

FORM NO. 27Q

¹[/See section 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB and rule 31A/]

**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 quarter ended
(June/September/December/March) (Financial Year)]**

1. (a)	Tax Deduction and Collection Account Number (TAN)	<input style="width: 100%; height: 20px;" type="text"/>	(d)	Has the statement been filed earlier for this quarter (Yes/No)	<input style="width: 100%; height: 20px;" type="text"/>
(b)	[Permanent Account Number or Aadhaar Number][See Note 1]	<input style="width: 100%; height: 20px;" type="text"/>	(e)	If answer to (d) is "Yes", then Token No. of original statement	<input style="width: 100%; height: 20px;" type="text"/>
(c)	Financial Year	<input style="width: 100%; height: 20px;" type="text"/>	(f)	Type of [Deductor/Payer] (See Note 2)	<input style="width: 100%; height: 20px;" type="text"/>
2. Particulars of the [Deductor/Payer]					
(a)	Name of the [Deductor/Payer]	<input style="width: 100%; height: 20px;" type="text"/>			
(b)	If Central/State Government	<input style="width: 100%; height: 20px;" type="text"/>			
	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"/>			
(c)	TAN Registration No.	<input style="width: 100%; height: 20px;" type="text"/>			
(d)	Address	<input style="width: 100%; height: 20px;" type="text"/>			
	Flat No.	<input style="width: 100%; height: 20px;" type="text"/>	PIN Code	<input style="width: 100%; height: 20px;" type="text"/>	
	Name of the premises/building	<input style="width: 100%; height: 20px;" type="text"/>	Telephone No.	<input style="width: 100%; height: 20px;" type="text"/>	
	Road/Street/Lane	<input style="width: 100%; height: 20px;" type="text"/>	Alternate telephone No. (See Note 4)	<input style="width: 100%; height: 20px;" type="text"/>	
	Area/Location	<input style="width: 100%; height: 20px;" type="text"/>	Email	<input style="width: 100%; height: 20px;" type="text"/>	
	Town/City/District	<input style="width: 100%; height: 20px;" type="text"/>	Alternate email (See Note 4)	<input style="width: 100%; height: 20px;" type="text"/>	
	State	<input style="width: 100%; height: 20px;" type="text"/>			
3. Particulars of the person responsible for deduction of tax:					
(a)	Name	<input style="width: 100%; height: 20px;" type="text"/>			
(b)	Address	<input style="width: 100%; height: 20px;" type="text"/>			
	Flat No.	<input style="width: 100%; height: 20px;" type="text"/>	Area/Location	<input style="width: 100%; height: 20px;" type="text"/>	
	Name of the premises/building	<input style="width: 100%; height: 20px;" type="text"/>	Town/City/District	<input style="width: 100%; height: 20px;" type="text"/>	
	Road/Street/Lane	<input style="width: 100%; height: 20px;" type="text"/>	State	<input style="width: 100%; height: 20px;" type="text"/>	
		<input style="width: 100%; height: 20px;" type="text"/>	PIN Code	<input style="width: 100%; height: 20px;" type="text"/>	

¹ Substituted by the Income-tax (17th Amendment) Rules, 2021, w.e.f. 8-6-2021. Prior to its substitution said words as amended by the Income-tax (16th Amendment) Rules, 2020, w.e.f. 3-7-2020.

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 and amount paid without deduction (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:

- It is mandatory for non-Government [*Deductors/Payers*] to quote [*Permanent Account Number or Aadhaar Number*]. In case of Government [*Deductors/Payers*], "[*Permanent Account Number or Aadhaar Number*] NOT REQD" should be mentioned.
- Please indicate Government [*Deductor/Payer*] or non-Government [*Deductor/Payer*].
- In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
- 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 [*Deductors/Payers*] or person responsible for deduction of tax.
- Fee paid under section 234E for late filling of TDS statement to be mentioned in separate column of 'Fee' (column 706).
- In column 708, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other [*Deductors/Payers*] to write the exact amount deposited through challan.
- In column 709, Government [*Deductors/Payers*] to write "B" where amount is remitted to the credit of Central Government through book adjustment. Other [*Deductors/Payers*] to write "C".
- Challan/Transfer Voucher (CIN/BIN) particulars, i.e. 710, 711, 712, should be exactly the same as available at Tax Information Network.
- In column 713, mention minor head as marked on the challan.

²[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

Name of the Deductor/Payer

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	

TAN	
-----	--

Sl. No.	Deductee reference number provided by the deductor if available	Deductee Code(01-Company than company)	[Permanent Account Numberor Aadhaar Number] of the deductee [see note 12]	Name of the deductee	Section code (See Note 11)	Date of payment or credit (dd/mm/yyyy)	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 194N (in cases not covered by the first proviso to Section 194N)	Amount of cash withdrawal which is in excess of Rs. 20 lakhs but does not exceed Rs. 1 crore for cases covered by sub-clause (a) of first proviso to section 194N	Amount of cash withdrawal which is in excess of Rs. 1 crore for cases covered by sub-clause (b) of first proviso to section 194N	Amount paid or credited	Tax	Surcharge	Education Cess	Total tax deducted [722+ 723 + 724]	Total tax deposited
[714]	[715]	[716]	[717]	[718]	[719]	[720]	[720A]	[720B]	[720C]	[721]	[722]	[723]	[724]	[725]	[726]
1															
2															

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 (16th Amendment) Rules, 2020, w.e.f. 3-7-2020.

3															
Total															

<i>Date of deduction (dd/mm/yyyy)</i>	<i>Rate at which deducted</i>	<i>Reason for non-deduction/ lower deduction/ grossing up/ Higher Deduction (See notes 1 to 10)</i>	<i>Number of the certificate issued by the Assessing Officer for non-deduction/ lower deduction</i>	<i>Whether the rate of TDS is as per IT Act (a) DTAA (b)</i>	<i>Nature of Remittance</i>	<i>Unique Acknowledgement of the corresponding Form No. 15CA, if available</i>	<i>Country to which remittance is made</i>	<i>Email ID of deductee</i>	<i>Contact number of deductee</i>	<i>Address of deductee in country of residence</i>	<i>Tax Identification Number/ Unique identification number of deductee</i>
[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

Notes:

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 under section 206AA on account of non-furnishing of Permanent Account Number or Aadhaar Number or non-linking of PAN with Aadhar.
4. Write "E" if no deduction is in view of sub-section (2A) of section 194LBA.

5. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
6. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under the fourth proviso to section 194N.
7. Write "O" if no deduction is in view of clause (a) or (b) of sub-section (1D) of section 197A.
8. Write "H" if no deduction is in view of proviso to sub-section (1A) of section 196D in respect of an income paid to a specified fund which is exempt under clause (4D) of section 10.
9. Write "I" if no deduction is in view of sub-section (2) of section 196D in respect of income of the nature of capital gains on transfer of securities referred to in section 115AD paid or payable to a Foreign Institutional Investor.
10. Write "J" if deduction is at higher rate in view of section 206AB for non-filing of return of income by the non-resident having a permanent establishment in India*.
11. List of section codes is asunder:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
194E	Payments to non-resident Sportsmen/Sport Associations	94E
194LB	Income by way of interest from infrastructure debt fund	4LB
194LBA(a)	income referred to in section 10(23FC)(a) from units of a business trust.	LBA1
194LBA(b)	Income referred to in section 10(23FC)(b) from units of a business trust	LBA2
194LBA(c)	Income referred to in section 10(23FCA) from units of a business trust	LBA3
194LBB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitisation trust	LBC
194LC	Income by way of interest from Indian company	4LC
194LD	Income by way of interest on certain bonds and Government securities.	4LD
194N	Payment of certain amounts in cash	94N
194N First Proviso	Payment of certain amount in cash to non-filers.	4N-F
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(1)	Income of foreign institutional investors from securities under sub-section (1)	96D

196D(1A)	Income of specified fund from securities referred to in clause (a) of sub-section (1) of section 115AD (other than interest income referred to in section 194LD)	96DA
----------	--	------

12. *In case of deductees covered under rule 37BC, Permanent Account Number or Aadhaar Number NOT AVAILABLE should be mentioned.]*

* Note In relation to section 206AB, the changes shall come into effect from 1st July, 2021.