

FORM NO. 27Q

¹[[See section 194E, 194LB, [194LBA, 194LBB, 194LBC], 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A 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 type="text"/>	(d)	Has the statement been filed earlier for this quarter (Yes/No)	<input type="text"/>
(b)	[Permanent Account Number or Aadhaar Number][See Note 1]	<input type="text"/>	(e)	If answer to (d) is "Yes", then Token No. of original statement	<input type="text"/>
(c)	Financial Year	<input type="text"/>	(f)	Type of [Deductor/Payer] (See Note 2)	<input type="text"/>
2. Particulars of the [Deductor/Payer]					
(a)	Name of the [Deductor/Payer]	<input type="text"/>			
(b)	If Central/State Government	<input type="text"/>			
	Name (See Note 3)	<input type="text"/>			
	AIN Code of PAO/TO/CDDO	<input type="text"/>			
(c)	TAN Registration No.	<input type="text"/>			
(d)	Address	<input type="text"/>			
	Flat No.	<input type="text"/>	PIN Code	<input type="text"/>	
	Name of the premises/building	<input type="text"/>	Telephone No.	<input type="text"/>	
	Road/Street/Lane	<input type="text"/>	Alternate telephone No. (See Note 4)	<input type="text"/>	
	Area/Location	<input type="text"/>	Email	<input type="text"/>	
	Town/City/District	<input type="text"/>	Alternate email (See Note 4)	<input type="text"/>	
	State	<input type="text"/>			
3. Particulars of the person responsible for deduction of tax:					
(a)	Name	<input type="text"/>			
(b)	Address	<input type="text"/>			
	Flat No.	<input type="text"/>	Area/Location	<input type="text"/>	
	Name of the premises/building	<input type="text"/>	Town/City/District	<input type="text"/>	
	Road/Street/Lane	<input type="text"/>	State	<input type="text"/>	
		<input type="text"/>	PIN Code	<input type="text"/>	

1. Substituted 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	
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Sl. No.	Deductee reference number provided by the deductor, if available	Deductee code (01-Company 02-Other than company)	[Permanent Account Number or Aadhaar Number] of the deductee [see note 9]	Name of the deductee	Section code (See Note 8)	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	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	Amount of cash withdrawal which is in excess of Rs. 1 crore for cases covered by sub-clause (b) of clause (ii) of first proviso to section	Amount paid or credited	Tax	Surcharge	Education Cess	Total tax deducted [722+ 723 + 724]	Total tax deposited
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2. Substituted by the Income-tax (16th Amendment) Rules, 2020, w.e.f. 3-7-2020.

							194N)*	clause (ii) of first proviso to section 194N*	194N *						
[714]	[715]	[716]	[717]	[718]	[719]	[720]	[720A]	[720B]	[720C]	[721]	[722]	[723]	[724]	[725]	[726]
1															
2															
3															
Total															

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
[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:

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. 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 [*Permanent Account Number or Aadhaar Number*] by the deductee.
4. Write “O” 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 “G” if no deduction is in view of clause (a) or clause (b) of sub-section (1D) of section 197A.
8. List of section codes is as under:

<i>Section</i>	<i>Nature of Payment</i>	<i>Section Code</i>
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	<i>Income by way of interest on certain bonds and Government securities.</i>	4LD
194N	<i>Payment of certain amounts in cash</i>	94N

<i>194N First Proviso*</i>	<i>Payment of certain amount in cash to non-filers.</i>	<i>94N-F</i>
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

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

*in relation to section 194N, the changes shall come into effect from 1st July, 2020.

#in relation to section 194-O, the changes shall come into effect from 1st October, 2020.