

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 (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:

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANNOTREQD" should be mentioned.
2. Indicate deductor category as per Annexure 1.
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 deductor or person responsible for deduction of tax.
5. Fee paid under section 234 E for late filling of TDS statement to be mentioned in separate column of 'Fee' (column 706).
6. In column 708, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount deposited through challan.
7. In column 709, mention "N". In case of nil challan, do not mention any value.
8. Challan / Transfer Voucher (CIN / BIN) particulars, i.e. 710, 711, 712 should be exactly the same as available at Tax Information Network. In case of nil challan, mention last date of the respective quarter for which statement is being filed.
9. In column 713, mention minor head as marked on the challan.
10. All the amount columns are mandatory, if not applicable then mention as 0.00.

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

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	

Name of the Deductor	
TAN	

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

Note

1. Mention section codes as per Annexure 2.
 2. Mention the code as per Annexure 3.
 3. Mandatory to mention certificate no. in case of lower or no deduction as per column no. 729.
 4. If rate of TDS is as per Income Tax Act mention "A" and if rate of TDS is as per DTAA then mention "B"
 5. Mention nature of remittance as per Annexure 4.
 6. Mention the country of the residence of the deducted as per Annexure 5.
 7. If Grossing up has been done mention "Y" else mention as "N"

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

Email id of deductee	Contact number of deductee	Address of deductee in country of residence	Tax Identification Number/Unique Identification Number of deductee
[735]	[736]	[737]	[738]

Annexure 1- Deductor category

Deductor category
Statutory body (Central Govt.)
Statutory body (State Govt.)
Autonomous body (Central Govt.)
Autonomous body (State Govt.)
Local Authority (Central Govt.)
Local Authority (State Govt.)
Company
Branch / Division of Company
Association of Person (AOP)
Association of Person (Trust)
Artificial Juridical Person
Body of Individuals
Individual/HUF
Firm

Annexure 2 – Section code

Section under which Tax has been deducted	Section code to be used
194E	94E
195	195
196A	96A
196B	96B
196C	96C
196D	96D
194LB (Applicable from FY 2011-12 onwards)	4LB
194LC (Applicable from FY 2012-13 onwards). This section is applicable only for corporate deductors i.e. for deductor category "Company" (category code 'K') and "Branch of company" (category code 'M').	4LC
194LD (Applicable from FY 2013-14 onwards)	4LD
194LBA (Applicable from FY 2014-15 Q3 onwards)	4BA
194LBB (Applicable from FY 2015-16 onwards)	LBB
192A Payment of accumulated balance due to an employee made by the trustees of the Recognized Provident Fund (RPF). Applicable for statements pertaining to FY 2015-16 onwards & where the date of payment is on or after 01/06/2015.	2AA
194LBC - Income in respect of investment in securitization trust. Applicable for statements pertaining to FY 2016-17 onwards & where the date of payment is on or after 01/06/2016.	LBC

Annexure 3 – Reason for Lower/ No/ Higher deduction

Particulars	Code
In case of lower deduction or no deduction on account of certificate under section 197	A
In case of no deduction on account of declaration under section 197A	B
In case of deduction of tax at higher rate due to non-availability of PAN	C
For software acquired under section 195 (Notification 21/2012). Applicable from FY 2012-13 onwards.	S

Annexure 4 –Nature of remittance.

Particulars
DIVIDEND
FEES FOR TECHNICAL SERVICES/ FEES FOR INCLUDED SERVICES
INTEREST PAYMENT
INVESTMENT INCOME
LONG TERM CAPITAL GAINS
ROYALTY
SHORT TERM CAPITAL GAINS
OTHER INCOME / OTHER (NOT IN THE NATURE OF INCOME)

Annexure 5 - Country of residence of the deductee

Particulars
AFGHANISTAN
AKROTIRI
ALBANIA
ALGERIA
AMERICAN SAMOA
ANDORRA
ANGOLA
ANGUILLA
ANTARCTICA
ANTIGUA AND BARBUDA
ARGENTINA
ARMENIA
ARUBA
ASHMORE AND CARTIER ISLANDS
AUSTRALIA
AUSTRIA
AZERBAIJAN
BAHRAIN
BAILIWICK OF GUERNSEY
BAILIWICK OF JERSEY
BAKER ISLAND
BANGLADESH
BARBADOS
BELARUS
BELGIUM
BELIZE
BENIN PORTO
BERMUDA
BHUTAN
BOLIVIA
BOSNIA AND HERZEGOVINA
BOTSWANA
BOUVET ISLAND
BRAZIL

BRITISH INDIAN OCEAN TERRITORY
BRUNEI
BULGARIA
BURKINA FASO
BURUNDI
CAMBODIA
CAMEROON
CANADA
CAPE VERDE
CAYMAN ISLANDS
CENTRAL AFRICAN REPUBLIC
CHAD
CHILE
CHINA
CHRISTMAS ISLAND
CLIPPERTON ISLAND
COCOS (KEELING) ISLANDS
COLOMBIA
COMMONWEALTH OF PUERTO RICO
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
COMOROS
CONGO,DEMOCRATIC REPUBLIC OF THE
CONGO,REPUBLIC OF THE
COOK ISLANDS
CORAL SEA ISLANDS
CORAL SEA ISLANDS TERRITORY
COSTA RICA
COTE D'IVOIRE
CROATIA
CUBA
CYPRUS
CZECH REPUBLIC
DENMARK
DEPARTMENTAL COLLECTIVITY OF MAYOTTE
DHEKELIA
DJIBOUTI
DOMINICA
DOMINICAN REPUBLIC
EAST TIMOR (TIMORLASTE)
ECUADOR
EGYPT
ELSALVADOR
EQUATORIAL GUINEA
ERITREA
ESTONIA
ETHIOPIA
FALKLAND ISLANDS (ISLAS MALVINAS)

FAROE ISLANDS
FIJI
FINLAND
FRANCE
FRENCH GUIANA
FRENCH POLYNESIA
FRENCH SOUTHERN ISLANDS
GABON
GEORGIA
GERMANY
GUERNSEY
GHANA
GIBRALTAR
GREECE
GREENLAND
GRENADA
GUADELOUPE
GUAM
GUATEMALA
GUERNSEY
GUINEA
GUINEABISSAU
GUYANA
HAITI
HEARD ISLAND AND MCDONALD ISLANDS
HONDURAS
HONG KONG
HOWLAND ISLAND
HUNGARY
ICELAND
INDIA
INDONESIA
IRAN
IRAQ
IRELAND
ISLE OF MAN
ISRAEL
ITALY
JAMAICA
JAN MAYEN
JAPAN
JARVIS ISLAND
JERSEY
JOHNSTON ATOLL
JORDAN
KAZAKHSTAN
KENYA

KINGMAN REEF
KIRIBATI
KOREA, NORTH
KOREA, SOUTH
KOSOVO
KUWAIT
KYRGYZSTAN
LAOS
LATVIA
LEBANON
LESOTHO
LIBERIA
LIBYA
LIECHTENSTEIN
LITHUANIA
LUXEMBOURG
MACAU
MACEDONIA
MADAGASCAR
MALAWI
MALAYSIA
MALAYSIA (LABUAN)
MALDIVES
MALI
MALTA
MARSHALLISLANDS
MARTINIQUE
MAURITANIA
MAURITIUS
MAYOTTE
UNITED MEXICAN STATES
MICRONESIA, FEDERATED STATES OF
MIDWAY ISLANDS
MOLDOVA
MONACO
MONGOLIA
MONTENEGRO
MONTSERRAT
MOROCCO
MOZAMBIQUE
MYANMAR (BURMA)
NAMIBIA
NAURU
NAVASSA ISLAND
NEPAL
NETHERLANDS
NETHERLANDS ANTILLES

NEW CALEDONIA
NEW ZEALAND
NICARAGUA
NIGER
NIGERIA
NIUE
NORFOLK ISLAND
NORTHERN MARIANA ISLANDS
NORWAY
OMAN
PAKISTAN
PALAU
PALMYRA ATOLL
PANAMA
PAPUA NEW GUINEA
PARACEL ISLANDS
PARAGUAY
PERU
PHILIPPINES
PITCAIRN ISLANDS
PITCAIRN, HENDERSON, DUCIE, AND OENO ISLANDS
POLAND
PORTUGAL
PUERTO RICO
QATAR
REUNION
ROMANIA
RUSSIA
RWANDA
SAINT BARTHELEMY
SAINT HELENA
SAINT KITTS AND NEVIS
SAINT LUCIA
SAINT MARTIN
SAINT PIERRE AND MIQUELON
SAINT VINCENT AND THE GRENADINES
SAMOA
SANMARINO
SAO TOME AND PRINCIPE
SAUDI ARABIA
SENEGAL
SERBIA
SEYCHELLES
SIERRA LEONE
SINGAPORE
SLOVAKIA
SLOVENIA

SOLOMON ISLANDS
SOMALIA
SOUTH AFRICA
SOUTH GEORGIA AND SOUTH SANDWICH ISLANDS
SPRATLY ISLANDS
SPAIN
SRI LANKA
ST. VINCENT & GRENADINES
SUDAN
SURINAME
SVALBARD
SWAZILAND
SWEDEN
SWITZERLAND
SYRIA
TAIWAN
TAJIKISTAN
TANZANIA
TERRITORIAL COLLECTIVITY OF ST. PIERRE & MIQUELON
TERRITORY OF AMERICAN SAMOA
TERRITORY OF ASHMORE AND CARTIER ISLANDS
TERRITORY OF CHRISTMAS ISLAND
TERRITORY OF COCOS (KEELING) ISLANDS
TERRITORY OF GUAM
TERRITORY OF HEARD ISLAND & MCDONALD ISLANDS
TERRITORY OF NORFOLK ISLAND
THAILAND
THE BAHAMAS
THE GAMBIA
TOGO
TOKELAU
TONGA
TRINIDAD AND TOBAGO
TUNISIA
TURKEY
TURKMENISTAN
TURKS AND CAICOS ISLANDS
TUVALU
UGANDA
UKRAINE
UNITED ARAB EMIRATES
UNITED KINGDOM
UNITED STATES VIRGIN ISLANDS
UNITED STATES OF AMERICA
URUGUAY
UZBEKISTAN
VANUATU

VATICAN CITY (HOLYSEE)
VENEZUELA
VIETNAM
VIRGIN ISLANDS, BRITISH
VIRGIN ISLANDS, U.S.
WAKE ISLAND
WALLIS AND FUTUNA
WESTERN SAHARA
YEMEN
ZAMBIA
ZIMBABWE
COMBODIA
CONGO
IVORY COAST
WEST INDIES
BRITISH VIRGIN ISLANDS