

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) 

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

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

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

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(c) Financial Year 

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(f) Type of Collector (See Note 2) 

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2. Particulars of the Collector

(a) Name of the Collector 

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

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AIN Code of PAO/TO/CDDO 

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(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)
Goods and Services Tax Number (GSTN)

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

(a) Name 

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(b) PAN of person responsible 

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(c) 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/yyy) (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. Indicate deductor category as per Annexure 1.
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 filing 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 308, mention "N". In case of nil challan, do not mention any value.
8. Challan / Transfer Voucher (CIN / BIN) particulars , i.e. 660, 661, 662 should be exactly the same as available at Tax Information Network. In case of nil challan, mention last date of the respective quarter for which statement is being filed.
9. In column 663, mention minor head as marked on the challan.
10. All the amount columns are mandatory, if not applicable mention as 0.00.

**ANNEXURE -: PARTY WISE BREAK UP OF TCS**

(Please use separate Annexure for each-line item in Table at Sr. 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	

Sr. 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 1)	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 2)	Number of the certificate u/s 206C issued by the Assessing Officer for lower collection of tax (see note 3)	Deductee is Non-resident (see note 4)	Deductee is having Permanent Establishment in India (see note 5)
[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. Mention section code as per Annexure 2
2. Mention remarks for lower/ no/ higher deduction as per Annexure 3
3. Mandatory to mention certificate no. in case of lower or no collection as per column no. 680
4. Specifies whether deductee is Non-Resident or otherwise ('Y' or 'N'). Mention "Y" for Non-Resident or "N" otherwise. Applicable for the statements pertains to FY 2017-18 onwards. No value to be provided for the statements upto FY 2016-17.
5. Mandatory to mention value 'Y' or 'N', if value "Y" is mentioned in field no. 31, otherwise no value to be mentioned. Value to be mentioned only for statements pertaining to FY 2017-18 onwards.

**Annexure 1 - Deductor category**

<b>Deductor category</b>
Statutory body (Central Govt.)
Statutory body (State Govt.)
Autonomous body (Central Govt.)
Autonomous body (State Govt.)
Local Authority (Central Govt.)
Local Authority (State Govt.)
Company
Branch / Division of Company
Association of Person (AOP)
Association of Person (Trust)
Artificial Juridical Person
Body of Individuals
Individual/HUF
Firm

**Annexure 2 – Collection code**

<b>Section</b>	<b>Nature of Collection</b>	<b>Collection Code</b>
206CA	Alcoholic liquor for human consumption	A
206CB	Timber obtained under a forest lease	B
206CC	Timber obtained under any mode other than forest lease	C
206CD	Any other forest product not being timber or tendu leave	D
206CE	Scrap	E
206CF	Parking Lot	F
206CG	Toll Plaza	G
206CH	Mining and Quarrying	H
206CI	Tendu leaves	I
206CJ	Collection at source from on sale of certain Minerals (Applicable from FY 2012-13 onwards)	J
206CK	Collection at source on cash case of Bullion and Jewellery (Applicable from FY 2012-13 onwards)	K
206CL	Sale of Motor vehicle (Applicable from FY 2016-17 onwards)	L
206CM	Sale in cash of any goods (other than bullion/jewelry) (Applicable from FY 2016-17 onwards)	M
206CN	Providing of any services (other than Ch-XVII-B) (Applicable from FY 2016-17 onwards)	N

**Annexure 3 – Remarks for no or lower collection**

<b>Particulars</b>	<b>Code</b>
In case of lower collection as per section 206C (9)	A
Non collection as per section 206C (1A)	B
In case of deduction of tax at higher rate due to non-availability of PAN  'C' remark is allowed only if collectee PAN quoted is structurally invalid. (i.e. "PANAPPLIED", "PANINVALID" or "PANNOTAVBL"). Applicable for sections pertains to Form 27EQ and statements pertains to FY 2017-18 onwards.	C