

**FORM NO. 27EQ**

<sup>1</sup>[See section 206C, 206CC, 206CCA and rule 31AA]

**Quarterly statement of collection of tax at source under section 206C of the Income-tax Act for the quarter ended.....(June/September/December/March).....(Financial year)**

<p>1. (a) Tax Deduction and Collection Account Number (TAN) <input style="width: 100%; height: 20px;" type="text"/></p> <p>(b) [Permanent Account Number or Aadhaar Number][See Note 1] <input style="width: 100%; height: 20px;" type="text"/></p> <p>(c) Financial Year <input style="width: 100%; height: 20px;" type="text"/></p> <p>2. Particulars of the Collector</p> <p>(a) Name of the Collector <input style="width: 100%; height: 20px;" type="text"/></p> <p>(b) If Central/State Government Name (See Note 3) <input style="width: 100%; height: 20px;" type="text"/>                  AIN Code of PAO/TO/CDDO <input style="width: 100%; height: 20px;" type="text"/></p> <p>(c) TAN Registration No. <input style="width: 100%; height: 20px;" type="text"/></p> <p>(d) Address</p> <table border="0" style="width: 100%;"> <tr><td style="width: 30%;">Flat No.</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>Name of the premises/building</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>Road/Street/Lane</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>Area/Location</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>Town/City/District</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>State</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>PIN Code</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>Telephone No.</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>Alternate telephone No. (See Note 4)</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>Email</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> <tr><td>Alternate email (See Note 4)</td><td><input style="width: 100%; height: 20px;" type="text"/></td></tr> </table>	Flat No.	<input style="width: 100%; height: 20px;" type="text"/>	Name of the premises/building	<input style="width: 100%; height: 20px;" type="text"/>	Road/Street/Lane	<input style="width: 100%; height: 20px;" type="text"/>	Area/Location	<input style="width: 100%; height: 20px;" type="text"/>	Town/City/District	<input style="width: 100%; height: 20px;" type="text"/>	State	<input style="width: 100%; height: 20px;" type="text"/>	PIN Code	<input style="width: 100%; height: 20px;" type="text"/>	Telephone No.	<input style="width: 100%; height: 20px;" type="text"/>	Alternate telephone No. (See Note 4)	<input style="width: 100%; height: 20px;" type="text"/>	Email	<input style="width: 100%; height: 20px;" type="text"/>	Alternate email (See Note 4)	<input style="width: 100%; height: 20px;" type="text"/>	<p>(d) Has the statement been filed earlier for this quarter (Yes/No) <input style="width: 100%; height: 20px;" type="text"/></p> <p>(e) If answer to (d) is "Yes", then Token No. of original statement <input style="width: 100%; height: 20px;" type="text"/></p> <p>(f) Type of Collector (See Note 2) <input style="width: 100%; height: 20px;" type="text"/></p>
Flat No.	<input style="width: 100%; height: 20px;" type="text"/>																						
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1. Substituted by the Income-tax (17th Amendment) Rules, 2021, w.e.f. **8-6-2021**.



5. Details of amount paid and tax collected thereon (see Annexure)

**Verification**

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

Place: .....

Date: .....

.....  
*Signature of the person responsible for collecting tax at source*

.....  
*Name and designation of the person responsible for collecting tax at source*

**Notes:**

1. It is mandatory for non-Government collectors to quote [*Permanent Account Number or Aadhaar Number*]. In case of Government collectors, "[*Permanent Account Number or Aadhaar Number*] NOT REQD" should be mentioned.
2. Please indicate Government collector or non-Government collector.
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 collector or person responsible for collection of tax.
5. Fee paid under section 234E for late filing of TCS statement to be mentioned in separate column of 'Fee' (column 656).
6. In column 658, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other collectors to write the exact amount deposited through challan.
7. In column 659, Government collectors to write "B" where TCS is remitted to the credit of Central Government through book adjustment. Other collectors to write "C".
8. Challan/Transfer Voucher (CIN/BIN) particulars, *i.e.* 660, 661, 662 should be exactly the same as available at Tax Information Network.
9. In column 663, mention minor head as marked on the challan.

<sup>2</sup>[ANNEXURE -: PARTY WISE BREAK UP OF TCS

**(Please use separate Annexure for each-line item in Table at Sl. No. 04 of main Form 27EQ) Details of amount received/debited during the quarter ended.....(dd/mm/yyyy) and of tax collected 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 TCS to be allocated among deductees as in the vertical total of Col. 677										Name of the Collector									
Total interest to be allocated among the parties mentioned below										TAN									
Sl. No.	Party ref-encum-ber provided by the collector, if avail-	Party code (01-Company Other than company)	PAN of the party	Name of party	Total value of the transaction	Amount received/debited (dd/mm/yyyy)	Date on which amount received/debited (dd/mm/yyyy)	Collection Code (See Note 10)	Tax	Surcharge	Educational cess	Total tax collected [673+674+675]	Total tax deposited	Date of collection (dd/mm/yyyy)	Rate at which collected	Reason for non-collection/ or collection at higher	Number of the certificate u/s 206C issued by the Assessing Officer for lower	Whether the payment by collectee is liable to TDS as per clause (a) of the fifth proviso to sub-section (1G) or second	If, answer to [681A] is yes, then

2. Substituted by the Income-tax (17th Amendment) Rules, 2021, w.e.f. **8-6-2021**. Prior to its substitution said annexure as amended by the Income-tax (17th Amendment) Rules, 2020, w.e.f. 1-10-2020.

	able																rate (See Note 1 to 9)	collec- tion of tax	proviso to sub-section (1H) and whether TDS has been deducted from such payment (if either "F" or "G" is selected in 680)	Challan number	Date of pay- ment of TDS to Central Govern- ment
[664]	[665]	[666]	[667]	[668]	[669]	[670]	[671]	[672]	[673]	[674]	[675]	[676]	[677]	[678]	[679]	[680]	[681]	[681A]	[681B]	[681C]	
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 collecting tax at source .....

Date: ..... Name and designation of the person responsible for collecting tax at source .....

**Notes:**

1. Write "A" if "lower collection" is on account of a certificate under sub-section (9) of section 206C.
2. Write "B" if "non-collection" is on account of furnishing of declaration under sub-section (1A) of section 206C.
3. Write "C" if collection is at higher rate under section 206CC on account of non-furnishing of PAN/Aadhaar by the collectee
4. Write "D" if no collection is on account of the first proviso to sub-section (1G) of section 206C.
5. Write "E" if no collection is on account of the fourth proviso to sub-section (1G) of section 206C.
6. Write "F" if no collection is on account clause (i) or clause (ii) of the fifth proviso to sub-section (1G) or in view of notification issued under the clause (ii).
7. Write "G" if no collection is on account of the second proviso to sub-section (1H) of section 206C.

8. Write "H" if no collection is on account of sub-clause (A) or sub-clause (B) or sub-clause (C), or in view of notification issued under sub-clause (c), of clause (a) of the Explanation.
9. Write "I" if collection is at a higher rate in view of section 206CCA\*.
10. Write collection code as mentioned below:

Section	Nature of collection	Collection Code	
206C	Collection at source from alcoholic liquor for human consumption	6C	A
206C	Collection at source from timber obtained under forest lease	6C	B
206C	Collection at source from timber obtained by any mode other than a forest lease	6C	C
206C	Collection at source from any other forest produce (not being tendu leaves)	6C	D
206C	Collection at source from scrap	6C	E
206C	Collection at source from contractors or licensee or lease relating to parking lots	6C	F
206C	Collection at source from contractors or licensee or lease relating to toll plaza	6C	G
206C	Collection at source from contractors or licensee or lease relating to mine or quarry	6C	H
206C	Collection at source from tendu leaves	6C	I
206C	Collection at source on sale of minerals, being coal or lignite or iron ore	6C	J
206C	Collection at source on cash sale of bullion and jewellery	6C	K
206C	Collection at source on sale of motor vehicle	6C	L
206C	Collection at source on remittance under LRS for purchase of overseas tour program package	6C	O
206C	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E	6C	P
206C	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution	6C	Q
206C	Collection at source on sale of goods	6C	R]

\* Note In relation to section 206CCA, the changes shall come into effect from 1<sup>st</sup> July, 2021.