

INCOME-TAX RULES, 1962

"Form No. 26Q

[[See section 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, 194LBA, 194LBB, 194LBC, 194N 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.....
 (June/September/December/March)(Financial Year)

1. (a) Tax Deduction and Collection Account Number (TAN)	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>																				
(b) [Permanent Account Number or Aadhaar Number] [See Note 1]	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>																				
(c) Financial Year	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>																				

(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	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>																				
(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 deduction 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 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 and amount paid without deduction (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/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.

[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. 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/payees as in the vertical total of Col. 421	
Total interest to be allocated among the deductees/payees mentioned below	

Name of the Deductor/Payer	
TAN	

Sl. No.	Deductee /payee reference number provided by the deductor/payer, if available	Deductee/ payee code (01-Company 02-Other than company)	PAN of the deductee/ payee	Name of the deductee/ payee	Section code (See Note 8)	Date of payment or credit (dd/mm/yyyy)	Amount paid or credited	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 194N	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 etc. (See notes 1 to 7)	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]	[419A]	[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:

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
2. Write "B" if no deduction is on account of declaration under section 197A.
3. Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee/payee.
4. Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
5. Write "T" if no deduction is on account of deductee/payee being transporter. PAN of deductee/payee is mandatory[section 194C(6)].
6. Write "Z" if no deduction is on account of payment being notified under section 197A(1F).
7. Write "N" if no deduction is on account of payment made to a person referred to in clause (iii) or clause (iv) of the proviso to section 194N or on account of notification issued under clause (v) of the proviso to section 194N.
8. 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	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
194DA	Payment in respect of life insurance policy	4DA
194EE	Payments in respect of deposits under National Savings Schemes	4EE
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	Fees for Professional or Technical Services	94J
194LA	Payment of Compensation on acquisition of certain immovable property	4LA
194LBA	Certain income from units of a business trust	4BA
194LB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitization trust	LBC
194N	Payment of certain amounts in cash	94N