

# INCOME-TAX RULES, 1962

Form No.27Q

[See section 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC,195, 196A ,196B, 196C, 196D, and rule31A ]

Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary made to non-residents for the quarter ended .....  
(June/September/December/March).....(Financial Year)

1. (a) Tax Deduction and Collection Account Number (TAN)

(d) Has the statement been filed earlier for this quarter (Yes/No)

(b) Permanent Account Number (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 Deductor

(a) Name of the deductor

(b) If Central/State Government Name (See Note 3)

AIN Code of PAO/TO/CDDO

(c) TAN Registration No.

(d) Address

Flat No.	
Name of the premises/building	
Road/Street/Lane	
Area/Location	
Town/City/District	
State	
PIN Code	
Telephone No.	
Alternate telephone No.(See Note 4)	
Email	
Alternate email (See Note 4)	

3. Particulars of the person responsible for deduction of tax:

(a) Name

(b) Address

Flat No.	
Name of the premises/building	
Road/Street/Lane	
Area/Location	
Town/City/District	
State	
PIN Code	
Telephone No.	
Alternate telephone No.(See Note 4)	
Email	
Alternate email (See Note 4)	
Mobile No.	

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

Sl. No.	Tax	Surcharge	Education Cess	Interest	Fee (See Note 5)	Penalty / Others	Total amount deposited as per challan/ Book Adjustment (702+703+704+705+706+707) (See Note 6)	Mode of deposit through Challan (C) /Book Adjustment (B) (See Note 7)	BSR code/ Receipt Number of Form No.24G (See Note 8)	Challan Serial No./DDO Serial no. of Form No.24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) (See Note 8)	Minor Head of Challan (See Note 9)
[701]	[702]	[703]	[704]	[705]	[706]	[707]	[708]	[709]	[710]	[711]	[712]	[713]
1												
2												
3												

5. Details of amount paid and tax deducted thereon from the deductees (see Annexure)

**Verification**

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

Place: .....

Date: .....

Signature of the person responsible for deducting tax at source

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

**Notes:**

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANNOTREQD" should be mentioned.
2. Please indicate Government deductor or non-Government deductor.
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of deductor or person responsible for deduction of tax.
5. Fee paid under section 234 E for late filling of TDS statement to be mentioned in separate column of 'Fee' (column 706).
6. In column 708, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount deposited through challan.
7. In column 709, Government deductors to write "B" where amount is remitted to the credit of Central Government through book adjustment. Other deductors to write "C".
8. Challan / Transfer Voucher (CIN / BIN) particulars, i.e. 710, 711, 712 should be exactly the same as available at Tax Information Network.
9. In column 713, mention minor head as marked on the challan.

**ANNEXURE : DEDUCTEE WISE BREAK UP OF TDS**

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

Details of amount paid/credited during the quarter ended.....(dd/mm/yyyy) and of tax deducted at source

BSR Code of branch/Receipt Number of Form No.24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No.24G	
Amount as per Challan	
Total TDS to be allocated among deductees as in the vertical total of Col. 726	
Total interest to be allocated among the deductees mentioned below	

Name of the Deductor		
TAN		

Sl. No.	Deductee reference number provided by the deductor, if available	Deductee code (01-Company 02-Other than company)	PAN of the deductee [see Note 5]	Name of the deductee	Section code (See Note 4)	Date of payment or credit (dd/mm/yyyy)	Amount paid or credited	Tax	Sur-charge	Edu-cation Cess	Total tax deducted [722+723 +724]	Total tax deposited	Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for non-deduction/ lower deduction/ grossing up/Higher Deduction (see notes 1 to 3)	Number of the certificate issued by the Assessing Officer for non-deduction/ lower deduction	Whether the rate of TDS is as per IT Act (a) DTAA(b)	Nature of Remittance	Unique Acknowledgement of the corresponding Form No. 15CA, if available	Country to Which remittance is made	Email ID of deductee	Contact number of deductee	Address of deductee in country of residence	Tax Identification Number/ Unique identification number of deductee
[714]	[715]	[716]	[717]	[718]	[719]	[720]	[721]	[722]	[723]	[724]	[725]	[726]	[727]	[728]	[729]	[730]	[731]	[732]	[733]	[734]	[735]	[736]	[737]	[738]
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

Note:

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
2. Write "C" if grossing up has been done
3. Write "D" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
4. List of section codes is as under:
5. In case of deductees covered under rule 37BC, "PAN NOT AVAILABLE" should be mentioned.

<b>Section</b>	<b>Nature of Payment</b>	<b>Section Code</b>
1	2	3
192A	Payment of accumulated balance due to an employee	192A
194E	Payments to non-resident Sportsmen/Sport Associations	94E
194LB	Income by way of interest from infrastructure debt fund.	4LB
<i>194LBA</i>	<i>Certain income from units of a business trust</i>	<i>LBA</i>
<i>194LBB</i>	<i>Income in respect of units of investment fund</i>	<i>LBB</i>
<i>194LBC</i>	<i>Income in respect of investment in securitisation trust</i>	<i>LBC</i>
194LC	Income by way of interest from Indian company	4LC
195	Other sums payable to a non-resident	195
196A	Income in respect of units of Non-Residents	96A
196B	Payments in respect of Units to an Offshore Fund	96B
196C	Income from foreign Currency Bonds or shares of Indian Company payable to Non-Resident	96C
196D	Income of foreign institutional investors from securities	96D.