

(d) in Appendix-II,-

(i) for Form. No. 16 and Form No.16A, the following Forms shall be substituted, namely:-

"FORM NO.16			
[See rule 31(1)(a)]			
PART A			
Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source on Salary			
Name and address of the Employer		Name and Designation of the Employee	
PAN of the Deductor	TAN of the Deductor	PAN of the Employee	
CIT(TDS)		Assessment Year	Period
Address.....			
City.....Pin code.....		From	To
Summary of tax deducted at source			
Quarter	Receipt Numbers of original statements of TDS under sub-section (3) of section 200.	Amount of tax deducted in respect of the employee	Amount of tax deposited/remitted in respect of the employee
Quarter 1			
Quarter 2			
Quarter 3			
Quarter 4			
Total			
PART B (Refer Note 1)			
Details of Salary paid and any other income and tax deducted			
1 Gross Salary (a) Salary as per provisions contained in sec.17(1) (b) Value of perquisites u/s 17(2) (as per Form No.12BB, wherever applicable) (c) Profits in lieu of salary under section 17(3)(as per Form No.12BB, wherever applicable) (d) Total		Rs	
		Rs	
		Rs	
		Rs.	
		Rs	
2 Less: Allowance to the extent exempt u/s 10		Rs.	
Allowance		Rs.	
		Rs.	
		Rs	
		Rs	

3	Balance(1-2)		Rs	
4	Deductions :			
	(a) Entertainment allowance	Rs.		
	(b) Tax on employment	Rs.		
5	Aggregate of 4(a) and (b)		Rs	
6	Income chargeable under the head 'salaries' (3-5)			Rs
7	Add: Any other income reported by the employee			
	Income	Rs.		
8	Gross total income (6+7)		Rs	
9	Deductions under Chapter VIA			Rs
	(A) sections 80C, 80CCC and 80CCD			
	(a) section 80C		Gross Amount	Deductible amount
	(i)		Rs	
	(ii)		Rs	
	(iii)		Rs	
	(iv)		Rs	
	(v)		Rs	
	(vi)			
	(vii)		Rs.	Rs.
	(b) section 80CCC		Rs.	
	(c) Section 80CCD		Rs.	Rs.
	Note: 1. Aggregate amount deductible under section 80C shall not exceed one lakh rupees.			
	2. Aggregate amount deductible under the three sections, i.e., 80C, 80CCC and 80CCD shall not exceed one lakh rupees.			
	(B) Other sections (e.g. 80E, 80G etc.) under Chapter VI-A.			
	(i) section.....	Gross amount	Qualifying amount	Deductible amount
		Rs.	Rs.	Rs.
	(ii) section.....	Rs.	Rs.	Rs.
	(iii) section.....	Rs.	Rs.	Rs.
	(iv) section.....	Rs.	Rs.	Rs.
	(v) section.....	Rs.	Rs.	Rs.

10	Aggregate of deductible amount under Chapter VIA		Rs
11	Total Income (8-10)		Rs
12	Tax on total income		Rs
13	Education cess @ 3% (on tax computed at S. No. 12)		Rs.
14	Tax Payable (12+13)		Rs.
15	Less: Relief under section 89 (attach details)		Rs
16	Tax payable (14-15)		Rs.

Verification

I, son/daughter of working 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 the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place		
Date		Signature of person responsible for deduction of tax
Designation:	Full Name:	

Notes:

1. If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers. Part B may be issued by each of the employers or the last employer at the option of the assessee.
2. Government deductors to enclose Annexure-A if tax is paid without production of an income-tax challan and Annexure-B if tax is paid accompanied by an income-tax challan.
3. Non-Government deductors to enclose Annexure-B.
4. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
5. This Form shall be applicable only in respect of tax deducted on or after 1st day of April, 2010.

ANNEXURE-A
**DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH
BOOK ENTRY**
(The Employer to provide payment wise details of tax deducted and deposited with respect to the employee)

Note:

1. In the column for TDS, give total amount for TDS, Surcharge (if applicable) and education cess.

ANNEXURE-B

DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN

(The Employer to provide payment wise details of tax deducted and deposited with respect to the employee)

Note:

1. In the column for TDS, give total amount for TDS, Surcharge (if applicable) and education cess.

FORM NO.16A					
[See rule 31(1)(b)]					
Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source					
Name and address of the Deductor		Name and address of the Deductee			
PAN of the Deductor		TAN of the Deductor			
CIT(TDS) Address..... City.....Pin code.....		Assessment Year	Period		
Summary of payment					
Amount paid/credited		Nature of payment	Date of payment/credit		
Summary of tax deducted at source in respect of deductee					
Quarter	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of section 200	Amount of tax deducted in respect of the deductee	Amount of tax deposited/remitted in respect of the deductee		
I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN (The Deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
S. No.	Tax Deposited in respect of the deductee (Rs.)	Book identification number (BIN)			
		Receipt numbers of Form No.24G	DDO Sequence Number in the Book Adjustment Mini Statement	Date on which tax deposited (dd/mm/yyyy)	
Total					
II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN (The Deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
S. No.	Tax Deposited in respect of the deductee (Rs.)	Challan identification number (CIN)			

	(Rs.)	BSR Code of the Bank Branch						Date on which tax deposited (dd/mm/yyyy)						Challan Serial Number					
Total																			
Verification																			
<p>I, son/daughter of working 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 the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.</p>																			
Place																			
Date		Signature of person responsible for deduction of tax																	
Designation:		Full Name:																	

Notes:

1. Government deductors to fill information in item I if tax is paid without production of an income-tax challan and in item II if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II.
3. In item I and II, in the column for TDS, give total amount for TDS, Surcharge (if applicable) and education cess.
4. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
5. This Form shall be applicable only in respect of tax deducted on or after 1st day of April, 2010.”;

(ii) after Form No. 24, the following Form shall be inserted, namely:-

(iii) for Form No. 27D, the following Form shall be substituted, namely:-

"FORM NO.27D			
[See rule 37D]			
Certificate under section 206C of the Income-tax Act, 1961 for Tax collected at source			
Name and address of the Collector		Name and address of the Collectee	
PAN of the Collector		TAN of the Collector	
PAN of the Collectee			
CIT(TDS) Address..... City.....Pin code.....		Assessment Year	Period
			From To
Summary of receipt			
Amount received/debited		Nature of receipt	Date of receipt/debit
Summary of tax collected at source			
Quarter	Receipt Number of original quarterly statements of TCS under proviso to sub-section (3) of section 206C	Amount of tax collected in respect of the collectee	Amount of tax deposited/remitted in respect of the collectee
I. DETAILS OF TAX COLLECTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ENTRY			
(The Collector to provide payment wise details of tax collected and deposited with respect to the collectee)			
S. No.	Tax Deposited in respect of the collectee (Rs.)	Book identification number (BIN)	
		BAMS Number given by PAO/CDDO/TO	DDO Sequence Number in the Book Adjustment Mini Statement
Total			
II. DETAILS OF TAX COLLECTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN			
(The Collector to provide payment wise details of tax collected and deposited with respect to the collectee)			

S. No.	Tax Deposited in respect of the collectee (Rs.)	Challan identification number (CIN)											
		BSR Code of the Bank Branch				Date on which tax deposited (dd/mm/yyyy)				Challan Serial Number			
Total													
Verification													
<p>I, son/daughter of working in the capacity of (designation) do hereby certify that a sum of Rs.....[Rs.(in words)] has been collected at source and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TCS statements, TCS deposited and other available records.</p>													
Place													
Date				Signature of person responsible for collection of tax									
Designation:				Full Name:									

Notes:

1. Government collectors to fill information in item **I** if tax is paid without production of an income-tax challan and in item **II** if tax is paid accompanied by an income-tax challan.
2. Non-Government collectors to fill information in item **II**.
3. In item I and II, in the column for TCS, give total amount for TCS, Surcharge (if applicable) and education cess.
4. The collector shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TCS statements of the assessee.
5. This Form shall be applicable only in respect of tax collected on or after 1st day of April, 2010.”.

Notification No. 41 /2010**[F.No. 142/27/2009-SO(TPL)]**

(Rajesh Kumar Bhoot)
Director (Tax Policy and Legislation)

Note. The principal rules were published vide, Notification No. 969(E), dated the 26th March 1962 and last amended by the Income-tax (5th Amendment) Rules, 2010 vide Notification S.O.1211 (E) dated 21st May, 2010.

5b Total TDS/TCS amount transferred for TDS/Non-Salary (25C)

S.No.* DDO registration no (provided by Central Record Keeping Agency)	DDO code	TAN of DDO*	Name of DDO*	Address 1*	Address 2	Address 3	Address 4	City*	State*	PIN Code*	Tax Deducted/Collected (Sum of BaS_TAX,SUR,EDU_CESS)*	Email id	Total TDS / TCS remitted to Government account (AG/Pr CCA)*
166	167	168	169	170	171	172	173	174	175	176	177	178	179
Total													180

5c Total TDS/TCS amount transferred for TDS/Non-Resident (27Q)

S.No.* DDO registration no (provided by Central Record Keeping Agency)	DDO code	TAN of DDO*	Name of DDO*	Address 1*	Address 2	Address 3	Address 4	City*	State*	PIN Code*	Tax Deducted/Collected (Sum of BaS_TAX,SUR,EDU_CESS)*	Email id	Total TDS / TCS remitted to Government account (AG/Pr CCA)*
181	182	183	184	185	186	187	188	189	190	191	192	193	194
Total													195

5d Total TDS/TCS amount transferred for TCS (27EQ)

S.No.* DDO registration no (provided by Central Record Keeping Agency)	DDO code	TAN of DDO*	Name of DDO*	Address 1*	Address 2	Address 3	Address 4	City*	State*	PIN Code*	Tax Deducted/Collected (Sum of BaS_TAX,SUR,EDU_CESS)*	Email id	Total TDS / TCS remitted to Government account (AG/Pr CCA)*
196	197	198	199	200	201	202	203	204	205	206	207	208	209
Total													210

6 Statement Summary

Count of Distinct DDOs	
No of entries in item 5	
Total TDS/TCS amount reported	
Total TDS / TCS remitted to Government account (AG/Pr CCA)	

VERIFICATION

I _____ hereby certify that all the particulars furnished above are correct and complete
 Signature of the person responsible (see note 1)

Place:
 Date:

Notes

- 1 Responsible person is the person made responsible in the office of Pay and Accounts Officer (PAO) or Treasury Officer (TO) or Cheque Drawing and Disbursing Officer (CDDO) for filing of this form
- 2 Payments pertaining to all the nature of payment TDS-Salary(24Q)/TDS-Non-Salary(26Q)/TDS-Non-Resident(27Q)/TCS(27Q) to be furnished in same form
- 3 Furnishing of either DDO registration no. or DDO code is mandatory
- 4 There can be maximum four entries (Nature of deduction wise) per DDO in every month
- 5 This form shall be applicable only in respect of tax deducted/collected on or after 1st April, 2010
- 6 The fields marked as * are mandatory
- 7 Details of Ministry

Sr. No.	Ministry
1	Civil
2	Railway
3	Defence
4	Telecommunication
5	Post

6 Details of Sub Ministry (in case of Civil Ministry)

Sr. No.	Sub Ministry name	Sr. No.	Sub Ministry name
1	Agriculture	29	New and Renewable Energy
2	Atomic Energy	30	Rural Development and Panchayati Raj
3	Fertilizers	31	Science And Technology
4	Chemicals and Petrochemicals	32	Space
5	Civil Aviation and Tourism	33	Steel
6	Coal	34	Mines
7	Consumer Affairs, Food and Public Distribution	35	Social Justice and Empowerment
8	Commerce and Textiles	36	Tribal Affairs
9	Environment and Forests and Ministry of Earth Science	37	Do Commerce (Supply Division)
10	External Affairs and Overseas Indian Affairs	38	Shipping and Road Transport and Highways
11	Finance	39	Urban Development, Urban Employment and Poverty Alleviation
12	Central Board of Direct Taxes	40	Water Resources
13	Central Board of Excise and Customs	41	President's Secretariat
14	Controller of Aid Accounts and Audit	42	Lok Sabha Secretariat
15	Central Pension Accounting Office	43	Rajya Sabha Secretariat
16	Food Processing Industries	44	Election Commission
17	Health and Family Welfare	45	Andaman and Nicobar Islands Administration
18	Home Affairs and Development of North Eastern Region	46	Chandigarh Administration
19	Human Resource Development	47	Dadra and Nagar Haveli
20	Industry	48	Goa, Daman and Diu
21	Information and Broadcasting	49	Lakshadweep
22	Telecommunication and Information Technology	50	Pondicherry Administration
23	Labour	51	Pay and Accounts Officers (Audit)
24	Law and Justice and Company Affairs	52	Non-conventional energy sources
25	Personnel, Public Grievances and Pensions	53	Government of NCT of Delhi
26	Petroleum and Natural Gas	54	Others
27	Planning, Statistics and Programme Implementation		
28	Power		

7 Details of State	
Sr. No.	State Name
1	ANDAMAN AND NICOBAR ISLANDS
2	ANDHRA PRADESH
3	ARUNACHAL PRADESH
4	ASSAM
5	Bihar
6	CHANDIGARH
7	CHHATTISGARH
8	DADRA & NAGAR HAVELI
9	DAMAN & DIU
10	DELHI
11	GOA
12	GUJARAT
13	HARYANA
14	HIMACHAL PRADESH
15	JAMMU & KASHMIR
16	JHARKHAND
17	KARNATAKA
18	KERALA
19	LAKSHWNADEEP
20	MADHYA PRADESH
21	MAHARASHTRA
22	MANIPUR
23	MEGHALAYA
24	MIORAM
25	NAIGALAND
26	ORISSA
27	PONDICHERRY
28	PUNJAB
29	RAJASTHAN
30	SIKIM
31	TAMILNADU
32	TRIPURA
33	UTTAR PRADESH
34	UTTRABANCHAL
35	WEST BENGAL

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

CORRIGENDUM

New Delhi, the 19th July, 2010

INCOME-TAX

S.O. 1736(E).—In the Notification of Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), number 41/2010, dated 31st May, 2010 bearing S.O. 1261(E) and published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated 31st May, 2010—

- (i) at page 24 in third line of sub-rule (8), at page 26 in fourth line of sub-rule (7), at page 28 in third line

of sub-rule (6), at page 30 in third line of sub-rule (7) and at page 30 in fourth line of sub-rule (5), *for* “(Amendment)”, *read* “(6th Amendment)”;

(ii) at page 31 of the Gazette Notification, in first line of Clause (b) of Part B, *for* “Form No. 12 BB”, *read* “Form No. 12 BA”;

(iii) at page 36 of the Gazette Notification, in second line of the heading of Item I, *for* “Through Challan”, *read* “Through Book Entry”;

(iv) at page 37 of the Gazette Notification following note shall be inserted after note 5 :—

“6. Separate annexure may be attached for Summary of payment in case number of payment/ credit during the relevant quarter is more than one.”; and

(v) at page 42 of the Gazette Notification following note shall be inserted after note 5 :—

“6. Separate annexure may be attached for Summary of receipt in case number of receipt/ debit during the relevant quarter is more than one.”

2. The other contents of the Gazette Notification shall remain unchanged.

[Notification No. 55/2010/F. No. 142/27/2009-SO (TPL)]

RAJESH KUMAR BHOOOT, Director (Tax Policy and Legislation)