



Certificate of tax deducted at source to be furnished under section 203.

31. (1) The certificate of deduction of tax at source by any person in accordance with Chapter XVII-B or the certificate of payment of tax by the employer on behalf of the employee under sub-section (1A) of section 192 shall be in—

- (a) Form No. 16, if the deduction or payment of tax is under section 192¹⁷[and section 194P]; and
- (b) Form No. 16A if the deduction is under any other provision of Chapter XVII-B.

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

- (a) valid permanent account number (PAN) of the deductee;
- (b) valid tax deduction and collection account number (TAN) of the deductor;
- (c) (i) book identification number or numbers where deposit of tax deducted 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) (i) receipt number of the relevant quarterly statement of tax deducted at source which is furnished in accordance with the provisions of rule 31A;
(ii) receipt numbers of all the relevant quarterly statements in case the statement referred to in clause (i) is for tax deducted at source from income chargeable under the head "Salaries".

(3) The certificates in Forms specified in column (2) of the Table below shall be furnished to the employee or the payee, as the case may be, as per the periodicity specified in the corresponding entry in column (3) and by the time specified in the corresponding entry in column (4) of the said Table:—

TABLE

Sl. No.	Form No.	Periodicity	Due date
(1)	(2)	(3)	(4)
1.	16	Annual	By ¹⁸ [15th day of June] of the financial year immediately following the financial year in which the income was paid and tax deducted.
2.	16A	Quarterly	Within fifteen days from the due date for furnishing the statement of tax deducted at source under rule 31A.

(3A) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), every person responsible for deduction of tax under section 194-IA shall furnish the certificate of deduction of tax at source in Form No.16B to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No. 26QB under rule 31A after generating and downloading the same from the web portal specified by the Director General of Income-tax (System) or the person authorised by him.

¹⁹[(3B) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), every person responsible for deduction of tax under section 194-IB shall furnish the certificate of deduction of tax at source in Form No.16C to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No. 26QC under rule 31A after generating and downloading the same from the web portal specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or the person authorised by him.]

²⁰[(3C) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), every person responsible for deduction of tax under section 194M shall furnish the certificate of deduction of tax at source in Form No.16D to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No. 26QD under rule 31A after generating and downloading the same from the web portal specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or the person authorised by him.]

²¹[(3D) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), every person, being a specified person referred to in section 194S and responsible for deduction of tax under that section shall furnish the certificate of deduction of tax at source in Form No.16E to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No. 26QE under rule 31A after generating and downloading the same from the web portal specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or the person authorised by him.]

(4) If an assessee is employed by 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 and Part B may be issued by each of the employers or the last employer at the option of the assessee.

(5) The deductor may issue a duplicate certificate in Form No. 16 or Form No. 16A if the deductee 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 deductor.

(6) (i) Where a certificate is to be furnished in Form No. 16, the deductor may, at his option, use digital signatures to authenticate such certificates.

(ii) In case of certificates issued under clause (i), the deductor shall ensure that—

- (a) the provisions of sub-rule (2) are complied with;
- (b) once the certificate is digitally signed, the contents of the certificates are not amenable to change; and
- (c) the certificates have a control number and a log of such certificates is maintained by the deductor.

(6A) The Director General of Income-tax (Systems) shall specify the procedure, formats and standards for the purposes of generation and download of certificates and shall be responsible for the day-to-day administration in relation to the generation and download of certificates from the web portal specified by him or the person authorised by him.

(7) Where a certificate is to be furnished for tax deducted 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.



Explanation.—For the purpose of this rule and rule 37D, challan identification number means the number comprising the Basic Statistical Returns (BSR) Code of the Bank branch where the tax has been deposited, the date on which the tax has been deposited and challan serial number given by the bank.

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17. Inserted by the IT (Twenty-sixth Amdt.) Rules, 2021, w.e.f. 2-9-2021.
 18. Substituted for "31st day of May" by the IT (Tenth Amdt.) Rules, 2017, w.e.f. 2-6-2017.
 19. Inserted by the IT (Thirteenth Amdt.) Rules, 2017, w.e.f. 8-6-2017.
 20. Inserted by the IT (Fourteenth Amdt.) Rules, 2019, w.e.f. 18-11-2019.
 21. Inserted by the IT (Nineteenth Amdt.) Rules, 2022, w.e.f. 1-7-2022.

