

**Form No. 130\_131\_132\_133 (Earlier Form No. 16/16A/16B/16C/16D/16E/27D)**

**TDS/TCS certificates under section 395(4) of the Income-tax Act, 2025 in Form Nos. 130\_131\_132\_133**

<b>Name of form as per I.T. Rules, 1962</b>	1. 16 2. 16A 3. 16B, 16C, 16D & 16E 4. 27D	<b>Name of form as per I.T. Rules, 2026</b>	1. 130 2. 131 3. 132 4. 133
<b>Corresponding section of I.T. Act, 1961</b>	203	<b>Corresponding section of I.T. Act, 2025</b>	395(4)
<b>Corresponding Rule of I.T. Rules, 1962</b>	31 / 37D	<b>Corresponding Rule of I.T. Rules, 2026</b>	215

**Purpose:**

As per section 395(4)(a) of the Income-tax Act, 2025, the deductor/collector is required to issue a certificate to the deductee or collectee, as the case may be, specifying

- A. Amount of tax deducted/collected
- B. Rate at which tax has been deducted/collected
- C. Any other particulars, as may be prescribed.

Similarly, any employer [referred to in section 392(2)] who has deducted tax at source in respect of an employee shall issue a TDS certificate to the employee as per section 395(4)(b) of the Act.

**Who Should place request to download:**

Any deductor/collector/employer who has deducted/collected tax in respect of a deductee /collectee/employee, as the case maybe, is required to place a request to download the TDS/TCS certificate at TRACES website.

Certificate wise details:

Sl. No	Form Number for Certificate to be issued	Issued against Form	Due date of issuance	Certificate structure	Changes made
1	Form No. 130 (earlier Form 16 as per old Income-tax Act, 1961)	Form No. 138 (earlier Form 24Q as per the old Act)	15th June of the Financial Year immediately following the Tax Year in which the income was paid and tax was deducted	<p>(i) <b>Part A:</b> Certificate details, Details of the Employer/ Specified Bank and Employee /Specified Senior Citizen</p> <p>(ii) <b>Part B:</b> Summary of amount paid/credited and tax deducted at source thereon in respect of the employee</p> <p>(iii) Details of tax deducted and deposited in the central government account through challan or by book adjustment</p> <p>(iv) Declaration</p> <p>(v) <b>Part C (Annexure-I)-</b> Details of salary paid and any other income and tax deducted and Declaration</p> <p>(vi) <b>Part C (Annexure-II)-</b> Details of pension and interest payments and tax deducted in relation to specified senior citizen for tax deduction under section 393(1) [Table: Sl. No. 8(iii)] and Declaration</p>	In alignment with the Income-tax Act, 2025

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2	Form No. 131 (earlier Form 16A as per the old Act)	Form Nos. 140 & 144 (earlier Form 26Q & 27Q as per the old Act)	Withing 15 days from the due date of furnishing corresponding quarterly TDS statement i.e., 1. 15th August of the Financial Year (for Q1) 2. 15th November of the Financial Year (for Q2) 3. 15th February of the Financial Year (for Q3) 4. 15th June of the Financial Year immediately following the Tax Year in which deduction is required to be made (for Q4)	(i) <b>Part A:</b> Certificate details, Details of the Deductor and Deductee (ii) <b>Part B:</b> Summary of payment and tax deducted at source thereon in respect of the Deductee (iii) Details of tax deducted and deposited in the central government account through challan or by book adjustment (iv) Declaration	In alignment with the Income-tax Act, 2025
3	Form No. 132 (earlier Form 16B, 16C, 16D & 16E as per the old Act)	Form No. 141 (earlier Form 26QB, 26QC, 26QD & 26QE as per the old Act)	Withing 15 days from the due date of furnishing the corresponding challan-cum-statement	(i) <b>Part A:</b> Certificate details, Particulars of the Deductor & Deductee and Nature of transaction (ii) <b>Part B:</b> Summary of Transaction(s) and Details of tax deposited to the credit of the central government for which credit is to be given to the deductee (iii) Declaration	(i) Forms 16B, 16C, 16D & 16E have been merged into single form. (ii) On the basis of the Nature of Transaction, the relevant certificate will be generated.

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4	Form No. 133 (earlier Form 27D as per the old Act)	Form No. 143 (earlier Form 27EQ as per the old Act)	<p>Withing 15 days from the due date of furnishing corresponding quarterly TCS statement i.e.,</p> <p>1. 15th August of the Financial Year (for Q1)</p> <p>2. 15th November of the Financial Year (for Q2)</p> <p>3. 15th February of the Financial Year (for Q3)</p> <p>4. 15th June of the Financial Year immediately following the Tax Year in which collection is required to be made (for Q4)</p>	<p>(i) <b>Part A:</b> Certificate details, Details of the Collector and Collectee</p> <p>(ii) <b>Part B:</b> Summary of receipt and tax collected at source thereon in respect of the Collectee</p> <p>(iii) Details of tax collected and deposited in the central government account through challan or by book adjustment</p> <p>(iv) Declaration</p>	In alignment with the Income-tax Act, 2025
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**Other Salient Features of Certificate:**

1. The certificate is valid only if it is generated from the TRACES portal.
2. Such downloaded certificate carrying the signature [Digital or physical] of the deductor/collector is only valid.
3. The duplicate certificate may be downloaded at any time by the deductor/collector from the TRACES portal.