

Form No. 137 – Frequently Asked Questions

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

1. What is Form No. 137?

Ans: Form No. 137 is a monthly consolidated statement used for reporting details of tax deducted/collected by an office of the Central Government or the State Government and credited to the account of the Central Government without the production of a challan (i.e. through book adjustment).

2. Who is required to file Form No. 137?

Ans: Form No. 137 is required to be filed monthly by the Accounts Officer [Pay and Accounts Officer (PAO) / District Treasury Officer (TO) / Cheque Drawing and Disbursing Officer (CDDO)] based on the details of TDS/TCS reported by various DDOs under their charge.

3. Is filing of Form No. 137 mandatory?

Ans: Form No. 137 must be filed mandatorily by every Accounts Officer where TDS/TCS is required to be credited to the Central Government through book adjustment.

4. Is Form No. 137 applicable to non-government deductors?

Ans: No. Form No. 137 is applicable only to the Central and State Government offices.

5. What is the time limit for filing Form No. 137?

Ans: 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.

6. Is it permissible to revise or correct Form No. 137?

Ans: Yes, Form No. 137 can be revised any number of times to correct any mistake or omission.

7. Is it mandatory to file Form No. 137 in electronic format?

Ans: Yes, it is mandatory for every Accounts Officer to file Form No. 137 in electronic format only.

8. What are the consequences of failure to file Form No. 137?

Ans: **The following consequences as per law would entail:**

- **Book Identification Number (BIN)** will not be generated and DDOs will not be able to file the respective TDS/TCS statements (Form 138/140/143/144).
- TDS/TCS credit will not reflect correctly in the Annual Information Statement (AIS) of the taxpayers.
- Failure to file Form No. 137 constitutes non-compliance with statutory reporting requirements, and will attract penal provisions u/s 465A(2)(I).

9. Is Form No. 137 required for challan-based TDS payment?

Ans: No. If TDS/TCS is paid using a challan, Form No. 137 is not required to be filed.

10. What is AIN?

Ans: Accounts Office Identification Number (AIN) is a seven-digit unique identification number issued by the Directorate of Income Tax (Systems) to each Accounts Office. Form No. 137 cannot be filed without AIN. Application for allotment of AIN can be filed using Form 136.

11. What is a Book Identification Number (BIN)?

Ans: BIN is a unique identifier for TDS/TCS deposited through book adjustments by the Government offices. BIN is generated for each TAN separately, on processing of Form No. 137. BIN consists of:

- Receipt Number
- DDO Serial Number
- Date of Transfer Voucher

BIN is used by the Government DDOs for filing the TDS/TCS statements and to enable flow of tax credit to the taxpayers.

12. How will Accounts Officer know whether the Form No. 137 filed by him has been accepted by the Income-tax Department?

Ans: After submission of Form No. 137, the Accounts Officer receives an acknowledgement displaying a Receipt Number and the date and time of filing such form.