

FORM NO. 26A

[See rule 31ACB]

Form for furnishing accountant certificate under the first proviso to sub-section (1) of section 201 of the Income-tax Act, 1961

I, (name), am the person responsible for paying (within the meaning of section 204) in the case of (name of the payer) with [Permanent Account Number or Aadhaar Number] # ([Permanent Account Number or Aadhaar Number] of the payer) and TAN (TAN of the payer) located at (address of the payer)

I do hereby state that I, being the person responsible for paying had paid to/credited to the account of (name of the payee) a sum of rupees without deduction of whole or any part of the tax

A certificate from an accountant certifying that the payee has fulfilled all the conditions mentioned in the first proviso to sub-section (1) of section 201 of the Income-tax Act, 1961 is enclosed as Annex 'A' to this Form

I further state that the interest under sub-section (1A) of section 201 amounting to rupees for non-deduction/short deduction of tax * has been paid by me, the details of which are as under—

<i>BSR Code/**24G Receipt Number (first seven digits of BIN)</i>	<i>Challan Serial Number/**DDO Serial Number (last five digits of BIN)</i>	<i>Date of deposit through challan/**date of transfer voucher</i>

or

*has not yet been paid by me

Place

Date

.....
Signature

.....
Designation

In case of Government deductors, "[Permanent Account Number or Aadhaar Number] NOT REQD" should be mentioned

* Delete whichever is not applicable

** For payment made without the production of challan

ANNEXURE A

Certificate of accountant under first proviso to sub-section (1) of section 201 of the Income-tax Act, 1961 for certifying the furnishing of return of income, payment of tax etc. by the payee

I/The *hereby confirm that I/we* have examined the relevant accounts, documents and records of (name and address of the payee with [Permanent Account Number or Aadhaar Number]) for the period and hereby certify the following:

(i) (payer) has paid to or credited following sum to the account of..... (payee) without deduction of whole or any part of the tax in accordance with the provisions of Chapter XVII-B

Nature of payment	Date of payment or credit	Section under which tax was deductible	Amount paid or credited	Amount of tax deductible	Details of amount deducted, if any	
					Amount deducted	Date of deduction

(ii) The payee, ¹[***] has furnished his return of income for the assessment year relevant to the payment referred to in (i) above. The details of return of income filed by the payee are as under—

Date of filing return	Mode of filing i.e. whether e-filed or paper return	Acknowledgement number of return filed	If paper return— designation and address of the Assessing Officer	Amount of total taxable income as per return filed	Tax due on the income declared in the return	Details of tax paid

(iii) The payee has taken into account the sum referred to in (i) for computing his taxable income in return of income filed by him, the details of which are as under:—

Receipt on which Tax has not been deducted	Head of Income under which the receipt is accounted for	Gross receipt under the head of income under which the receipt is accounted for	Amount of taxable income under the head of income under which the receipt is accounted for

(iv) It has been ensured that the information furnished is true and correct in all respects and no relevant information has been concealed or withheld

(v) Neither I, nor any of my partners, is a director, partner or an employee of the above mentioned entities or its associated concerns

I/The* fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us* liable for any penal or other consequences as may be prescribed in law or is otherwise warranted

Place

Date

.....
(Signature and Stamp/Seal of the Signatory)

†Accountant

Name of the Signatory

Full Address

Membership No.

Notes:

1. *Delete whichever is not applicable
2. †This certificate is to be given by—
 - (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
 - (ii) any person, who in relation to any State, is, by virtue of the provisions in sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of companies registered in that State.