FORM NO. 27Q

[1][*See sections 194B, 194BA, 194BB, 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N,* [2][*194T*], *195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB 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)		(*d*) Has the statement been filed earlier for this quarter (Yes/No)	
(b) **[***Permanent Account Number or Aadhaar Number***]** [*See* Note 1]		(*e*) If answer to (*d*) is "Yes", then Token No. of original statement	
(c) Financial Year		(*f*) Type of **[***Deductor/Payer***]** (*See* Note 2)	

2. Particulars of the **[***Deductor/Payer***]**

(a) Name of the **[***Deductor/Payer***]**	
(b) If Central/State Government	
Name (*See* Note 3)	
AIN Code of PAO/TO/CDDO	
(c) TAN Registration No.	
(d) Address	

Flat No.		PIN Code	
Name of the premises/building		Telephone No.	
Road/Street/Lane		Alternate telephone No. (*See* Note 4)	
Area/Location		Email	
Town/City/District		Alternate email (*See* Note 4)	
State			

3. Particulars of the person responsible for deduction of tax:

(a) Name		Area/Location	
(b) Address		Town/City/District	
Flat No.		State	
Name of the premises/building		PIN Code	
Road/Street/Lane			

1. Substituted by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. **1-7-2023**.

2. Inserted by the IT (Seventh Amdt.) Rules, 2025, w.e.f. **ςχζσζςπςυ**.

Telephone No.		Alternate email (*See* Note 4)	
Alternate telephone No. (*See* Note 4)		Mobile No.	
E-mail			

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

Sl. No.	*Tax*	*Surcharge*	[2a][*Health and 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:

1. 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.

2. Please indicate Government **[***Deductor/Payer***]** or non-Government **[***Deductor/Payer***]**.

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 **[***Deductors/Payers***]** or person responsible for deduction of tax.

5. Fee paid under section 234E 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/Payers***]** to write the exact amount deposited through challan.

7. 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".

8. Challan/Transfer Voucher (CIN/BIN) particulars , *i.e.* 710, 711, 712, should be exactly the same as available at Tax Information Network.

9. In column 713, mention minor head as marked on the challan.

2a. Substituted for "Education Cess" by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. **1-7-2023**.

[3][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/ Payer	
TAN	

Sl. No	*Deductee reference number provided by the deductor, if available*	*Deductee code (See Note 11)*	*Permanent Account Number or Aadhaar Number of the deductee [see note 12]*	*Name of the deductee*	*Section code (see Note 13)*	*Whether deductee opting out of taxation regime u/s 115BAC (1A)? (Y/N)*	*Date of payment or credit (dd/mm/yyyy)*	*Amount of cash withdrawal in excess of Rs 1 crores as referred to in section 194N (in cases not covered by the first proviso or third proviso to section 194N)*	*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 clause (ii) of first proviso to section 194N* (except co-operative societies)	*Amount of cash withdrawal which is in excess of Rs 1 crores for cases covered by sub-clause (b) of clause (ii) of first proviso to Section 194N* (except co-operative societies)	*Amount of cash withdrawal in excess of Rs. 3 crore in case of co-operative societies as covered by third proviso to section 194N (in cases not covered by the first proviso to section 194N)*	*Amount of cash withdrawal which is in excess of Rs. 20 lakh but does not exceed Rs 3 crore for cases covered by sub- clause (a) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)*	*Amount of cash withdrawal in excess of Rs 3 crore for cases covered by sub- clause (b) of clause (ii) of first proviso read with third proviso to section 194N (in case of co-operative societies)*	*Amount paid or credited*	*Tax*	*Surcharge*	*Health and Education Cess*	*Total tax deducted [722+ 723 + 724]*	*Total tax deposited*
[714]	[715]	[716]	[717]	[718]	[719A]	[719B]	[720]	[720A]	[720B]	[720C]	[720D]	[720E]	[720F]	[721]	[722]	[723]	[724]	[725]	[726]
1																			
2																			
3																			
Total																			

3. Substituted by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. **1-7-2023**.

Date of deduction (dd/mm/yyyy)	*Rate at which deducted*	*Reason for non- deduction/ lower deduction/ grossing up/ Higher Deduction* (See *notes 1 to 10)*	*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]*

If section code 94B-P is selected, then provide				**If section code 94BA-P is selected, then provide**			
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**
[739]	[740]	[741]	[742]	[743]	[744]	[745]	[746]

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

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 under section 206AA on account of non-furnishing of Permanent Account Number or Aadhaar Number or non-linking of PAN with Aadhaar.*
4. *Write "E" 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 fourth proviso to section 194N or on account of notification issued under the fifth proviso to section 194N.*
7. *Write "O" if no deduction is in view of clause (a) or (b) of sub-section (1D) of section 197A.*

[4][*7A. Write "P" if lower deduction or no deduction is in view of notification issued under sub-section (1F) of section 197A.*]

8. *Write "H" if no deduction is in view of proviso to sub-section (1A) of section 196D in respect of an income paid to a specified fund which is exempt under clause (4D) of section 10.*
9. *Write "I" if no deduction is in view of sub-section (2) of section 196D in respect of income of the nature of capital gains on transfer of securities referred to in section 115AD paid or payable to a Foreign Institutional Investor.*
10. *Write "J" if deduction is at higher rate in view of section 206AB for non-filing of return of income by the non-resident having a permanent establishment in India.*

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4. Inserted by the IT (Sixth Amdt.) Rules, 2024, w.e.f. **1-7-2024**.

11. List of deductee codes

Sr No.	Deductee Code	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 referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act 1961
10	10	Others

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

13. *List of section codes is as under:*

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
194B	Winnings from lottery or crossword puzzle, etc	94B
Proviso to section 194B	Winnings from lottery or crossword puzzle, etc 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	94B-P
194BA	Winnings from online games	94BA
Sub-section (2) of section 194BA	Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released	94BA-P
194BB	Winnings from horse race	4BB
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 (2)(i) and (ia)	*Income under clause (i) and (ia) of sub-section (2) of section 194LC*	*4LC1*
194LC (2)(ib)	*Income under clause (ib) of sub-section (2) of section 194LC*	*4LC2*
194LC (2)(ic)	*Income under clause (ic) of sub-section (2) of section 194LC*	*4LC3*
194LD	*Income by way of interest on certain bonds and Government securities.*	*4LD*
194N	*Payment of certain amounts in cash other than cases covered by first proviso or third proviso*	*94N*
194N First Proviso	*Payment of certain amount in cash to non-filers except in case of co-operative societies*	*4N-F*
194N Third Proviso	*Payment of certain amounts in cash to co-operative societies not covered by first proviso*	*4N-C*
194N First Proviso read with Third Proviso	*Payment of certain amount in cash to non-filers being co-operative societies*	*4N-FT*
[5][*194T*	*Payment of salary, remuneration, commission, bonus or interest to a partner of firm*	*94T*
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(1)	*Income of foreign institutional investors from securities under sub-section (1)*	*96D*
196D(1A)	*Income of specified fund from securities referred to in clause (a) of sub-section (1) of section 115AD (other than interest income referred to in section 194LD)*	*96DA*]

5. Substituted by the IT (Seventh Amdt.) Rules, 2025, w.e.f. **27-3-2025**.