

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	Surcharge	Education Cess	Interest	Fee (See Note 12)	Penalty/Others	Total amount deposited as per challan/ Book Adjustment (302+303+304+305+306+307) (see note 6)	Mode of TDS 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 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (SeeNote8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[30A]	[308]	[309]	[310]	[311]	[312]	[313]
1												
2												
3												

5. Details of salary paid and tax deducted thereon from the employees-

- (i) enclose Annexure I along with each statement having details of the relevant quarter;
- (ii) enclose Annexure II along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.
- (iii) enclose Annexure III along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

Verification

I,, hereby certify that all the particulars furnished above are correct and complete.

Place:

Date:

Notes:

Signature of the person responsible for deducting tax at source
Name and designation of the person responsible for deducting tax at source

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 Write "A" if certificate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. PAN of employee is mandatory in such cases.
- 2 Write "B" if certificate has been given by the Assessing Officer for no deduction of tax under section 197. PAN of employee is mandatory in such cases.
- 3 Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
- 4 List of section codes is asunder:

Section	Nature of Payment	Section Code
192	Payment to Government employees other than Union Government employees	92A
192	Payment to employees other than Government employees	92B
192	Payment to Indian Government employees	92C
194P	Payment to Specified Senior Citizen	94P

Total taxable income (355-379).	Income-tax on total income.	Rebate under section 87A, if applicable.	Surcharge, wherever applicable.	Health and education cess.	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance.	Net tax liability [381+383+384-(382+385)].	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 325 of Annexure I for all the quarters in respect of each employee].	Reported amount of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in column 339).	Total amount of tax deducted at source for the whole year (387+388).	Shortfall in tax deduction (+) or excess tax deduction (-) (386-389).
(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)

Notes:

1. Salary includes wages, annuity, pension, gratuity (other than exempted under section 10(10)), fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 10 (10AA)), any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.
2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.
3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
4. Permanent Account Number of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.

Annexure III

Details of pension and interest income paid or credited during the financial year.....and net tax payable (under section 194P)

Sl. No.	Permanent Account Number/ Aadhaar of the Specified Senior Citizen	Name of the Specified Senior Citizen	Deductee type (senior citizen/ super senior citizen)	Whether opting for taxation u/s 115BAC [Yes/No]	Gross Pension as per provisions contained in clause (ii) section 17(1).	Deduction under section 16			Income under the head 'Salaries'	Interest Income under the other sources paid by the specified bank	Gross Total Income
						Standard deduction u/s 16(ia)	Tax on employment (16(iii))	Total			
(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399) = (397) + (398)	(400) = (396) - (398)	(401)	(402) = (400) + (401)

Deduction in respect of life insurance premia, contributions to provident fund etc. u/s 80C		Deduction in respect of contribution to certain pension funds u/s 80CCC		Deduction in respect of contribution by taxpayer to pension scheme u/s 80CCD(1)		Total Deduction u/s 80C, 80CCC and 80CCD(1) [does not exceed Rs. 1,50,000]	Deductions in respect of amount paid/deposited to notified pension scheme u/s 80CCD (1B)		Deduction in respect of health insurance premia u/s 80D		Deduction in respect of loan taken for higher education u/s 80E		Deduction in respect of donations to certain funds, charitable institutions, etc. u/s 80G			Deduction in respect of interest on deposits in savings account u/s 80TTB		
Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount		Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount
(403)	(404)	(405)	(406)	(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)
Amount deductible under any other provision of Chapter VI-A						Aggregate of deductible amount under Chapter VI-A		Total Taxable income	Tax on total income	Rebate under section 87A, if applicable	Surcharge, wherever applicable	Health and Education cess	Tax payable	Relief under section 89	Net tax payable			
Section code (see note 1)	Gross amount	Qualifying amount	Deductible amount															
(422)	(423)	(424)	(425)			(426) = (409)	(427) =	(428)	(429)	(430)	(431)	(432) = (428)	(433)	(434)				

															PIN														
Mobile No.										Email ID																			
Whether more than one transferee/payer/buyer (Yes/No)																													
Permanent Account Number or Aadhaar Number of Transferor/ Payee/ Seller																													
Category of Permanent Account															Status of PAN*														
Number or Aadhaar Number*																													
Full Name of Transferor/ Payee/ Seller																													
Complete Address of Transferor/Payee/Seller																													
															PIN														
Mobile No.										Email ID																			
Whether more than one transferor/payee/seller (Yes/No)																													
Complete Address of Property transferred																													
															PIN														
Date of Agreement/Booking**										Total Value of Consideration (Amount in Rs.)										Payment in installment or lump-sum									
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)																													
Amount Paid/Credited (in Rs.)										Date of payment/credit**					Rate at which deducted (see note 1)					Amount of tax deducted at source					Date of Deduction**				
Date of Deposit**										Mode of payment										Simultaneous e-tax payment					e-tax payment on subsequent date				
Details of Payment of Tax Deducted at Source (Amount in Rs.)																													
TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount)																													
Interest																													
Fee																													
Total payment																													
Total Payment in Words (in Rs.)																													
Crores					Lakhs					Thousands					Hundreds					Tens					Units				
Unique Acknowledgement no. (generated by TIN)																													

* To be updated automatically.

** In dd/mm/yyyy format.

Notes

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.”;

																								PIN					
Mobile No.												Email ID																	
Whether more than one Landlord/Lessor/Payee (Yes/No)																													
Complete Address of Property Rented																													
Period of Tenancy***										Total Value of Rent Paid (Amount inRs.)										Value of Rent Paid in Last Month (Amount inRs.)									
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)																													
Amount Paid/Credited (in Rs.)						Date of payment/credit**						Rate at which deducted (see note 1)						Amount of tax deducted atsource						Date of Deduction**					
Date of Deposit**						Mode of payment						Simultaneous e-tax payment																	
e-tax payment on subsequent date																													

Details of Payment of Tax Deducted at Source (Amount in Rs.)																							
TDS (Income Tax) (Credit of tax to the deductee shall be given for this amount)																							
Interest																							
Fee																							
Total payment																							
Total Payment in words (in Rs.)																							
Crores				Lakhs				Thousands				Hundreds				Tens				Units			

*To be updated automatically

**In dd/mm/yyyy format.

***Against Period of tenancy, the number of months the property is rented for the financial year may be mentioned.

Notes

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.”;

vi) for Form No. 26QD, the following Form shall be substituted, namely:–

“Form No.26QD
[See section 194M, rule 30(2C), rule 30(6C) and rule 31A (4C)]
Challan-cum-statement of deduction of tax under section 194M

Financial Year	Major Head Code*Minor Head Code*		
Permanent Account Number (PAN) Or Aadhaar No. of Deductor			
Full Name of Deductor*			
Complete Address of Deductor			
			PIN
Mobile No.		Email ID	
Permanent Account Number (PAN) Or Aadhaar Number of Deductee			
Category of PAN*		Status of PAN*	
Full Name of Deductee			
Complete Address of Deductee			
			PIN
Mobile No.		Email ID	
Nature of payment (work in pursuance of a contract/commission/brokerage or fees for professional services)			
Date of Contract/Agreement**		Aggregate of payments/credit during the period from 1 st April to the end of the month in which the payment has been made/credited.	

Is it a case of non-deduction/Lower deduction on account of certificate under section 197? (Please Tick Yes/No)	<input type="checkbox"/>	Yes	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction or lower deduction.		
	<input type="checkbox"/>	No			
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)					
Amount Paid/Credited (in Rs.)	Date of payment/credit**	Rate at which Deducted (see note 1)	Amount of tax deducted at source	Date of Deduction**	
Date of Deposit**		Mode of payment	Simultaneous e-tax payment		
				e-tax payment on subsequent date	
Details of Payment of Tax Deducted at Source (Amount in Rs.)					
TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount)					
Interest					
Fee					
Total payment					
Total payment in Words (in Rs.)					
Crores	Lakhs	Thousands	Hundereds	Tens	Units

* To be updated automatically

* ** In dd/mm/yyyy format.

Notes

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.”.

[Notification No. 99 /2021/F. No. 370142/11/2021-TPL]
ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O. 969 (E), dated the 26th March,1962 and last amended *vide* notification number G.S.R. 604 (E) dated 31.08.2021