3. In the principal rules, in Appendix II, after Form No. 16D, the following Form shall be inserted with effect from the 1st July, 2022, namely,—

			"Form No. 16F	E									
			[See rule 31(3D]	/1									
	Certificate unde	r secti	ion 203 of the Income-tax A	ct, 1961 for ta	x deducted at so	ource							
Certificate No.			Last updated on										
Name and	d address of the Deductor			Name and ad	dress of the Ded	luctee							
Permanent Acc	count Number or Aadhaar	Pe	ermanent Account Number	or Aadhaar	Finar	icial Yea	r of deduction						
Numb	er of the Deductor		Number of the Dedu	ctee									
			Summary of Transac	ction(s)									
S. No.	Unique Acknowledgeme	ent	Amount paid/credited		nent/credited		nt of tax deducted and						
	Number			(dd/m	m/yyyy)	depos	sited in respect of the						
							deductee						
T ()													
Total (Rs.)	TAN DEDOGITED TO TH	E CDI	EDIT OF THE CENTRAL	COVEDNME	NT FOD WILLO	UL CDEI	NT IS TO BE CIVEN						
	TAX DEPOSITED TO TH	e cri	REDIT OF THE CENTRAL GOVERNMENT FOR WHICH CREDIT IS TO BE GIV TO THE DEDUCTEE										
S. No.	Amount of tax deposited				fication number	(= .)							
	respect of deductee (Re	5.)	BSR Code of the Bank		which tax deposi	ited	Challan Serial						
			Branch	(d	d/mm/yyyy)	r	Number						
1.													
2.													
T-+-1 (D-)													
Total (Rs.)			Verification										
T	aan/daughtan of	in th		ation) do k	her contifer that	f	(D _a) D ₋						
· · · · · · · · · · · · · · · · · · ·	son/daughter of			,			•						
· ·	words)] has been deduct		•				•						
•	en above is true, complete and correct and is based on the books of account, documents, challan-cum-statement of												
	x, TDS deposited and oth	TDS deposited and other available records. (Signature of person responsible for deduction of tax)											
Place			(Signature o	of person respo	nsible for deduc	ction of ta	ax)						
Date				Full name:	".		, ,						

4. In the principal rules, in Appendix II, in form 26Q, with effect from the 1st day of July, 2022 —

(a) for the brackets, words, figures and letters "[See sections 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194P, 194Q, 197A, 206AA, 206AB and rule 31A]", the following brackets, words, figures and letters, shall be substituted, namely:—

"[See sections 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194P, 194Q, 194R, 194S, 197A, 206AA, 206AB and rule 31A]";

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

"ANNEXURE: DEDUCTEE/PAYEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line-item in Table at Sl. 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/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 tax to be allocated among deductees/payees as in the vertical total of Col. 421	
Total interest to be allocated among the deductees/payees mentioned below	

Name of the Deductor/Payer	
TAN	

SI. No.	Deductee /payee referen ce numbe r provide d by the deduct or/ payer, if availab le	Deduct ee/ payee code (01- Comp any 02- Other than company)	PAN of the deductee / payee	Name of the deduct ee/ payee	Section code (See Note 17)	Date of payment or credit (dd/m m/ yyyy)	Amount paidor credited	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in 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 1 crore for cases covered by sub-clause (a) of clause (ii)of first proviso to section 194N	Amount of cash withdrawal in excess of Rs. 1 crore for cases coveredby sub- clause (b) of clause (ii) of first proviso to section 194N	Total tax deducte d	Total tax deposit ed	Date of deduction (dd/mm/ yyyy)	Rate at which deducted
[412]	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[419A]	[419B]	[419C]	[420]	[421]	[422]	[423]
1														
2														
3														
Total														

Reason for non- deduction / lower	Number ofthe certificate under			3-P is selecto vide	ed, then	If section		R-P is selecto vide	ed, then	If section		-P is selecte vide	ed, then
deduction/ Higher Deduction/ Threshold/ Transporter etc. (See notes 1 to 16)	section 197issued by the Assessing Officer fornon- deduction / lower deduction		BSR Code of bank	Date of payment	Challan serial number	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
[424]	[425]	[426A]	[426B]	[426C]	[426D]	[427A]	[427B]	[427C]	[427D]	[428A]	[428B]	[428C]	[428D]

					Verifi	cation					
I, correct a	plete.	 	,	hereby	certify	that al	l the p	articula	rs furni:	shed ab	ove are
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. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
- 2. Write "B" if no deduction is on account of declaration under section 197A other than the cases mentioned in sub-section (1F) of section 197A.
- 3. Write "C" if deduction is on higher rate under section 206AA on account of non-furnishing of PAN.
- 4. Write "D" if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under sub-section (5) of section 194A.
- Write "E" if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated 28th June 2002 or Board Circular No. 11 of 2002 dated 22nd November 2002 or Board Circular No. 18/2017 dated 29th May 2017.
- 6. Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
- 7. Write "T" if no deduction is on account of deductee or payee being transporter. PAN of deductee or payee is mandatory [section 194C(6)].
- 8. Write "Z" if no deduction or lower deduction is on account of payment being notified under section 197A(1F).
- 9. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
- 10. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under fourth proviso to section 194N.
- 11. Write "O" if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
- 12. Write "P" if no deduction is on account of payment of dividend made to a business trust referred to in clause (d) of second proviso to section 194 or in view of any notification issued under clause (e) of the second proviso to section 194.
- 13. Write "Q" if no deduction in view of payment made to an entity referred to in clause (x) of sub-section (3) of section 194A.
- 14. Write "S" if no deduction is in view of the provisions of sub-section (5) of section 194Q.
- 15. Write "T" if the deduction is on higher rate in view of section 206AB for non-filing of return of income.
- 16. List of section codes is as under:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
193	Interest on securities	193
194	dividend	194
194A	Interest other than interest on securities	94A
194B	Winnings from lotteries and crossword puzzles	94B
Proviso to section 194B	Winnings from lotteries and crossword puzzles 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
194BB	Winnings from horse race	4BB
194C	Payment of contractors and sub-contractors	94C
194D	Insurance Commission	94D
194DA	Payment in respect of life insurance policy	4DA

194EE	Payments in respect of deposits under National Savings Schemes	4EE
194F	Payments on account of repurchase of Units by Mutual Funds or UTIs	94F
194G	Commission, prize etc., on sale of lottery tickets	94G
194H	Commission or Brokerage	94H
194-I(a)	Rent	4-IA
194-I (b)	Rent	4-IB
194J(a)	Fees for Technical Services (not being professional service), royalty for sale, distribution or exhibition of cinematographic films and call center (@2%)	94J-A
194J(b)	Fee for professional service or royalty etc. (@10%)	94J-B
194K	Income in respect of units	94K
194LA	Payment of Compensation on acquisition of certain immovable property	4LA
194LBA(a)	Certain income in the form of interest from units of a business trust to a resident unit holder	4BA1
194LBA(b)	Certain income in the form of dividend from units of a business trust to a resident unit holder	4BA2
194LB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitization trust	LBC
194N	Payment of certain amounts in cash	94N
First proviso to section194N	Payment of certain amounts in cash to non-filers	94N-F
194-O	Payment of certain sums by e-commerce operator to e-commerce participant	94O
194P	Deduction of tax in case of specified senior citizens	94P
194Q	Payment of certain sums for purchase of goods	94Q
194R	Benefits or perquisites of business or profession*	94R
First Proviso to sub-section (1) of section 194R	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released*	94R-P
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons*	94S
Proviso to sub- section(1) of section 194S	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released*	94S-P

* Note:— In relation to section 194R and section 194S, the changes shall come into effect from 1st July, 2022.".

5. In the principal rules, in Appendix II, for Form 26QB, the following Form shall be substituted, namely,—

"Form No. 26QB

[See section 194-IA, rule 30 and rule 31A] Challan-cum-statement of deduction of tax under section 194-IA

Financial Year			-		Major Hea	d Code*		Mino	r Head		ĺ	
								Code	*			
Permanent Account Nun	ıber	or Aa	dhaar Nu	mber	r of Transferee /I	Payer/Buyer						
Category of Permanent A	Acco	unt N	umber*						Status o	of PAN*		
Full Name of Transferee	/Pay	er/Buy	yer									
Complete Address of Tra	nsfe	eree/Pa	ayer/Buy	er								
								PIN				
Mobile No.					Email ID							
Whether more than one t	rans	feree/j	payer/bu	/er (Yes/No)							
Permanent Account Numb	ber o	r Aadl	haar Nur	ıber	of Transferor /Pa	yee/Seller						
Category of Permanent A	Acco	unt Ni	umber*					Status of				
								PAN*				
Full Name of Transferor	Pay	ee/Sel	ler									
Complete Address of Tra	nsfe	eror/Pa	ayee/Sell	er								
								PIN				
Mobile No.					Email ID							
Whether more than one	Fran	sferor	Payee/S	eller	(Yes/No)							
Complete Address of Pro	opert	y tran	sferred									
	-	-										

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						PIN			
Date of agreement/		Total V	alue of	Consideration		Payment in			
booking**		(amour	it in Rs.	.)		installment or l	ump-		
						sum			
Whether TDS is deducted	ed at Higher rat	e as per section 20)6AB (Y	Yes/No)***					
Whether it is last instaln	nent? Yes	s No							
Total amount paid/	Amount	Total Stamp of	luty	Amount on	Date of	Rate at	Amo	ount of	Date of
credited in previous	paid/	value of th	e	which TDS to	payment/	which	t	ax	Deduction**
installments, if any (in	credited	Property (in I	<u>(Rs.)</u>	be deducted	credit**	deducted	dedu	cted at	
Rs.)	currently	<u>(C)</u>		<u>(D)</u>		(see note	so	urce	
(A)	<u>(B)</u>			(see note 1)		2)	(see	note 3)	
Whether stamp duty value	ue is higher tha	n sale consideration	on	Ye	s N	lo			
Date of	Mode of	f payment	Simulta	aneously e-tax pay	ment	e-tax payment	on sub	sequent	date
Deposit**									
Details of payment of ta	x deducted at s	ource (amount in	Rs.)						
TDS (Income Tax)(Cred	lit of tax to the	deductee shall be	given fo	or this amount					
Interest									
Fee									
Total Payment									
Total payment in words	(in Rs.)								
Crores	Lakhs	Thous	ands	Hundred	ls	Tens	U	Jnits	
Unique Acknowledgeme	ent no. (generat	ed by TIN)							

*To be updated automatically

**In dd/mm/yyyy format

*** From 1st April, 2022, provisions of section 206AB are not applicable in case of tax deduction under section 194-IA.

Notes:

1. (a) In case of installment, where it is not last installment, (A+B);

(b) in any other case (i.e., last installment or lump sum payment), (A+B) or (C), whichever is higher.

2. Tax to be deducted at higher rates in case provisions of section 206AB is applicable. ***

3. (a) In case of installment, where it is not last installment, TDS on (A+B) as reduced by the TDS in earlier instalments, if any;

(b) In any other case (i.e., last installment or lump sum payment), TDS on (A+B) or (C), whichever is higher, as reduced by TDS paid on earlier instalments, if any.".

6. In the principal rules, in Appendix II, for Form 26QC, the following Form shall be substituted, namely:—

"FORM NO. 26QC

[See section 194-IB, rule 30(2B) and (6B) and rule 31A(4B)]

Challan-cum-statement of deduction of tax under section 194-IB

Financial Major Head Code	*	2	0 Mi	inor Head Co	ode*	8	0	0
[Permanent Account Number or Aadhaar Number] of	Penant/lessee/Payer							
Full Name of Tenant/lessee/Payer*	· · · ·							
Complete Address of Tenant/lessee/Payer								
			PI	IN			İ	
Mobile No.	Email ID							
Whether more than one Tenant/lessee/Payer (Yes/No)								
Permanent Account Number or Aadhaar Number of Land	lord/Lessor/Payee							
Category of Permanent Account Number*	Status of Permanent Account Number	?r*						
Full Name of Landlord/Lessor/Payee								

			_		_			_			_		_	_	_	_	_		_	_	_	_	_		_			_							_	
Comp	lete A	ddre	SS (of L	ındl	ord/I	Lesso	or/P	ayee	•																										
		-			+						+	_	_		_		┢	-	+	-		-		\vdash				+							_	
																												Р	IN							
Mobil	e No.																Em D	ail																		
Whet	ner mo	ore th	nan	one	Lar	ndlor	d/Le	ssor	/Pay	/ee (Ye	es/No)			1	Ī																			
Comp	lete A	ddre	SS (of n	one	ertv re	entec	1										Т	Т	T			r	П								1				
comp	1000 1	laare	.00	or pi	ope	лсу IQ	intec			-				- -																						-
																													PIN							
Period												Tota					Rer	nt Pa	uid										Rent F		in I	ast	Mon	th		
Tenan	cy***	¢										(Am	ou	inti	n F	(s.)											(Amo	ount	in Rs.)						1	
Whether	TDS	is de	duo	cted	at H	lighe	r rat	ate as per section 206AB (Yes/No)****																												
									r ·		-			`			.,											-								
							Date							Rat	e a	nt w	hia	ch d	edı	ıcte	d		lmo f ta:	ount x					_							
Amou	nt Pai	d/Cr	edi	ted (in ŀ		payı **	nen	t/cre	dit						ote						d	edu	cted				1	Date of	De	duc	tion'	**			
				_			T	I	I			1	╉	-					П			a	t so	urce	e				1				1	1	T	T
Date of Depos																Mo	ode	e of j	pay	yme	ent							Si	multar	neou	ıs e-	tax J	payn	nent		
Depos																											e-	tax	payme	ent c	on si	ıbse	quen	t date		
Detail	s of P	ayme	ent	of T	ax I	Dedu	cted	at S	Sour	ce (A	٩m	ount	in	ı Rs	.)																					
TDS (Incon	ne Ta	ıx)	(Cre	dit	of tax	x to t	he o	ledu	ctee	sh	all b	e g	give	en 1	for	thi	s																		
amou	nt)																																			
Intere	st																																			
Fee																																				
Total	paym	ent																																		
Total	Paym	ent ii	1 W	ords	(in	Rs.)																														
	Crore	es					I		La	ıkh			Π	ĥοι	158	nds	3	Hun	dr	eds	Т				-	Геп						U	Inits			
	1								Γ				T	Π	T					Π	╡				Т										Π	
		1					11	1	1			1		1	1			11		11									1					1		

*To be updated automatically

**In dd/mm/yyyy format.

****Against period of tenancy, the number of months the property is rented for the financial year may be mentioned. *****From 1st April, 2022, provisions of section 206AB are not applicable in case of deduction under section 194-IB.

Note: Tax to be deducted at higher rates in case provisions of section 206AB is applicable. ****".

7. In the principal rules, in Appendix II, for Form 26QD, the following Form shall be substituted, namely,—

Form No.26QD

[See section 194M, rule 30(2C), rule 30(6C) and rule 31A (4C)]

Challan-cum-statement of deduction of tax under section 194M

Financia lYear	-	Major Head Code*		Minor Head Code*	
Permane	nt Accoun				
Full Name	of Deduct				
Complete .	Address of				
deductor		DIN			
		PIN			

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Mobile No.		nail ID								
Permanent Ac	ccount Number(PAN) or A	adhaar no. of De	educt	ee						
Category of PAN*	Status o	f PAN*								
Full Name of	Deductee									
Complete Ad	dress of Deductee									
								PIN		
Mobile No.			Email ID							
Nature of pay	ment (work in pursuance of				· · · ·					
Date of contra	of p	payments/credit during theperiod from 1 st April to the end of the month in whic payment has been made/ credited.								
Is it a case of deduction on section 197? (Please Tick			Yes Number of the certificate under section 197 issued by the Ast Officer fornon-deduction or lower deduction.							
Whether TDS is	s deducted at higher rate as	per section 2064	AB (Yes/No)***						
1		Date of payment/cr edit**		e at which d e note 1)	educted	Amount of tax deduc at source		d Date of	f deduction**	
Date of depe	osit**			Mode of pa	yment	Simultaneous e-tax payment				
						e-tax payment	on subsequ	ent date		
TDS (Income Interest Fee Total paymen	nt in Words (in Rs.)	deductee shall be		en for this a	·	1				
rores Lakhs Thousands				Hundred	s		Fens	Units		

* To be updated automatically

** In dd/mm/yyyy format.

*** From 1st April, 2022, provisions of section 206AB are not applicable in case of deduction under section 194M.

Note: Tax to be deducted at higher rates in case provisions of section 206AB is applicable. ***".

8. In the principal rules, in Appendix II, after Form 26QD, the following Form shall be inserted with effect from 1st July, 2022, namely:—

"Form No. 26QE

[See section 194S, rule 30 (2D) and (6D) and rule 31A(4) and (4D)]

Challan-cum-statement of deduction of tax under section 194S by specified persons

Financial Year	-	Major Head			Minor Head Code*						
		Code*									
Permanent Account Nur	nber or Aadhaar Num	ber of deductee									
Category of Permanent	Account Number*			Sta	Status of PAN*						
Full Name of deductee											
Complete Address of deductee											
				PIN							
Mobile No.	Email ID										
Permanent Account Num	ber or Aadhaar Numb	er of deductor									
Category of Permanent	Account Number*			Status	s of PAN*						
Full Name of deductor											

Complete Address of dea	ductor											
					_							
				PI	N							
Mobile No.	Email ID											
Date of transfer of	f transfer of Total V			Value of Consideration (amount			Whether payment made in kind or YES					
Virtual digital asset		in Rs.)				in exchange of another VDA						
(VDA)	(VDA)							NO				
If yes, then provide			Challan	BSR	code o	ode of Date on w		n which tax deposited		Challa	an serial num	iber
			identification	k branch								
Amount of tax paid (in			number									
Rs.)												
Amount paid/ credited ei	Amount paid/ credited either in cash or kind or				Rate a	at which Am		mount of tax		Date of Deduction**		
in exchange of another V	in exchange of another VDA (in Rs.)				deduct	ducted ded		leducted at source				
Date of Deposit**	Date of Deposit**				Mode	of paym	ent		Simu	ultaneously e-tax payment		
							e-tax payment on subsequent d			date		
Details of payment of tax	x deducted at so	ource (am	ount in Rs.)									
TDS (Income Tax)(Cred	it of tax to the	deductee	shall be given for this a	mount)								
Interest												
Fee												
Total Payment											-	
Total payment in words	(in Rs.)											
Crores Lakhs			Thousands	undreds			Tens		U	nits		
Unique Acknowledgeme	ent no (generat	ed by TIN	D									

*To be updated automatically

**In dd/mm/yyyy format".

[Notification No. 67/2022/F. No. 370142/23/2022-TPL]

ANKIT JAIN, Under Secy.

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969 (E), dated the 26th March, 1962 and was last amended vide notification number G.S.R. 458(E) dated 17.06.2022.