

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 18th November, 2019

**INCOME-TAX**

**G.S.R.858(E).**—In exercise of the powers conferred by section 295 read with section 194M and 194N of the Income-tax Act, 1961, the Central Board of Direct Taxes, hereby, makes the following rules further to amend the Income-tax Rules, 1962, namely:-

- 1. Short title and commencement.**- (1) These rules may be called the Income-tax (14<sup>th</sup> Amendment) Rules, 2019.

(2) They shall come into force from the date of their publication in the Official Gazette.

- 2.** In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 30, -

(a) after sub-rule (2B), the following sub-rule shall be inserted, namely:-

“(2C) Notwithstanding anything contained in sub-rule (1) or sub-rule (2), any sum deducted under section 194M shall be paid to the credit of the Central Government within a period of thirty days from the end of the month in which the deduction is made and shall be accompanied by a challan-cum-statement in Form No. 26QD.”;

(b) after sub-rule (6B), the following sub-rule shall be inserted, namely:—

“(6C) Where tax deducted is to be deposited accompanied by a challan-cum-statement in Form No.26QD, the amount of tax so deducted shall be deposited to the credit of the Central Government by remitting it electronically within the time specified in sub-rule (2C) into the Reserve Bank of India or the State Bank of India or any authorised bank.”.

- 3.** In the principal rules, in rule 31, after sub-rule (3B), the following sub-rule shall be inserted , namely:— "

“(3C) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3), every person responsible for deduction of tax under section 194M shall furnish the certificate of deduction of tax at source in Form No.16D to the payee within fifteen days from the due date for furnishing the challan-cum-statement in Form No.26QD under rule 31A after generating and downloading the same from the web portal specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or the person authorised by him.”

- 4.** In the principal rules, in rule 31A, in sub-rule (4), after clause (viii) the following clause shall be inserted, namely:—

“(ix) furnish particulars of amount paid or credited on which tax was not deducted in view of the exemption provided in clause (iii) or clause (iv) of the proviso to section 194N or in view of the notification issued under clause (v) of the proviso to section 194N.”

- 5.** In the principal rules in rule 31A, after sub-rule(4B), the following sub-rule shall be inserted, namely: -

“(4C) Notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section 194M shall furnish to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (System) or the person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) a challan-cum-statement in Form No.26QD electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within thirty days from the end of the month in which the deduction is made.”

- 6.** In the principal rules, in Appendix II —

(a) after Form No.16C, the following Form shall be inserted, namely: —

Form No. 16D					
[See rule 31(3C)]					
Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source					
Certificate No.			Last updated on		
Name and address of the Deductor			Name and address of the Deductee		
PAN/Aadhaar No. of the Deductor			PAN/Aadhaar No. of the Deductee		Financial Year of deduction
Summary of the Transaction(s)					
S.No.	Unique Acknowledgement Number	Nature of payment	Amount Paid/Credited	Date of Payment/credit (dd/mm/yyyy)	Amount of tax deducted and deposited in respect of the deductee
Total (Rs.)					
DETAILS OF TAX DEPOSITED TO THE CREDIT OF THE CENTRAL GOVERNMENT FOR WHICH CREDIT IS TO BE GIVEN TO THE DEDUCTEE					
S.No.	Amount of tax deposited in respect of deductee (Rs)	Challan Identification Number			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	
1					
2					
Total (Rs.)					
Verification					

I,....., son/daughter of ..... in the capacity of ..... (Designation) do hereby certify that a sum of (Rs.).....[Rs. ....(in words)] has been deducted and deposited to the credit of Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, challan-cum-statement of deduction of tax, TDS deposited and other available records.		
Place		(Signature of the person responsible for deduction of tax)
Date		Full Name:

(b) In Form No. 26Q -

(i) for the brackets, words, figures and letters

*“[See sections 193, 194, 194A, 194B, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA and rule 31A]*

***Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary for the quarter ended ..... (June/September/December/March) ..... (Financial Year)”***

the following brackets, words, figures and letters

*“[See section 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194LA, 194LBA, 194LBB, 194LBC, 194N and rule 31A]*

***Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary for the quarter ended.....(June/September/December/March) .....(Financial Year)”*** shall be substituted;

(ii) for the word “Deductor” wherever it occurs, the words “Deductor/Payer” shall be substituted;

(iii) for the word “Deductors” wherever it occurs, the words “Deductors/Payers” shall be substituted;

(iv) for item no. 5 and entries relating thereto, the following item and entries shall be substituted, namely:-

“5. Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure).”;

(v) for the “Annexure”, the following “Annexure” shall be substituted, namely:-

**“ANNEXURE: DEDUCTEE/PAYEE WISE BREAK UP OF TDS”**

**(Please use separate Annexure for each line-item in Table at Sl. No. 04 of main Form 26Q)**

*Details of amount paid/credited during the quarter ended..... (dd/mm/yyyy) and of tax deducted 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 tax to be allocated among deductees/payees as in the vertical total of Col. 421	
Total interest to be allocated among the deductees/payees mentioned below	

Name of the Deductor/Payer	
TAN	

Sl. No.	Deductee /payee reference number provided by the deductor/payer, if available	Deductee/ payee code (01- Company 02- Other than company)	PAN of the deductee/payee	Name of the deductee/ payee	Section code (See Note 8)	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 194N	Total tax deducted	Total tax deposited	Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for non-deduction/ lower deduction/ Higher Deduction/ Threshold/ Transporter etc. (See notes 1 to 7)	Number of the certificate under section 197 issued by the Assessing Officer for non-deduction/ lower deduction
[412]	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[419A]	[420]	[421]	[422]	[423]	[424]	[425]
1														
2														
3														
Total														

**Verification**

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

Place: .....

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

Date: .....

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

**Notes:**

1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.

2. Write "B" if no deduction is on account of declaration under section 197A.

3. Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee/payee.
4. Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
5. Write "T" if no deduction is on account of deductee/payee being transporter. PAN of deductee/payee is mandatory[section 194C(6)].
6. Write "Z" if no deduction is on account of payment being notified under section 197A(1F).
7. Write "N" if no deduction is on account of payment made to a person referred to in clause (iii) or clause (iv) of the proviso to section 194N or on account of notification issued under clause (v) of the proviso to section 194N.
8. List of section codes is as under:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
193	Interest on securities	193
194	dividend	194
194A	Interest other than interest on securities	94A
194B	Winnings from lotteries and crossword puzzles	94B
194BB	Winnings from horse race	4BB
194C	Payment of contractors and sub-contractors	94C
194D	Insurance Commission	94D
194DA	Payment in respect of life insurance policy	4DA
194EE	Payments in respect of deposits under National Savings Schemes	4EE
194F	Payments on account of repurchase of Units by Mutual Funds or UTIs	94F
194G	Commission, prize etc., on sale of lottery tickets	94G
194H	Commission or Brokerage	94H
194-I(a)	Rent	4-IA
194-I (b)	Rent	4-IB
194J	Fees for Professional or Technical Services	94J
194LA	Payment of Compensation on acquisition of certain immovable property	4LA
194LBA	Certain income from units of a business trust	4BA
194LB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitization trust	LBC
194N	Payment of certain amounts in cash	94N

- (c) After Form No.26QC, the following Form shall be inserted, namely: -

**“Form No.26QD**

[See section 194M, rule 30(2C), rule 30(6C) and rule 31A (4C)]

**Challan–cum–statement of deduction of tax under section 194M**

Financial Year	-	Major Head Code*			Minor Head Code*		
Permanent Account Number (PAN) Or Aadhaar No. of Deductor							
Full Name of Deductor*							
Complete Address of Deductor							
						PIN	
Mobile No.				Email ID			
Permanent Account Number (PAN) Or Aadhaar Number of Deductee							
Category of PAN*				Status of PAN*			
Full Name of Deductee							
Complete Address of Deductee							
						PIN	
Mobile No.				Email ID			
Nature of payment (work in pursuance of a contract/commission/brokerage or fees for professional services)							
Date of Contract/Agreement**				Aggregate of payments/credit during the period from 1 <sup>st</sup> April to the end of the month in which the payment has been made/credited.			
Is it a case of non-deduction/Lower deduction on account of certificate under section 197? (Please Tick Yes/No)		<input type="checkbox"/> Yes <input type="checkbox"/> No		Number of the certificate under section 197 issued by the Assessing Officer for non-deduction or lower deduction.			
Amount Paid/Credited (in Rs.)		Date of payment/credit**		Rate at which deducted		Amount of tax deducted at source	
						Date of Deduction**	
Date of Deposit**				Mode of payment		Simultaneous e-tax payment	

					e-tax payment on subsequent date	
Details of Payment of Tax Deducted at Source (Amount in Rs.)						
TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount)						
Interest						
Fee						
Total payment						
Total payment in Words (in Rs.)						
Crores		Lakhs	Thousands	Hundreds	Tens	Units

\* To be updated automatically

\*\* In dd/mm/yyyy format.”.

(d) In Form No.27Q –

(i) for the brackets, words, figures and letters

“[See section 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 195, 196A, 196B, 196C, 196D, and rule 31A ]

**Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary made to non-residents for the quarter ended ..... (June/September/December/March) ..... (Financial Year)”**

the following brackets, words, figures and letters

“[See section 192A, 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194LD, 194N, 195, 196A, 196B, 196C, 196D and rule 31A]

**Quarterly statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments other than salary made to non-residents for the quarter ended ..... (June/September/December/March) ..... (Financial Year)”** shall be substituted;

(ii) for the word “Deductor” wherever it occurs, the words “Deductor/Payer” shall be substituted;

(iii) for the word “Deductors” wherever it occurs, the words “Deductors/Payers” shall be substituted;

(iv) for item no. 5 and entries relating thereto, the following item and entries shall be substituted, namely:-

“5. Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)”

(v) for the “Annexure” the following “Annexure” shall be substituted, namely:-





**Verification**

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

Place: .....

.....

**Signature of the person responsible for deducting tax at**

**source**

Date: .....

.....

**Name and designation of the person responsible for**

**deducting tax at source**

Note:

1. write "A" if "lower deduction or "no deduction" is on account of a certificate under section 197.
2. write "C" if grossing up has been done
3. write "D" if deduction is on higher rate on account of non-furnishing of PAN by the deductee/payee.
4. write "N" if no deduction is on account of payment made to a person referred to in clause (iii) or clause (iv) of the proviso to section 194N or on account of notification issued under clause (v) of the proviso to section 194N.
5. List of section codes is as under:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
194E	Payments to non-resident Sportsmen/Sport Associations	94E
194LB	Income by way of interest from infrastructure debt fund	4LB
194LBA	Certain income from units of a business trust	LBA
194LBB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitisation trust	LBC
194LC	Income by way of interest from Indian company	4LC
194LD	Income by way of interest on certain bonds and Government securities.	4LD
194N	Payment of certain amounts in cash	94N
195	Other sums payable to a non-resident	195
196A	Income in respect of units of Non-Residents	96A
196B	Payments in respect of Units to an Offshore	96B
196C	Income from foreign Currency Bonds or shares of Indian Company payable to Non-residents	96C
196D	Income of foreign institutional investors from securities	96D

6. *In case of deductees covered under rule 37BC, "PAN NOT AVAILABLE" should be mentioned.*

\* To be updated automatically

\*\* In dd/mm/yyyy format.”.

[Notification No. 98/2019/F. No. 370142/30/2019-TPL]

SAURABH GUPTA, Under Secy. (Tax Policy and Legislation Division)

**Note.** - The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and was last amended vide notification number G.S.R. 836(E) dated 11/11/2019.