

**Form No. 26Q**

<sup>1</sup>[[See sections 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 197A 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)

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

(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)

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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/Payer (See Note 2)

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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.

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

1. Substituted by the Income-tax (16th Amendment) Rules, 2020, w.e.f. 3-7-2020.

(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

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(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)
- 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										
4										
5										
Total										

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: .....

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. 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 NOTREQD" 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 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/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.

<sup>2</sup>[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*

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

<i>Name of the Deductor/Payer</i>	
<i>TAN</i>	

2. Substituted by the Income-tax (16th Amendment) Rules, 2020, w.e.f. **3-7-2020**.

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 12)	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 (in cases not covered by the first proviso to section 194N)	Amount of cash withdrawal which is in excess of Rs. 20 lakhs but does not exceed Rs. 1 crore for cases covered by sub-clause (a) of clause (ii) of first proviso to section 194N	Amount of cash withdrawal which is in excess of Rs. 1 crore for cases covered by sub-clause (b) of clause (ii) of first proviso to 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 11)	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]	[419B]	[419C]	[420]	[421]	[422]	[423]	[424]	[425]
1																
2																
3																
4																
5																
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 other than the cases mentioned in sub-section (1F) of section 197A.
3. Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee/payee.
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<sup>th</sup> June, 2002 or Board Circular no. 11 of 2002 dated 22<sup>nd</sup> November, 2002 or Board Circular no. 18 of 2017 dated 28<sup>th</sup> 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 194N.\*
10. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under the fourth proviso to section 194N.\*
11. Write "O" if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
12. List of section codes is as under:

<b>Section</b>	<b>Nature of Payment</b>	<b>Section Code</b>
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

<i>194D</i>	<i>Insurance Commission</i>	<i>94D</i>
<i>194DA</i>	<i>Payment in respect of life insurance policy</i>	<i>4DA</i>
<i>194EE</i>	<i>Payments in respect of deposits under National Savings Schemes</i>	<i>4EE</i>
<i>194F</i>	<i>Payments on account of repurchase of Units by Mutual Funds or UTIs</i>	<i>94F</i>
<i>194G</i>	<i>Commission, prize etc., on sale of lottery tickets</i>	<i>94G</i>
<i>194H</i>	<i>Commission or Brokerage</i>	<i>94H</i>
<i>194-I(a)</i>	<i>Rent</i>	<i>4-IA</i>
<i>194-I (b)</i>	<i>Rent</i>	<i>4-IB</i>
<i>194J(a)</i>	<i>Fees for Technical Services(not being professional services), royalty for sale, distribution or exhibition of cinematographic films and call centre (@2%)</i>	<i>94J-A</i>
<i>194J (b)</i>	<i>Fee for professional service or royalty etc. (@10%)</i>	<i>94J-B</i>
<i>194K</i>	<i>Income in respects of units.</i>	<i>94K</i>
<i>194LA</i>	<i>Payment of Compensation on acquisition of certain immovable property</i>	<i>4LA</i>
<i>194LBA(a)</i>	<i>Certain income in the form of interest from units of a business trust to a residential unit holder</i>	<i>4BA1</i>
<i>194LBA(b)</i>	<i>Certain income in the form of dividend from units of a business trust to a resident unit holder</i>	<i>4BA2</i>
<i>194LB</i>	<i>Income in respect of units of investment fund</i>	<i>LBB</i>
<i>194LBC</i>	<i>Income in respect of investment in securitization trust</i>	<i>LBC</i>
<i>194N</i>	<i>Payment of certain amounts in cash</i>	<i>94N</i>
<i>194N First proviso*</i>	<i>Payment of certain amounts in cash to non-filers</i>	<i>94N-F</i>
<i>#194-O</i>	<i>Payment of certain sums by e-commerce operator to e-commerce participant</i>	<i>94O]</i>