

FORM NO. 144

Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents for quarter ended.....(June/September/December/March) (Tax Year)]

Part A

| Row No. | Particulars of the Deductor | | |
|---|--|--|--------|
| 1. | Type of deductor | <ul style="list-style-type: none"> • Government • Non-Government | |
| 2. | Name | (refer Note 1) | |
| 3. | Address | (refer Note 2) | |
| 4. | Permanent Account Number | (refer Note 3) | |
| 5. | Tax Deduction and Collection Account Number | | |
| 6. | E-mail id | | |
| 7. | Contact Number | Country Code | Number |
| 8. | Tax year | | |
| 9. | Has the statement been filed earlier for this quarter | (Yes/No) | |
| 10. | If answer to Sl. No (9) is “Yes”, then Return Receipt Number of original statement | | |
| 11. | If Government deductor, please mention AIN of PAO/DTO/CDDO | | |
| Particulars of the person responsible for deduction of tax (applicable in case of non-individual deductor) | | | |
| 12. | Name | (refer Note 1) | |
| 13. | Address | (refer Note 2) | |
| 14. | Permanent Account Number | | |
| 15. | Email id | | |
| 16. | Contact number | Country Code | Number |

Part B

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

| Sl. No. | Total tax deducted (refer Note 4) | Total interest | Total fee (refer Note 5) | Total penalty/others | Total amount deposited as per challan / Total amount adjusted through Book Adjustment (B+C+D+E) (refer Note 6) | Mode of payment of tax (by way of challan/by way of book adjustment (refer Note 7)) | BSR code/ Receipt Number of Form No. 137 (refer Note 8) | Challan Serial No. / DDO Serial No. of Form No. 137 (refer Note 8) | Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) (refer Note 8) | Minor Head of Challan (refer Note 9) |
|--|--------------------------------------|----------------|-----------------------------|----------------------|--|---|---|--|--|--------------------------------------|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| 2. Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure) | | | | | | | | | | |

DECLARATION

I, (name of the person responsible for deducting tax at source), having Permanent Account Number, am the person responsible for deducting tax at source in the case of (name of the deductor).

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

Place:

Date:

Signature of the person responsible for deducting tax at source

Name:

Designation:

Notes:

1. (a) In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
(b) In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.

3. It is mandatory for non-Government deductors/payers to quote Permanent Account Number. In case of Government deductors/payers, Permanent Account Number should be mentioned as "PANNOTREQD".
4. In column (B), total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.
5. Fee paid under section 427 for late filling of TDS statement to be mentioned in separate column of 'Total Fee' [column (D)].
6. In column (F), Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors/payers to write the exact amount deposited through challan.
7. In column (G), Government deductors/payers to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors/payers to write "C".
8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. (H), (I), (J) should be exactly the same as available at TIN 2.0/ TRACES portal.
9. In column (K), mention minor head as marked on the challan.
10. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE: Deductee wise break up of TDS

Details of amount paid/credited during the quarter ended... (dd/mm/yyyy) and of tax deducted at source

| Sl. No . | Challan Referenc e No. [Column A of Table (Sl. No. 1) in Part B] | Permanen t Account Number (if available) (refer Note 10) | Nam e | Tax Identificatio n Number/ Unique identification number issued by the country of residence | Address in country of residenc e | Emai l | Contac t number | Statu s (refer Note 11) | Sectio n code (refer Note 13) | Nature of remittanc e (refer Note 14) | Country to which remittanc e is made | Whether deductee opting out of taxation regime u/s 202(1)? | Date of paymen t or credit (dd/mm / yyyy) |
|----------|--|--|-------|---|----------------------------------|--------|-----------------|-------------------------|-------------------------------|---------------------------------------|--------------------------------------|--|---|
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

| Amoun t paid or credited | Whethe r the amount paid or credited is grossed up as per section 393(10) (Yes/No) | Amount of cash withdrawa l in excess of Rs. 1 crore as referred to in section 393(3) [Table: Sl. No. 5] (in case of person other than co- operative society) | Amount of cash withdrawa l which is in excess of Rs. 3 Crore for cases covered by section 393(3) [Table: Sl. No. 5] (in case of co- operative societies) | Total tax deducte d (refer Note 12) | Total tax deposited | Date of deduction (dd/mm/yyyy) | Rate at which tax deducte d | Whethe r rate of TDS is as per IT Act (a) or DTAA (b) | Unique acknowledgement number of the corresponding Form No. 145, if applicable | Reason for non- deduction /lower deduction/higher deduction (refer Notes 1 to 9) | Certificat e number(s) of the certificate under section 395(1) / 395(2) issued for non- deduction /lower deduction |
|--------------------------|---|--|--|-------------------------------------|---------------------|--------------------------------|-----------------------------|---|--|--|---|
| (O) | (P) | (Q) | (R) | (S) | (T) | (U) | (V) | (W) | (Z) | (AA) | (AB) |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

| For payments covered in section 393(3) [Table Sl. No. 1, Note 2] | | | | For payments covered in section 393(3) [Table Sl. No. 2, Note 2] | | | |
|--|------------------|-----------------|-----------------------|--|------------------|-----------------|-----------------------|
| Amount of tax deposited | BSR Code of bank | Date of payment | Challan serial number | Amount of tax deposited | BSR Code of bank | Date of payment | Challan serial number |
| (AC) | (AD) | (AE) | (AF) | (AG) | (AH) | (AI) | (AJ) |
| | | | | | | | |
| | | | | | | | |

DECLARATION

I, (name of the person responsible for deducting tax at source), having Permanent Account Number, am the person responsible for deducting tax at source in the case of (name of the deductor).

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

Place:

Date:

Signature of the person responsible for deducting tax at source:

Name:

Designation:

Notes:

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 395(1) and 395(2).
2. Write "C" if deduction is on higher rate under section 397(2) on account of non-furnishing of PAN.
3. Write "G" if no deduction is made on interest paid by an Offshore Banking Unit as per the provisions of section 393(8).
4. Write "H" if no deduction is in view of section 393(4) [Table: Sl. No. 17] in respect of an income paid to a specified fund which is exempt as per Schedule VI [Table: Sl. Nos. 1 to 4].
5. Write "I" if no deduction is in view of section 393(4) [Table: Sl. No. 16] in respect of income of the nature of capital gains on transfer of securities referred to in section 210 paid or payable to a Foreign Institutional Investor.
6. Write "N" if no deduction is on account of payment made to a person referred to in section 393(4) [Table: Sl. No. 18] of the Act or on account of notification issued under fifth proviso to section 194N of the Income-tax Act, 1961.
7. Write "O" if no deduction as per the provisions of section 393(4) [Table: Sl. No. 13].
8. Write "Y" if no deduction is on account of payment below threshold limit as specified in the Income-tax Act, 2025.
9. Write "Z" if no deduction or lower deduction is on account of payment in view of notification issued under section 400(1) of the Act.

10. In case of deductees covered under Rule 217, Permanent Account Number should be mentioned as “PANNOTAVBL”.

11. Fill one of the following in column (I)

| Sl. No. | Status | Description |
|---------|--------|--|
| 1 | 01 | Company, other than domestic company |
| 2 | 02 | Individual |
| 3 | 03 | Hindu undivided family |
| 4 | 04 | Association of Persons (AOP) except in case of AOP consisting of only companies as its members |
| 5 | 05 | Association of Persons (AOP) consisting of only companies as its members |
| 6 | 06 | Co-operative society |
| 7 | 07 | Firm |
| 8 | 08 | Body of individuals |
| 9 | 09 | Artificial juridical person |
| 10 | 10 | Others |

12. In column (S), total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.

13. List of section codes is as under:

| Section | Nature of Payment | Payee | Payer | Section code |
|--------------------------|---|---|--|--------------|
| 392(7) | Any payment of accumulated balance due to an employee | Any non-resident | Trustees of the Employees' Provident Fund Scheme, 1952 or any person authorized under the scheme to make payment of accumulated balance due to employees | 1004 |
| 393(2) [Table: Sl. No.1] | Any income referred to in section 211. | (a) A nonresident sportsman (including an athlete) or an entertainer, who is not a citizen of India; or (b) a nonresident sports association or institution | Any person. | 1039 |
| 393(2) [Table: Sl. No.2] | Any income by way of interest payable in respect of monies borrowed in foreign currency from a source outside India,— (a) under a loan agreement or issue of long term infrastructure | Any nonresident (not being a company) or a foreign company. | Any Indian company or a business trust | 1040 |

| | | | | |
|-------------------------------|---|--|---|------|
| | bond on or after the 1st July, 2012 but before the 1st July, 2023; or (b) by way of issue of any long-term bond on or after the 1st October, 2014 but before the 1st July, 2023, which is approved by the Central Government in this behalf. | | | |
| 393(2) [Table: Sl. No.3] | Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of rupee denominated bond before the 1 st July, 2023. | Any nonresident (not being a company) or a foreign company. | Any Indian company or a business trust. | 1041 |
| 393(2) [Table: Sl. No.4.E(a)] | Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre. - Issued on or after the 1st April, 2020 but before the 1st July, 2023 | Any nonresident (not being a company) or a foreign company. | Any Indian company or a business trust. | 1042 |
| 393(2) [Table: Sl. No.4.E(b)] | Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre - Issued on or after the 1st July, 2023. | Any nonresident (not being a company) or a foreign company. | Any Indian company or a business trust. | 1043 |
| 393(2) [Table: Sl. No.5] | Any income by way of interest. | Any nonresident (not being a company) or a foreign company. | Any infrastructure debt fund referred to in Schedule VII [Table: Sl. No. 46]. | 1044 |
| 393(2) [Table: Sl. No.6.E(a)] | Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(a)] | Any unit holder, being a nonresident (not being a company) or a foreign company. | Any business trust | 1045 |
| 393(2) [Table: Sl. No.6.E(b)] | Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(b)] | Any unit holder, being a nonresident (not being a company) or a foreign company. | Any business trust | 1046 |
| 393(2) [Table: Sl. No.7] | Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 4]. | Any unit holder, being a nonresident (not being a company) or a foreign company | Any business trust. | 1047 |
| 393(2) [Table: | Any income, other than that proportion of income which is | Any unit holder, being a | Any investment fund | 1048 |

| | | | | |
|---------------------------|---|---|--|------|
| Sl. No.8] | exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224. | nonresident (not being a company) or a foreign company. | specified in section 224. | |
| 393(2) [Table: Sl. No.9] | Any income in respect of an investment in a securitisation trust specified in section 221. | Any investor, being a nonresident (not being a company) or a foreign company. | Any securitisation trust specified in section 221. | 1049 |
| 393(2) [Table: Sl. No.10] | Any income— (a) in respect of units of a Mutual Fund specified under Schedule VII [Table: Sl. No. 20] or [Table: Sl. No. 21]; or (b) from the specified company. | Any nonresident (not being a company) or a foreign company. | Any person | 1050 |
| 393(2) [Table: Sl. No.11] | Any income in respect of units referred to in section 208. | Any Offshore fund. | Any person | 1051 |
| 393(2) [Table: Sl. No.12] | Any income by way of long-term capital gains arising from the transfer of units referred to in section 208. | Any Offshore fund. | Any person | 1052 |
| 393(2) [Table: Sl. No.13] | Any income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 209. | Any nonresident. | Any person | 1053 |
| 393(2) [Table: Sl. No.14] | Any income by way of long-term capital gains arising from the transfer of bonds or Global Depository Receipts referred to in section 209. | Any nonresident. | Any person | 1054 |
| 393(2) [Table: Sl. No.15] | Any income in respect of securities referred to in section 210(1) [Table: Sl. No. 1]. | Any Foreign Institutional Investor | Any person | 1055 |
| 393(2) [Table: Sl. No.16] | Any income in respect of securities referred to in section 210(1) [Table: Sl. No. 1]. | A specified fund, referred to in Schedule VI [Note 1(g)]. | Any person | 1056 |
| 393(2) [Table: Sl. No.17] | Any interest (not being interest referred to against serial numbers 2, 3, 4 and 5) or any other sum chargeable under the provisions of this Act, not being income chargeable under the head “Salaries”. | Any nonresident (not being a company) or a foreign company. | Any person | 1057 |
| 393(3) [Table: Sl. No.1] | Any income by way of winnings (other than winnings from serial number 2) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever | Any nonresident | Any person | 1058 |
| 393(3) [Table: | Any income by way of winnings (other than winnings from Sl. | Any nonresident | Any person | 1059 |

| | | | | |
|----------------------------------|---|-----------------|--|------|
| Sl. No. 1 Note 2] | No. 2 of the table at section 393(3)) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released | | | |
| 393(3) [Table: Sl. No.2] | Any income by way of winnings from online game. | Any nonresident | Any person | 1060 |
| 393(3) [Table: Sl. No. 2 Note 2] | Any income by way of winnings from online games, is made in kind or in cash but such part in cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released | Any nonresident | Any person. | 1061 |
| 393(3) [Table: Sl. No.3] | Any income by way of winnings from any horse race. | Any nonresident | Any person | 1062 |
| 393(3) [Table: Sl. No.4] | Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets. | Any nonresident | Any person | 1063 |
| 393(3) [Table: Sl. No.5.D(a)] | Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society | Any nonresident | Every person, being,— (a) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act); (b) a cooperative society engaged in carrying on the business of banking; or (c) a post office | 1064 |
| 393(3) [Table: Sl. No. 5.D(b)] | Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society | Any nonresident | Every person, being,— (a) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution | 1065 |

| | | | | |
|--------------------------|--|-----------------|---|------|
| | | | referred to in section 51 of that Act); (b) a cooperative society engaged in carrying on the business of banking; or (c) a post office. | |
| 393(3) [Table: Sl. No.6] | Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961). | Any nonresident | Any person | 1066 |
| 393(3) [Table: Sl. No.7] | Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account). | Any nonresident | Any person, being a firm | 1067 |

14. List of nature of remittances are as under:

| Sl. No. | Nature of Remittance |
|---------|--|
| 1 | Winnings from lottery or cross word puzzle, card game, gambling or betting of any form etc |
| 2 | Winnings from online games |
| 3 | Winnings from horse race |
| 4 | Payments to non-resident Sportsmen or entertainer/Sport Associations or institution |
| 5 | Interest income |
| 6 | Dividend income referred to in the in the section 207(1) [Table: Sl. No.1] |
| 7 | Dividend income referred to in the section 207(1) [Table: Sl. No.2] |
| 8 | Income by way of renting or leasing or letting out any real estate asset |
| 9 | Investment income |
| 10 | Long term capital gains referred to in section 214 [Table: Sl. No. 2] or 197(1) |
| 11 | Long term capital gains referred to in section 198 exceeding one lakh twenty-five thousand rupees, |
| 12 | Long term capital gains referred to in section 214 [Table: Sl. No. 1] |
| 13 | Short term capital gains referred to in section 196 |
| 14 | Short term capital gains (not being short term capital gains referred to in section 196) |
| 15 | Commission |
| 16 | Fee for technical services/ included services |
| 17 | Royalty |
| 18 | Cash withdrawal |
| 19 | Other income |

15. Amounts to be filled in ₹ unless otherwise provided.