¹[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				-		Major Head Code*						r Head			
											Code	*			
Permanent Account Nun	ıber	or Aa	ıdhaa	ar Num	ber o	f Transferee /Payer/Bu	yer								
Category of Permanent A	Acco	unt N	lumb	er*								Status of P	AN*		
Full Name of Transferee	/Pay	er/Bu	ıyer												
Complete Address of Tra	ansfe	eree/P	ayer	/Buyer											
	PIN										PIN				
Mobile No.		Email ID													
Whether more than one t	rans	feree/	/paye	er/buye	r (Ye	s/No)									
Permanent Account Numb	er o	r Aad	lhaar	Numb	er of	Transferor /Payee/Selle	er								
Category of Permanent A	Acco	unt N	lumb	er*						St	atus of				
										P.A	λN*				
Full Name of Transferor	/Pay	ee/Se	ller												
Complete Address of Tra	ansfe	eror/P	ayee	/Seller											
											PIN				
Mobile No.						Email ID									
Whether more than one	Гran	sferor	:/Pay	ee/Sell	er (Y	es/No)									
Complete Address of Pro															
•		•													

^{1.} Substituted by the Income-tax (Nineteenth Amendment) Rules, 2022, w.e.f. 21-6-2022.

						PIN		
Date of agreement/		Total	Total Value of Consideration					
booking**		(amo	(amount in Rs.)			installment or lu sum	ımp-	
Whether TDS is deducted	ed at Higher rate	as per section	206AB	(Yes/No)***				
Whether it is last instalr	nent? Yes	No						
Total amount paid/ credited in previous installments, if any (in Rs.) (A)	Amount paid/ credited currently (B)	paid/ value of credited currently (C)		Amount on which TDS to be deducted (D) (see note 1)	Date of payment/ credit**	Rate at which deducted (see note 2)	Amount of tax deducted at source (see note 3)	Date of Deduction**
Whether stamp duty val	ue is higher than Mode of			Ye taneously e-tax pay		e-tax payment	on subsequen	t date
Deposit**								
Details of payment of ta								
TDS (Income Tax)(Cred	dit of tax to the de	eductee shall b	e given	for this amount				
Interest								
Fee								
Total Payment	(; D)							
Total payment in words	<u> </u>	- Pol	1	1 ** 1			TT 1.	
Crores	Lakhs	Thousands		Hundred	1S	Tens	Units	

^{*}To be updated automatically

*** From 1st April, 2022, provisions of section 206AB are not applicable in case of tax deduction under section 194-IA.

Notes:

- 1. (a) In case of installment, where it is not last installment, (A+B);
- (b) in any other case (i.e., last installment or lump sum payment), (A+B) or (C), whichever is higher.
- 2. Tax to be deducted at higher rates in case provisions of section 206AB is applicable. ***
- 3. (a) In case of installment, where it is not last installment, TDS on (A+B) as reduced by the TDS in earlier installments, if any;
- (b) In any other case (i.e., last installment or lump sum payment), TDS on (A+B) or (C), whichever is higher, as reduced by TDS paid on earlier installments, if any._

^{**}In dd/mm/yyyy format