FORM NO.16
[*See* rule 31(1)(a)]

Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source on Salary			
Financial year		TDS Certificate number#	
Whether Original / Duplicate / Amended	If Amended give Previous TDS Certificate number		
TAN of Deductor		Name of Deductor	
PAN of Deductee		Name of Deductee	
TDS Unique Transaction Number (UTN) as provided by Income Tax Department	**Whether PAN uploaded was validated by Income Tax Department? (Y/N)**	**Gross Amount Paid/ Collected**	**TDS/TCS Amount**
Gross amount of TDS / TCS			
Total TDS amount where PAN was found valid by Income Tax Department*			
Details of Salary paid and any other income and tax deducted			

1.	Gross Salary				
	(a)	Salary as per provisions contained in sec.17(1)	Rs		
	(b)	Value of perquisites u/s 17(2) (as per Form No.12BB, wherever applicable)	Rs		
	(c)	Profits in lieu of salary under section 17(3)(as per Form No.12BB, wherever applicable)	Rs		
	(d)	Total		Rs	
2.	Less: Allowance to the extent exempt u/s 10		Rs		
			Rs		
			Rs	Rs	
3	Balance(1-2)			Rs	
4	Deductions :				
	(a)	Standard deduction Rs			
	(b)	Entertainment allowance Rs			
	(c)	Tax on employment Rs			
5	Aggregate of 4(a) to (c)		Rs		
6.	Income chargeable under the head 'salaries' (3-5)				Rs
7.	Add: Any other income reported by the employee		Rs		
			Rs		

				Rs		Rs
8	Gross total income (6+7)					Rs
9	Deductions under Chapter VIA					
			Gross Amount	Qualifying Amount	Deductible Amount	
	(a)		Rs	Rs	Rs	
	(b)		Rs	Rs	Rs	
	(c)		Rs	Rs	Rs	
	(d)		Rs	Rs	Rs	Rs
10	Aggregate of deductible amount under Chapter VIA					Rs
11	Total Income (8-10)					Rs
12	Tax on total income					Rs
13	Rebate and relief under Chapter VIII					
	I.	Under section 88 (please specify)				
		Gross Amount		Qualifying Amount	Tax rebate/ relief	
		(a)	Rs	Rs		
		(b)	Rs	Rs		
		(c)	Rs	Rs		
		(d)	Rs	Rs		
		(e)	Rs	Rs		
		(f) Total [(a) to (e)]	Rs	Rs		
	II	(a)	Under section 88B		Rs	
		(b)	Under section 88C		Rs	
	III	Under section 89 (attach details)			Rs	
14	Aggregate of tax rebates and relief at 13 above [I(f) + II(a)+ II(b) + III]					Rs
15	Tax payable (12-14) and surcharge thereon					Rs
16	Less: Tax deducted at source					Rs
17	Tax payable/refundable (15-16)					Rs

I ____, son/daughter of ____________________________________ working in the capacity of ____ (designation) do hereby certify that a sum of Rs. ______________________________ [Rupees ____ ____ (in words)] has been deducted at source and paid to the credit of the Central Government. I further certify that the information given above is true and correct based on the books of accounts, documents and other available records.

Place	
Date	Signature of person responsible for deduction of tax
Designation	Full Name

TDS certificate number is an internal reference number to be given by the Deductor (optional)

FORM NO.16A

[*See* rule 31(1)(b)]

Certificate under section 203 of the Income-tax Act, 1961

for Tax deducted at source

Financial year		TDS Certificate number#	
Whether Original / Duplicate / Amended	If Amended give Previous TDS Certificate number		

TAN of Deductor		Name of Deductor	
PAN of Deductee		Name of Deductee	

TDS Unique Transaction Number (UTN) as provided by Income Tax Department	**Whether PAN uploaded was validated by Income Tax Department? (Y/N)**	**Gross Amount Paid**	**TDS**
Gross TDS amount			
Total TDS amount where PAN was found valid by Income Tax Department			

I _______________________________________, son/daughter of _____________________________________ working in the capacity of ____ (designation) do hereby certify that a sum of Rs. _____________________________ [Rupees ____ ____ (in words)] has been deducted at source and paid to the credit of the Central Government. I further certify that the information given above is true and correct based on the books of accounts, documents and other available records.

Place	
Date	Signature of person responsible for deduction of tax
Designation	Full Name

TDS certificate number is an internal reference number to be given by the Deductor (optional)

FORM NO.	17	INDIAN INCOME TAX CHALLAN FOR PAYMENT OF TDS and TCS [*See* rule 30 (4)(a) or rule 37CA(2)(a)]	Financial Year in which tax deducted or collected at source _ _ _ _ - _ _

TAN	Date of deposit(DD/MM/YYYY)	PAN
	_ _ – _ _ – _ _ _ _	

Challan Identification Number (CIN)	BSR Code	Date *(DD/MM/YYYY)*	Serial Number

Transaction Reference Number	

Full Name			
Complete Address with City & State			
Email Address		PIN	
Phone Number (with STD Code)			
Mobile No.			

Details of payment							
Total amount of TDS & TCS payable (in figures)							
Total Amount of TDS & TCS payable (in words)	Crores	Lakhs	Thousands	Hundreds	Tens	Units	
Paid by debit to account (Account No. of the deductor)				Date of debit	_ _ - _ _ - _ _ _ _		
Name of the Bank in which payment is made							

Details of TDS / TCS from deductees (if the number of records exceeds 10 then upload deductee file)				Upload deductee file
Unique Transaction Number	PAN of deductee	PAN valid (Y/N)	Name of deductee	TDS / TCS Amount (including surcharge and education cess)
			Total TDS / TCS	
			Interest	
			Penalty	
			Others	
			Total of the above amounts	

(e) after Form 24, the following form shall be inserted, namely:-

FORM NO.	24C	TDS AND TCS COMPLIANCE STATEMENT [*See* rule 31A(1)(a)]	Financial Year _ _ _ _ - _ _

PERSONAL INFORMATION	**Name**			**TAN**
	Flat/Door/Block No	**Name Of Premises/Building/Village**		**PAN of Head office or taxable entity**
	Road/Street/Post Office	**Area/Locality**		**Quarter** **(First / Second / Third / Fourth)**
	Town/City/District	**State**		**Pin code**
	Email Address		**(STD code)-Phone Number ( )**	
FILING STATUS	**Designation of TDS Assessing Officer *(Ward/Circle)***			
	Whether Original or Revised return? *(Tick)* ☑	☐ **Original**	☐ **Revised**	
	If revised, enter Ack No and Date of filing of original return *(DD/MM/YYYY)*			
	Residential Status *(Tick)* ☑	☐ **Resident**	☐ **Non-Resident**	
	Is there any transaction of the nature specified in SCH COM-1 below	☐ **Yes *(Enter details in Schedule COM)***	☐ **No *(Nil Return)***	

SCH COM-1	Details of TDS compliance in the month of ___ ___ / ___ ___ ___ ___								
Tax deducted or collected at source	Section	Nature of payment	Total Expense or Capital outgo under the section	Total Amount on which TDS / TCS was liable or eligible to be deducted or collected out of (3)	Total Amount on which tax was deducted or collected at prescribed rate out of (4)	Amount of tax deducted or collected on (5)	Total Amount on which tax was deducted or collected at less than prescribed rate out of (4)	Amount of tax deducted or collected on (7)	Total Amount =(6) + (8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	192	Salaries to Govt. employees							

	192	**Salaries to non-Govt. employees**							
	193	**Interest on securities**							
	194	**Dividend**							
	194A	**Interest other than interest on securities**							
	194B	**Winnings from lotteries and crossword puzzles**							
	194BB	**Winnings from horse race**							
	194C	**Payment of contractors and sub-contractors**							
	194D	**Insurance Commission**							
	194E	**Payments to non-resident sportsmen / Sport Associations**							
	194EE	**Payments in respect of deposits under National Savings Schemes**							
	194F	**Payments on account of re-purchase of units by Mutual Funds or UTI**							
	194G	**Commission, prize, etc., on sale of lottery tickets**							
	194H	**Commission or brokerage**							
	194I	**Rent**							
	194J	**Fees for professional or technical services**							
	194K	**Income payable to a resident assessee in respect of units of a specified Mutual Fund or of the units of the UTI**							

	194LA	**Payment of compensation on acquisition of certain immovable property**								
	195	**Other sums payable to a non-resident**								
	196A	**Income in respect of units of non-residents**								
	196B	**Payments in respect of units to an offshore fund**								
	196C	**Income from foreign currency bonds or shares of Indian company payable to non-resident**								
	196D	**Income of foreign institutional investors from securities**								
	206C	**Collection at source from alcoholic liquor for human consumption**								
	206C	**Collection at source from timber obtained under forest lease**								
	206C	**Collection at source from timber obtained by any mode other than a forest lease**								
	206C	**Collection at source from any other forest produce (not being Tendu leaves)**								
	206C	**Collection at source for scrap**								
	206C	**Collection at source from contractors or licensee or lease relating to parking lots**								
	206C	**Collection at source from contractors or licensee or lease relating to mine or quarry**								

	206C	Collection at source from Tendu leaves							
								Total tax deducted or collected at source	
								Interest	
								Penalty	
								Others	
								Grand Total	
	NOTE ▶	*Enter the details of receipts, expenses and capital outgo and corresponding TDS and TCS amounts, section wise. The total of TDS and TCS in Col 9 should match total of TDS and TCS deposited into the account of Central Government.*							

SCH COM-2 **Details of TDS compliance in the month of ___ ____ / ___ ___ ___ ___**

Tax deducted or collected at source	Section	Nature of payment	Total Expense or Capital outgo under the section	Total Amount on which TDS / TCS was liable or eligible to be deducted or collected out of (3)	Total Amount on which tax was deducted or collected at prescribed rate out of (4)	Amount of tax deducted or collected on (5)	Total Amount on which tax was deducted or collected at less than prescribed rate out of (4)	Amount of tax deducted or collected on (7)	Total Amount =(6) + (8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	192	Salaries to Govt. employees							
	192	Salaries to non-Govt. employees							
	193	Interest on securities							
	194	Dividend							
	194A	Interest other than interest on securities							
	194B	Winnings from lotteries and crossword puzzles							
	194BB	Winnings from horse race							
	194C	Payment of contractors and sub-contractors							
	194D	Insurance Commission							

	194E	Payments to non-resident sportsmen / Sport Associations							
	194EE	Payments in respect of deposits under National Savings Schemes							
	194F	Payments on account of re-purchase of units by Mutual Funds or UTI							
	194G	Commission, prize, etc., on sale of lottery tickets							
	194H	Commission or brokerage							
	194I	Rent							
	194J	Fees for professional or technical services							
	194K	Income payable to a resident assessee in respect of units of a specified Mutual Fund or of the units of the UTI							
	194LA	Payment of compensation on acquisition of certain immovable property							
	195	Other sums payable to a non-resident							
	196A	Income in respect of units of non-residents							
	196B	Payments in respect of units to an offshore fund							
	196C	Income from foreign currency bonds or shares of Indian company payable to non-resident							
	196D	Income of foreign institutional investors from securities							

	206C	**Collection at source from alcoholic liquor for human consumption**							
	206C	**Collection at source from timber obtained under forest lease**							
	206C	**Collection at source from timber obtained by any mode other than a forest lease**							
	206C	**Collection at source from any other forest produce (not being Tendu leaves)**							
	206C	**Collection at source for scrap**							
	206C	**Collection at source from contractors or licensee or lease relating to parking lots**							
	206C	**Collection at source from contractors or licensee or lease relating to mine or quarry**							
	206C	**Collection at source from Tendu leaves**							
	Total tax deducted or collected at source								
	Interest								
	Penalty								
	Others								
	Grand Total								
	NOTE ►	*Enter the details of receipts, expenses and capital outgo and corresponding TDS and TCS amounts, section wise. The total of TDS and TCS in Col 9 should match total of TDS and TCS deposited into the account of Central Government.*							

SCH COM-3	**Details of TDS compliance in the month of __ __ / __ __ __ __**

	Section	Nature of payment	Total Expense or Capital outgo under the section	Total Amount on which TDS / TCS was liable or eligible to be deducted or collected out of (3)	Total Amount on which tax was deducted or collected at prescribed rate out of (4)	Amount of tax deducted or collected on (5)	Total Amount on which tax was deducted or collected at less than prescribed rate out of (4)	Amount of tax deducted or collected on (7)	Total Amount =(6) + (8)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Tax deducted or collected at source	192	Salaries to Govt. employees							
	192	Salaries to non-Govt. employees							
	193	Interest on securities							
	194	Dividend							
	194A	Interest other than interest on securities							
	194B	Winnings from lotteries and crossword puzzles							
	194BB	Winnings from horse race							
	194C	Payment of contractors and sub-contractors							
	194D	Insurance Commission							
	194E	Payments to non-resident sportsmen / Sport Associations							
	194EE	Payments in respect of deposits under National Savings Schemes							
	194F	Payments on account of re-purchase of units by Mutual Funds or UTI							
	194G	Commission, prize, etc., on sale of lottery tickets							
	194H	Commission or brokerage							

	194I	**Rent**							
	194J	**Fees for professional or technical services**							
	194K	**Income payable to a resident assessee in respect of units of a specified Mutual Fund or of the units of the UTI**							
	194LA	**Payment of compensation on acquisition of certain immovable property**							
	195	**Other sums payable to a non-resident**							
	196A	**Income in respect of units of non-residents**							
	196B	**Payments in respect of units to an offshore fund**							
	196C	**Income from foreign currency bonds or shares of Indian company payable to non-resident**							
	196D	**Income of foreign institutional investors from securities**							
	206C	**Collection at source from alcoholic liquor for human consumption**							
	206C	**Collection at source from timber obtained under forest lease**							
	206C	**Collection at source from timber obtained by any mode other than a forest lease**							
	206C	**Collection at source from any other forest produce (not being Tendu leaves)**							
	206C	**Collection at source for scrap**							

	206C	**Collection at source from contractors or licensee or lease relating to parking lots**							
	206C	**Collection at source from contractors or licensee or lease relating to mine or quarry**							
	206C	**Collection at source from Tendu leaves**							
								Total tax deducted or collected at source	
								Interest	
								Penalty	
								Others	
								Grand Total	
	NOTE ►	*Enter the details of receipts, expenses and capital outgo and corresponding TDS and TCS amounts, section wise. The total of TDS and TCS in Col 9 should match total of TDS and TCS deposited into the account of Central Government.*							

SCH PAY	**Details of payment of tax deducted or collected at source**		
	Sl.No.	**Challan Identification Number (CIN)**	**Amount**

(f) in Form 24Q, for Annexure I, the following Annexure I shall be substituted, namely:-

Annexure I

Deductee-wise break-up of TDS

(Please use separate Annexure for each line - item in the table at
S. No. 04 of main Form 24Q)

Details of salary paid and tax deducted thereon from the employees

BSR code of branch where tax is deposited_	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Section under which payment made	
Total TDS to be allocated among deductees as in the vertical total of col. 323	
Interest	
Others	
Total of the above	

Name of Employer	
TAN	

Sr. No.	Employee reference no. provided by employer	Unique Transa-ction Number (UTN)	PAN of the employee	Name of employee	Date of payment credit	Taxable amount on which tax deducted Rs.	TDS	Sur-charge	Edn. Cess	Total Tax deducted (319+ 320+ 321) Rs.	Total Tax deposited Rs.	Date of deduction	Date of Deposit	Reason for non-deduction/ lowest deduct-ion*
(313)	(314)	(348)	(315)	(316)	(317)	(318)	(319)	(320)	(321)	(322)	(323)	(324)	(325)	(326)
1														
2														
3														
4														
5														
Total														

Verification

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

Place: Signature of person responsible for deducting tax at source ....
Date: Name and designation of person responsible for deducting tax at source ....

Note.—

* Write "A" if "lower deduction" or Write "B" if "no deduction" is on account of a certificate under section 197.

(g) in Form 26Q –

(i) for the words, figures and letters “see sections 193, 194, 194A, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA and rule 31A”, the words, figures, letters and brackets “see rule 31A(1)(c)(ii)”, shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure

Deductee-wise break-up of TDS

(Please use separate Annexure for each line - item in the table at S. No. 4 of main Form 26Q)

Details of amount paid/credited during the quarter ended .... (DD-MM-YYYY) and of tax deducted at source

BSR code of branch where tax is deposited_	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Section under which payment made	
Total TDS to be allocated among deductees as in the vertical total of col. 425	
Interest	
Others	
Total of the above	

Name of Deductor	
TAN	

Sr. No.	Deductee code (01-Company 02-Other than Company)	Unique Transaction Number (UTN)	PAN of the deductee	Name of the deductee	Date of payment/ credit	Amount paid/ credited Rs.	Paid by book entry or otherwise	TDS	Surcharge	Education Cess	Total tax deducted (421 + 422 + 423) Rs.	Total tax deposited Rs.	Date of deduction	Rate at which deducted	Reason for non-deduction/ lower deduction*
414	415	429	416	417	418	419	420	421	422	423	424	425	426	427	428
1															
2															
3															
4															
5															
Total															

Verification

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

Place: Signature of person responsible for deducting tax at source ....

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

Note.— * Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.

Write "B" if no deduction is on account of declaration under section 197A.

(h) for Form No. 27D, the following form shall be substituted, namely:-

FORM NO.27D

[*See* rule 37D]

Certificate under section 206C of the Income-tax Act, 1961

for Tax collected at source

Financial year		TCS Certificate number#	
Whether Original / Duplicate / Amended	If Amended give Previous TCS Certificate number		
TAN of Collector		Name of Collector	
PAN of Buyer or Licensee or Lessee or to whom contract is awarded		Name of Buyer or Licensee or Lessee or to whom contract is awarded	

TCS Unique Transaction Number (UTN) as provided by Income Tax Department	**Whether PAN uploaded was validated by Income Tax Department? (Y/N)**	**Gross Amount Paid**	**TCS**
Gross TCS amount			
Total TCS amount where PAN was found valid by Income Tax Department			

I ______________________________________, son/daughter of ____________________________________ working in the capacity of ____ (designation) do hereby certify that a sum of Rs. _____________________________ [Rupees ____ ____ (in words)] has been collected at source and paid to the credit of the Central Government. I further certify that the information given above is true and correct based on the books of accounts, documents and other available records.

Place	
Date	Signature of person responsible for collection of tax
Designation	Full Name

TCS certificate number is an internal reference number to be given by the Collector (optional)

(i) for Form 27Q –

(i) for the words, figures and letters "see sections 194E, 195, 196A, 196B, 196C, 196D and rules 31A and 37A", the words, figures, letters and brackets "see rule 31A(1)(c)(i)", shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure

Deductee-wise break-up of TDS

(Please use separate Annexure for each line item in the table at S. No. 4 of main Form 27Q)

Details of amounts paid/credited during the quarter ended .... (DD-MM-YYYY) and of tax deducted at source

Age code of the branch where tax is deposited	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Heading under which payment made	
Total TDS to be allocated among deductees as in the vertical total of col. 725	
Interest	
Others	
Total of the above	

Name of Deductor	
TAN	

S. No.	Deductee code (01-Company, 02-Other than Company)	Unique Trans-action Number (UTN)	PAN of the deduc-tee	Name of the deduc-tee	Date of Pay-ment/ Credit	Amount paid/ credited Rs.	Paid by book entry or other-wise	TDS	Sur-charge	Educa-tion Cess	Total Tax deducted (721+ 722+723) Rs.	Total Tax deposited Rs.	Date of deduc-tion	Rate at which deduc-ted	Reason for non-deduction/ lower deduction/ gross-ing up (if any)*
714	715	729	716	717	718	719	720	721	722	723	724	725	726	727	728
1															
2															
3															
4															
5															
Total															

Verification

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

Place : Signature of person responsible for deducting tax at source ....

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

Note.—

*Write "A" if the "lower deduction" or "no deduction" is on account of a certificate under section 197.

Write "B" if no deduction is on account of declaration under section 197A.

Write "G" if grossing up has been done.".

(j) for Form 27EQ -

(i) for the figure and letters "31AA", the figure and letter "31A" shall be substituted;

(ii) for the Annexure, the following Annexure shall be substituted, namely:-

Annexure
Party wise break-up of TCS
(Please use separate Annexure for each line - item in the table at
S. No. 04 of main Form 27EQ)

Details of amount paid/debited during the quarter ended ..... (DD-MM-YYYY) and of tax collected at source

BSR code of branch where tax is deposited_	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Collection Code under which payment made[1]	
Total TCS to be allocated among parties as in the vertical total of col. 676	
Interest	
Others	
Total of the above	

Name of Collector	
TAN	

Sr. No.	Party code (01-Company 02-other than Company)	Unique Transaction Number (UTN)	PAN of the party	Name of the party	Total value of the purchase(s)	Amount paid /debited Rs.	Date of which amount paid/debited	Paid by book entry or otherwise	TCS	Surcharge	Education Cess	Total tax collected (672+673+674) Rs.	Total tax deposited Rs.	Date of collection	Rate at which collected	Reason for non-collection/lower collection[2]
664	665	680	666	667	668	669	670	671	672	673	674	675	676	677	678	679
1																
2																
3																
4																
5																
Total																

Verification

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

Place: Signature of person responsible for collecting tax at source ....

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

Notes.— 1. Please write collection code A for Alcoholic liquor for human consumption, B for Timber obtained under a forest lease, C for Timber obtained by any mode other than under a forest lease, D for any other forest produce not being timber or tendu leaves, E for Scrap, F for Parking lot, G for Toll plaza, H for Mining and Quarrying.

2. Write "A" if "lower collection" is as per section 206(9).
Write "B" for any other reason, give details in separate sheet.

Notification No. 31 /2009 / F.No. 142/22/2008-TPL

(Vijay K. Jaiswal)
Under Secretary to the Government of India

Note:- The principal rules were published vide Notification No. S.O.969 (E) dated the 26th March, 1962 and last amended by Income-tax (6th Amendment) Rules, 2009 vide Notification S.O.No.740(E) dated 16.03.2009.