

Form No. 139: Form to be filled by the deductor, if he claims refund of sum paid under Chapter XIX of the Income-tax Act, 2025

Name of form as per I.T. Rules, 1962	26B	Name of form as per I.T. Rules, 2026	139
Corresponding section of I.T. Act, 1961	200A & 206CB	Corresponding section of I.T. Act, 2025	399(1)(f)
Corresponding Rule of I.T. Rules, 1962	31A(3A)	Corresponding Rule of I.T. Rules, 2026	219(6)

Purpose:

This form entitles the deductor/collector to claim refund of the excess amount of TDS/TCS paid.

As per Rule 219(6) of the Income-tax Rules, 2026:

“Where a person has paid to the credit of the Central Government any sum under Chapter XIX-B in excess of the amount required to be paid, he may claim refund of such excess by filing an application in Form No. 139 electronically to the Director General of Income-tax (Systems) or the person authorised by him.”

This may arise due to errors like duplicate deductions, deduction at higher than applicable rates or overpayment.

Who should file:

Any **Deductor** (under TDS) or **Collector** (under TCS) or **Taxpayer** (for refund related to tax deducted under section 393(1) [Table: Sl. Nos. 2(i), 3(i), 6(ii) and 8(vi)]) who has:

1. Deposited tax **in excess of actual liability** due to:

- Duplicate payments,
- Incorrect challan details,
- Excess deduction due to calculation error, or
- Rectified demand adjustments, etc.; and

2. Whose **TDS/TCS statement has been processed** by CPC-TDS (TRACES),

and such excess payment is available as an **unmatched / unconsumed challan credit** in the system.

Only **registered TAN/PAN holders on TRACES Portal** are eligible to file Form No. 139.

Frequency & Due Dates:

- Form No. 139 can be filed **at any time** after the corresponding TDS/TCS statement has been processed and excess payment is available for refund.

Structure of Form No. 139:

1. Part A: Particulars of the Deductor/Collector

- Name, Address, PAN, TAN (if applicable) and Contact Details
- Bank Account Number, IFSC Code, Type of Account (as applicable) and Legal Entity Identification Number (if applicable)

2. Part B:

- **Details of sum paid for which Refund is being claimed:** Challan Identification Number (CIN) [BSR Code, Date of Deposit, Challan Serial No.] and Challan Amount.
- **Detail of sum paid under Chapter XIX by the deductor/collector for which credit has been claimed in the statement:** Tax Year, Statements in which challan has been utilised, Receipt number/Acknowledgement number of relevant statements and Amount utilised in statement.
- Amount of refund claimed.

3. Declaration:

- Declaration by Deductor/Collector/Taxpayer that claim is true and excess amount has not been claimed elsewhere.
- Digital Signature of Authorised Signatory.

Documents/details required to file the Form No. 139:

To file Form No. 139 electronically, the following are generally required:

- Copies of challan through which excess TDS/TCS paid.
- PAN/TAN details.
- Details of statements in which tax credit has been claimed, if applicable.
- Justification for refund.
- Bank details with supporting proof.

Filing Count:

On average, about **five thousand** refund requests have been filed annually over the last five years.

Process flow of filing Form No. 139:

1. Login

- Deductor/Collector/Taxpayer logs in to **TRACES** using **TAN/PAN** credentials.

2. Request for Refund

- Navigate to **'Refund'** → **'Request for Refund'**.
- Select **Tax Year, Quarter, and Form Type (138, 140, 141, 143 & 144)**.

3. Select Challan for Refund

- System displays available challans with unconsumed balance.
- Select appropriate challan(s) and specify **reason for refund**.

4. Form No. 139 Generation

- TRACES generates **Form No. 139** pre-filled with challan data.
- Download, review, and sign digitally with **DSC**.

5. Refund Processing

- TDS Assessing Officer or Range head approves the application depending upon the amount of refund in the application.
- After approval by field formation, CPC-TDS processes the refund.
- Refund is credited to the validated bank account via **CPC-Refund Bank**.

6. Rejection of Application: Refund request may be rejected for following reasons:

- Claim is made for more than the amount of maximum available amount in challan.
- Mismatch in Bank details.
- Any other reasons

Outcome of Processed Form No. 139:

For Deductor / Collector/Taxpayer

- Refund of excess TDS/TCS credited electronically to the registered bank account.
- Status can be tracked on TRACES (“Refund Status”).
- Refund may be **adjusted against any outstanding demand** before issue.

For Department / System

- CPC-TDS automatically updates the **challan balance** and marks it as “**Refunded**”.
- Helps maintain accurate credit reconciliation across statements.

Brief Note on Qualitative Changes made:

1. The revised Form No. 139 aims to make refund claims faster, accurate, and system-driven through automation and integration.
2. The form 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 Deductor’s/Taxpayer’s TRACES profile.
 - b. real time validations & error handling
 - c. facility to claim multiple challans in one Form, instead of filing separate forms for each quarter or section, where applicable.
 - d. drop downs & date pickers
 - e. integration with APIs & Databases
 - f. Check box based smart verification
 - g. Standardization of name & address fields 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, Address and PAN have been separated into different boxes.

Form No. 139 (Earlier Form No. 26B)

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 “₹”.