

FORM NO. 27EQ¹[[See sections 206C, 206CC, 206CCA and rule 31AA]]**Quarterly statement of collection of tax at source under section 206C of the Income-tax Act for the quarter ended.....(June/September/December/March)..... (Financial year)**

1. (a) Tax Deduction and Collection Account Number (TAN) <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"></table>	(d) Has the statement been filed earlier for this quarter (Yes/No) <table border="1" style="display: inline-table; width: 150px; height: 30px; vertical-align: middle;"></table>
(b) [Permanent Account Number or Aadhaar Number] [See Note 1] <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"></table>	(e) If answer to (d) is "Yes", then Token No. of original statement <table border="1" style="display: inline-table; width: 150px; height: 30px; vertical-align: middle;"></table>
(c) Financial Year <table border="1" style="display: inline-table; width: 50px; height: 20px; vertical-align: middle;"></table>	(f) Type of Collector (See Note 2) <table border="1" style="display: inline-table; width: 150px; height: 30px; vertical-align: middle;"></table>

2. Particulars of the Collector

(a) Name of the Collector	<table border="1" style="width: 130px; height: 20px;"></table>
(b) If Central/State Government	
Name (See Note 3)	<table border="1" style="width: 130px; height: 20px;"></table>
AIN Code of PAO/TO/CDDO	<table border="1" style="width: 100px; height: 20px;"></table>
(c) TAN Registration No.	<table border="1" style="width: 90px; height: 20px;"></table>
(d) Address	
Flat No.	<table border="1" style="width: 100px; height: 20px;"></table>
Name of the premises/building	<table border="1" style="width: 100px; height: 20px;"></table>
Road/Street/Lane	<table border="1" style="width: 100px; height: 20px;"></table>
Area/Location	<table border="1" style="width: 100px; height: 20px;"></table>
Town/City/District	<table border="1" style="width: 100px; height: 20px;"></table>
State	<table border="1" style="width: 100px; height: 20px;"></table>
PIN Code	<table border="1" style="width: 100px; height: 20px;"></table>
Telephone No.	<table border="1" style="width: 100px; height: 20px;"></table>
Alternate telephone No. (See Note 4)	<table border="1" style="width: 100px; height: 20px;"></table>
Email	<table border="1" style="width: 100px; height: 20px;"></table>
Alternate email (See Note 4)	<table border="1" style="width: 100px; height: 20px;"></table>

1. Substituted by the Income-tax (17th Amendment) Rules, 2021, w.e.f. **8-6-2021**.

3. Particulars of the person responsible for collection of tax:

(a) Name	
(b) Address	
Flat No.	
Name of the premises/building	
Road/Street/Lane	
Area/Location	
Town/City/District	
State	
PIN Code	
Telephone No.	
Alternate telephone No. (See Note 4)	
Email	
Alternate email (See Note 4)	
Mobile No.	

4. Details of tax collected at source and paid to the credit of the Central Government:

Sl. No.	Tax	Surcharge	² [Health and Education Cess]	Interest	Fee (See Note 5)	Penalty/ Others	Total amount deposited as per challan/ Book Adjustment (652+653+654+655+656+657) (See Note 6)	Mode of deposit through Challan (C)/ Book Adjustment (B) (See Note 7)	BSR code/ Receipt Number of Form No. 24G (See Note 8)	Challan Serial No./DDO Serial No. of Form No.24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) (See Note 8)	Minor Head of Challan (See Note 9)
[651]	[652]	[653]	[654]	[655]	[656]	[657]	[658]	[659]	[660]	[661]	[662]	[663]
1												
2												
3												

2. Substituted for "Education Cess" by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.

5. Details of amount paid and tax collected thereon (see Annexure)

Verification

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

Place:

Date:

.....
Signature of the person responsible for collecting tax at source

.....
Name and designation of the person responsible for collecting tax at source

Notes:

1. It is mandatory for non-Government collectors to quote [Permanent Account Number or Aadhaar Number]. In case of Government collectors, "[Permanent Account Number or Aadhaar Number] NOT REQD" should be mentioned.
2. Please indicate Government collector or non-Government collector.
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of collector or person responsible for collection of tax.
5. Fee paid under section 234E for late filling of TCS statement to be mentioned in separate column of 'Fee' (column 656).
6. In column 658, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other collectors to write the exact amount deposited through challan.
7. In column 659, Government collectors to write "B" where TCS is remitted to the credit of Central Government through book adjustment. Other collectors to write "C".
8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. 660, 661, 662 should be exactly the same as available at Tax Information Network.
9. In column 663, mention minor head as marked on the challan.

³[ANNEXURE -: PARTY WISE BREAK UP OF TCS

(Please use separate Annexure for each-line item in Table at Sl. No. 04 of main Form 27EQ)

Details of amount received/debited during the quarter ended (dd/mm/yyyy) and of tax collected at source

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number/DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total TCS to be allocated among collectees as in the vertical total of Col. 677	
Total interest to be allocated among the collectees mentioned below	

Name of the Collector	
TAN	

Sl. No.	Collectee reference number provided by the collector, if available	Collectee code (see Note 10)	Whether resident or non-resident (Y/N)	PAN of the Collectee	Whether collectee opting out of taxation regime u/s 115BAC(1A)?	Name of Collectee	Total value of the transaction	Amount received / debited	Date on which amount received/debited (dd/mm/yyyy)	Collection Code (See Note 11)	Tax	Surcharge	Health and Education Cess	Total tax collected [673+674+675]
[664]	[665]	[666A]	[666B]	[667A]	[667B]	[668]	[669]	[670]	[671]	[672]	[673]	[674]	[675]	[676]
1														
2														
3														
Total														

Total tax deposited	Date of collection (dd/mm/yyyy)	Rate at which collected	Reason for non- collection/ lower collection/ or collection at higher rate (See Note 1 to 9)	Number of the certificate u/s 206C issued by the Assessing Officer for lower collection of tax	Whether the payment by collectee is liable to TDS as per clause (i) of the fifth proviso to sub-section (1G) or second proviso to sub-section (1H) and whether TDS has been deducted from such payment (if either "F" or "G" is selected in 680)	If, answer to [681A] is yes, then	
						Challan number	Date of payment of TDS to Central Government
[677]	[678]	[679]	[680]	[681]	[681A]	[681B]	[681C]

Verification

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

Place: Signature of the person responsible for collecting tax at source

Date: Name and designation of the person responsible for collecting tax at source

Notes:

1. Write "A" if "lower collection" is on account of a certificate under sub-section (9) of section 206C.
2. Write "B" if "non-collection" is on account of furnishing of declaration under sub-section (1A) of section 206C.
3. Write "C" if collection is at higher rate under section 206CC on account of non-furnishing of PAN/Aadhaar by the collectee
4. Write "D" if no collection is on account of the first proviso to sub-section (1G) of section 206C.
5. Write "E" if no collection is on account of the fourth proviso to sub-section (1G) of section 206C.
6. Write "F" if no collection is on account clause (i) or clause (ii) of the fifth proviso to sub-section (1G) or in view of notification issued under the clause (ii).
7. Write "G" if no collection is on account of the second proviso to sub-section (1H) of section 206C.
8. Write "H" if no collection is on account of sub-clause (A) or sub-clause (B) or sub-clause (C), or in view of notification issued under sub-clause (C), of clause (a) of the Explanation to sub-section (1H) of section 206C.
9. Write "I" if collection is at a higher rate in view of section 206CCA.
10. List of Collectee Codes

<i>Sl No.</i>	<i>Party Code</i>	<i>Description</i>
1	01	Company
2	02	Individual
3	03	Hindu Undivided Family
4	04	Association of Persons (AOP) except in case of AOP consisting of only companies as its members
5	05	Association of Persons (AOP) consisting of only companies as its members
6	06	Co-operative Society
7	07	Firm
8	08	Body of individuals
9	09	Artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act 1961
10	10	Others

11. Write collection code as mentioned below:

<i>Section</i>	<i>Nature of collection</i>	<i>Collection Code</i>	
206C	Collection at source from alcoholic liquor for human consumption	6C	A
206C	Collection at source from timber obtained under forest lease	6C	B
206C	Collection at source from timber obtained by any mode other than a forest lease	6C	C
206C	Collection at source from any other forest produce (not being tendu leaves)	6C	D
206C	Collection at source from scrap	6C	E
206C	Collection at source from contractors or licensee or lease relating to parking lots	6C	F
206C	Collection at source from contractors or licensee or lease relating to toll plaza	6C	G
206C	Collection at source from contractors or licensee or lease relating to mine or quarry	6C	H
206C	Collection at source from tendu leaves	6C	I
206C	Collection at source on sale of minerals, being coal or lignite or iron ore	6C	J
206C	Collection at source on cash sale of bullion and jewellery	6C	K
206C	Collection at source on sale of motor vehicle	6C	L
206C	Collection at source for purchase of overseas tour program package	6C	O
206C	Collection at source on remittance under LRS from educational loan taken from financial institution mentioned in section 80E	6C	P
206C	Collection at source on remittance under LRS except for the purposes of education or medical treatment	6C	Q
206C	Collection at source on remittance under LRS is for the purposes of education or medical treatment and not covered under Code P	6C	T
206C	Collection at source on sale of goods	6C	R]