### "Form no. 12BBA

#### (see rule 26D)

# Declaration to be furnished by Specified Senior Citizen under sub-clause (iii) of clause (b) of *Explanation* to section 194P

| (1) Name and address of the person               | : |
|--|---|
| (2) PAN or Aadhaar                               | : |
| (3) Previous Year                                | : |
| (4) Date of Birth                                | : |
| (5) Name of the Specified Bank                   | : |
| (6) Name of Employer from which pension is drawn | : |
| (7) Pension Payment Order (PPO) Number           | : |
|  |   |

### Verification

I, ..... son/daughter of ...... do hereby certify that the information given above is complete and correct and that I do not have any income other than the income of the nature of pension and/or interest which is received or receivable only in the account(s) of the specified bank stated above

Date .....

Place .....

Γ

(Signature of person)

. . . . . . . . . . . . . . .

Full Name: .....?;

(ii) For Form No. 16, the following Form shall be substituted, namely:-

#### "FORM NO. 16

[*See* rule 31(1)(*a*)]

## PART A

# Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P

| Certificate No.<br>Name and address of the Employer/Specified<br>Bank |                     | Last   | t updated on             |   |
|---|---------------------|--|--------------------------|---|
|   |                     | Name and address of the Employee/ Specified<br>citizen |                          |   |
| PAN of Deductor   | TAN of the Deductor | PAN of the Employee/<br>specificed senior<br>citizen   | Pension Pa<br>provided l | e Reference No./<br>ayment order no.<br>by the Employer<br>available) |
| CIT (TDS)   |                     | Assessment Year  | Period with the Employer |   |
| Address   |                     | -  | From                     | То  |
|   |                     |  |                          |   |

| City<br>Pin code |  |                             |                                    |   |
|------------------|--|-----------------------------|------------------------------------|---|
| Summary of am    | ount paid/credited and tax deduct  | ted at source the           | ereon in respect of th             | e employee                                    |
| Quarter(s)       | Receipt Numbers of original<br>quarterly statement of TDS<br>under sub section (3) of<br>Section 200 | Amount<br>paid/<br>credited | Amount of tax<br>deducted<br>(Rs.) | Amount of tax<br>deposited/ remitted<br>(Rs.) |
| Total (Rs.)      |  |                             |                                    |   |

## I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL

# GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (the deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

| Sl. No.      | Tax Deposited in         Book Identification Number (BIN) |  |  |  |   |  |  |
|--------------|---|--|--|--|---|--|--|
|              | respect of the deductee<br>(Rs. )                         | Receipt<br>numbers of<br>Form No.<br>24G | DDO serial<br>number in<br>Form No.<br>24G | Date of<br>transfer<br>voucher<br>dd/mm/yyyy | Status of<br>matching<br>with Form<br>No. 24G |  |  |
| Total (Rs. ) |   |  |  |  |   |  |  |

# II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN

(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

| Sl. No.        | Tax Deposited in<br>respect of the<br>deductee (Rs. ) |                                   | Challan Identifica                                | tion Number (CIN            | 1)                                     |
|----------------|---|-----------------------------------|---|-----------------------------|--|
|                |   | BSR Code of<br>the Bank<br>Branch | Date on which<br>tax<br>deposited<br>(dd/mm/yyyy) | Challan<br>Serial<br>Number | Status of<br>matching<br>with<br>OLTAS |
| TOTAL<br>(Rs.) |   |                                   |   |                             |  |

# Verification

| I,              | son/daughter                | of working            | g in the capacity of | (des                    | ignation) do |
|-----------------|-----------------------------|-----------------------|----------------------|-------------------------|--------------|
| hereby          | certify                     | that                  | a                    | sum                     | of           |
| Rs[R            | s                           |                       |                      |                         | (in          |
| / -             | en deducted and deposited t |                       |                      | •                       |              |
| 0               | true, complete and correct  | t and is based on the | books of account,    | documents, TDS state    | ments, TDS   |
| deposited and o | ther available records.     |                       |                      |                         |              |
|                 |                             |                       |                      |                         |              |
| Place           |                             | (                     | Signature of person  | responsible for deducti | ion of tax)  |
| Date            |                             |                       |                      |                         |              |

Designation:....

Full Name: .....

PART B (Annexure-I)

# In relation to employees for tax deduction under section 192

| L   | Whether opting for taxation u/s 115BAC?   | [YES/NO] | l  |
|-----|---|----------|----|
|     |   |          |    |
| •   | Gross Salary  |          |    |
| a)  | Salary as per provisions contained in section 17(1)                                       | Rs       |    |
| b)  | Value of perquisites under section 17(2) (as per Form No.<br>12BA, wherever applicable)   | Rs       |    |
| c)  | Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable) | Rs       |    |
| (d) | Total   |          | Rs |
| e)  | Reported total amount of salary received from other<br>employer (s)                       | Rs       |    |
| 2.  | Less: Allowances to the extent exempt under section 10                                    |          |    |
| a)  | Travel concession or assistance under section 10(5)                                       | Rs       |    |
| (b) | Death-cum-retirement gratuity under section 10(10)  | Rs       |    |
| (c) | Commuted value of pension under section 10(10A)   | Rs       |    |
| (d) | Cash equivalent of leave salary encashment under section 10(10AA)                         | Rs       |    |
| e)  | House rent allowance under section 10(13A)  | Rs       |    |

|     | n—अण्ड 5(1)] मारतमगराजमगराजमगराज                         | 1911 (1     |          | 51 |
|-----|--|-------------|----------|----|
|     |  |             |          |    |
| (f) | Amount of any other exemption under section 10           |             |          |    |
|     | clause   | Rs          |          |    |
|     |  |             |          |    |
|     | clause   | Rs          |          |    |
|     |  | Rs          |          |    |
| (g) | Total amount of any other exemption under section 10     |             | Rs       |    |
| (h) | Total amount of exemption claimed under section 10       |             |          | Rs |
|     | [2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]                          |             |          |    |
| 3.  | Total amount of salary received from current employer    |             |          | Rs |
|     | [1(d)-2(h)]  |             |          |    |
| 4.  | Less: Deductions under section 16                        |             |          |    |
| (a) | Standard deduction under section 16(ia)                  |             | Rs       |    |
| (b) | Entertainment allowance under section 16(ii)             |             | Rs       |    |
| (c) | Tax on employment under section 16(iii)                  |             | Rs       |    |
| 5.  | Total amount of deductions under section 16              |             |          | Rs |
|     | [4(a)+4(b)+4(c)]   |             |          |    |
| 6.  | Income chargeable under the head "Salaries" [(3+1(e)-5]  |             |          | Rs |
| 7.  | Add: Any other income reported by the employee under as  | per section | 192 (2B) | I  |
| (a) | Income (or admissible loss) from house property reported |             | Rs       |    |
|     | by employee offered for TDS                              |             |          |    |

| (b) | Income under the head Other Sources offered for TDS  | Rs              |                   |
|-----|--|-----------------|-------------------|
|     | Total amount of other income reported by the employee[7(a)+7(b)]   |                 | Rs                |
| ).  | Gross total income (6+8)   |                 | Rs                |
| 0.  | Deductions under Chapter VI-A  | 1               |                   |
|     |  | Gross<br>Amount | Deductible Amount |
| a)  | Deduction in respect of life insurance premia,<br>contributions to provident fund etc. under section 80C | Rs              | Rs                |
| b)  | Deduction in respect of contribution to certain pension funds<br>under section 80CCC                     | Rs              | Rs                |
| c)  | Deduction in respect of contribution by taxpayer to<br>pension scheme under section 80CCD (1)            | Rs              | Rs                |
| (d) | Total deduction under section 80C, 80CCC and 80CCD(1)  | Rs              | Rs                |

| (e) | Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)                                    |                 | Rs                   | Rs                |
|-----|---|-----------------|----------------------|-------------------|
| (f) | Deduction in respect of contribution by Employer to pension scheme under section 80CCCD (2)   |                 | Rs                   | Rs                |
| (g) | Deduction in respect of health insurance premia under section 80D   |                 | Rs                   | Rs                |
| (h) | Deduction in respect of interest on loan taken for higher<br>education under section 80E  |                 | Rs                   | Rs                |
|     |   | Gross<br>Amount | Qualifying<br>Amount | Deductible Amount |
| (i) | Total Deduction in respect of donations to certain funds,<br>charitable institutions, etc. under section 80G                          | Rs              | Rs                   | Rs                |
| (j) | Deduction in respect of interest on deposits in savings<br>account under section 80TTA  | Rs              | Rs                   | Rs                |
| (k) | Amount deductible under any other provision(s) of Chapter V   | I-A             | <u> </u>             |                   |
|     | section   | Rs              | Rs                   | Rs                |
|     | section   | Rs              | Rs                   | Rs                |
|     | section   | Rs              | Rs                   | Rs                |
|     | section   | Rs              | Rs                   | Rs                |
|     | section   | Rs              | Rs                   | Rs                |
|     | section   | Rs              | Rs                   | Rs                |
|     |   |                 |                      |                   |
|     |   | Rs              | Rs                   | Rs                |
|     |   |                 |                      |                   |
| (1) | Total of amount deductible under any other provision(s) of<br>Chapter VI-A  | Rs              | Rs                   | Rs                |
| 11. | Aggregate of deductible amount under Chapter VI-A [10(a)<br>+10(b) +10(c)+ 10(d)+ 10(e)+ 10(f)+ 10(g)+ 10(h)+ 10(i) +<br>10(j)+10(l)] |                 |                      | Rs                |
| 12. | Total taxable income (9-11)   |                 |                      | Rs                |
| 13. | Tax on total income   |                 |                      | Rs                |
| 14. | Rebate under section 87A, if applicable   |                 |                      | Rs                |
| 15. | Surcharge, wherever applicable  |                 |                      | Rs                |
| 16. | Health and education cess @ 4%  |                 |                      | Rs                |

| 17.Tax paya  | ble (13+15+16-14)                     |  | Rs |
|--------------|---------------------------------------|--|----|
| 18.Less: Rel | ief under section 89 (attach details) |  | Rs |
| 19.Net tax p | ayable (17-18)                        |  | Rs |

# Verification

| I,, son/daughter                                 | ofworking in the capacity of  |
|--|---|
| (designation) do h                               | nereby certify that the information given above is true, complete and |
| correct and is based on the books of account, de | ocuments, TDS statements, and other available records.                |

| Place | (Signature of person responsible for deduction of tax) |
|-------|--|
| Date  | Full Name :  |

Annexure II

In relation to specified senior citizen for tax deduction under section 194P

| A   | Whether opting for taxation u/s 115BAC?  | [YES/N          | 0]                   |
|-----|--|-----------------|----------------------|
| 1.  | Gross Salary   | I               |                      |
| (a) | Pension as per provisions contained in clause (ii) of section 17(1)                                      | Rs              |                      |
| 2.  | Total amount of salary received  |                 | Rs                   |
| 3.  | Less: Deductions under section 16  |                 |                      |
| (a) | Standard deduction undersection 16(ia)   | Rs              |                      |
| (b) | Tax on employment undersection 16(iii)   | Rs              |                      |
| 4.  | Total amount of deductions under section 16 [3(a)+3(b)]  |                 | Rs                   |
| 5.  | Income chargeable under the head "Salaries" [(2-4]   |                 | Rs                   |
| 6.  | Interest Income under the head Other Sources paid by the specified bank                                  | Rs              |                      |
| 7.  | Gross total income (5+6)   |                 | Rs                   |
| 8.  | Deductions under Chapter VI-A  |                 |                      |
|     |  | Gross<br>Amount | Deductible<br>Amount |
| (a) | Deduction in respect of life insurance premia, contributions to<br>provident fund etc. under section 80C | Rs              | Rs                   |
| (b) | Deduction in respect of contribution to certain pension funds<br>under section 80CCC                     | Rs              | Rs                   |
| (c) | Deduction in respect of contribution by taxpayer to pension<br>scheme under section 80CCD(1)             | Rs              | Rs                   |

# THE GAZETTE OF INDIA : EXTRAORDINARY

| (d) | Total deduction under section 80C, 80CCC and 80CCD (1)   |                 | Rs                   | Rs                   |
|-----|--|-----------------|----------------------|----------------------|
| (e) | Deductions in respect of amount paid/deposited to notified<br>pension scheme under section 80CCD (1B)        |                 | Rs                   | Rs                   |
| (b) | Deduction in respect of health insurance premia under section<br>80D   |                 | Rs                   | Rs                   |
| (e) | Deduction in respect of interest on loan taken for higher education<br>under section 80E                     |                 | Rs                   | Rs                   |
|     |  | Gross<br>Amount | Qualifying<br>Amount | Deductible<br>Amount |
| (f) | Total Deduction in respect of donations to certain funds,<br>charitable institutions, etc. under section 80G | Rs              | Rs                   | Rs                   |
| (g) | Deduction in respect of interest on deposits in savings account<br>under section 80TTB                       | Rs              | Rs                   | Rs                   |
| (h) | Amount deductible under any other provision(s) of Chapter VI-A   |                 |                      |                      |
|     | section  | Rs              | Rs                   | Rs                   |
|     | section  | Rs              | Rs                   | Rs                   |
|     | section  | Rs              | Rs                   | Rs                   |
|     | section  | Rs              | Rs                   | Rs                   |
|     | section  | Rs              | Rs                   | Rs                   |
|     | section  | Rs              | Rs                   | Rs                   |
|     |  | Rs              | Rs                   | Rs                   |
| (i) | Total of amount deductible under any other provision(s) of<br>Chapter VI-A                                   | Rs              | Rs                   | Rs                   |
| 9.  | Aggregate of deductible amount under Chapter VI-A<br>[ $8(a)+8(b)+8(c)+8(d)+8(e)+8(f)+8(g)+8(h)+8(i)$ ]      |                 |                      | Rs                   |
| 10. | Total taxable income (7-9)   |                 |                      | Rs                   |
| 11. | Tax on total income  |                 |                      | Rs                   |
| 12. | Rebate under section 87A, if applicable  |                 |                      | Rs                   |
| 13. | Surcharge, wherever applicable   |                 |                      | Rs                   |
| 14. | Health and education cess  |                 |                      | Rs                   |
| 15. | Tax payable (11+13+14-12)  |                 |                      | Rs                   |
| 16. | Less: Relief under section 89 (attach details)   |                 |                      | Rs                   |
|     |  | 1               | 1                    | 1                    |

| Verification   |  |  |  |  |  |  |
|--|--|--|--|--|--|--|
| I,working in the capacity ofworking in the capacity of the information given above is true, complete correct and is based on the books of account, documents, TDS statements, and other available records. |  |  |  |  |  |  |
| Place  | (Signature of person responsible for deduction of tax) |  |  |  |  |  |
| Date   | Full Name :  |  |  |  |  |  |

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#### Notes:

*1.* Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.

2. Non-Government deductors to fill information in item II of Part A.

*3.* The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.

4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March 2021 of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.

5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.

- (ii) Part B (Annexure-I) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
- (iii) Part B (Annexure-II) of the certificate in Form 16 may be issued by the specified bank to a specified senior citizen.

6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.

7. Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.";

(iii) for Form No. 24Q, the following Form shall be substituted, namely:-

### FORM NO. 24Q

[See section 192, 194P and rule 31A]

| 1. (a) Tax Deductionand<br>Collection Account<br>Number (TAN)   |           | (d) Has the statement been filed earlier for this quarter (Yes/No) |  |
|---|-----------|--|--|
| (b) Permanent<br>Account Number<br>(PAN) [See Note 1]           |           | (e) If answer to (d) is "Yes", then token No.of original statement |  |
| (c) Financial Year  | -         | (f) Type of Deductor [See Note 2]                                  |  |
| 2. Particulars of the<br>Deductor (employer)                    |           |  |  |
| (a) Name of the employer  |           |  |  |
| (b) If Central/State Government                                 |           |  |  |
| Name (See Note 3)   |           |  |  |
| AIN Code of<br>PAO/TO/CDDO                                      |           |  |  |
| (c) TAN Registration  |           |  |  |
| No.   |           |  |  |
| (d) Address   |           |  |  |
| Flat No   |           |  |  |
| Name of the premises/building<br>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 c                  | 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   | Surcharge | Education<br>Cess |       | Fee (See<br>Note 12) | Penalty/Others | per challan/ Book<br>Adjustment<br>(302+303+304+305+306+307)<br>(see note 6) | Mode of TDS<br>deposit through<br>Challan (C)<br>/Book<br>Adjustment (B)<br>(See Note 7) | BSR<br>Code/receipt<br>number of<br>form no. 24G<br>(See note 8) | Challan Serial<br>No./DDO Serial<br>no. of Form<br>24G (See Note<br>8) | amount | Minor Head of<br>Challan (See Note<br>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:.....

Signature of the person responsible for deducting tax atsource Name and designation of the person responsible for deducting tax atsource

Notes:

1. It is mandatory for non-Government deductors 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 3ho can be contacted in the absence of deductor or person responsible for deduction of tax.
- 5. Fee paid under section 234E for late filling of TDS statement to be mentioned in separate column of Fee(column306)
- 6. In column308, Government DDOs to mention the amount of TDS remitted by the PAO/TO/CDDO. Other deductors to write the exact amount of TDS deposited through challan.
- 7. In column 309, Government deductors to write "B" where TDS 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. 310, 311, 312 should be exactly the same as available at Tax Information Network.
- 9. In column 313, mention minor head as marked on the challan.

#### ANNEXURE - I: DEDUCTEE WISE BREAK UP OF TDS

#### (Please use separate Annexure for each line – item in the table at Sl. No. 04 of main Form 24Q)

Details of salary paid and tax deducted therefrom from the employees

| 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 24G                               |  |
| Amount as per Challan  |  |
| Total TDS to be allocated among deductees as in the vertical total of col. 326 |  |
| Total Interest to be allocated among deductees below                           |  |

| Name of the<br>Employer |  |
|-------------------------|--|
| TAN                     |  |

|       | reference<br>number<br>provided by | employee/<br>specified<br>senior | the<br>employee/ | Code<br>[See Note | payment/ | deduction<br>(dd/mm/yyyy) | Paid or | Tax   | Surcharge | Cess  | · · · | deposited | deposit<br>(dd/mm/yyyy) | non-deduction/<br>lower<br>deduction/<br>higher<br>deduction [See | Number of the<br>certificate u/s<br>197 issued by the<br>Assessing<br>Officer for non-<br>deduction/lower<br>deduction |
|-------|------------------------------------|----------------------------------|------------------|-------------------|----------|---------------------------|---------|-------|-----------|-------|-------|-----------|-------------------------|---|--|
| [314] | [315]                              | [316]                            | [31A]            | [318]             | [319]    | [320]                     | [321]   | [322] | [323]     | [324] | [325] | [326]     | [32A]                   | [328]   | [329]  |
|       |                                    |                                  |                  |                   |          |                           |         |       |           |       |       |           |                         |   |  |
| 1     |                                    |                                  |                  |                   |          |                           |         |       |           |       |       |           |                         |   |  |
| 2     |                                    |                                  |                  |                   |          |                           |         |       |           |       |       |           |                         |   |  |
| 3     |                                    |                                  |                  |                   |          |                           |         |       |           |       |       |           |                         |   |  |
| 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 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 Inion 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          |

|                   |   |                             |  |  | Annexure II  |  |   |  |  |
|-------------------|---|-----------------------------|--|--|--|--|---|--|--|
|                   | Details of  | salary paid or              | credited dur   | ing the financ   | cial year  | aı   | nd net tax payable (u   | nder section 19.   | 2)   |
| Serial<br>number. | Permanent<br>Account<br>Number of<br>the<br>employee. | Name of<br>the<br>employee. | Whether<br>opting for<br>taxation<br>u/s<br>115BAC<br>[Yes/No] | Deductee<br>type<br>(Senior<br>Citizen,<br>Super<br>Senior<br>Citizen,<br>Others). | Date from and<br>date up to<br>employed with<br>current<br>employer in the<br>current financial<br>year<br>(dd/mm/yyyy). | (a) Gross<br>Salary as<br>per<br>provisions<br>contained<br>in section<br>17(1). | (b) Value of<br>perquisites under<br>section 17(2)<br>(as per<br>FormNo.12BA,<br>wherever<br>applicable). | (c) Profits in<br>lieu of salary<br>under section<br>17(3)<br>(as per Form<br>No.12BA,<br>wherever<br>applicable). | Total amount<br>of gross<br>salary<br>received from<br>current<br>employer (see<br>Note 1 for<br>definition of<br>Salary). |
| (330)             | (331)   | (332A)                      | (332B)   | (333)  | (334)  | (335)  | (336)   | (337)  | (338)  |

| Reported total<br>amount of<br>salary received<br>from other<br>employer(s)<br>(see Note 1 for<br>definition of<br>Salary). | Travel<br>concession or<br>assistance<br>under section<br>10(5). | Death-cum-<br>retirement<br>gratuity under<br>section<br>10(10). | Commuted<br>value of<br>pension<br>under section<br>10(10A). | Cash<br>equivalent of<br>leave salary<br>encashment<br>under section<br>10(10AA). | House rent<br>allowance<br>under section<br>10(13A). | PAN of<br>landlord, if<br>exemption is<br>claimed under<br>section<br>10(13A) (see<br>Note 3). | Amount<br>of any<br>other<br>exemption<br>under<br>section<br>10. | Total amount of exemption<br>claimed under section 10<br>(340+341+342+343+344+346). | Total<br>deduction<br>under<br>section<br>16(ia). |
|---|--|--|--|---|--|--|---|---|---|
| (339)   | (340)  | (341)  | (342)  | (343)   | (344)  | (345)  | (346)   | (347)   | (348)   |

| Total<br>deduction<br>under<br>section<br>16(ii). | Total<br>deduction<br>under<br>section<br>16(iii). | Income<br>chargeable<br>under the head<br>"Salaries"<br>[338+339-<br>(347+348+<br>349+350)]. | Income (or<br>admissible<br>loss) from<br>house<br>property<br>reported by<br>employee<br>offered for<br>TDS as per<br>section 192 | PAN of<br>lender, if<br>interest on<br>housing<br>loan is<br>claimed<br>under<br>section<br>24(b) (see<br>Note 4). | Income under<br>the head<br>other sources<br>offered for<br>TDS as per<br>section 192<br>(2B). | Gross total<br>income<br>(351+352+<br>354). | of life in<br>premia,<br>contribut<br>providen |                      | of contril<br>certain p |                   | of contri       | ction                |
|---|--|--|--|--|--|---|--|----------------------|-------------------------|-------------------|-----------------|----------------------|
|   |  |  | (2B).  |  |  |   | Gross<br>amount                                | Deductible<br>amount | Gross<br>amount         | Deductible amount | Gross<br>amount | Deductible<br>amount |
| (349)   | (350)  | (351)  | (352)  | (353)  | (354)  | (355)                                       | (356)  | (357)                | (358)                   | (359)             | (360)           | (361)                |
|   |  |  |  |  |  |   |  |                      |                         |                   |                 |                      |

| Dedu   | ction in | Deduction  | n in   | Deductio   | n in     | Deduction  | n in   | Total ded   | uction in  | respect | Deductio   | n in respe | ect of | Amount of | leductibl | e under  | Total amount     |
|--------|----------|------------|--------|------------|----------|------------|--------|-------------|------------|---------|------------|------------|--------|-----------|-----------|----------|------------------|
| respec | ct of    | respect of | f      | respect of | f health | respect of | f      | of donation | ons to cer | rtain   | interest o | n deposit  | s in   | any other | provisio  | n (s) of | deductible under |
| amou   | nt paid  | contributi | ion by | insurance  | •        | interest o | n loan | funds, ch   | aritable   |         | savings a  | .ccount ur | nder   | Chapter V | Л-А.      |          | Chapter VI-A     |
| or dep | posited  | employer   | to     | premia u   | nder     | taken for  | higher | institution | ns, etc. u | nder    | section 8  | 0TTA.      |        | -         |           |          | [357+359+361     |
| under  |          | notified p | ension | section 8  | 0D.      | education  | under  | section 8   | )G.        |         |            |            |        |           |           |          | (limited to Rs.  |
| notifi | ed       | scheme u   | nder   |            |          | section 80 | DE.    |             |            |         |            |            |        |           |           |          | 1,50,000) +363   |
| pensi  | on       | section    |        |            |          |            |        |             |            |         |            |            |        |           |           |          | +365+367+369+3   |
| schen  | ne       | 80CCD(2    | 2).    |            |          |            |        |             |            |         |            |            |        |           |           |          | 72+375+378].     |
| under  |          |            |        |            |          |            |        |             |            |         |            |            |        |           |           |          |                  |
| sectio | n        |            |        |            |          |            |        |             |            |         |            |            |        |           |           |          |                  |
| 80CC   | D(1B).   |            |        |            |          |            |        |             |            |         |            |            |        |           |           |          |                  |
| Gro    | Dedu     | Gross      | Dedu   | Gross      | Dedu     | Gross      | Dedu   | Gross       | Quali      | Dedu    | Gross      | Quali      | Dedu   | Gross     | Quali     | Dedu     |                  |
| SS     | ctible   | amount     | ctible | amount     | ctible   | amount     | ctible | amount      | fying      | ctible  | amount     | fying      | ctible | amount    | fying     | ctible   |                  |
| amo    | amou     |            | amou   |            | amou     |            | amou   |             | amou       | amou    |            | amou       | amou   |           | amou      | amou     |                  |
| unt    | nt       |            | nt     |            | nt       |            | nt     |             | nt         | nt      |            | nt         | nt     |           | nt        | nt       |                  |
| (362)  | (363)    | (364)      | (365)  | (366)      | (367)    | (368)      | (369)  | (370)       | (371)      | (372)   | (373)      | (374)      | (375)  | (376)     | (377)     | (378)    | (379)            |
|        |          |            |        |            |          |            |        |             |            |         |            |            |        |           |           |          |                  |

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

| No. A<br>No. A<br>I<br>I<br>S  | Permanent<br>Account<br>Number/<br>Aadhaar of<br>the Specific<br>Senior<br>Citizen | Na<br>the<br>Sp<br>f Se   | ame of<br>e<br>pecified<br>enior | pension<br>Deduc<br>type<br>(senio | ctee                | est income pai<br>Whether            |   | U                        | the financ                     | cial y              | ear   | and net t   | ax paval             | ole (und                       | ler sectio   | on 194P)  |                 |                                 |                                     |
|--|--|---|----------------------------------|------------------------------------|---------------------|--------------------------------------|---|--------------------------|--------------------------------|---------------------|---|---|----------------------|--------------------------------|--|---|-----------------|---------------------------------|-------------------------------------|
| No. A<br>N<br>A<br>ti<br>S<br>C  | Account<br>Number/<br>Aadhaar of<br>the Specific<br>Senior                         | the<br>Sp<br>f Se   | e<br>pecified<br>enior           | type                               |                     | Whether                              | ~   |                          |                                |                     |   |   | an paja              | (                              |  | , , , , , , , , , , , , , , , , , , ,             |                 |                                 |                                     |
| S<br>C   | Senior   | ed CI   | tizon                            | citizer                            | n/                  | opting for<br>taxation u/s<br>115BAC | Gross<br>Pension as<br>per provisio<br>contained in | ons<br>n                 |                                | nder                | section 16                                    |   | unde<br>he           | ome<br>er the<br>ead<br>aries' | unde<br>sourc  | est Incom<br>r the othe<br>ces paid b<br>pecified | r l             | Gross T<br>Income               | otal                                |
| (391)  |  |   | luzen                            | super<br>citizer                   |                     | [Yes/No]                             | clause (ii)<br>section 17(                          |                          | dard<br>ation u/s              | Tax<br>emp<br>(16(  | oloyment                                      | Total   |                      |                                | Dank   |   |                 |                                 |                                     |
|  | (392)  | )   | (393)                            | (                                  | 394)                | (395)                                | (396)   |                          | (397)                          |                     | (398)   | (399) =<br>(397) +<br>(398)                             |                      | = (396)<br>98)                 | -  | (401)   |                 |                                 | = (400)+<br>01)                     |
|  |  |   |                                  |                                    |                     |                                      |   |                          |                                |                     |   |   |                      |                                |  |   |                 |                                 |                                     |
| Deduction<br>respect of<br>insurance<br>premia,<br>contribut<br>providen<br>etc. u/s 8 | of life<br>ce<br>itions to<br>nt fund  | Deducti<br>respect of<br>contribu<br>certain p<br>funds u/<br>80CCC | of<br>ution to<br>pension<br>/s  | of contr                           |                     | y u/s 80C<br>on and 800              | CCD(1)<br>ot exceed<br>0,000]                       | to notif                 | of<br>posited<br>ied<br>scheme | resp<br>hea<br>inst | urance<br>mia u/s                             | Deduct<br>respect<br>taken f<br>higher<br>educat<br>80E | t of loan<br>or      | of dor<br>funds                | etion in 1<br>nations to<br>, charital<br>ttions, et | o certain<br>ble                                  | intere          | st on de<br>gs accor            | respect of<br>eposits in<br>unt u/s |
|  |  |   |                                  |                                    |                     |                                      |   |                          | •                              |                     |   |   |                      | amount                         | Qualifying<br>amount                                 | Deductible amount                                 | Gross<br>amount | Qualifyin<br>amount             | ngDeductible<br>t amount            |
| amount   |  | amount  |                                  | Gross<br>amount                    | Deductibl<br>amount |                                      | 100)  | Gross<br>amount          | Deductible<br>amount           | Gros<br>amou        | int amount                                    | amount  | Deductible<br>amount |                                | (417)  | (410)   | (410)           | (420)                           | (401)                               |
| (403)  | (404)  | (405)   | (406)                            | (407)                              | (408)               | (4                                   | 409)  | (410)                    | (411)                          | (412                | 2) (413)                                      | (414)   | (415)                | (416)                          | (417)  | (418)   | (419)           | (420)                           | (421)                               |
|  | ount deduc<br>provision o  |   |                                  | her                                |                     | te of deductil<br>der Chapter V      |   | Total<br>Taxabl<br>incom |                                | al<br>me            | Rebate<br>under<br>section 87.<br>if applicab |   | ever                 | Health<br>Educat               | tion   | Tax<br>payable                                    | υ               | Relief<br>Inder<br>ection<br>89 | Net tax<br>payable                  |
| Section<br>code<br>(see note<br>(422)  | e amour<br>ae 1)   | nt amou   |                                  | huctible<br>nount<br>425)          |                     | (426) = (409                         |   | (427) =                  | = (42)                         |                     | (429)   | (43   | 0)                   | (431                           |  | 132) = (42  | (8)             | 433)                            | (434)                               |

# THE GAZETTE OF INDIA : EXTRAORDINARY

|  |  | +(411)+(413)+(415)+(418)+(421)+<br>(425) | (402)-<br>(426) |  |  | + (430) +<br>(431)-(429) |  |
|--|--|--|-----------------|--|--|--------------------------|--|
|  |  |  |                 |  |  |                          |  |
|  |  |  |                 |  |  |                          |  |

Notes:

# 2. Section codes:

| Sl. No. | Section | Particulars  | Section code |
|---------|---------|--|--------------|
| 1       | 80DD    | Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability | DD           |
| 2       | 80EE    | Deduction in respect of interest on loan taken for residential house property                                  | EE           |
| 3       | 80EEA   | Deduction in respect of interest on loan taken for certain house property (not covered u/s 80EE)               | EEA          |
| 4       | 80GG    | Deduction in respect of rents paid   | GG           |
| 5       | 80GGC   | Deduction in respect of contributions given by any person to political parties.                                | GGC          |
| 6       | 80U     | Deduction in case of a person with disability  | U.";         |

(iv) for Form No. 26QB, the following Form shall be substituted, namely:-

"Form No.26QB

[See section 194-IA, rule 30 and rule 31A]

#### Challan -cum - statement of deduction of tax under section 194-IA

| Financial Year                          |                    |              |        |        |      | -     |     |      |      | Majo | or He | ad Cod | le* |       |      |     |   |  |  | Μ | inor H | ead Co | de* |  |  |  |
|---|--------------------|--------------|--------|--------|------|-------|-----|------|------|------|-------|--------|-----|-------|------|-----|---|--|--|---|--------|--------|-----|--|--|--|
| Permanent Account                       | unt                |              | Num    | ber o  | r Aa | dhaar | Nur | mber | of T | rans | feree | e/     |     |       |      |     |   |  |  |   |        |        |     |  |  |  |
| Payer/ Buyer                            |                    |              |        |        |      |       |     |      |      |      |       |        |     |       |      |     |   |  |  |   |        |        |     |  |  |  |
| Category of<br>Account Numbe<br>Number* | er or Aadl         | Perm<br>naar | anen   | t      |      |       |     |      |      |      |       |        |     | Statu | s of | PAN | k |  |  |   |        |        |     |  |  |  |
| Full Name of Tra                        | ansferee/ <b>F</b> | ayer/        | Buye   | r*     |      |       |     |      |      |      |       |        |     |       |      |     |   |  |  |   |        |        |     |  |  |  |
|   |                    |              |        |        |      |       |     |      |      |      |       |        |     |       |      |     |   |  |  |   |        |        |     |  |  |  |
| Complete Addre                          | ess of Tra         | nsfere       | ee/Pay | /er/Bu | uyer |       |     |      |      |      |       |        |     |       |      |     |   |  |  |   |        |        |     |  |  |  |
|   |                    |              |        |        |      |       |     |      |      |      |       |        |     |       |      |     |   |  |  |   |        |        |     |  |  |  |
|   |                    |              |        |        |      |       |     |      |      |      |       |        |     |       |      |     |   |  |  |   |        |        |     |  |  |  |

#### भारत का राजपत्र : असाधारण

|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         | PIN                 |        |      |        |      |         |  |
|---|----------------------------------|--|-------------------------------|-------------------------|---------|----------------------|----------|--------------|-------------|--------|--------|--------|------|-------|------|----------|----------|--------|----------|---------|-------------------|-------|---------|----------|--------------|---------|---------------------|--------|------|--------|------|---------|--|
| Mobile  | No                               | •  |                               |                         |         |                      |          |              |             |        | Em     | ail II | )    |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| Whethe  | er m                             | ore than   |                               | one                     |         | transfere            | ee/payer | /buy         | er (        | Yes/I  | No)    |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         | naar Nur             | nber of  | Trar         | ısfei       | ror/ I | Paye   | e/ Se  | ller |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| Catego  | ry o                             | f Perma  | nent 4                        | Accoun                  | t       |                      |          |              |             |        |        |        |      |       | Stat | us of PA | AN*      |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| Numbe   | er oi                            | Aadhaa   | ır Nu                         | nber*                   |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| Full Na   | ame                              | of Tran  | feror                         | / Payee                 | / Sell  | er                   |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| Comple  | ete A                            | Address  | of Tra                        | nsfero                  | r/Pay   | ee/Seller            |          |              |             |        |        |        |      |       |      | -        |          |        |          |         |                   |       |         |          |              |         | -                   |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         | PIN                 | -      |      |        |      |         |  |
| Mobile  | No                               | •  |                               |                         |         |                      |          |              |             |        |        |        | Emai | l ID  |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| Whethe  | er m                             | ore than   | one                           |                         |         | transfer             | or/payee | /sell        | er (!       | Yes/N  | No)    |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| Comple  | ete 4                            | Address  | of Pro                        | perty                   | transf  | erred                |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         | PIN                 |        |      |        |      |         |  |
| Date of   |                                  | /Bookin  | a**                           |                         |         |                      |          |              |             |        |        |        |      | Value |      | nsiderat | ion      |        |          |         |                   | Pay   | nent ir | instal   | lment o      | or lump | o-sum               |        |      |        |      |         |  |
| Whether   |                                  |  |                               | at Hig                  | her rat | e as per             | section  | 2064         | AR (        | Ves/   | (No)   |        | (Ame |       | KS.) |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| whether   | 10                               | 5 15 ucu   | ieteu                         | at mg                   |         | e us per             | section  | 2001         | ID (        | 103/   | 110)   |        |      |       |      | -        |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
|   |                                  |  |                               |                         |         |                      |          |              |             |        |        |        |      |       |      |          |          |        |          |         |                   |       |         |          |              |         |                     |        |      |        |      |         |  |
| An  | nou                              | nt Paid/   | Credi                         | ed (in                  | Rs.)    |                      |          | Date         | of p        | oaym   | ent/   | credi  | t**  |       |      | Rate     | at whi   | ch ded | ucted (  | see not | te 1)             |       | Amo     | unt of t | ax           |         |                     | Date   | e of |        | Dedu | ction** |  |
| An  | nou                              | nt Paid/   | Credi                         | ed (in                  | Rs.)    |                      |          | Date         | of p        | oaym   | ent/   | credi  | t**  |       |      | Rate     | at whi   | ch ded | ucted (  | see not | te 1)             |       |         |          | ax<br>source |         |                     | Date   | e of |        | Dedu | ction** |  |
| An  | nou                              | nt Paid/   | Credi                         | ed (in                  | Rs.)    |                      |          | Date         | of p        | paym   | ent/   | credi  | t**  |       |      | Rate     | at whi   | ch ded | ucted (  | see not | te 1)             |       |         |          |              |         |                     | Date   | e of |        | Dedu | ction** |  |
| An<br>Date of   |                                  |  | Credi                         | ed (in                  | Rs.)    |                      |          | Date         | of p        | oaym   | ent/   | credi  | t**  |       |      | Rate     | at whi   | ch ded | ucted (  |         | te 1)<br>ode of j | payme | dedu    |          | source       |         | us e-tax            |        |      |        | Dedu | ction** |  |
|   |                                  |  | Credi                         | ed (in                  | Rs.)    |                      |          | Date         | of p        |        | ent/   | credi  | t**  |       |      | Rate     | at whi   | ch ded | ucted (  |         |                   | payme | dedu    |          | source       |         | us e-tax<br>e-tax j | a payn | nent | n subs |      |         |  |
| Date of   | f De                             |  |                               |                         |         | Deducted             | at So    |              |             |        |        |        | t**  |       |      | Rate     | at whi   | ch ded | ucted (  |         |                   | payme | dedu    |          | source       |         |                     | a payn | nent | n subs |      |         |  |
| Date of<br>Details  | f De<br>of I                     | posit**<br>Payment                                 | of Ta                         | x                       |         | Deducted<br>e deduct | at So    | ırce         | (An         | noun   | t in 1 | Rs.)   |      |       |      | Rate     | at whi   | ch ded | ucted (; |         |                   | payme | dedu    |          | source       |         |                     | a payn | nent | n subs |      |         |  |
| Date of<br>Details  | f De<br>of I<br>nco              | posit**<br>Payment                                 | of Ta                         | x                       |         |                      | at So    | ırce         | (An         | noun   | t in 1 | Rs.)   |      |       |      | Rate     | at whi   | ch ded | ucted (; |         |                   | payme | dedu    |          | source       |         |                     | a payn | nent | n subs |      |         |  |
| Date of<br>Details<br>TDS (In   | f De<br>of I<br>nco              | posit**<br>Payment                                 | of Ta                         | x                       |         |                      | at So    | ırce         | (An         | noun   | t in 1 | Rs.)   |      |       |      | Rate     | at which | ch ded | ucted (; |         |                   | payme | dedu    |          | source       |         |                     | a payn | nent | n subs |      |         |  |
| Date of<br>Details<br>TDS (In<br>Interes                              | f De<br>of I<br>ncoi             | posit**<br>Payment<br>me Tax)(                     | of Ta                         | x                       |         |                      | at So    | ırce         | (An         | noun   | t in 1 | Rs.)   |      |       |      | Rate     | at which | ch ded | ucted (; |         |                   | payme | dedu    |          | source       |         |                     | a payn | nent | n subs |      |         |  |
| Date of<br>Details<br>TDS (In<br>Interes<br>Fee<br>Total p            | f De<br>of I<br>ncon<br>st       | posit**<br>Payment<br>me Tax)(                     | of Ta<br>(Cred                | x<br>it of ta           | x to th |                      | at So    | urce<br>be g | (An<br>iven | noun   | t in 1 | Rs.)   |      |       |      |          | at whi   | ch ded | ucted (; |         |                   | payme | dedu    |          | source       |         |                     | a payn | nent | subs   |      |         |  |
| Date of<br>Details<br>TDS (In<br>Interes<br>Fee<br>Total p            | f De<br>of I<br>ncon<br>st       | posit**<br>Payment<br>me Tax)<br>nent              | of Ta<br>(Cred                | x<br>it of ta           | x to th |                      | at So    | urce<br>be g | (An         | noun   | t in 1 | Rs.)   |      |       | Tho  | Rate     | at whi   | ch ded | ucted (  | Mo      |                   |       | dedu    |          | source       |         | e-tax j             | a payn | nent | subs   |      |         |  |
| Date of<br>Details<br>TDS (In<br>Interes<br>Fee<br>Total p            | f De<br>of I<br>ncon<br>st       | posit**<br>Payment<br>me Tax)<br>nent<br>nent in V | of Ta<br>(Cred                | x<br>it of ta           | x to th |                      | at So    | urce<br>be g | (An<br>iven | noun   | t in 1 | Rs.)   |      |       | Tho  |          | at which | ch ded | ucted (; | Mo      | ode of j          |       | dedu    |          | source       |         | e-tax j             | a payn | nent |        |      | t date  |  |
| Date of<br>Details<br>TDS (Ir<br>Interes<br>Fee<br>Total p<br>Total P | f De<br>of I<br>ncol<br>t<br>ayn | posit**<br>Payment<br>me Tax)<br>nent<br>nent in V | of Ta<br>Cred<br>Vords<br>res | x<br>it of ta<br>(in Rs | x to th | e deduct             | at So    | be g         | (An<br>iven | noun   | t in 1 | Rs.)   |      |       | Tho  |          | at which | ch ded | ucted (; | Mo      | ode of j          |       | dedu    |          | source       |         | e-tax j             | a payn | nent |        |      | t date  |  |

\* 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.";

## **"FORM NO. 26QC** [*See* section 194-IB, rule 30(2B) and (6B) and rule 31A(4B)] **Challan-***cum***-statement of deduction of tax under section 194-IB**

| Financial Year                                   | Major Head Code*             |                   |                      |           | 2 0       | Minor Hea | ad Code* | 8 | 0        | 0 |
|--|------------------------------|-------------------|----------------------|-----------|-----------|-----------|----------|---|----------|---|
| [Permanent Account Number or Aadhaar Nu          | umber] of Tenant/lessee/Paye | er                |                      |           |           |           |          |   |          |   |
| Full Name of Tenant/lessee/Payer*                |                              |                   | ·                    |           |           |           |          |   |          |   |
|  |                              |                   |                      |           |           |           |          |   |          |   |
| Complete Address of Tenant/lessee/Payer          |                              |                   |                      |           |           | · · ·     |          | I |          |   |
|  |                              |                   |                      |           |           |           |          |   |          |   |
|  |                              |                   |                      |           |           |           |          |   |          |   |
|  |                              |                   |                      |           | Р         | IN        |          |   |          |   |
|  |                              |                   |                      |           |           |           |          |   |          |   |
| Mobile No.                                       |                              | Email ID          |                      |           |           |           |          |   |          |   |
| Whether more than one Tenant/lessee/Payer        | (Yes/No)                     |                   |                      |           |           |           |          |   |          |   |
| [Permanent Account Number or Aadhaar Nu          | umber] of Landlord/Lessor/P  | ayee              |                      |           |           |           |          |   |          |   |
| Category of [Permanent Account Number or Number] | Aadhaar                      | Status of [Perman | ent Account Number o | or Aadhaa | r Number] | *         |          |   |          |   |
| Full Name of Landlord/Lessor/Payee               | · · ·                        |                   |                      |           |           |           |          |   |          |   |
|  |                              |                   |                      |           |           |           |          |   |          |   |
| Complete Address of Landlord/Lessor/Payee        |                              |                   |                      |           | 1         |           |          |   | <u> </u> |   |

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|                                      |                                   |                      |                              | PIN                            |
|--------------------------------------|-----------------------------------|----------------------|------------------------------|--------------------------------|
| Mobile No.                           |                                   | Email ID             |                              |                                |
| Whether more than one Landlord/Le    | essor/Payee (Yes/No)              |                      |                              |                                |
| Complete Address of Property Rente   | ed                                |                      |                              |                                |
|                                      |                                   |                      |                              | PIN                            |
| Period of Tenancy***                 | inRs.)                            | of Rent Paid (Amount | Value of R<br>inRs.)         | ent Paid in Last Month (Amount |
| Whether TDS is deducted at Higher ra | _                                 |                      |                              |                                |
| Amount Paid/Credited (in Rs.)        | Date of (see not payment/credit** |                      | ount of tax deducted<br>urce | Date of Deduction**            |
|                                      |                                   |                      |                              |                                |
| Date of                              |                                   | Mode of payment      | Simu                         | Iltaneous e-tax payment        |
| Deposit**                            |                                   |                      |                              |                                |
|                                      |                                   |                      | e-tax pa                     | ayment on subsequent date      |

| Details of Payment of Tax Deduc | cted at Source (Amount in Rs.  | )                  |     |       |   |   |      |  |  |    |     |  |  |
|---------------------------------|--------------------------------|--------------------|-----|-------|---|---|------|--|--|----|-----|--|--|
| TDS (Income Tax) (Credit of tax | to the deductee shall be given | n for this amount) |     |       |   |   |      |  |  |    |     |  |  |
| Interest                        |                                |                    |     |       |   |   |      |  |  |    |     |  |  |
| Fee                             |                                |                    |     |       |   |   |      |  |  |    |     |  |  |
| Total payment                   |                                |                    |     |       |   |   |      |  |  |    |     |  |  |
| Total Payment in words (in Rs.) |                                |                    |     |       |   |   |      |  |  |    |     |  |  |
| Crores                          | Lakhs                          | Thousands          | Hur | dreds | 5 | , | Tens |  |  | Un | its |  |  |
|                                 |                                |                    |     |       |   |   |      |  |  |    |     |  |  |

\*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

| Permanent Account Number<br>(PAN)<br>Or<br>Aadhaar No. of Deductor<br>Full Name of Deductor*<br>Complete Address of<br>Deductor<br>Mobile No.<br>Permanent Account Number (PAN)<br>Or<br>Aadhaar Number of Deductee<br>Category of PAN*<br>Status of PAN*  | Financial<br>Year -           | Major Head Code*Minor          |                         |          |           |                          |        |  |
|--|-------------------------------|--------------------------------|-------------------------|----------|-----------|--------------------------|--------|--|
| Or Aadhaar No. of Deductor Full Name of Deductor* Complete Address of Deductor  Mobile No. Permanent Account Number (PAN) Or Aadhaar Number of Deductee  |                               | Number                         |                         |          |           |                          |        |  |
| Aadhaar No. of Deductor     Image: Complete Address of Deductor       Complete Address of Deductor     PIN       Mobile No.     Email ID       Permanent Account Number (PAN)<br>Or<br>Aadhaar Number of Deductee     Image: Complete Address of Deductee  |                               |                                |                         |          |           |                          |        |  |
| Full Name of Deductor*   |                               |                                |                         |          |           |                          |        |  |
| Complete Address of<br>Deductor PIN<br>Mobile No. Email ID Permanent Account Number (PAN)<br>Or<br>Aadhaar Number of Deductee  |                               |                                |                         |          |           |                          |        |  |
| Deductor International Interna | Full Name of Deduct           | or*                            |                         |          |           |                          |        |  |
| Mobile No.     Email ID     PIN       Permanent Account Number (PAN)     Email ID     Image: Comparison of Deductee       Or     Aadhaar Number of Deductee     Image: Comparison of Deductee  | Complete Addres               | s of                           |                         |          |           |                          |        |  |
| Mobile No.     Email ID       Permanent Account Number (PAN)        Or        Aadhaar Number of Deductee   | Deductor                      |                                |                         |          |           |                          |        |  |
| Permanent Account Number (PAN)       Or       Aadhaar Number of Deductee   |                               |                                |                         |          |           |                          | PIN    |  |
| Or<br>Aadhaar Number of Deductee   |                               |                                |                         |          | mail ID   |                          |        |  |
| Aadhaar Number of Deductee   | Permanent Account             | Number (PAN)                   |                         | <b>_</b> |           |                          |        |  |
|  | Or                            |                                |                         |          |           |                          |        |  |
| Category of PAN* Status of PAN*  | Aadhaar Number of             | Deductee                       |                         |          |           |                          |        |  |
|  | Category of PAN <sup>3</sup>  | <                              | Stat                    | tus of P | AN*       |                          |        |  |
|  |                               |                                |                         |          |           |                          |        |  |
| Full Name of Deductee  | Full Name of Dedu             | ictee                          |                         |          |           |                          |        |  |
| Complete Address of Deductee   | Complete Address              | of Deductee                    |                         |          |           |                          |        |  |
| PIN  |                               |                                |                         |          |           |                          | PIN    |  |
| Mobile No. Email ID  | Mobile No.                    |                                |                         |          | Email ID  |                          |        |  |
| Nature of payment (work in pursuance of a contract/commission/brokerage  | Nature of payment             | (work in pursuance of a contra | ct/commission/brokerage |          |           |                          |        |  |
| or fees for professional services)   |                               |                                | -                       |          |           |                          |        |  |
| Aggregate of payments/credit during the  |                               |                                |                         |          | Aggregate | of payments/credit durir | ng the |  |
| period from 1 <sup>st</sup> April to the end of the  |                               |                                |                         |          |           |                          |        |  |
| Date of Contract/Agreement** month in which the payment has been   | Data of Contract/A groomont** |                                |                         |          |           |                          |        |  |
| made/credited.   | Duc of Contract/A             | Greenent                       |                         |          | monul m   |                          |        |  |
| made/eredited.   |                               |                                |                         |          |           | made/ credited.          |        |  |

| Is it a case of nor                       | n-deduction/Lower deduction on     |                                     | Number of the certificate    | under section          |                             |  |
|---|------------------------------------|-------------------------------------|------------------------------|------------------------|-----------------------------|--|
| account of certificate under section 197? |                                    |                                     |                              |                        |                             |  |
|   |                                    |                                     | Yes 197 issued by the Assess | -                      |                             |  |
| (Please Tick Yes                          | s/No)                              |                                     | non-deduction or lower on No | leduction.             |                             |  |
| Whether TDS i                             | is deducted at Higher rate as      | per section 206AB (Yes/N            | lo)                          |                        |                             |  |
|   |                                    |                                     |                              | Amount of tax deducted |                             |  |
| Amount Paid/Credited (in Rs.)             |                                    | Date of                             | Rate at which                | at                     | Date of Deduction**         |  |
|   |                                    | payment/credit**                    | Deducted (see note 1)        | source                 |                             |  |
| Date of Deposit                           | **                                 |                                     | Mode of payme                | nt Simultaneous        | e-tax payment               |  |
|   |                                    |                                     |                              |                        | e-tax payment on subsequent |  |
| Details of                                | Payment of Tax Deducted at Sou     | rce (Amount in Rs.)                 |                              |                        |                             |  |
| TDS (Inco                                 | ome Tax)(Credit of tax to the dedu | ctee shall be given for this amount | unt)                         |                        |                             |  |
| Interest                                  |                                    |                                     |                              |                        |                             |  |
| Fee                                       |                                    |                                     |                              |                        |                             |  |
| Total payr                                | ment                               |                                     |                              |                        |                             |  |
| Total payr                                | ment in Words (in Rs.)             |                                     |                              |                        |                             |  |
| Crores                                    | Lakhs                              | Thousands                           | Hundereds                    | Tens                   | Units                       |  |
| cioies                                    |                                    |                                     |                              |                        |                             |  |

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

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## Notes

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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