarter ended..... (dd/mm/yyyy) and of tax deducted at source

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total tax to be allocated among deductees as in the vertical total of Col. 421	
Total interest to be allocated among the deductees mentioned below	

Name of the Deductor	
TAN	

Sl. No.	Deductee reference number provided by the deductor, if available	Deductee code (01-Company 02-Other than company)	PAN of the deductee	Name of the deductee	Section code (See Note 7)	Date of payment or credit (dd/mm/yyyy)	Amount paid or credited	Total tax deducted	Total tax deposited	Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for non-deduction/ lower deduction/ Higher Deduction/ Threshold/ Transporter/ (See notes 1 to 6)	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction/lower deduction
[412]	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[420]	[421]	[422]	[423]	[424]	[425]
1													
2													
3													
Total													

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place:
Date:

Signature of the person responsible for deducting tax at source
Name and designation of the person responsible for deducting tax at source

Notes:

- Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
- Write "B" if no deduction is on account of declaration under section 197A.
- Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
- Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
- Write "T" if no deduction is on account of deductee being transporter. PAN of deductee is mandatory.[section 194C(6)]
- Write "Z" if no deduction is on account of payment being notified under section 197A(1F).
- List of section codes is as under:

Section	Nature of Payment	Section Code
193	Interest on securities	193
194	Dividend	194
194A	Interest other than interest on securities	94A
194B	Winnings from lotteries and crossword puzzles	94B
194BB	Winnings from horse race	4BB
194C	Payment of contractors and sub-contractors	94C
194D	Insurance Commission	94D
194EE	Payments in respect of deposits under National Savings Schemes	4EE
194F	Payments on account of re-purchase of Units by Mutual Funds or UTI	94F
194G	Commission, prize etc., on sale of lottery tickets	94G
194H	Commission or Brokerage	94H
194I (a)	Rent	4IA
194I (b)	Rent	4IB
194J	Fees for Professional or Technical Services	94J
194LA	Payment of Compensation on acquisition of certain immovable property	4LA.";

(h) for Form No.27C, the following Form shall be substituted, namely :—

"FORM No.27C
[See rule 37C]

Declaration under sub-section (1A) of section 206C of the Income-tax Act, 1961 to be made by a buyer for obtaining goods without collection of tax
PART I

INFORMATION: BUYER	1. Name of Buyer (applicant)		2. PAN of the Buyer			
	3. Flat/Door/Block No.	4. Name of Premises	5. ***Status(choose among 1 to 6)		8. Assessed in which Ward/Circle	
	6. Road/Street/Lane	7. Area/Locality	9. AO Code (under whom assessed last time)			
	10. Town/City/District	11. State	Area Code	AO Type	Range Code	AO No.
	14. Email	12. PIN		13. Last Assessment year in which assessed		
	18. Jurisdictional Chief Commissioner of Income-tax or Commissioner of Income-tax (if not assessed to Income-tax earlier)	15. Telephone No. (with STD Code) and Mobile No.		16. Present Ward/Circle		
				17. Present AO Code(if not same as above)		
			Area Code	AO Type	Range Code	AO No.
INFORMATION: GOODS	19. Nature of Business/Occupation		20. Purpose of utilization of goods (tick the relevant box)			
	21. Nature of goods [referred to in the table in sub-section(1) of section 206C]		Manufacturing, processing , production of articles or things			<input type="checkbox"/>
		Generation of power			<input type="checkbox"/>	

.....
**Signature of the Declarant

Declaration/Verification

*I/We.....do hereby declare that to the best of *my /our knowledge and belief what is stated above is correct, complete and is truly stated. *I /we declare that the goods referred to in Column No. 21 shall not be used for trading purposes. *I/We also, declare that *I/we *am/are resident in India within the meaning of section 6 of the Income-tax Act, 1961.

Place:
Date:

.....
Signature of the Declarant

PART II

[For use by the person to whom the declaration is furnished]

1. Name of the Seller		2. PAN of the Seller	
3. Complete address		4. TAN of the Seller	
5. Email	6. Telephone No. (with STD Code) and Mobile No.	7. ***Status (choose among 1 to 6)	
8. Date on which declaration is furnished (dd/mm/yyyy)			
9. Date of debiting of the amount payable by the buyer to the account of the buyer or receipt of the amount payable from the buyer in cash or by issue of a cheque or draft or by any other mode (dd/mm/yyyy)			

Forwarded to the Chief Commissioner or Commissioner of Income-tax.....

Place:
Date:

.....

Signatuer of the person responsible for collecting tax at the time of the sale of the goods referred to in column no. 21 of Part I.

Notes:

- The declaration should be furnished in duplicate.
- *Delete whichever is not applicable.
- **Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, firm, company, etc.
- ***1=Company; 2=firm; 3=AOP/BOI; 4=HUF; 5=Individual; 6=Others
- Before signing the verification , the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under 277 of the Income-tax Act, 1961 and on conviction be punishable-
 - In a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than 6 months but which may extend to seven years and with fine;
 - In any other case, with rigorous imprisonment which shall not be less than 3 months but which may extend to two years and with fine.";

(i) for Form No.27D, the following Form shall be substituted, namely :—

“FORM NO.27D				
[See rule 37D]				
Certificate under section 206C of the Income-tax Act, 1961 for tax collected at source				
Certificate No.			Last updated on	
Name and address of the Collector			Name and address of the Collectee	
PAN of the Collector			TAN of the Collector	PAN of the Collectee
				Collectee Reference No. provided by the Collector (if any)
CIT (TDS)			Assessment Year	Period
Address.....				From
City.....Pin code.....				To
Summary of receipt				
Sl. No.	Amount received/debited	Nature of receipt	Date of receipt/debit (dd/mm/yyyy)	
Total (Rs.)				
Summary of tax collected at source in respect of the collectee				
Quarter	Receipt Numbers of original quarterly statements of TCS under proviso to sub-section (3) of section 206C	Amount of tax collected in respect of collectee (Rs.)	Amount of tax deposited/remitted in respect of collectee (Rs.)	
I. DETAILS OF TAX COLLECTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (The collector to provide payment wise details of tax collected and deposited with respect to the collectee)				
Sl. No.	Tax deposited in respect of the collectee (Rs.)	Book Identification Number (BIN)		
		Receipt numbers of Form No.24G	DDO Serial Number in Form No.24G	Date of Transfer voucher (dd/mm/yyyy)
				Status of Matching with Form No.24G
Total (Rs.)				
II. DETAILS OF TAX COLLECTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN (The collector to provide payment wise details of tax collected and deposited with respect to the collectee)				
Sl. No.	Tax deposited in respect of the collectee (Rs.)	Challan Identification Number (CIN)		
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number
				Status of matching with OLTAS
Total (Rs.)				
Verification				
I,....., son/daughter ofworking in the capacity of (designation) do hereby certify that a sum of Rs. [Rs.(in words)] has been collected and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TCS statements, TCS deposited and other available records.				
Place		(Signature of person responsible for collection of tax)		
Date				
Designation:				
		Full Name:		

Notes:

- Government collectors to fill information in item I if tax is paid without production of an income-tax challan and in item II if tax is paid accompanied by an income-tax challan.
- Non-Government collectors to fill information in item II.
- The collector shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TCS statements of the assessee.
- In items I and II, in column for tax deposited in respect of collectee, furnish total amount of TCS, surcharge (if applicable) and education cess (if applicable).”;;

(j) for Form No.27EQ, the following Form shall be substituted, namely :—

"Form No.27EQ
[See section 206C and rule 31AA]

Quarterly statement of collection of tax at source under section 206C of the Income-tax Act for the quarter ended.....(June/September/December/March).....(Financial year)

1. (a) Tax Deduction and Collection Account Number (TAN)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) Permanent Account Number (PAN) [See Note 1]

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(c) Financial Year

--	--	--	--	--	--	--	--

(d) Has the statement been filed earlier for this quarter (Yes/No)

(e) If answer to (d) is "Yes", then Token No. of original statement

(f) Type of Collector (See Note 2)

2. Particulars of the Collector

(a) Name of the Collector

(b) If Central/State Government Name (See Note 3)

AIN Code of PAO/TO/CDDO

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(c) TAN Registration No.

(d) Address

Flat No.
Name of the premises/building
Road/Street/Lane
Area/Location
Town/City/District
State
PIN Code
Telephone No.
Alternate telephone No. (See Note 4)
Email
Alternate email (See Note 4)

3. Particulars of the person responsible for collection of tax:

(a) Name

(b) Address

Flat No.
Name of the premises/building
Road/Street/Lane
Area/Location
Town/City/District
State
PIN Code
Telephone No.
Alternate telephone No. (See Note 4)
Email
Alternate email (See Note 4)
Mobile No.

4. Details of tax collected at source and paid to the credit of the Central Government:

Sl. No.	Tax	Surcharge	Education Cess	Interest	Fee (See Note 5)	Penalty / Others	Total amount deposited as per challan/ Book Adjustment (652+653+654+655+656+657) (See Note 6)	Mode of deposit through Challan (C) /Book Adjustment (B) (See Note 7)	BSR code/ Receipt Number of Form No. 24G (See Note 8)	Challan Serial No./DDO Serial no. of Form No.24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) (See Note 8)	Minor Head of Challan (See Note 9)
[651]	[652]	[653]	[654]	[655]	[656]	[657]	[658]	[659]	[660]	[661]	[662]	[663]
1												
2												
3												

5. Details of amount paid and tax collected thereon (see Annexure)

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place:

Date:

Signature of the person responsible for collecting tax at source

Name and designation of the person responsible for collecting tax at source

Notes:

1. It is mandatory for non-Government collectors to quote PAN. In case of Government collectors, "PANNOTREQD" should be mentioned.
2. Please indicate Government collector or non-Government collector.
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of collector or person responsible for collection of tax.
5. Fee paid under section 234 E for late filling of TCS statement to be mentioned in separate column of 'Fee' (column 656).
6. In column 658, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other collectors to write the exact amount deposited through challan.
7. In column 659, Government collectors to write "B" where TCS is remitted to the credit of Central Government through book adjustment. Other collectors to write "C".
8. Challan / Transfer Voucher (CIN / BIN) particulars, i.e. 660, 661, 662 should be exactly the same as available at Tax Information Network.
9. In column 663, mention minor head as marked on the challan.

ANNEXURE - : PARTY WISE BREAK UP OF TCS
(Please use separate Annexure for each-line item in Table at Sl. No. 04 of main Form 27EQ)
Details of amount received/debited during the quarter ended..... (dd/mm/yyyy) and of tax collected at source

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total TCS to be allocated among deductees as in the vertical total of Col. 677	
Total interest to be allocated among the parties mentioned below	

Name of the Collector	
TAN	

Sl. No.	Party reference number provided by the collector, if available	Party code (01-Company 02-Other than company)	PAN of the party	Name of party	Total value of the transaction	Amount received / debited	Date on which amount received / debited (dd/mm/yyyy)	Collection Code (See Note 2)	Tax	Surcharge	Education Cess	Total tax collected [673+674+675]	Total tax deposited	Date of collection (dd/mm/yyyy)	Rate at which collected	Reason for non collection / lower collection (See Note 1)	Number of the certificate u/s 206C issued by the Assessing Officer for lower collection of tax
[664]	[665]	[666]	[667]	[668]	[669]	[670]	[671]	[672]	[673]	[674]	[675]	[676]	[677]	[678]	[679]	[680]	[681]
1																	
2																	
3																	
Total																	

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place: Signature of the person responsible for collecting tax at source
 Date: Name and designation of the person responsible for collecting tax at source

Notes:

1. Write "A" if "lower collection" is on account of a certificate under section 206C (9). Write "B" if "non-collection" is on account of furnishing of declaration under section 206C (1A).
2. Write collection code as mentioned below:

Section	Nature of collection	Collection Code		
206C	Collection at source from alcoholic liquor for human consumption	6	C	A
206C	Collection at source from timber obtained under forest lease	6	C	B
206C	Collection at source from timber obtained by any mode other than a forest lease	6	C	C
206C	Collection at source from any other forest produce (not being tendu leaves)	6	C	D
206C	Collection at source from scrap	6	C	E
206C	Collection at source from contractors or licensee or lease relating to parking lots	6	C	F
206C	Collection at source from contractors or licensee or lease relating to toll plaza	6	C	G
206C	Collection at source from contractors or licensee or lease relating to mine or quarry	6	C	H
206C	Collection at source from tendu leaves	6	C	I
206C	Collection at source on sale of minerals, being coal or lignite or iron ore	6	C	J
206C	Collection at source on cash sale of bullion and jewellery	6	C	K";

(k) for Form No.27Q, the following Form shall be substituted, namely :—

"Form No.27Q

[See section 194E, 194LB, 194LC, 195, 196A ,196B, 196C, 196D, and rule 31A]

Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary made to non-residents for the quarter ended
(June/September/December/March).....(Financial Year)

1. (a) Tax Deduction and Collection Account Number (TAN) [Grid]

(d) Has the statement been filed earlier for this quarter (Yes/No) [Box]

(b) Permanent Account Number (PAN) [See Note 1] [Grid]

(e) If answer to (d) is "Yes", then Token No. of original statement [Box]

(c) Financial Year [Grid]

(f) Type of Deductor (See Note 2) [Box]

2. Particulars of the Deductor

(a) Name of the deductor [Box]

(b) If Central/State Government Name (See Note 3) [Box]

AIN Code of PAO/TO/CDDO [Grid]

(c) TAN Registration No. [Box]

(d) Address [Grid with labels: Flat No., Name of the premises/building, Road/Street/Lane, Area/Location, Town/City/District, State, PIN Code, Telephone No., Alternate telephone No., Email, Alternate email]

3. Particulars of the person responsible for deduction of tax:

(a) Name [Box]

(b) Address [Grid with labels: Flat No., Name of the premises/building, Road/Street/Lane, Area/Location, Town/City/District, State, PIN Code, Telephone No., Alternate telephone No., Email, Alternate email, Mobile No.]

4. Details of tax deducted and paid to the credit of the Central Government:

Sl. No.	Tax	Surcharge	Education Cess	Interest	Fee (See Note 5)	Penalty / Others	Total amount deposited as per challan/ Book Adjustment (702+703+704+705+706+707) (See Note 6)	Mode of deposit through Challan (C) /Book Adjustment (B) (See Note 7)	BSR code/ Receipt Number of Form No.24G (See Note 8)	Challan Serial No./DDO Serial no. of Form No.24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) (See Note 8)	Minor Head of Challan (See Note 9)
[701]	[702]	[703]	[704]	[705]	[706]	[707]	[708]	[709]	[710]	[711]	[712]	[713]
1												
2												
3												

5. Details of amount paid and tax deducted thereon from the deductees (see Annexure)

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place:

Date:

Signature of the person responsible for deducting tax at source

Name and designation of the person responsible for deducting tax at source

Notes:

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANNOTREQD" should be mentioned.
2. Please indicate Government deductor or non-Government deductor.
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of deductor or person responsible for deduction of tax.
5. Fee paid under section 234 E for late filling of TDS statement to be mentioned in separate column of 'Fee' (column 706).
6. In column 708, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount deposited through challan.
7. In column 709, Government deductors to write "B" where amount is remitted to the credit of Central Government through book adjustment. Other deductors to write "C".
8. Challan / Transfer Voucher (CIN / BIN) particulars, i.e. 710, 711, 712 should be exactly the same as available at Tax Information Network.
9. In column 713, mention minor head as marked on the challan.

ANNEXURE : DEDUCTEE WISE BREAK UP OF TDS
(Please use separate Annexure for each line-item in Table at Sl. No. 04 of main Form 27Q,
Details of amount paid/credited during the quarter ended.....(dd/mm/yyyy) and of tax deducted at source

BSR Code of branch/Receipt Number of Form No.24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No.24G	
Amount as per Challan	
Total TDS to be allocated among deductees as in the vertical total of Col. 726	
Total interest to be allocated among the deductees mentioned below	

Name of the Deductor		
TAN		

Sl. No.	Deductee reference number provided by the deductor, if available	Deductee code (01-Company 02-Other than company)	PAN of the deductee	Name of the deductee	Section code (See Note 4)	Date of payment or credit (dd/mm/yyyy)	Amount paid or credited	Tax	Surcharge	Education Cess	Total tax deducted [722+723+724]	Total tax deposited	Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for non-deduction/ lower deduction/ grossing up/Higher Deduction (see notes 1 to 3)	Number of the certificate issued by the Assessing Officer for non-deduction/ lower deduction	Whether the rate of TDS is as per IT Act (a) DTAA(b)	Nature of Remittance	Unique Acknowledgement of the corresponding Form No. 15CA, if available	Country to which remittance is made
[714]	[715]	[716]	[717]	[718]	[719]	[720]	[721]	[722]	[723]	[724]	[725]	[726]	[727]	[728]	[729]	[730]	[731]	[732]	[733]	[734]
1																				
2																				
3																				
Total																				

Verification

I,, hereby certify that all the particulars furnished above are correct and complete

Place: Signature of the person responsible for deducting tax at source
 Date: Name and designation of the person responsible for deducting tax at source

- Note:
1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
 2. Write "C" if grossing up has been done
 3. Write "D" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
 4. List of section codes is as under:

Section	Nature of Payment	Section Code
194E	Payments to non-resident Sportsmen/Sport Associations	94E
194LB	Income by way of interest from infrastructure debt fund.	4LB
194LC	Income by way of interest from Indian company	4LC
195	Other sums payable to a non-resident	195
196A	Income in respect of units of Non-Residents	96A
196B	Payments in respect of Units to an Offshore Fund	96B
196C	Income from foreign Currency Bonds or shares of Indian Company payable to Non-Resident	96C
196D	Income of foreign institutional investors from securities	96D".

[Notification No.11/2013/F.No. 142/31/2012-SO (TPL)]

RAJESH KUMAR BHOOT
DIRECTOR

Note.— The principal rules were published in the Gazette of India, Extraordinary vide notification number 969 (E), dated the 26th March 1962 and last amended by the Income-tax (First Amendment) Rules, 2013 vide notification number S.O. 308(E) dated the 31st January, 2013.