

Form No. 133 – Frequently Asked Questions (FAQ)

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

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|--|------|--|---------------------------|
| Name of form as per I.T. Rules, 1962 | 27D | Name of form as per I.T. Rules, 2026 | 133 |
| Corresponding section of I.T. Act, 1961 | 206C | Corresponding section of I.T. Act, 2025 | 395(4)(a) |
| Corresponding Rule of I.T. Rules, 1962 | 37D | Corresponding Rule of I.T. Rules, 2026 | 215(1) [Table: Sl. No. 4] |

1. What is Form No. 133 and its use?

Ans: Form No. 133 is a certificate prescribed under section 395(4)(a) of the Income-tax Act, 2025 for tax collected at source (TCS). Such certificate is issued by the collector to the collectee on whose behalf tax has been collected at source. It serves as proof of tax collected and deposited with the Central Government and enables the collectee to claim TCS credit at the time of filing the ITR.

2. Who issues the certificate in Form No. 133?

Ans: Any person responsible for the collection of tax at source under section 394(1) of the Income-tax Act, 2025, is required to issue this form.

3. Is it mandatory for the collector to issue Form No. 133?

Ans: Yes, it is the responsibility of the person collecting tax at source to issue Form No. 133 once tax has been collected and deposited.

4. Can Collector issue Form No. 133 to the collectees without having filed TCS statement?

Ans: No. Quarterly TCS statement in Form No. 143 must be filed for the certificates to be generated and issued from TRACES Portal of Income-tax Department. This form is generated on processing of quarterly TCS statements in Form No. 143.

5. Can Form No. 133 be issued offline?

Ans: No. The TCS certificate in Form No. 133 must be downloaded from the TRACES website and the collector should provide it to the collectee after signing it digitally or manually. The certificate in Form No. 133 prepared by the collector through any other mode/process will not be a legal or valid TCS certificate.

6. What are the due dates for issuing Form No. 133?

Ans: The due date for issuance of TCS certificate in Form No. 133 is within 15 days from the due date of furnishing the quarterly statement of tax collected at source. The details are as follows:

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

7. If there is a mistake in Form No. 133, can corrections be made?

Ans: If any correction is required in Form No. 133, the collector must file a revised TCS statement in Form No. 143, within the stipulated time. Once the revised TCS statement is processed, the collector can download and issue the corrected certificate in Form No. 133 to the collectee.

8. Is Form No. 133 required to be attached with the return of income?

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

9. Can multiple collectors issue Form No. 133 to the same collectee?

Ans: Yes. Each collector is mandatorily required to issue a separate TCS certificate quarter-wise for the tax collected by them in the case of a collectee.

10. Is Form No. 133 applicable to all TCS transactions and residents?

Ans: Yes. It applies to all TCS transactions and is applicable for resident collectee whenever tax is collected at source, under the Income-tax Act.

11. Can a duplicate certificate be issued by the collector?

Ans: Yes. Collector can issue a duplicate certificate in Form No. 133 if the collectee has lost the original certificate. However, collector must mention on the certificate that it is a duplicate one.