

Form No. 137 - TDS/TCS Book Adjustment Statement

Name of form as per I.T. Rules, 1962	24G	Name of form as per I.T. Rules, 2026	137
Corresponding section of I.T. Act, 1961	200(2A) / 206C(3A)	Corresponding section of I.T. Act, 2025	397(3)(e)
Corresponding Rule of I.T. Rules, 1962	30/37CA	Corresponding Rule of I.T. Rules, 2026	218

Purpose:

Form No. 137 is a **monthly statement** filed by **Pay and Accounts Offices (PAOs), Treasury Officers (TOs), or Cheque Drawing and Disbursing Officers (CDDOs)** to report **Tax Deducted at Source (TDS)** and/or **Tax Collected at Source (TCS)** payments **without a challan** (i.e., through book adjustment).

The form enables the credit of TDS/TCS amounts deducted or collected by various DDOs under their control to the Central Government account through the **Book Adjustment system**.

Form No. 137 is filed under **Rule 218** of the **Income-tax Rules, 2026**.

Who Should File?

Every **Government office or department** that makes TDS/TCS deductions and deposits them to the credit of the Central Government **through book entry** (not by challan) must file Form No. 137.

Examples include:

- Ministries/Departments of Central and State Governments
- PAOs, DDOs, CDDOs, DTOs
- Autonomous bodies making payments under book adjustment mechanism

Frequency & Due Dates:

Every Account Officer is required to file Form No. 137

- (a) on or before the 30th day of April, for the month of March; and
- (b) in any other case, on or before 15 days from the end of relevant month.

Structure of Form No. 137:

Form No. 137 consists of the following key parts:

1. **Part A: Accounts Office Details -**

- AIN, Name, Address, TAN and Government Category of the Account Office. Special TAN and State AG Code (in case of State Government).
- **Responsible Person Details:** Name, Designation, Address, Contact Number and Email ID.

2. Part B:

- **Type of Statement:** Original or Correction.
- **DDO (Drawing & Disbursing Officer) wise details of transfer vouchers:**
 - Form Type (Form No. 138/140/143/144)
 - TAN of DDO
 - Name of DDO
 - Total Tax Deducted/Collected
 - Total TDS/TCS remitted to Govt. Account

3. Declaration

Documents/details required to file the Form No. 137:

1. **AIN details**
2. **TAN details of all DDOs** linked to the Accounts Office
3. **Monthly TDS/TCS deduction details** received from DDOs
4. **Book adjustment/voucher details** showing deposit of tax without challan

Filing Count:

On average, around **seventy thousand such statements** have been filed annually by Central and State Government offices across India over the last five years.

Process flow of filing Form No. 137:

1. **Collection of TDS/TCS data** from all DDOs functioning under a PAO/CDDO/DTO for a specific month.
2. **Preparation of Form No. 137 statement** using the **Return Preparation Utility (RPU)** provided by **TIN-NSDL**.
3. **Validation of the file** through **File Validation Utility (FVU)**.
 - If no errors, the utility generates a valid **.fvu file**.
4. **Submission of the validated file (.fvu):**
 - **Online upload** through the **TIN-NSDL portal (<https://www.tin-nsdl.com>)**, or
 - **Physical submission** at a **TIN Facilitation Centre (TIN-FC)**.

5. **Generation of Provisional Receipt Number (PRN)** on successful acceptance of Form No. 137.
6. **Processing at CPC-TDS:** After submission, data is matched with DDO filings (Form No. 138/140/143/144).

Outcome of Processed Form No. 137:

For Accounts Office (PAO/CDDO/TO)

- Upon processing, **Book Identification Numbers (BINs)** are generated for each DDO. Each BIN includes:
 - **Receipt Number** (of Form No. 137)
 - **Transfer Voucher Date**
 - **DDO Serial Number** (unique for each DDO)

The PAO must **communicate BINs to respective DDOs**, who use them while filing their quarterly TDS/TCS statements.

For DDOs

- Each DDO includes the **BIN details** received from the Accounts Office in their quarterly TDS/TCS statements (Form No. 138, 140, 143 and 144).
- This ensures seamless mapping of TDS/TCS reported by DDOs to the corresponding Book Adjustments filed through Form No. 137.

Brief Note on Qualitative Changes made:

- i) **State Government AIN holders** shall be required to quote the following details while filing the Form:
 - **TAN of the Accounts Office,**
 - **Special TAN,** and
 - **State AG Code.**
- ii) Earlier, Form No. 24G required specifying the “**Category of Deductor for whom the statement is being submitted (Central / State Government)**”—along with additional details such as the **State Name** (for State Government deductors) and the **Name of the Ministry and Sub-Ministry** (for Central Government deductors). Since this information is already available in the existing database of **TAN** and **AIN** holders, it has been proposed to **remove this field** from the Form to eliminate redundancy and streamline data reporting.
- iii) In addition, the existing structure of **four separate tables** covering DDO-wise details of the amount transferred for TDS under **Forms No. 138, 140, 143 and 144** has been **merged into a single table**. A new column titled “**Form Type**” has been introduced to capture the respective form reference within the unified table, thereby simplifying data entry and enhancing efficiency.

- iv) Explanatory notes have been provided to guide users in completing the form accurately.
- v) The revised Form No. 137 will be a smart one to enhance user experience and providing ease of filing through
 - a) auto-population/pre-filling of relevant details using information available from the PAO's/DTO's/CDDO's TRACES profile.
 - b) real time validations & error handling
 - c) drop downs & date pickers
 - d) integration with APIs & Databases
 - e) Check box based smart verification etc.

Common Changes made across Forms:

1. To make Forms system-friendly and enable e-filing and uploading, certain anomalies found due to grouping of Name, Designation and Address have been separated into different boxes.
2. Assessment / Financial / Previous year or years have been replaced with Tax year or years, wherever appearing in the Form/Annexure.
3. Changes in Sections, Clauses and Schedules have been aligned as per the Income-tax Act, 2025.
4. Currency symbol "Rs." has been replaced with "₹".