



Statement of deduction of tax under sub-section (3) of section 200.

31A. (1) Every person responsible for deduction of tax under Chapter XVII-B, shall, in accordance with the provisions of sub-section (3) of section 200, deliver, or cause to be delivered, the following quarterly statements to the Director General of Income-tax (Systems) or the person authorised by the Director General of Income-tax (Systems), namely:—

- (a) Statement of deduction of tax under section 192 ²²[and section 194P] in Form No. 24Q;
- (b) Statement of deduction of tax under sections 193 to 196D ²²[(other than section 194P)] in—
 - (i) Form No. 27Q in respect of the deductee who is a non-resident not being a company or a foreign company or resident but not ordinarily resident; and
 - (ii) Form No. 26Q in respect of all other deductees:

²³**Provided** that where the Exchange has, in accordance with the guidelines issued under sub-section (6) of section 194S, agreed to pay tax in relation to a transaction of transfer of a virtual digital asset, owned by it as an alternative to tax required to be deducted by the buyer of such asset under section 194S, the Exchange shall deliver or cause to be delivered, a quarterly statement of such transactions in Form No. 26QF to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or the person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems).

Explanation.—For the purposes of this sub-rule,—

- (i) "Exchange" means a person that operates an application or platform for transfer of virtual digital assets, which matches buy and sell trades and execute the same on their application or platform;
- (ii) "virtual digital asset" shall have same meaning as assigned to it in clause (47A) of section 2.]

²⁴(2) Statements referred to in sub-rule (1) for the quarter of the financial year ending with the date specified in column (2) of the Table below shall be furnished by the due date specified in the corresponding entry in column (3) of the said Table:

TABLE

Sl. No.	Date of ending of quarter of financial year (2)	Due date (3)
1.	30th June	31st July of the financial year
2.	30th September	31st October of the financial year
3.	31st December	31st January of the financial year
4.	31st March	31st May of the financial year immediately following the financial year in which the deduction is made.]

(3) (i) The statements referred to in sub-rule (1) may be furnished in any of the following manners, namely:—

- (a) furnishing the statement in paper form;
- (b) furnishing the statement electronically under digital signature in accordance with the procedures, formats and standards specified under sub-rule (5);
- (c) furnishing the statement electronically along with the verification of the statement in Form 27A or verified through an electronic process in accordance with the procedures, formats and standards specified under sub-rule (5).

(ii) Where,—

- (a) the deductor is an office of the Government; or
- (b) the deductor is the principal officer of a company; or
- (c) the deductor is a person who is required to get his accounts audited under section 44AB in the immediately preceding financial year; or
- (d) the number of deductee's records in a statement for any quarter of the financial year are twenty or more,

the deductor shall furnish the statement in the manner specified in item (b) or item (c) of clause (i).

(iii) Where deductor is a person other than the person referred to in clause (ii), the statements referred to in sub-rule (1) may, at his option, be delivered or cause to be delivered in the manner specified in item (b) or item (c) of clause (i).

(3A) A claim for refund, for sum paid to the credit of the Central Government under Chapter XVII-B, shall be furnished by the deductor in Form 26B electronically under digital signature ²⁵[or verified through an electronic process] in accordance with the procedures, formats and standards specified under sub-rule (5).

²⁶(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.]

(4) The deductor at the time of preparing statements of tax deducted shall,—

- (i) quote his tax deduction and collection account number (TAN) in the statement;
- (ii) quote his permanent account number (PAN) in the statement except in the case where the deductor is an office of the Government;
- (iii) quote the permanent account number of all deductees;
- (iv) furnish particulars of the tax paid to the Central Government including book identification number or challan identification number, as the case may be;



- (v) furnish particulars of amount paid or credited on which tax was not deducted in view of the issue of certificate of no deduction of tax under section 197 by the Assessing Officer of the payee;
- (vi) furnish particulars of amount paid or credited on which tax was not deducted in view of the compliance of provisions of sub-section (6) of section 194C by the payee;
- (vii) furnish particulars of amount paid or credited on which tax was not deducted in view of the furnishing of declaration under sub-section (1) or sub-section (1A) or sub-section (1C) of section 197A by the payee;
- (viii) furnish particulars of amount paid or credited on which tax was not deducted ²⁷[or deducted at lower rate] in view of the notification issued under sub-section (1F) of section 197A;
- ²⁸[(ix) furnish particulars of amount paid or credited on which tax was not deducted or deducted at lower rate in view of the notification issued under second proviso to section 194N or in view of the exemption provided in fourth proviso to section 194N or in view of the notification issued under fifth proviso to section 194N;]
- ²⁹³⁰[(x) furnish particulars of amount paid or credited on which tax was not deducted or deducted at lower rate in view of the notification issued under sub-section (5) of section 194A or in view of exemption provided under clause (x) of sub-section (3) of section 194A;]
- (xi) furnish particulars of amount paid or credited on which tax was not deducted under sub-section (2A) of section 194LBA;
- (xii) furnish particulars of amount paid or credited on which tax was not deducted in view of clause (a) or clause (b) of sub-section (1D) of section 197A;
- (xiii) furnish particulars of amount paid or credited on which tax was not deducted in view of the exemption provided to persons 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 of 2017, dated 29th May, 2017;]
- ³¹[(xiv) furnish particulars of amount paid or credited on which tax was not deducted in view of clause (d) of the second proviso to section 194 or in view of the notification issued under clause (e) of the second proviso to section 194;
- (xv) furnish particular of amount paid or credited on which tax was not deducted in view of proviso to sub-section (1A) or in view of sub-section (2) of section 196D;
- (xvi) furnish particulars of amount paid or credited on which tax was not deducted in view of sub-section (5) of section 194Q with effect from 1st day of July, 2021;]
- ³²[(xvii) furnish particulars of amount deposited being prerequisite for releasing—
 - (a) winnings in terms of proviso to section 194B;
 - ³³[(aa) winnings in terms of sub-section (2) of section 194BA;]
 - (b) benefit or perquisite in terms of first proviso to sub-section (1) of section 194R; and
 - (c) consideration in terms of proviso to sub-section (1) of section 194S along with the challan details such as BSR code of the bank, date of payment and challan serial number.]

(4A) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section 194-IA shall furnish to the Director General of Income-tax (System) or the person authorised by the Director General of Income-tax (System) a challan-cum-statement in Form No. 26QB electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within ³⁴[thirty days] from the end of the month in which the deduction is made.

³⁵[(4B) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section 194-IB shall furnish to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (System) or the person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) a challan-cum-statement in Form No. 26QC electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within thirty days from the end of the month in which the deduction is made.]

³⁶[(4C) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section 194M shall furnish to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (System) or the person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) a challan-cum-statement in Form No. 26QD electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within thirty days from the end of the month in which the deduction is made.]

³⁷[(4D) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every specified person referred to in section 194S and responsible for deduction of tax under that section shall furnish to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or the person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), a challan-cum-statement in Form No. 26QE electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within thirty days from the end of the month in which the deduction is made.]

³⁸[(4E) The Exchange referred to in sub-rule (1) shall, at the time of preparing the quarterly statement in Form No. 26QF, furnish particulars of amount paid or credited on which tax was not deducted in accordance with guidelines issued under sub-section (6) of section 194S.]

(5) The Director General of Income-tax (Systems) shall specify the procedures, formats and standards for the purposes of furnishing and verification of the statements or claim for refund in Form 26B and shall be responsible for the day-to-day administration in relation to furnishing and verification of the statements or claim for refund in Form 26B in the manner so specified.

(6) Where a statement of tax deducted at source is to be furnished for tax deducted before the 1st day of April, 2010, the provisions of this rule and rule 37A shall apply as they stood immediately before their substitution or omission by the Income-tax (Sixth Amendment) Rules, 2010.



22. Inserted by the IT (Twenty-sixth Amdt.) Rules, 2021, w.e.f. 2-9-2021.
23. Inserted by the IT (Twentieth Amdt.) Rules, 2022, w.e.f. 1-7-2022 [Corrected *vide* Corrigendum G.S.R. 505(E), dated 1-7-2022].
24. Substituted by the IT (Eleventh Amdt.) Rules, 2016, w.e.f. 1-6-2016.
25. Inserted by the IT (Eleventh Amdt.) Rules, 2017, w.e.f. 5-6-2017.
26. Inserted by the IT (Twenty-sixth Amdt.) Rules, 2021, w.e.f. 2-9-2021.
27. Inserted by the IT (Sixteenth Amdt.) Rules, 2020, w.e.f. 3-7-2020.
28. Substituted by the IT (Fifth Amdt.) Rules, 2023, w.e.f. **1-7-2023**.
29. Clauses (x) to (xiii) inserted by the IT (Sixteenth Amdt.) Rules, 2020, w.e.f. 3-7-2020.
30. Substituted by the IT (Seventeenth Amdt.) Rules, 2021, w.e.f. 8-6-2021.
31. Clauses (xiv) to (xvi) inserted by the IT (Seventeenth Amdt.) Rules, 2021, w.e.f. 8-6-2021.
32. Inserted by the IT (Nineteenth Amdt.) Rules, 2022, w.e.f. 1-7-2022.
33. Inserted by the IT (Fifth Amdt.) Rules, 2023, w.e.f. **1-7-2023**.
34. Substituted for "seven days" by the IT (Thirteenth Amdt.) Rules, 2016, w.e.f. 1-6-2016.
35. Inserted by the IT (Thirteenth Amdt.) Rules, 2017, w.e.f. 8-6-2017.
36. Inserted by the IT (Fourteenth Amdt.) Rules, 2019, w.e.f. 18-11-2019.
37. Inserted by the IT (Nineteenth Amdt.) Rules, 2022, w.e.f. 1-7-2022.
38. Inserted by the IT (Twentieth Amdt.) Rules, 2022, w.e.f. 1-7-2022 [Corrected *vide* Corrigendum G.S.R. 505(E), dated 1-7-2022].

