

**As approved by Income Tax Department**

"Form No. 26Q

[See section 193, 194, 194A, 194B, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194I, 194J, 194LA, and rule 31A]

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

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

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

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(c) Financial Year 

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

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

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(f) Type of Deductor (See Note 2) 

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**2. Particulars of the Deductor**

(a) Name 

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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) Address**

Flat No. 

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Name of the premises/building 

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Road/Street/Lane 

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Area/Location 

--

Town/City/District 

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State 

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PIN Code 

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Telephone No. 

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Alternate telephone No. (See Note 4) 

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Email 

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Alternate email (See Note 4) 

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Goods and Services Tax Number (GSTN) 

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

(a) Name 

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(b) PAN of person responsible 

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(b) Address

Flat No. 

--

Name of the premises/building 

--

Road/Street/Lane 

--

Area/Location 

--

Town/City/District 

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State 

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PIN Code 

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Telephone No. 

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Alternate telephone No. (See Note 4) 

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Email 

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Alternate email (See Note 4) 

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Mobile No. 

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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. 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 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 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 308, mention "N". In case of nil challan, do not mention any value.
8. Challan / Transfer Voucher (CIN / BIN) particulars , i.e. 408, 409, 410 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 411, mention minor head as marked on the challan.
10. All the amount columns are mandatory, if not applicable mention as 0.00.

**ANNEXURE : DEDUCTEE WISE BREAK UP OF TDS**

**(Please use separate Annexure for each line-item in Table at Sr. 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 1)	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 note 2)	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction/lower Deduction (see note 3)
[412]	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[420]	[421]	[422]	[423]	[424]	[425]
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

**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 deduction as per column no. 424

**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 – Section Code**

<b>Section</b>	<b>Nature of payment</b>	<b>Section code</b>
193	Interest on securities	193
194	Dividend	194
194A	Interest on than interest on securities	94A
194B	Winnings from lotteries and crossword puzzles	94B
194BB	Winnings from horse race	4BB
194C	Payment of contractor and sub-contractor	94C
194D	Insurance commission	94D
194EE	Payment in respect of deposit under national savings scheme	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	94L
194LBA	Certain income from units of a business trust	4BA
194DA	Payment in respect of life insurance policy	4DA
192A	Payment of accumulated balance due to an employee from the trustees of the Employees' Provident Fund Scheme, 1952	2AA
194LBB	Income in respect of units of investment fund	LBB
194IA	Payment on transfer of certain immovable property other than agricultural land	9IA
194LBC	Income in respect of investment in securitization trust	LBC
194IC	Payment under specified agreement - applicable from FY 2017-18 onwards	4IC

**Annexure 3 -- Remarks for lower/ no / higher deduction**

<b>Particulars</b>	<b>Code</b>	<b>Whether PAN mandatory</b>
In case of lower deduction/no deduction on account of certificate under section 197	A	Yes
In case of no deduction on account of declaration under section 197A. Allowed only for section 194, 194A, 194EE, 193, 194DA, 192A, 194I(a), 194I(b) & 194D (no deduction/lower deduction). Also, in case of Lower/No deduction on account of business of operation of call centre. Allowe only for section 194J and for statements pertains to FY 2017-18 onwards.	B	Yes
In case of deduction of tax at higher rate due to non-availability of PAN	C	No
In case of Transporter transaction and valid PAN is provided [section 194C(6)]	T	Yes
Transaction where tax not been deducted as amount paid/credited to the vendor/party has not exceeded the threshold limit (as per the provisions of income tax act). Applicable for sections 193,194, 194A, 194B, 194BB, 194C, 194D, 194EE, 194G, 194H, 194I, 194J, 194LA.	Y	Yes
For software acquired under section 194J (Notification 21/2012). Applicable from FY 2012-13 onwards.	S	Yes
In case of no deduction on account of payment under section 197A	Z	Yes