

COMPILATION

ON QUARTERLY

E – TDS RETURNS

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Details of Quarterly TDS Returns to be filed by Deductor

As per provisions of Income Tax Act, 1961 any person deducting any sum on or after the 1st day of April, 2005 are required to file Quarterly TDS Returns to Income Tax Department. These returns deal with the deduction of tax & its deposit to the Tax Department.

Details of the quarterly tax returns are enumerated hereunder:

- (1) Form 24Q – TDS on Salaries paid
- (2) Form 26Q – TDS on Other Payments
- (3) Form 26QA – Payments of Interest w/o deducting TDS

The information required now to be provided to the Tax Department in Forms 24Q & 26Q are more detailed than that used to be provided annually in Annual TDS Return Form 24 & 26.

These returns are required to be filed by each branch & person responsible for deducting tax has to sign it.

In the case of deduction from salary, a greater care needs to be taken to deduct tax at average rates, as the computer would now throw the differences. Tax deduction at less than average rates would attract interest.

I. Charging Sections

Section 200(3): Any person deducting any sum on or after the 1st day of April, 2005 in accordance with the foregoing provisions of this Chapter or, as the case may be, any person being an employer referred to in sub-section (1A) of section 192 shall, after paying the tax deducted to the credit of the Central Government within the prescribed time, prepare quarterly statements for the period ending on the 30th June, the 30th September, the 31st December and the 31st March in each financial year and deliver or cause to be delivered to the prescribed income-tax authority or the person authorised by such authority such statement in such form and verified in such manner and setting forth such particulars and within such time as may be prescribed.

Section 206A(1): Any banking company or co-operative society or public company referred to in the proviso to clause (i) of sub-section (3) of section 194A responsible for paying to a resident any income not exceeding five thousand rupees by way of interest (other than interest on securities), shall prepare quarterly returns for the period ending on the 30th June, the 30th September, the 31st December and the 31st March in each financial year and deliver or cause to be delivered to the prescribed income-tax authority or the person authorised by such authority the quarterly returns as aforesaid, in the prescribed form, verified in such manner and within such time as may be prescribed, on a floppy, diskette, magnetic cartridge tape, CD-ROM or any other computer readable media.

II. Prescribed Rules

Rule 31A: Quarterly statement of deduction of tax under sub-section (3) of section 200

(1) Every person, being a person responsible for deducting tax under Chapter XVII-B shall, in accordance with the provisions of sub-section (3) of section 200, deliver or cause to be delivered to the Director-General of Income-tax (Systems) or the person authorised by the Director-General of Income-tax (Systems), quarterly statement

- (i) in Form No. 24Q in respect of deduction of tax at source under sub-sections (1) and (1A) of section 192; and
- (ii) in Form No. 26Q in respect of other cases of deduction of tax at source,

on or before the 15th July, the 15th October, the 15th January in respect of the first three quarters of the financial year and on or before the 15th June following the last quarter of the financial year:

Provided that the person responsible for deducting tax at source in the case of every office of Government and the principal officer in the case of every company responsible for deducting tax at source shall deliver or cause to be delivered such quarterly statements on computer media (3.5 1.44 MB floppy diskette or CD-ROM of 650 MB capacity

Provided further that a person other than a person referred to in the first proviso, responsible for deducting tax at source, may at his option, deliver or cause to be delivered the quarterly statements on computer media (3.5" 1.44 MB floppy diskette or CD-ROM of 650 MB capacity)

Provided also that a person responsible for deducting tax at source from the payments referred to in rule 37A shall furnish quarterly statements in accordance with the provisions of rule 37A and rule 37B.

(2) The person responsible for deducting tax at source and preparing quarterly statements shall,

- (i) quote his tax deduction and collection account number (TAN) and permanent account number (PAN) in the quarterly statement:

Provided that the permanent account number shall not be required to be quoted where tax has been deducted by or on behalf of the Government;

- (ii) quote the permanent account number of all persons in respect of whose income, tax has been deducted:

Provided that the permanent account number shall not be quoted in respect of the persons to whom the second proviso to sub-section (5B) of section 139A of the Act applies;

- (iii) furnish particulars of the tax paid to the Central Government.

(3) The person responsible for deducting tax at source and preparing quarterly statements on computer media shall, in addition to the provisions in sub-rule (2),

- (i) prepare the quarterly statement as per the data structure provided by the e-filing Administrator designated by the Board for the purposes of administration of Electronic Filing of

Returns of Tax Deducted at Source Scheme, 2003 supported by a declaration in Form No. 27A in paper format:

Provided that in case any compression software has been used for preparing the quarterly statement on computer media, such compression software shall be furnished on the same computer media;

- (ii) affix a label indicating name, permanent account number, tax deduction and collection account number and address of the person responsible for deduction of tax at source, the period to which the statement pertains and the volume number of the said computer media in case more than one volume of such media is used.

Rule 31AC: Quarterly return of non-deduction of tax at source under section 206A

(1) The quarterly return to be furnished under sub-section (1) or sub-section (2) of section 206A shall be in Form No. 26QA and shall be verified in the manner indicated therein.

(2) The quarterly return referred to in sub-rule (1) shall be furnished,

- (i) to the Director General of Income-tax (Systems) or the person authorized by the Director General of Income-tax (Systems);

- (ii) on or before the 31st July, the 31st October, the 31st January and the 30th June following the respective quarter of the financial year.

III. Furnishing of Quarterly e-TDS Statements

(1) Quarterly Electronic Statements Furnished Through TIN-FC

NSDL has established a network of TIN-Facilitation Centres, which receive quarterly electronic statements from deductors. Deductors shall furnish their quarterly e-TDS statements at any of these TIN-FCs.

After preparing and validating the quarterly e-TDS statements, the deductor shall furnish the same at any TIN-FC managed by NSDL.

Deductor shall ensure that:

- i) Each quarterly e-TDS statement (Form 24Q, 26Q and 26QA) is in a separate CD/floppy.
- ii) Each quarterly e-TDS statement is accompanied by a duly filled and signed (by an authorised signatory) Form 27A in physical form.
- iii) Each quarterly e-TDS statement is in one CD/floppy, it should not span across multiple floppies.
- iv) In case the size of quarterly e-TDS statement exceeds the capacity of one floppy then it is furnished in a CD.
- v) Quarterly e-TDS statement should be compressed, if required, only by using Winzip 8.1 or ZipItFast 3.0 (or higher version) compression utility to ensure quick and smooth acceptance of the file.

vi) Label mentioning TAN, name of deductor, period to which statement pertains (quarter and F.Y.) and Form no. (24Q, 26Q or 26QA) is affixed on each CD/floppy for the purpose of identification.

vii) There is no overwriting/striking on Form 27A. If there is any, then the same should be ratified by an authorised signatory.

viii) No bank challan or copy of TDS certificate or physical copies of certificates or no/low deduction of TDS is required to be furnished along with the statements.

ix) TAN and PAN of deductor are mandatorily mentioned in the statement. Only in case of Government deductor, PAN may not be mentioned. In case deductor does not have a TAN, it should first obtain the same by applying for one, using the latest Form 49B through any TIN-FC or through online web-based facility provided by NSDL (www.tin-nsdl.com). **Statement shall not be accepted if TAN is not quoted.**

x) TAN details (name, address, etc.,) of the deductor as provided in the quarterly e-TDS statement should be same as in the TAN database maintained by ITD. If they are different the deductor shall submit a TAN change request application to update the ITD TAN database or a copy of the acknowledgment of TAN change request already submitted.

xi) Each branch or Drawing and Disbursement Officer (DDO) of a deductor furnishing separate quarterly e-TDS statement should furnish the quarterly e-TDS statement quoting separate TAN issued to each branch/DDO respectively.

xii) Quarterly e-TDS statements pertain to the period for which they are allowed to furnish.

xiii) The quarterly e-TDS statement has been successfully passed through the latest version of the FVU.

xiv) Control totals, TAN and name mentioned in the quarterly e-TDS statement match with those mentioned on Form 27A.

xv) CD/floppy is virus free.

(2) Quarterly Electronic Statements Furnished Through Web-based Facility

NSDL also provides a facility to deductors to directly furnish their quarterly e-TDS statements to NSDL through its web-site (www.tin-nsdl.com). Deductors who wish to avail this facility are required to register at www.tin-nsdl.com and make an advance payment of upload charges as per guidelines provided at the web-site. The registration process may take about 15 days to complete.

The upload file prepared and validated as discussed in the previous chapters can be uploaded to the web based utility.

Quarterly e-TDS statements furnished directly through the web-site should be digitally signed using a Digital Signature Certificate (DSC) (Class II or Class III) issued by a Certifying Authority under the Information Technology Act, 2000 which has been enabled by NSDL (list available at www.tin-nsdl.com) in the web based facility for quarterly e-TDS statements direct upload.

IV. Acceptance of Quarterly e-TDS Statements

(1) Acceptance of Quarterly e-TDS Statement by TIN-FC

After deductor furnishes the quarterly e-TDS statement to TIN-FC, TIN-FC will carry out format level validations (these validations are same as performed by FVU) and other checks to validate the quarterly e-TDS statement.

In case quarterly e-TDS statement is valid TIN-FC will issue a Provisional Receipt to the deductor. The Provisional Receipt issued by TIN-FC to deductor is deemed to be the proof of quarterly e-TDS statements furnished by the deductor.

Deductor will pay upload fee along with service tax (as applicable – 10.20% at present) by demand draft or cash to the TIN-FC for every accepted quarterly e-TDS statement.

Maximum charges payable per quarterly e-TDS statement accepted:

No. of Deductee Records in e-TDS Statement	Upload Charges	Upload Charges inclusive of service tax
Upto 100 deductee records	Rs. 25/-	Rs. 28/-
101 to 1000 deductee records	Rs. 150/-	Rs. 165/-
More than 1000 deductee records	Rs. 500/-	Rs. 550/-

TIN-FC will retain CD/floppy containing the e-TDS statement and physical Form 27A along with other documents, if any, furnished by the deductor. The retained CD/floppy along with other documents, if any, shall be forwarded to ITD at a later date by the TIN-FC.

The Provisional Receipt also gives a count of 'PANINVALID', 'PANNOTAVBL' and 'PANAPPLIED'.

If the quarterly e-TDS statement uploaded to the TIN central system has any discrepancies/inconsistencies (vis-à-vis the challan uploaded by the Bank) identified in the TIN central system, NSDL shall intimate the deductor about these discrepancies/inconsistencies in the e-TDS statement by email (if email address is provided in the e-TDS statement) and by a registered letter.

The deductor shall rectify the e-TDS statement and furnish a correction statement for the same as per the correction file formats prescribed by ITD.

(2) Non-acceptance

TIN-FC will not accept the quarterly e-TDS statement furnished by deductor if:

- i) each quarterly e-TDS statement (Form 24Q, 26Q or 26QA) is not furnished in a separate CD/floppy along with duly filled and signed Form 27A in physical form;
- ii) separate Form 27A is not furnished for each quarterly e-TDS statement;
- iii) striking and overwriting, if any, on Form 27A are not duly ratified by the person who has signed Form 27A;
- iv) more than one quarterly e-TDS statement is furnished in one CD/floppy;
- v) more than one CD/floppy is used for furnishing one quarterly e-TDS statement;
- vi) deductor has not mentioned its name, TAN, Form no. and period to which statement pertains (quarter and F.Y.) on the CD/floppy for identification purpose;

- vii) quarterly e-TDS statement is compressed using a compression utility other than winzip 8.1 or ZipltFast 3.0 (or higher version) compression utility;
- viii) quarterly e-TDS statement is not in conformity with the file formats prescribed by ITD;
- ix) TAN stated in quarterly e-TDS statement is not present in SAM¹ and deductor does not submit any proof of TAN stated in the statement;
- x) deductor does not have a TAN;
- xi) name/address of deductor displayed on SAM¹ does not match with name/address stated on Form 27A and deductor does not provide TAN change request;
- xii) mismatch of control totals generated by SAM¹ with Form 27A;
- xiii) the quarterly statement has not been successfully passed through the latest version of FVU;
- xiv) quarterly e-TDS statements do not pertain to the period for which deductors are allowed to submit their statements.
- xv) CD/floppy is not virus free.

In such cases, TIN-FC shall issue a pre-printed Non - Acceptance Memo to the deductor to carry out necessary corrections. The Non - Acceptance Memo contains the possible reasons for non-acceptance.

In case of non-acceptance, TIN-FC shall return the CD/floppy, any other documents furnished and physical Form 27A to the deductor.

No fee will be charged for the e-TDS statement that is not accepted.

¹ **SAM** – Statement Acceptance Module is software provided by NSDL to TIN-FCs for validating the statement files furnished by deductors.

(3) Acceptance of Quarterly e-TDS Statement Through Web-based Utility (Direct Furnishing)

Deductor will upload a digitally signed quarterly e-TDS statement to the web based facility as per the procedure given at the website (www.tin-nsdl.com). TIN website will validate whether the digital certificate provided by the deductor at the time of registration is the same as the one being used by it at the time of login and at the time of quarterly e-TDS statement upload.

In case certificate verification is successful, direct upload facility will issue a file reference number for each quarterly e-TDS statement uploaded.

If format level validation fails, the statement will not be accepted. Status of the quarterly e-TDS statement furnished will be shown as 'rejected'. If the advance available is not sufficient to cover upload charges for the statement being uploaded, the statement will not be accepted and the status of the quarterly e-TDS statement furnished will be shown as 'rejected due to insufficient balance'.

In case file format level validations are successful, TIN system would generate a provisional receipt which will also indicate count of missing PAN(s), if any, which the deductor can view/print.

In case of a successful upload the upload facility will debit the deductor's account with the upload fee along with service tax (as applicable) for each accepted quarterly e-TDS statement as per the following schedule:

No. of Deductee Records in e-TDS Statement	Upload Charges	Upload Charges inclusive of service tax
Upto 100 deductee records	Rs. 25/-	Rs. 28/-
101 to 1000 deductee records	Rs. 150/-	Rs. 165/-
More than 1000 deductee records	Rs. 500/-	Rs. 550/-

The deductor can view the result of the validation 24 hours after upload of the statement.

TIN system would provide an online statement on the utilization of upload fees paid in advance. This statement will show details like opening balance, details of quarterly e-TDS statement uploaded (including File Reference Number, Date of upload, Provisional Receipt Number and amount deducted, including service tax, based on the total number of deductee records) and the closing balance available to the credit of TAN.

Deductors uploading their digitally signed quarterly e-TDS statements directly on TIN system would not be required to submit Form 27A, CD/floppy to TIN-FC or NSDL

In case, deductor is not able to upload its quarterly e-TDS statement to TIN system through TIN website, it may submit the same at any of the TIN-FCs by following the prescribed procedure for furnishing of quarterly e-TDS statements.

Form No. 24Q

(See section 192 and rule 31A)

Quarterly statement of deduction of tax under sub section (3) of section 200 of the Income tax Act, 1961 in respect of Salary
for the quarter ended June / September / December / March (tick which ever applicable) (year)

1	(a) Tax Deduction Account No	<input type="text"/>	(d) Assessment year	<input type="text"/>
	(b) Permanent Account No.	<input type="text"/>	(e) Has any statement been filed earlier for this quarter (Yes / no)	<input type="text"/>
	(c) Financial year	<input type="text"/>	(f) If answer to (e) is 'Yes', then Provisional Receipt no. of original statement	<input type="text"/>

2 Particulars of the deductor (employer)

(a) Name	
(b) Type of deductor ¹	
(c) Branch / division (if any)	
(d) Address	
Flat No.	
Name of the premises / building	
Road / street / lane	
Area / location	
Town / City / District	
State	
Pin code	
Telephone No.	
E-mail	

3 Particulars of the person responsible for deduction of tax

(a) Name	
(b) Address	
Flat No.	
Name of the premises / building	
Road / street / lane	
Area / location	
Town / City / District	
State	
Pin code	
Telephone No.	
E-mail	

4 Details of tax deducted and paid to the credit of Central Government :

Sr. No.	TDS Rs.	Surcharge Rs.	Education Cess Rs.	Interest Rs.	Others Rs.	Total tax deposited Rs. (302+303 +304+305 +306)	Cheque/ DD No. (if any)	BSR code	Date on which tax Deposited	Transfer voucher / Challan serial No. ²	Whether TDS deposited by book entry ? Yes/No ³
(301)	(302)	(303)	(304)	(305)	(306)	(307)	(308)	(309)	(310)	(311)	(312)
1											
2											
3											
4											
5											

5 Details of salary paid and tax deducted thereon from the employees

(Enclose annexures I,II and III)

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 :-
- (1) Indicate the type of deductor "Government"/"Others"
 - (2) Government deductors to give particulars of transfer vouchers; other deductors to give particulars of challan no. regarding deposit into bank.
 - (3) Column is relevant only for Government deductors.
 - (4) Salary includes wages, annuity, pension, gratuity, fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974, or profits in lieu of or in addition to salary or wages, including payments made at or in connection with termination of employment advance of salary or any other sums chargeable to income-tax under the head 'Salaries'.
 - (5) Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statements.
 - (6) Please record on every page the totals of each of the columns.

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 the 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	PAN of the employee	Name of the employee	Date of payment / credit	Taxable amount on which tax deducted Rs.	TDS Rs.	Surcharge Rs.	Educational Cess Rs.	Total Tax Deducted (319+320+321) Rs.	Total Tax deposited Rs.	Date of deduction	Date of Deposit	Reason for non-deduction / lower deduction*
(313)	(314)	(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.

ANNEXURE III

Particulars of value of perquisites and amount of accretion to Employee's Provident Fund Account for the year ending 31st March.....

Name of Employee	Employee's Serial No. in Coloumn 327 of annexure II of Form No. 24Q.	Value of rent-free accomodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation)					Rent, if any, paid by the employee	Value of perquisite (Column 355 minus Column 360 or Column 359 minus Column 360, as may be applicable)	Where any conveyance has been provided by the employer free or at a concessional rate or where the employee is allowed the use of one or more motor-cars owned or hired by the employer or where the employer incurs the running expenses of a motor car owned by employees estimated value of perquisite(give details)	Remuneration paid by the employer for domestic and personal services provided to the employee (give details)	Value of free or concessional passages on home leave and other travelling to the extent chargeable to tax(give details)	Estimated value of any other benefit or amenity provided by the employer free of cost or at concessional rate not included in the preceding columns(give details)	Employer's contribution to recognised provident fund in excess of 12% of the employee's salary	Interest credited to the assesee's account in recognised provident fund in excess of the rate fixed by Central Government	Total of columns 361 to 367 carried to column 333 of Annexure-II of Form No. 24Q.
		Where accomodation is unfurnished	Where accommodation is furnished												
			Value as if accomodation is unfurnished	Cost of furniture (including TV sets, radio sets, refrigerators, other household appliances and air-conditioning plant or equipment)	Perquisite value of furniture (10% of Column 357)	Total of Columns 356 and 358									
(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)

Place:.....

Date :

.....
Name and signature of employer/person responsible for paying salary

Designation.....

Form No. 26Q

(See sections 193, 194, 194A, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194I, 194J, 194LA and rule 31A)

Quarterly statement of deduction of tax under sub - section (3) of section 200 of the Income tax Act, 1961 in respect of payments other than Salary for the quarter ended June / September / December / March (tick which ever applicable).....(year)

1	(a) Tax Deduction Account No			(d) Assessment year	
	(b) Permanent Account No.			(e) Has any statement been filed earlier for this quarter (Yes / no)	
	(c) Financial year			(f) If answer to (e) is 'Yes', then Provisional Receipt no. of original statement	

2 Particulars of the deductor

(a) Name	
(b) Type of deductor ¹	
(c) Branch / division (if any)	
(d) Address	
Flat No.	
Name of the premises / building	
Road / street / lane	
Area / location	
Town / City / District	
State	
Pin code	
Telephone No.	
E-mail	

3 Particulars of the person responsible for deduction of tax

(a) Name	
(b) Address	
Flat No.	
Name of the premises / building	
Road / street / lane	
Area / location	
Town / City / District	
State	
Pin code	
Telephone No.	
E-mail	

4 Details of tax deducted and paid to the credit of Central Government :

Sr. No.	Section Code	TDS Rs.	Surcharge Rs.	Education Cess Rs.	Interest Rs.	Others Rs.	Total tax deposit Rs. (403+404 +405 +406+407)	Cheque / D. D. No. (if any)	BSR code	Date on which tax deposited	Transfer voucher/ Challan serial No. ²	Whether TDS deposited by book entry ? Yes/No ³
401	402	403	404	405	406	407	408	409	410	411	412	413
1												
2												
3												
4												
5												

5 Details of amounts 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 : _____ Signature of person responsible for deducting tax at source _____

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

- Notes :
- (1) Indicate the type of deductor "Government" / "Others".
 - (2) Government deductors to give particulars of transfer vouchers; other deductors to give particulars of challan no. regarding deposit into bank.
 - (3) Column is relevant only for Government deductors.

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

BSR code of the 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 Deducter	
TAN	

Sr. No.	Deductee code (01-Company, 02-Other than Company)	PAN of the deductee	Name of the deductee	Date of Payment / Credit	Amount paid / credited Rs.	Paid by book entry or otherwise	TDS Rs.	Surcharge Rs.	Education Cess Rs.	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	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.

“FORM NO. 26QA

(See Section 206A and rule 31AC)

Quarterly return for the quarter ended June/September/December/March(tick whichever applicable)of the Financial Year
in respect of payment of interest to residents without deduction of tax under section 206A

PART - A

- 1 (a) Tax Deduction and Collection Account No. (TAN) _____ (d) Assessment Year _____
(b) Permanent Account No. (PAN) _____ (e) Is this a revised return _____
(Yes / No) _____
(c) Financial Year _____ (f) If answer to (e) is ‘Yes’, _____
then Provisional receipt No. _____
of original return.

2 Particulars of the Payer :

- (a) Name _____
(b) Branch / Division/Office/Unit _____
(c) Address: (i) Flat/Premises No. _____ (ii) Name of the premises/building _____
(iii) Road / Street / Lane _____ (iv) Area / location _____
(v) Town / City / District _____ (vi) State _____
(vii) Pin Code _____ (viii) Telephone No. _____
(ix) E-mail _____
(d) Total amount of interest paid/credited (Part – B) _____
(e) Total number of transactions reported (Part – B) _____

VERIFICATION

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

Place : _____ Signature of the principal officer of the banking company/co-operative society/public company _____
Date : _____ Name and designation of the principal officer _____

(FOR OFFICE USE)

Receipt No. _____ Date: _____ Name and signature of the person receiving the quarterly return(with stamp) : _____

PART - B

(on computer media)

Quarterly return for the quarter ended _____ of the Financial Year _____ in respect of payment of interest to residents without deduction of tax under section 206A

(a) Name of the Payer : _____

(b) TAN: _____

(c) PAN: _____

(d) Address: (i) Flat/Premises No. _____

(iii) Road / Street / Lane _____

(v) Town / City / District _____

(vii) Pin Code _____

(ix) E-mail _____

(ii) Name of the premises/building _____

(iv) Area / location _____

(vi) State _____

(viii) Telephone No. _____

(e) Total amount of interest paid/credited _____

(f) Total number of transactions reported _____

(g) Details of the persons and the payments / credits on which tax is not liable to be deducted at source :

S. No.	Name	PAN (Quote PAN wherever PAN is available. Mention 'NA' where PAN is not available)	Date of Birth	Amount of Time Deposit/ other Deposit	Reference No. Time Deposit / other Deposit	Date of Time Deposit / other Deposit	Amount of interest paid / credited	Address of the payee						
								Flat/Premises number	Name of the premises/ building	Road / Street / Lane	Area / location	Town / City / District	State	Pin Code
(450)	(451)	(452)	(453)	(454)	(455)	(456)	(457)	(458)	(459)	(460)	(461)	(462)	(463)	(464)
1														
2														
3														
4														
5														

Place :

Date :

Name and designation of the principal officer of the banking company/co-operative society/public company _____”