



Certificate of tax collected at source under section 206C(5).

37D. (1) The certificate of collection of tax at source under sub-section (5) of section 206C to be furnished by the collector shall be in Form 27D.

(2) The certificate referred to in sub-rule (1) shall specify:—

- (a) valid permanent account number (PAN) of the collectee;
- (b) valid tax deduction and collection account number (TAN) of the collector;
- (c) (i) book identification number or numbers where deposit of tax collected is without production of challan in case of an office of the Government;
(ii) challan identification number or numbers in case of payment through bank;
- (d) receipt number of the relevant quarterly statement of tax collected at source which is furnished in accordance with the provisions of rule 31AA.

(3) The certificate in Form No. 27D referred to in sub-rule (1) shall be furnished to the collectee within fifteen days from the due date for furnishing the statement of tax collected at source specified under sub-rule (2) of rule 31AA.

(4) The collector may issue a duplicate certificate in Form No. 27D if the collectee has lost the original certificate so issued and makes a request for issuance of a duplicate certificate and such duplicate certificate is certified as duplicate by the collector.

(5) Where a certificate is to be furnished for tax collected before the 1st day of April, 2010, it shall be furnished in the Form in accordance with the provisions of the rules as they stood immediately before their substitution by the Income-tax (Sixth Amendment) Rules, 2010.

