

**Form No. 131– Frequently Asked Questions (FAQ)**

**Certificate u/s 395(4)(a) of the Income-tax Act, 2025 for Tax Deducted at Source**

<b>Name of form as per I.T. Rules, 1962</b>	16A	<b>Name of form as per I.T. Rules, 2026</b>	131
<b>Corresponding section of I.T. Act, 1961</b>	203	<b>Corresponding section of I.T. Act, 2025</b>	395(4)(a)
<b>Corresponding Rule of I.T. Rules, 1962</b>	31	<b>Corresponding Rule of I.T. Rules, 2026</b>	215(1) [Table: Sl. No. 2]

**1. What is Form No. 131 and its use?**

**Ans:** Form No. 131 is a certificate prescribed under section 395(4)(a) of the Income-tax Act, 2025 for tax deducted at source (TDS). Such certificate is issued by the deductor to the deductee on whose behalf tax has been deducted at source. It serves as proof of tax deducted and deposited with the Central Government on behalf of deductee who had earned income other than salary and which was subjected to TDS. The form is meant to enable deductee to claim TDS credit at the time of filing of the ITR.

**2. Who issues the certificate in Form No. 131?**

**Ans:** Any person responsible for deduction of tax at source under the relevant provisions of the Income-tax Act, 2025, on payments other than salary, is required to issue TDS certificate in this form.

**3. Is it mandatory for the deductor to issue Form No. 131?**

**Ans:** Yes. it is the responsibility of the person deducting tax at source to issue Form No. 131 once tax has been deducted and deposited.

**4. Can Deductor issue Form No. 131 to the deductees without having filed TDS statement?**

**Ans:** No. Quarterly TDS statement in Form No. 140/144 must be filed for the certificate to be generated and issued from TRACES Portal of Income-tax Department. This form is generated on processing of quarterly TDS statements in Form No. 140 or 144.

**5. Can Form No. 131 be issued offline?**

**Form No. 131 (Earlier Form No. 16A)**

**Ans:** No. The TDS certificate in Form No. 131 must be downloaded from the TRACES website and the deductor should provide it to the deductee after signing it digitally or manually. The certificate in Form No. 131 prepared by the deductor through any other mode/process will not be a legal or valid TDS certificate.

**6. What are the due dates for issuing Form No. 131?**

**Ans:** The due date for issuance of TDS certificate in Form No. 131 is within 15 days from the due date of furnishing of quarterly statement of tax deducted at source. The details are as follows:

<b>Quarter</b>	<b>Period</b>	<b>Due Date</b>
Q1	Apr – Jun	15 <sup>th</sup> August of the Financial Year
Q2	Jul – Sep	15 <sup>th</sup> November of the Financial Year
Q3	Oct – Dec	15 <sup>th</sup> February of the Financial Year
Q4	Jan – Mar	15 <sup>th</sup> June of the Financial Year immediately following the Tax Year in which deduction is required to be made

**7. If there is a mistake in Form No. 131, can corrections be made?**

**Ans:** If any correction is required in Form No. 131, the deductor must file a revised TDS statement in Form No. 140/144, within the stipulated time. Once the revised TDS statement is processed, the deductor can download and issue the corrected certificate in Form No. 131 to the deductee.

**8. Is Form No. 131 required to be attached with the return of income?**

**Ans:** No. It is not required to be attached with the return of income but should be preserved for purpose of records.

**9. Can multiple deductors issue Form No. 131 to the same deductee?**

**Ans:** Yes. Each deductor (i.e., each person/entity who deducts tax) is mandatorily required to issue a separate TDS certificate quarter-wise for the tax deducted by them in the case of a deductee.

**10. Is Form No. 131 applicable to payments made to non-residents?**

**Form No. 131 (Earlier Form No. 16A)**

**Ans:** Yes, it is applicable to non-residents wherever tax is deducted at source from payments made to such persons and the transaction is reported in Form 144 with valid PAN of such deductee.

**11. Can a duplicate certificate be issued by the deductor?**

**Ans:** Yes. Deductor can issue a duplicate certificate in Form No. 131 if the deductee has lost the original certificate. However, deductor must mention on the certificate that it is a duplicate one.