# **INCOME-TAX RULES, 1962**

Form No.27Q

		<sup>1</sup> [[See section 1	92A,194E, 194LB, 194L	BA, 194LBB, 194LBC, 194L	LC, 194LD, 194	IN, 195, 196A ,196B, 196C, 196D and rule31.	A]
	Quarterly statement of deduction of tax und	der sub-section (3) of s	ection 200 of the Inco	me-tax Act in respect of p	ayments othe	er than salary made to non-residents for the	e quarter ended
	•		(June/September/I	December/March)	(Financial	I Year)]	•
1. (a)	Tax Deduction and				(d)	Has the statement been filed earlier for	
	Collection Account					this quarter (Yes/No)	
	Number (TAN)						
(b)	Permanent Account				(e)	If answer to (d) is "Yes", then Token No. of	
	Number (PAN) [See					original statement	
	Note 1]						
(c)	Financial Year				(f)	Type of Deductor (See Note 2)	
(0)	Tillulicial Teal				(1)	Type of Beddetor (See Note 2)	
2. Particu	llars of the ¹[Deductor/Payer]						
(a) Name	of the deductor						
(b) If Cen	tral/State Government						
	Name (See Note 3)						
	AIN Code of PAO/TO/CDDO						
(c) TAN R	egistration No.						
(d) Addre	ess	_					
	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. Particu	llars of the person responsible for deduction o	f tax:					
(a) Name	·						
(b) Addre							
` '	Flat No.						
	Name of the premises/building						
	Road/Street/Lane						
	Area/Location						
	Town/City/District						

State PIN Code Telephone No.

Mobile No.

Alternate telephone No.(See Note 4)

Alternate email (See Note 4)

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

SI. No.	Tax	Surcharge	Education Cess	Interest	Fee (See Note 5)	Penalty / Others	deposited as per challan/ Book Adjustment (702+703+704+ 705+706+707)	deposit through Challan (C) /Book Adjustment	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 y) (See	Minor Head of Challan (See Note 9)
[701]	[702]	[703]	[704]	[705]	[706]	[707]	[708]	[709]	[710]	[711]	Note 8) [712]	[713]
1												
2												
3												

[5. Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)]

Verification	
I,	are correct and complete.
	·
Place:	Signature of the person responsible for deducting tax at source
Date:	Name and designation of the person resposible for deducting tax at source

#### Notes:

- 1. It is mandatory for non-Government <sup>1</sup>[Deductors/Payers] to quote PAN. In case of Government deductors, "PANNOTREQD" should be mentioned.
- 2. Please indicate Government deductor or non-Government deductor.
- 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 706).
- 6. In column 708, 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 709, Government deductors to write "B" where amount is remitted to the credit of Central Government through book adjustment. Other deductors to write "C".
- 8. Challan / Transfer Voucher (CIN / BIN) particulars, i.e. 710, 711, 712 should be exactly the same as available at Tax Information Network.
- 9. In column 713, mention minor head as marked on the challan.

## <sup>1</sup>[ANNEXURE: DEDUCTEE/PAYEE WISE BREAK UP OF TDS

## (Please use separate Annexure for each line-item in Table at Sl. No. 04 of main Form 27Q)

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 TDS to be allocated among deductees/payees as in the vertical total of Col. 726	
Total interest to be allocated among the deductees/payees mentioned below	

Name of the Deductor/Payer	
TAN	

Sl.	Deductee	Deductee	PAN of	Name of	Sectio	Date of	Amount	Amount	Tax	Sur-	Edu-	Total	Total	Date of	Rate at	Reason	Number of	Whether	Nature	Unique	Countr	Email ID	Contact	Address	Tax
No.	/Payees	/ Payee	the	the	n	payment	paid or	of cash		charge	cation	tax	tax	deduct-	which	for non-	the	the rate	of	Acknow-	y to	of	number	of	Identifi-
	reference	code (01-	deductee/	deductee	code	or credit	credited	with-			Cess	ded-	deposi-	ion	deduct-	deduction	certificate	of TDS	Remit-	ledgement	Which	deductee/	of	deductee/	cation
	number	Company	payee	/ payee	(See	(dd/mm/y		drawal				ucted	ted	(dd/mm	ed	Лower	issued by	is as per	tance	of the	remit-	payee	deductee/	payee in	Number/
	provided	02-Other	[see Note		Note	yyy)		in				[723+		/yyyy)		deduction/	the	IT Act		corres-	tance		payee	country	Unique
	by the	than	6]		5)			excess				724					Assessing			ponding	is			of	identifi-
	deductor	company)						of Rs. 1				+725]				up/Higher	Officer for	DTAA(b		Form No.	made			residence	cation
	/payer, if							crore as								Deduction	non-	)		15CA, if					number
	available							referred								(see notes	deduction/			available					of
								to in								1 to 4)	lower								deductee/
								section									deduction								payee
								194N																	
[714]	[715]	[716]	[717]	[718]	[719]	[720]	[721]	[721A]	[722]	[723]	[724]	[725]	[726]	[727]	[728]	[729]	[730]	[731]	[732]	[733]	[734]	[735]	[736]	[737]	[738]
1																									
2																									
3																									
Total																									

<b>T</b> 7		
V e	ritic	ation

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
	rame and designation of the person responsible for deducting tax at source

#### Note:

- 1. write "A"" if "lower deduction or "no deduction" is on account of a certificate under section 197.
- 2. write "C" if grossing up has been done
- 3. write "D" if deduction is on higher rate on account of non-furnishing of PAN by the deductee/payee.
- 4. 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.
- 5. List of section codes is as under:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
194E	Payments to non-resident Sportsmen/Sport Associations	94E
194LB	Income by way of interest from infrastructure debt fund	4LB
194LBA	Certain income from units of a business trust	LBA
194LBB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitisation trust	LBC
194LC	Income by way of interest from Indian company	4LC
194LD	Income by way of interest on certain bonds and Government securities.	4LD
194N	Payment of certain amounts in cash	94N
195	Other sums payable to a non-resident	195
196A	Income in respect of units of Non-Residents	96A
196B	Payments in respect of Units to an Offshore	96B
196C	Income from foreign Currency Bonds or shares of Indian Company payable to Non-residents	96C
196D	Income of foreign institutional investors from securities	96D

6. In case of deductees covered under rule 37BC, "PAN NOT AVAILABLE" should be mentioned.

- \* To be updated automatically
- \*\* In dd/mm/yyyy format.]

<sup>1.</sup> Substituted by Income-tax (14th Amendment) Rules, 2019, w.e.f. 18-11-2019.