

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 2nd September, 2021

(INCOME-TAX)

**G.S.R. 612(E).**—In exercise of the powers conferred by sections 194P and 206AB read with section 295 of the Income-tax Act, 1961, (43 of 1961) the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement. — (1) These rules may be called the Income-tax (26<sup>th</sup> Amendment) Rules, 2021.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 26C, the following rule shall be inserted, namely:—

**“26D. Furnishing of declaration and evidence of claims by specified senior citizen under section 194P.”**—(1) The declaration required to be furnished by the specified senior citizen to the specified bank under sub-clause (iii) of clause (b) of explanation to section 194P shall be in Form no. 12BBA to be furnished in paper form duly verified.

(2) On furnishing of the declaration in Form No. 12BBA, the specified bank shall, after giving effect to the deduction allowable under Chapter VI-A and rebate allowable under section 87A, compute the total income of such specified senior citizen for the relevant assessment year and deduct income-tax on such total income on the basis of the rates in force.

(3) The effect to the deduction allowable under Chapter VI-A shall be given based on the evidence furnished by the specified senior citizen during the previous year.

(4) The declaration referred to in sub-rule (1) and evidence for claiming deduction under Chapter VI-A referred to in sub-rule (3) shall be properly maintained by the Specified Bank and shall be made available to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required.

(5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify procedure for furnishing of particulars of Form No. 12BBA referred to in sub-rule (1) and evidence referred to in sub-rule (3) by the specified banks to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required.”.

3. In the principal rules, in rule 31, in sub-rule (1), in clause (a), after the word and figures “section 192”, the words, figures and letter “and section 194P” shall be inserted.

4. In the principal rules, in rule 31A,—

(i) in sub-rule (1),—

(I) in clause (a), after the word and figures “section 192”, the words, figures and letter “and section 194P” shall be inserted;

(II) in clause (b), after the words, figures and letter “section 193 to 196D”, the brackets, words, figures and letter “(other than section 194P)” shall be inserted;

(ii) after sub-rule (3A), the following sub-rule shall be inserted, namely:—

“(3B) Specified bank responsible for deduction of tax under section 194P shall furnish evidence produced by the specified senior citizen for claiming deduction under chapter VI-A to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or to any other person authorised by the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems), as and when required.”.

5. In the principal rules, in Appendix II,—

(i) after Form No.12BB, the following Form shall be inserted, namely:—

## “Form no. 12BBA

(see rule 26D)

**Declaration to be furnished by Specified Senior Citizen under sub-clause (iii) of clause (b) of *Explanation to section 194P***

- (1) Name and address of the person :  
 (2) PAN or Aadhaar :  
 (3) Previous Year :  
 (4) Date of Birth :  
 (5) Name of the Specified Bank :  
 (6) Name of Employer from which pension is drawn :  
 (7) Pension Payment Order (PPO) Number :

**Verification**

I, ..... son/daughter of ..... do hereby certify that the information given above is complete and correct and that I do not have any income other than the income of the nature of pension and/or interest which is received or receivable only in the account(s) of the specified bank stated above

Date .....

Place .....

(Signature of person)

Full Name: .....

(ii) For Form No. 16, the following Form shall be substituted, namely:-

**“FORM NO. 16**

[See rule 31(1)(a)]

**PART A**

**Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P**

Certificate No.		Last updated on	
<b>Name and address of the Employer/Specified Bank</b>		<b>Name and address of the Employee/ Specified senior citizen</b>	
PAN of Deductor	TAN of the Deductor	PAN of the Employee/ specified senior citizen	Employee Reference No./ Pension Payment order no. provided by the Employer (If available)
<b>CIT (TDS)</b> Address..... .....		<b>Assessment Year</b>	<b>Period with the Employer</b>
		From	To

City.....				
Pin code.....				
Summary of amount paid/credited and tax deducted at source thereon in respect of the employee				
Quarter(s)	Receipt Numbers of original quarterly statement of TDS under sub section (3) of Section 200	Amount paid/ credited	Amount of tax deducted (Rs.)	Amount of tax deposited/ remitted (Rs.)
<b>Total (Rs.)</b>				

#### I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT

GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (the deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)			
		Receipt numbers of Form No. 24G	DDO serial number in Form No. 24G	Date of transfer voucher	Status of matching with Form No. 24G
<b>Total (Rs.)</b>					

#### II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN

(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS
<b>TOTAL (Rs.)</b>					

**Verification**

I.....son/daughter of ..... working in the capacity of .....(designation) do hereby certify that a sum of Rs.....[Rs.....] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place.....

(Signature of person responsible for deduction of tax)

Date.....

Designation:.....

Full Name: .....

**PART B (Annexure-I)****In relation to employees for tax deduction under section 192**

<b>Details of Salary Paid and any other income and tax deducted</b>			
A	Whether opting for taxation u/s 115BAC?	[YES/NO]	
1. Gross Salary			
(a)	Salary as per provisions contained in section 17(1)	Rs. ...	
(b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)	Rs. ...	
(c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)	Rs. ...	
(d)	Total		Rs. ...
(e)	Reported total amount of salary received from other employer (s)	Rs. ...	
2. Less: Allowances to the extent exempt under section 10			
(a)	Travel concession or assistance under section 10(5)	Rs. ...	
(b)	Death-cum-retirement gratuity under section 10(10)	Rs. ...	
(c)	Commututed value of pension under section 10(10A)	Rs. ...	
(d)	Cash equivalent of leave salary encashment under section 10(10AA)	Rs. ...	
(e)	House rent allowance under section 10(13A)	Rs. ...	

(f)	Amount of any other exemption under section 10		
	clause ...	Rs. ...	
	clause ...	Rs. ...	
	clause ...	Rs. ...	
	clause ...	Rs. ...	
	clause ...	Rs. ...	
	...	Rs. ...	
(g)	Total amount of any other exemption under section 10	Rs. ...	
(h)	Total amount of exemption claimed under section 10 [2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]	Rs. ...	
3.	Total amount of salary received from current employer [1(d)-2(h)]	Rs. ...	
4.	Less: Deductions under section 16		
(a)	Standard deduction under section 16(ia)	Rs. ...	
(b)	Entertainment allowance under section 16(ii)	Rs. ...	
(c)	Tax on employment under section 16(iii)	Rs. ...	
5.	Total amount of deductions under section 16 [4(a)+4(b)+4(c)]	Rs. ...	
6.	Income chargeable under the head "Salaries" [(3+1(e)-5)]	Rs. ...	
7.	Add: Any other income reported by the employee under as per section 192 (2B)		
(a)	Income (or admissible loss) from house property reported by employee offered for TDS	Rs. ...	
(b)	Income under the head Other Sources offered for TDS	Rs. ...	
8.	Total amount of other income reported by the employee[7(a)+7(b)]	Rs. ...	
9.	Gross total income (6+8)	Rs. ...	
10.	Deductions under Chapter VI-A		
		Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	Rs. ...	Rs. ...
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs. ...	Rs. ...
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)	Rs. ...	Rs. ...
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)	Rs. ...	Rs. ...

(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)	Rs. ...	Rs. ...
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCCD (2)	Rs. ...	Rs. ...
(g)	Deduction in respect of health insurance premia under section 80D	Rs. ...	Rs. ...
(h)	Deduction in respect of interest on loan taken for higher education under section 80E	Rs. ...	Rs. ...
		Gross Amount	Qualifying Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs. ...	Rs. ...
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs. ...	Rs. ...
(k)	Amount deductible under any other provision(s) of Chapter VI-A		
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...
	...	Rs. ...	Rs. ...
(l)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs. ...	Rs. ...
11.	Aggregate of deductible amount under Chapter VI-A [10(a) +10(b)+10(c)+ 10(d)+ 10(e)+ 10(f)+ 10(g)+ 10(h)+ 10(i)+ 10(j)+10(l)]		Rs. ...
12.	Total taxable income (9-11)		Rs. ...
13.	Tax on total income		Rs. ...
14.	Rebate under section 87A, if applicable		Rs. ...
15.	Surcharge, wherever applicable		Rs. ...
16.	Health and education cess @ 4%		Rs. ...

17.	Tax payable (13+15+16-14)		Rs. ...
18.	Less: Relief under section 89 (attach details)		Rs. ...
19.	Net tax payable (17-18)		Rs. ...

***Verification***

I, ..... son/daughter of .....working in the capacity of .....(designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place..... (Signature of person responsible for deduction of tax)  
Date..... Full Name : .....

**Annexure II**

In relation to specified senior citizen for tax deduction under section 194P

A	Whether opting for taxation u/s 115BAC?	[YES/NO]	
1.	Gross Salary		
(a)	Pension as per provisions contained in clause (ii) of section 17(1)	Rs. ...	
2.	Total amount of salary received		Rs. ...
3.	Less: Deductions under section 16		
(a)	Standard deduction under section 16(ia)	Rs....	
(b)	Tax on employment under section 16(iii)	Rs. ...	
4.	Total amount of deductions under section 16 [3(a)+3(b)]		Rs. ...
5.	Income chargeable under the head "Salaries" [(2-4)]		Rs. ...
6.	Interest Income under the head Other Sources paid by the specified bank	Rs. ...	
7.	Gross total income (5+6)		Rs. ...
8.	Deductions under Chapter VI-A		
		Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	Rs. ...	Rs. ...
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs. ...	Rs. ...
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD(1)	Rs. ...	Rs. ...

(d)	Total deduction under section 80C, 80CCC and 80CCD (1)		Rs. ...	Rs. ...
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs. ...	Rs. ...
(b)	Deduction in respect of health insurance premia under section 80D		Rs. ...	Rs. ...
(e)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs. ...	Rs. ...
		Gross Amount	Qualifying Amount	Deductible Amount
(f)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs. ...	Rs. ...	Rs. ...
(g)	Deduction in respect of interest on deposits in savings account under section 80TTB	Rs. ...	Rs. ...	Rs. ...
(h)	Amount deductible under any other provision(s) of Chapter VI-A			
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	...	Rs. ...	Rs. ...	Rs. ...
(i)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs. ...	Rs. ...	Rs. ...
9.	Aggregate of deductible amount under Chapter VI-A [8(a)+8(b)+8(c)+8(d)+8(e)+8(f)+8(g)+8(h)+8(i)]			Rs. ...
10.	Total taxable income (7-9)			Rs. ...
11.	Tax on total income			Rs. ...
12.	Rebate under section 87A, if applicable			Rs. ...
13.	Surcharge, wherever applicable			Rs. ...
14.	Health and education cess			Rs. ...
15.	Tax payable (11+13+14-12)			Rs. ...
16.	Less: Relief under section 89 (attach details)			Rs. ...
17.	Net tax payable (16-17)			Rs. ...

**Verification**

I, ..... son/daughter of ..... working in the capacity of ..... (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place.....	(Signature of person responsible for deduction of tax)
Date.....	Full Name : .....

**Notes:**

1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II of Part A.
3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March 2021 of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.  
(ii) Part B (Annexure-I) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.  
(iii) Part B (Annexure-II) of the certificate in Form 16 may be issued by the specified bank to a specified senior citizen.
6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.
7. Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.\*\*;  
(iii) for Form No. 24Q, the following Form shall be substituted, namely:-

## FORM NO. 24Q

[See section 192, 194P and rule 31A]

Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of salary paid to employee under section 192, or income of specified senior citizen under section 194P, for the quarter ended ..... (June/September/December/March) .....(Financial Year)

1. (a) Tax Deduction and Collection Account Number (TAN)	<input style="width: 150px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>	(d) Has the statement been filed earlier for this quarter (Yes/No)	<input style="width: 150px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>
(b) Permanent Account Number (PAN) [See Note 1]	<input style="width: 150px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>	(e) If answer to (d) is "Yes", then token No. of original statement	<input style="width: 150px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>
(c) Financial Year	<input style="width: 150px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>	(f) Type of Deductor [See Note 2]	<input style="width: 150px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>
2. Particulars of the Deductor (employer)			
(a) Name of the employer	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
(b) If Central/State Government Name (See Note 3)	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
AIN Code of PAO/TO/CDDO	<input style="width: 150px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
(c) TAN Registration No.	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
(d) Address	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Flat No..	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Name of the premises/building	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Road/Street/Lane Area/Location	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Town/City/District State	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
PIN Code	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Telephone No.	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Alternate telephone No. (See Note 4)	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Email	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Alternate email (See Note 4)	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
3. Particulars of the person responsible for deduction of tax:			
(a) Name	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
(b) Address	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Flat No.	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Name of the premises/building	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		
Road/Street/Lane Area/Location	<input style="width: 450px; height: 15px; border: 1px solid black; background-color: #ffffcc;" type="text"/>		

Town/City/ District / State

PIN Code

Telephone No.

Alternate telephone No. (See Note 4)

Email

Alternate email (See Note 4)

Mobile No.


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

Sl. No.	Tax	Surcharge	Education Cess	Interest	Fee (See Note 12)	Penalty/Others	Total amount deposited as per challan/ Book Adjustment (302+303+304+305+306+307) (see note 6)	Mode of TDS 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 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (See Note 8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[30A]	[308]	[309]	[310]	[311]	[312]	[313]
1												
2												
3												

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

(i) enclose Annexure I along with each statement having details of the relevant quarter;

(ii) enclose Annexure II along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

(iii) enclose Annexure III along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

## Verification

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

.....

Signature of the person responsible for deducting tax atsource

Place: .....

Name and designation of the person responsible for deducting tax atsource

Date: .....

Notes:

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANNOTREQD" should be mentioned.
  2. Please indicate Government deductor or non-Government deductor.
  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 234E for late filing of TDS statement to be mentioned in separate column of Fee(column 306)
  6. In column 308, Government DDOs to mention the amount of TDS remitted by the PAO/TO/CDDO. Other deductors to write the exact amount of TDS deposited through challan.
  7. In column 309, Government deductors to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors to write "C".
  8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. 310, 311, 312 should be exactly the same as available at Tax Information Network.
  9. In column 313, mention minor head as marked on the challan.

**ANNEXURE - I: DEDUCTEE WISE BREAK UP OF TDS**

(Please use separate Annexure for each line – item in the table at Sl. No. 04 of main Form 24Q)

*Details of salary paid and tax deducted therefrom from the employees*

Details of bank/Post office/other deductee and company on the Employee		Name of the Employer	TAN
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 24G			
Amount as per Challan			
Total TDS to be allocated among deductees as in the vertical total of col. 326			
Total Interest to be allocated among deductees below			

**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 certificate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. PAN of employee is mandatory in such cases.
- 2 Write "B" if certificate has been given by the Assessing Officer for no deduction of tax under section 197. PAN of employee is mandatory in such cases.
- 3 Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
- 4 List of section codes is asunder:

Section	Nature of Payment	Section Code
192	Payment to Government employees other than Union Government employees	92A
192	Payment to employees other than Government employees	92B
192	Payment to Indian Government employees	92C
194P	Payment to Specified Senior Citizen	94P

## Annexure II

*Details of salary paid or credited during the financial year .....* and net tax payable (under section 192)

Deduction in respect of amount paid or deposited under notified pension scheme under section 80CCD(1B).	Deduction in respect of contribution by employer to notified pension scheme under section 80CCD(2).	Deduction in respect of health insurance premia under section 80D.	Deduction in respect of interest on loan taken for higher education under section 80E.	Total deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G.	Deduction in respect of interest on deposits in savings account under section 80TTA.	Amount deductible under any other provision(s) of Chapter VI-A.	Total amount deductible under Chapter VI-A [357+359+361 (limited to Rs. 1,50,000)+363 +365+367+369+372+375+378].
Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount
(362)	(363)	(364)	(365)	(366)	(367)	(368)	(369)

Total taxable income (355-379).	Income-tax on total income.	Rebate under section 87A, if applicable.	Surcharge, wherever applicable.	Health and education cess.	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance.	Net tax liability [381+383+384-(382+385)].	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 325 of Annexure I for all the quarters in respect of each employee].	Reported amount of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in column 339).	Total amount of tax deducted at source for the whole year (387+388).	Shortfall in tax deduction (+) or excess tax deduction (-) (386-389).
(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)

**Notes:**

1. Salary includes wages, annuity, pension, gratuity (other than exempted under section 10(10), fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 10 (10AA), any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.
2. 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 statement.
3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
4. Permanent Account Number of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.

## Annexure III

Details of pension and interest income paid or credited during the financial year.....and net tax payable (under section 194P)

Sl. No.	Permanent Account Number/Aadhaar of the Specified Senior Citizen	Name of the Specified Senior Citizen	Deductee type (senior citizen/super senior citizen)	Whether opting for taxation u/s 115BAC [Yes/No]	Gross Pension as per provisions contained in clause (ii) section 17(1)	Deduction under section 16			Income under the head 'Salaries'	Interest Income under the other sources paid by the specified bank	Gross Total Income
						Standard deduction u/s 16(1a)	Tax on employment (16(iii))	Total			
(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399) = (396) - (397) + (398)	(400) = (396) - (397) + (398)	(401)	(402) = (400) + (401)

Deduction in respect of life insurance premia, contributions to provident fund etc. u/s 80C		Deduction in respect of contribution to certain pension funds u/s 80CCC		Deduction in respect of contribution by taxpayer to pension scheme u/s 80CCD(1) [does not exceed Rs. 1,50,000]		Total Deduction u/s 80C, 80CCC and 80CCD(1) [does not exceed Rs. 1,50,000]	Deductions in respect of amount paid/deposited to notified pension scheme u/s 80CCD (1B)		Deduction in respect of health insurance premia u/s 80D		Deduction in respect of loan taken for higher education u/s 80E		Deduction in respect of donations to certain funds, charitable institutions, etc. u/s 80G		Deduction in respect of interest on deposits in savings account u/s 80TTB			
Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount		Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount
(403)	(404)	(405)	(406)	(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)
Amount deductible under any other provision of Chapter VI-A				Aggregate of deductible amount under Chapter VI-A		Total Taxable income	Tax on total income	Rebate under section 87A, if applicable	Surcharge, wherever applicable	Health and Education cess	Tax payable		Relief under section 89	Net tax payable				
Section code (see note 1)	Gross amount	Qualifying amount	Deductible amount															
(422)	(423)	(424)	(425)	(426) = (409)		(427) =	(428)	(429)	(430)	(431)	(432) = (428)		(433)	(434)				

### Notes:

## 2. Section codes:

Sl. No.	Section	Particulars	Section code
1	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	DD
2	80EE	Deduction in respect of interest on loan taken for residential house property	EE
3	80EEA	Deduction in respect of interest on loan taken for certain house property (not covered u/s 80EE)	EEA
4	80GG	Deduction in respect of rents paid	GG
5	80GGC	Deduction in respect of contributions given by any person to political parties.	GGC
6	80U	Deduction in case of a person with disability	U.;"

(iv) for Form No. 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 Head Code*			Minor Head Code*	
Permanent Account Payer/ Buyer	Number or Aadhaar	Number of Transferee/ Payer/ Buyer				
Category of Account Number or Aadhaar Number*			Status of PAN*			
Full Name of Transferee/ Payer/ Buyer*						
Complete Address of Transferee/ Payer/ Buyer						

Mobile No.	Email ID	PIN			
Whether more than one transferee/payer/buyer (Yes/No)					
Permanent Account Number or Aadhaar Number of Transferor/ Payee/ Seller					
Category of Permanent Account Number or Aadhaar Number*	Status of PAN*				
Full Name of Transferor/ Payee/ Seller					
Complete Address of Transferor/Payee/Seller					
Mobile No.	Email ID	PIN			
Whether more than one transferor/payee/seller (Yes/No)					
Complete Address of Property transferred					
Date of Agreement/Booking**	Total Value of Consideration (Amount in Rs.)	Payment in installment or lump-sum	PIN		
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)					
Amount Paid/Credited (in Rs.)	Date of payment/credit**	Rate at which deducted (see note 1)	Amount of tax deducted at source	Date of Deduction**	
Date of Deposit**		Mode of payment	Simultaneous e-tax payment e-tax payment on subsequent date		
Details of Payment of Tax Deducted at Source (Amount in Rs.)					
TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount)					
Interest					
Fee					
Total payment					
Total Payment in Words (in Rs.)					
Crores	Lakhs	Thousands	Hundreds	Tens	Units
Unique Acknowledgement no. (generated by TIN)					

\* To be updated automatically.

\*\* In dd-mm-yyyy format.

Notes

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

(v) for Form No. 26QC, the following 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 Year		Major Head Code*	2	0	Minor Head Code*	8	0	0
[Permanent Account Number or Aadhaar Number] of Tenant/lessee/Payer								
Full Name of Tenant/lessee/Payer*								
Complete Address of Tenant/lessee/Payer								
PIN								
Mobile No.		Email ID						
Whether more than one Tenant/lessee/Payer (Yes/No)								
[Permanent Account Number or Aadhaar Number] of Landlord/Lessor/Payee								
Category of [Permanent Account Number or Aadhaar Number]			Status of [Permanent Account Number or Aadhaar Number]*					
Full Name of Landlord/Lessor/Payee								
Complete Address of Landlord/Lessor/Payee								

															PIN										
Mobile No.															Email ID										
Whether more than one Landlord/Lessor/Payee (Yes/No)																									
Complete Address of Property Rented																									
															PIN										
Period of Tenancy***					Total Value of Rent Paid (Amount inRs.)										Value of Rent Paid in Last Month (Amount inRs.)										
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)																									
Amount Paid/Credited (in Rs.)					Date of payment/credit**					Rate at which deducted (see note 1)					Amount of tax deducted atsource					Date of Deduction**					
Date of Deposit**		Mode of payment													Simultaneous e-tax payment										
															e-tax payment on subsequent date										

Details of Payment of Tax Deducted at Source (Amount in Rs.)														
TDS (Income Tax) (Credit of tax to the deductee shall be given for this amount)														
Interest														
Fee														
Total payment														
Total Payment in words (in Rs.)														
Crores	Lakhs	Thousands	Hundreds	Tens	Units									

\*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.

Notes

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.”;

vi) for Form No. 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**

Financial Year	Major Head Code* Minor Head Code*		
Permanent Account Number (PAN) Or Aadhaar No. of Deductor			
Full Name of Deductor*			
Complete Address of Deductor			
PIN			
Mobile No.		Email ID	
Permanent Account Number (PAN) Or Aadhaar Number of Deductee			
Category of PAN*		Status of PAN*	
Full Name of Deductee			
Complete Address of Deductee			
PIN			
Mobile No.		Email ID	
Nature of payment (work in pursuance of a contract/commission/brokerage or fees for professional services)			
Date of Contract/Agreement**		Aggregate of payments/credit during the period from 1 <sup>st</sup> April to the end of the month in which the payment has been made/credited.	

Is it a case of non-deduction/Lower deduction on account of certificate under section 197? (Please Tick Yes/No)	<input type="checkbox"/>	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction or lower deduction.
	<input type="checkbox"/>	

Whether TDS is deducted at Higher rate as per section 206AB (Yes/No)

Amount Paid/Credited (in Rs.)	Date of payment/credit**	Rate at which Deducted (see note 1)	Amount of tax deducted at source	Date of Deduction**
Date of Deposit**		Mode of payment	Simultaneous e-tax payment	e-tax payment on subsequent date

Details of Payment of Tax Deducted at Source (Amount in Rs.)

TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount)

Interest

Fee

Total payment

Total payment in Words (in Rs.)

Crores	Lakhs	Thousands	Hundredths	Tens	Units

\* To be updated automatically

\* \*\* In dd/mm/yyyy format.

#### Notes

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

[Notification No. 99/2021/F. No. 370142/11/2021-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

**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 last amended *vide* notification number G.S.R. 604 (E) dated 31.08.2021

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