FORM NO. 140

[*See* rule 219(1)[Table: Sl. No. 3]]

Quarterly statement of deduction of tax under section 397(3)(b) in respect of payments made other than salary for the quarter ended……(June/September/December/March) ……. (Tax Year)]

	Part A		
Row No..	**Particulars of the Deductor**		
1.	Type of deductor	• Government • Non-Government	
2.	Name	*(refer Note 1)*	
3.	Address	*(refer Note 2)*	
4.	Permanent Account Number	*(refer Note 3)*	
5.	Tax Deduction and Collection Account Number		
6.	E-mail id		
7.	Contact Number	Country Code	Number
8.	Tax year		
9.	Has the statement been filed earlier for this quarter	*(Yes/No)*	
10.	If answer to Row No. (9) is "Yes", then Return Receipt Number of original statement		
11.	If Government Deductor, please mention AIN of PAO/DTO/CDDO		
Particulars of the person responsible for deduction of tax (applicable in case of non-individual deductor)			
12.	Name	*(refer Note 1)*	
13.	Address	*(refer Note 2)*	
14.	Permanent Account Number		
15.	Email id		
16.	Contact number	Country Code	Number

Part B											
1.	Details of the tax deducted and paid to the credit of the Central Government:										
	Sl. No.	Total tax *(refer Note 4)*	Total interest	Total fee *(refer Note 5)*	Total penalty/others	Total amount deposited as per challan / Total amount adjusted through Book Adjustment (B+C+D+E) *(refer Note 6)*	Mode of payment of tax (by way of challan/by way of book adjustment *(refer Note 7)*	BSR code/ Receipt Number of Form No. 137 *(refer Note 8)*	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) *(refer Note 8)*	Challan Serial No. / DDO Serial No. of Form No. 137 *(refer Note 8)*	Minor Head of Challan *(refer Note 9)*
	(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**	**(J)**	**(K)**
2.	Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)										

DECLARATION

I, …….. (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place:
Date:

Signature of the person responsible for deducting tax at source:
Name:
Designation:

Notes:

1. (a) In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.

   (b) ln case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
2. The address shall contain i. Country/Region, ii. Flat/Door/Block number iii. Road/Street/Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. It is mandatory for non-Government deductors/payers to quote Permanent Account Number. In case of Government deductors/payers, Permanent Account Number should be mentioned as “PANNOTREQD".

4. In column (B), total tax deducted shall be sum of amount of tax, surcharge and health & education cess.
5. Fee paid under section 427 for late filling of TDS statement to be mentioned in separate column of 'Total Fee' [column (D)].
6. In column (F), Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors/payers to write the exact amount deposited through challan.
7. In column (G), Government deductors/payers to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors/payers to write “C”.
8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. (H), (I), (J) should be exactly the same as available at TIN 2.0/TRACES portal.
9. In column (K), mention minor head as marked on the challan.
10. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE: Deductee wise break up of TDS

Details of amount paid/credited during the quarter ended… (dd/mm/yyyy) and tax deducted at source

Sl. No.	Challan Reference No. [Column A of Table (Sl. No. 1) in Part B]	Permanent Account Number of the deductee	Name of the deductee	Section code *(refer Note 15)*	Date of payment or credit (dd/mm/ yyyy)	Amount paid or credited	Amount of cash withdrawal in excess of Rs. 1 crore as referred to in section 393(3) [Table: Sl. No. 5] (in case of person other than cooperative society)	Amount of cash withdrawal which is in excess of Rs. 3 Crore for cases covered by section 393(3) [Table: Sl. No. 5] (in case of co- operative societies)
(A)	**(B)**	**(C)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**	**(I)**

Total tax deducted *(refer Note 14)*	Whether total amount of tax deducted as mentioned in column (J) has been deposited *(Yes/No)*	Total tax deposited	Rate at which tax deducted	Date of deduction (dd/mm/ yyyy)	Reason for non-deduction / Lower deduction / H igher deduction / Threshold / Transporter etc. *(refer Notes 1 to 13)*	Certificate number of certificate issued under section 395 for non-deduction /lower deduction	Unique Identification Number of **Form No. 121** submitted by the deductee
(J)	**(K)**	**(L)**	**(M)**	**(N)**	**(O)**	**(P)**	**(Q)**

For payments covered in section 393(1) [Table Sl. No. 8 (iv), Note 6]				For payments covered in section 393(1) [Table Sl. No. 8 (vi), Note 6]			
Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number
(R)	**(S)**	**(T)**	**(U)**	**(V)**	**(W)**	**(X)**	**(Y)**

For payments covered in section 393(3) [Table Sl. No. 1, Note 2]	For payments covered in section 393(3) [Table Sl. No. 2, Note 2]

Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number
(Z)	**(AA)**	**(AB)**	**(AC)**	**(AD)**	**(AE)**	**(AF)**	**(AG)**

DECLARATION

I, ….. (name of the person responsible for deducting tax at source), having Permanent Account Number ……., am the person responsible for deducting tax at source in the case of …….. (name of the deductor).

I certify that all the particulars furnished above are correct and complete.

Place:
Date:

Signature of the person responsible for deducting tax at source
Name:
Designation:

Notes:

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 395(1).
2. Write "B" if no deduction is on account of declaration under section 393(6).
3. Write "C" if deduction is on higher rate under section 397(2) on account of non-furnishing of PAN.
4. Write "D" if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under section 194A(5) of the Income-tax Act, 1961 or being issued under section 400(1).
5. Write "E" if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated 28th June, 2002 or Board Circular No. 11 of 2002 dated 22nd November, 2002 or Board Circular No. 18/2017 dated 29th May, 2017.
6. Write "N" if no deduction is on account of payment made to a person referred to in section 393(4) [Table: Sl. No. 18] or on account of notification issued under fifth proviso to section 194N of the Income-tax Act, 1961.
7. Write "O" if no deduction as per the provisions of section 393(4) [Table: Sl. No. 5].
8. Write "P" if no deduction is on account of payment of dividend made to a business trust referred to in section 393(4) [Table: Sl. No. 10(d)] or in view of any notification issued under section 393(4) [Table: Sl. No. 10(e)].
9. Write "Q" if no deduction is on account of payment made to an entity referred to in section 393(4) Table: [Sl. No. 7(c)(v)].
10. Write "S" if no deduction is in view of the tax being deductible or collectible under any provision of the Act w.r.t. transaction referred in section 393(1) [Table Sl. No. 8(ii)] Note 1(a).

11. Write “T” if no deduction is on account of deductee/payee being transporter. PAN of deductee/payee is mandatory {section 393(4) [Table: Sl. No. 8]}.
12. Write “Y” if no deduction is on account of payment below threshold limit as specified in the Act.
13. Write “Z” if no deduction or lower deduction is on account of payment in view of notification issued under section 400(1).
14. In column (J), total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.
15. List of section codes is as under:

Section	Nature of Payment	Payer	Section Code
392(7)	Any payment of accumulated balance due to an employee	Trustees of the Employees’ Provident Fund Scheme, 1952 or any person authorized under the scheme to make payment of accumulated balance due to employees	1004
393(1) [Table: Sl. No. 1 (i)]	Commission or brokerage - insurance	Any person	1005
393(1) [Table: Sl. No. 1 (ii)]	Commission or brokerage - others	specified person	1006
393(1) [Table: Sl. No. 2 (ii).D(a)]	Rent on machinery etc.- specified person	Specified person	1008
393(1) [Table: Sl. No. 2 (ii).D(b)]	Rent other than machinery etc.- specified person	Specified person	1009
393(1) [Table: Sl. No. 3(ii)]	Payment on any consideration, not being consideration in kind, under the agreement referred to in section 67(14).	Any person	1011
393(1) [Table: Sl. No. 3 (iii)]	Payment of compensation on acquisition of certain immovable property	Any person	1012
393(1) [Table: Sl. No. 4 (i)]	Income payable to a resident assessee in respect of Units of a specified Mutual Fund specified under Schedule VII [Table: Sl. No. 20 or 21] or units from the Administrator of the specified undertaking or units from specified company	Any person	1013
393(1) [Table: Sl. No. 4 (ii)]	Certain income in the form of interest from units of a business trust to a resident unit holder	Any Business Trust	1014
393(1) [Table: Sl. No. 4 (ii)]	Certain income in the form of dividend from units of a business trust to a resident unit holder	Any Business Trust	1015
393(1) [Table: Sl. No. 4 (ii)]	Certain income in the form of Renting from units of a business trust being a real estate investment trust to a resident unit holder	Any Business Trust	1016

Section	Nature of Payment	Payer	Section Code
393(1) [Table: Sl. No. 4 (iii)]	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224, payable to its unitholder.	Any Investment fund specified in section 224	1017
393(1) [Table: Sl. No. 4 (iv)]	Any income, in respect of an investment in a securitisation trust specified in section 221 to an investor.	Any securitisation trust specified in section 221	1018
393(1) [Table: Sl. No. 5 (i)]	Any income by way of Interest on securities	Any person	1019
393(1) [Table: Sl. No. 5 (ii).D(a)]	Any income by way of interest other than interest on securities, in case of deductee/payee is a senior citizen	(a) A banking company; or (b) a cooperative society carrying on the business of banking; or (c) a post office for a deposit made under a scheme notified by the Central Government	1020
393(1) [Table: Sl. No. 5 (ii).D(b)]	Any income by way of interest other than interest on securities, in case of deductee/payee is other than senior citizen	(a) A banking company; or (b) a cooperative society carrying on the business of banking; or (c) a post office for a deposit made under a scheme notified by the Central Government	1021
393(1) [Table: Sl. No. 5 (iii)]	Any income being interest other than interest on securities	Specified person [other than person in Sl. No. 5(ii).C]	1022
393(1) [Table: Sl. No. 6 (i).D(a)]	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is individual or Hindu undivided family	Any designate	1023
393(1) [Table: Sl. No. 6 (i).D(b)]	Any sum for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a designated person – if contractor is a person other than individual or Hindu undivided family	Any designate	1024
393(1) [Table: Sl. No. 6 (iii).D(a)]	Any sum by way of— (a) fees for technical services (not being a professional services); or (b) royalty in the nature of consideration for sale, distribution or exhibition of cinematographic films; or (c) payee, engaged only in the business of operation of call centre	Specified person	1026
393(1) [Table: Sl. No. 6 (iii).D(b)]	Any sum by way of— (a) fees for professional services; or (b) any sum referred to in section 26(2)(h)	Specified person	1027
393(1) [Table: Sl.	Any sum by way of remuneration or fees or commission by	Specified person	1028

Section	Nature of Payment	Payer	Section Code
No. 6 (iii).D(b)]	whatever name called, other than those on which tax is deductible under section 392, to a director of a company		
393(1) [Table: Sl. No. 7]	Any dividends (including on preference shares) declared.	Any domestic company	1029
393(1) [Table: Sl. No. 8 (i)]	Any sum under a life insurance policy, including the sum allocated as bonus on such policy, other than the amount not includible in the total income under Schedule II [Table: Sl. No. 2]	Any person	1030
393(1) [Table: Sl. No. 8 (ii)]	Any sum for purchase of any goods	Any person, being a buyer	1031
393(1) [Table: Sl. No. 8 (iv)]	Any benefit or perquisite, whether convertible into money or not, arising from business or the exercise of a profession of any resident.	Any specified person	1033
393(1) [Table: Sl. No. 8 (iv) Note 6]	Any benefit or perquisite, whether in cash or in kind or partly in cash and partly in kind, whether convertible into money or not, arising from business or the exercise of a profession of any resident.	Any specified person	1034
393(1) [Table: Sl. No. 8 (v)]	Sale of goods or provision of services by an e-commerce participant, facilitated by an e-commerce operator through its digital or electronic facility or platform. - any e commerce operator	Any e-commerce operator	1035
393(1) [Table: Sl. No. 8 (vi)]	Any sum by way of consideration for transfer of a virtual digital asset by other than Individual or Hindu Undivided Family.	Any person	1037
393(1) [Table: Sl. No. 8 (vi) Note 6]	Any sum by way of consideration, whether in cash or in kind or partly in cash and partly in kind, for transfer of a virtual digital asset.	Any person	1038
393(3) [Table: Sl. No. 1]	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever	Any person	1058
393(3) [Table: Sl. No. 1 Note 2]	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from— (a) any lottery; or	Any person	1059

Section	Nature of Payment	Payer	Section Code
	(b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released		
393(3) [Table: Sl. No. 2]	Any income by way of winnings from online game.	Any person	1060
393(3) [Table: Sl. No. 2 Note 2]	Any income by way of winnings from online games, is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released	Any person	1061
393(3) [Table: Sl. No. 3]	Any income by way of winnings from any horse race.	Any person, being a bookmaker or a person to whom a license has been granted by the Government under any law for the time being in force for horse racing in any race course or for arranging for wagering or betting in any race course	1062
393(3) [Table: Sl. No. 4]	Any income, credited or paid to a person, who is or has been stocking, distributing, purchasing or selling lottery tickets, by way of commission, remuneration or prize (by whatever name called) on such tickets	Any person	1063
393(3) [Table: Sl. No. 5.D(a)]	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a co-operative society	Every person, being,— (a) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act); (b) a cooperative society engaged in carrying on the business of banking; or (c) a post office	1064
393(3) [Table: Sl. No. 5.D(b)]	Payment of certain amounts in cash by bank/ post office / co-operative society to a deductee being a person other than co-operative society	Every person, being,— (a) a banking company to which the Banking Regulation Act, 1949 applies (including any bank or banking institution referred to in section 51 of that Act); (b) a cooperative society engaged in carrying on the business of banking; or (c) a post office	1065
393(3) [Table: Sl. No. 6]	Any amount referred to in section 80CCA(2)(a) of the Income-tax Act, 1961 (43 of 1961).	Any person	1066

Section	Nature of Payment	Payer	Section Code
393(3) [Table: Sl. No. 7]	Any sum in the nature of salary, remuneration, commission, bonus or interest paid to a partner of the firm or credited to his account (including capital account).	Any person, being a firm	1067

16. Amounts to be filled in ₹ unless otherwise provided.