${ }^{1}$ [See sections 192A, 193, 194, 194A, 194B, 194BA, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194P, 194Q, 194R, 194S, 197A, 206AA, 206AB 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 for the quarter ended. <br> .(June/September/December/March). (Financial Year)]

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

(b) [Permanent Account Number or Aadhaar Number] [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 [Deductor/Payer] (See Note 2)

2. Particulars of the [Deductor/Payer]
(a) Name
(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)


[^0]3. Particulars of the person responsible for deduction of tax:
(a) Name $\square$
(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.

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

| SI. 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 <br> deposited through challan/Date of transfer voucher (dd/mm/yyyy) (See Note 8) | Minor <br> Head of Challan <br> (See <br> Note 9) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| [401] | [402] | [403] | [404] | [405] | [406] | [407] | [408] | [409] | [410] | [411] |
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5. [Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)]

## Verification

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

Place: :............................
Date: $\qquad$

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/Payers] to quote [Permanent Account Number or Aadhaar Number]. In case of Government [Deductors/Payers], "[Permanent Account Number or Aadhaar Number] NOT REQD" should be mentioned.
2. Please indicate Government [Deductor/Payer] or non-Government [Deductor/Payer].
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/Payer] 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 404)
6. In column 406, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other [Deductors/Payers] to write the exact amount deposited through challan.
7. In column 407, Government [Deductors/Payers] to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other [Deductors/ Payers] 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.
${ }^{2}$ [ANNEXURE: DEDUCTEE/PAYEE WISE BREAK UP OF TDS
(Please use separate Annexure for each line-item in Table at Sl. No. 4 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. $24 G$ |  |
| :--- | :--- |
| Date on which challan deposited/Transfer voucher date (dd/mm/yyyy) |  |
| Challan Serial Number / DDO Serial No. of Form No. $24 G$ |  |
| Amount as per Challan |  |
| Total tax to be allocated among deductees/payees as in the vertical total <br> of Col. 421 |  |
| Total interest to be allocated among the deductees/payees mentioned <br> below |  |


| Name of the Deductor/Payer |  |
| :--- | :--- |
| TAN |  |

2. Substituted by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.

| SI. <br> No. | Deductee <br> /payee reference number provided by the deductor/ payer, if available | $\begin{gathered} \hline \begin{array}{c} \text { Deductee/ } \\ \text { payee code } \\ \text { (01- } \end{array} \\ \text { Company } \\ 02- \\ \text { Other than } \\ \text { company) } \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { PAN of } \\ \text { the } \\ \text { deductee } \end{array} \\ \text { / payee } \end{array}$ | Name of the deduct ee/ payee | $\begin{array}{\|c\|} \hline \text { Section } \\ \text { code } \\ \text { (See } \\ \text { Note 16) } \end{array}$ | $\begin{array}{\|c} \hline \text { Date of } \\ \text { payme } \\ \text { nt or } \\ \text { credit } \\ \left(\begin{array}{c} \text { dd } / \mathrm{mm} \end{array}\right. \\ \text { yyyy }) \end{array}$ | Amount <br> paid <br> or <br> credite <br> d | Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 194N <br> (in cases not covered by the first proviso or third proviso to section 194N) | Amount of cash <br> withdrawal which is in excess of Rs. <br> 20 lakh but does not exceed Rs 1 crore for cases covered by sub-clause <br> (a) of clause (ii) of first proviso to section 194N (except cooperative societies) | Amount of cash withdrawal inexcess of Rs. 1 crore for cases covered by subclause <br> (b) of clause <br> (ii) of first proviso to section 194N (except cooperative societies) | Amount of <br> cash <br> withdrawal <br> in excess of <br> Rs. 3 crore <br> in case of <br> co- <br> operative <br> societies as <br> covered by <br> third <br> proviso to <br> section <br> 194N (in <br> cases not <br> covered by <br> the first <br> proviso to <br> section <br> 194N) | Amount of cash <br> withdrawal which is in excess of Rs. <br> 20 lakh but does not exceed Rs 3 crore for cases covered by sub- clause <br> (a) of clause (ii) of first proviso read with third proviso to section 194N <br> (in case of cooperative societies) | Amount of cash withdrawal which is in excess of <br> Rs 3 crore for cases covered by sub- clause <br> (b) of clause (ii) of first proviso read with third proviso to section 194N <br> (in case of cooperative societies) | Total tax deduct ed | Total tax deposited | Date of deduction (dd/mm/ yyyy) | $\begin{gathered} \text { Rate at } \\ \text { which } \\ \text { deducted } \end{gathered}$ | Reason for nondeduction / lower deduction/ Higher Deduction/ Threshold/ Transporter etc. (See notes 1 to 15) | Number of the certificate under section 197 <br> issued by the Assessing Officer for nondeduction / lower deduction |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| [412] | [413] | [414] | [415] | [416] | [417] | [418] | [419] | [419A] | [419B] | [419C] | [419D] | [419E] | [419F] | [420] | [421] | [422] | [423] | [424] | [425] |
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| Total |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| If section code 94B-P is selected, then provide |  |  |  | If section code 94R-P is selected, then provide |  |  |  | If section code 94S-P is selected, then provide |  |  |  | If section code 94BA-P is selected, then provide |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Amount of tax deposited | BSR Code of bank | Date of payment | Challan serial number | Amount of tax deposited | BSR Code of bank | Date of payment | $\begin{gathered} \hline \text { Challan } \\ \text { serial } \\ \text { number } \end{gathered}$ | Amount of tax deposited | BSR Code of bank | Date of payment | $\begin{gathered} \text { Challan } \\ \text { serial } \\ \text { number } \end{gathered}$ | Amount of tax deposited | $\begin{gathered} \hline \text { BSR } \\ \text { Code of } \\ \text { bank } \end{gathered}$ | Date of payment | $\begin{gathered} \text { Challan } \\ \text { serial } \\ \text { number } \end{gathered}$ |
| [426A] | [426B] | [426C] | [426D] | [427A] | [427B] | [427C] | [427D] | [428A] | [428B] | [428C] | [428D] | [429A] | [429B] | [429C] | [429D] |
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## Verification

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

Place:

Date: $\qquad$
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 "lower deduction" or "no deduction" is on account of a certificate under section197.
2. Write " $B$ " if no deduction is on account of declaration under section197A other than the cases mentioned in sub-section (1F) of section $197 A$.
3. Write "C" if deduction is on higher rate under section 206AA on account of non-furnishing of PAN.
4. Write " $D$ " if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under sub-section (5) of section 194A.
5. Write " $E$ " if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated $28^{\text {th }}$ June 2002 or Board Circular No. 11 of 2002 dated $22^{\text {nd }}$ November 2002 or Board Circular No. 18/2017 dated $29^{\text {th }}$ May 2017
6. Write " $Y$ " if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
7. Write " $T$ " if no deduction is on account of deductee/payee being transporter. PAN of deductee/payee is mandatory [section 194C(6)].
8. Write " $Z$ " if no deduction or lower deduction is on account of payment being notified under section 197A(1F).
9. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section $194 N$.
10. Write " $N$ " if no deduction or lower deduction is on account of payment made to a person referred to in the fourth proviso to section $194 N$ or on account of notification issued under fifth proviso to section 194N.
11. Write " $O$ " if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
12. Write " $P$ " if no deduction is on account of payment of dividend made to a business trust referred to in clause (d) of second proviso to section 194 or in view of any notification issued under clause (e) of the second proviso to section 194.
13. Write " $Q$ " if no deduction in view of payment made to an entity referred to in clause ( $x$ ) of sub-section (3) of section 194 A .
14. Write " $S$ " if no deduction is in view of the provisions of sub-section (5) of section 194Q.
15. Write " $U$ " if the deduction is on higher rate in view of section 206AB for non-filing of return of income.
16. List of section codes is as under:

| Section | Nature of Payment | Section Code |
| :---: | :---: | :---: |
| 192A | Payment of accumulated balance due to an employee | 192A |
| 193 | Interest on securities | 193 |
| 194 | Dividend | 194 |
| 194A | Interest other than interest on securities | $94 A$ |
| 194B | Winnings from lottery or crossword puzzle, etc | $94 B$ |
| Proviso to section $194 B$ | Winnings from lottery or crossword puzzle, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released | $94 B-P$ |
| 194BA | Winnings from online games | 94BA |
| Sub-section (2) of section 194BA | Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released | 94BA-P |
| 194BB | Winnings from horse race | $4 B B$ |
| 194C | Payment of contractors and sub-contractors | $94 C$ |
| 194D | Insurance Commission | $94 D$ |
| 194DA | Payment in respect of life insurance policy | 4DA |
| 194EE | Payments in respect of deposits under National Savings Schemes | $4 E E$ |
| 194F | Payments on account of repurchase of Units by Mutual Funds or UTIs | 94F |
| 194G | Commission, prize etc., on sale of lottery tickets | 94G |
| 194H | Commission or Brokerage | 94H |
| 194-I(a) | Rent | 4-IA |
| 194-I (b) | Rent | 4-IB |
| 194J(a) | Fees for Technical Services (not being professional service), royalty for sale, distribution or exhibition of cinematographic films and call center (@2\%) | 94J-A |
| 194J(b) | Fee for professional service or royalty etc (@10\%) | 94J-B |
| 194 K | Income in respect of units | 94K |
| 194LA | Payment of Compensation on acquisition of certain immovable property | $4 L A$ |
| 194LBA(a) | Certain income in the form of interest from units of a business trust to a resident unit holder | 4BA1 |
| 194LBA(b) | Certain income in the form of dividend from units of a business trust to a resident unit holder | $4 B A 2$ |
| 194LB | Income in respect of units of investment fund | $L B B$ |


| 194LBC | Income in respect of investment in securitization trust | LBC |
| :---: | :---: | :---: |
| 194N | Payment of certain amounts in cash other than cases covered by first proviso or third proviso | 94N |
| 194N First Proviso | Payment of certain amounts in cash to non-filers except in case of co-operative societies | 94N-F |
| 194N Third Proviso | Payment of certain amounts in cash to co-operative societies not covered by first proviso | 94N-C |
| 194N First Proviso read with Third Proviso | Payment of certain amount in cash to non-filers being co-operative societies | 94N-FT |
| 194-O | Payment of certain sums by e-commerce operator to e-commerce participant | 940 |
| 194Q | Payment of certain sums for purchase of goods | 94Q |
| 194R | Benefits or perquisites of business or profession | 94R |
| First Proviso to subsection (1) of section 194R | Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released | 94R-P |
| 194S | Payment of consideration for transfer of virtual digital asset by persons other than specified persons | 94S |
| Proviso to sub-section (1) of section 194S | Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released | 94S-P] |


[^0]:    1. Substituted by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.
