

**FORM NO. 138**

**Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of salary paid to employee under section 392, or income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)], for the quarter ended ..... (June/September/December/March) ..... (Tax Year)]**

<b>PART A</b>			
<b>Row No.</b>	<b>Particulars of the deductor</b>		
<b>1.</b>	Type of deductor	<input type="checkbox"/> Government <input type="checkbox"/> Non-Government	
<b>2.</b>	Name	<i>(refer Note 1)</i>	
<b>3.</b>	Address	<i>(refer Note 2)</i>	
<b>4.</b>	Permanent Account Number	<i>(refer Note 3)</i>	
<b>5.</b>	Tax Deduction and Collection Account number		
<b>6.</b>	Email id		
<b>7.</b>	Contact number	Country Code	Number
<b>8.</b>	Tax year		
<b>9.</b>	Has the statement been filed earlier for this quarter	<i>Yes/No</i>	
<b>10.</b>	If answer to (9) is yes, then Return Receipt Number of original statement		
<b>11.</b>	If Government deductor/payer, please mention AIN of PAO/DTO/CDDO		
<b>Particulars of the person responsible for deduction of tax</b>			
<b>12.</b>	Name	<i>(refer Note 1)</i>	
<b>13.</b>	Permanent Account Number		
<b>14.</b>	Address	<i>(refer Note 2)</i>	
<b>15.</b>	Email id		
<b>16.</b>	Contact number	Country Code	Number

**PART B: Details of tax Deducted at source and paid to the credit of the Central Government**

1.	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 salary paid and tax deducted thereon— (i) enclose Annexure-I along with each statement having details of relevant quarter in the case of employee and specified senior citizen. (ii) enclose Annexure -II along with the last statement i.e. for the quarter ending 31 <sup>st</sup> March having details for the whole tax year in the case of employee. (iii) enclose Annexure -III along with the last statement i.e. for the quarter ending 31 <sup>st</sup> March having details for the whole tax year in the case of specified senior citizen.										

### 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: .....

Signature of the person responsible for deducting tax at source:

Date: .....

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) In 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 shall be sum of amount of tax deducted, 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 (FE), 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 I: DEDUCTEE WISE BREAKUP OF TDS

*Details of salary paid and tax deducted therefrom from the employees/specified senior citizen*

Sl. No.	Challan Reference No. (Sl. No. of Table (Sl. No. A) in Part B	Permanent Account Number of the employee/specified senior citizen	Name of the employee/specified senior citizen	Employee reference number provided by employer/PPO number, if available	Section Code <i>(refer Note 1)</i>	Date of payment / credit (dd/mm/yyyy)	Date of deduction (dd/mm/yyyy)	Amount Paid or Credited
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Total Tax Deducted <i>(refer Note 2)</i>	Total Tax deposited	Date of deposit <i>(dd/mm/yyyy)</i>	Reason for non-deduction / lower deduction/ higher deduction <i>(refer Notes 3 and 4)</i>		Certificate number of the certificate issued u/s 395(1) for non-deduction/lower deduction		
	(J)	(K)	(L)	(M)		(N)		

### 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. List of section codes is as under:

<b>Section</b>	<b>Nature of Payment</b>	<b>Section Code</b>
392	Payment to Government employees other than Union Government employees	1001
392	Payment to employees other than Government employees	1002
392	Payment to Indian Government employees	1003
393(1) [Table: Sl. No. 8(iii)]	Payment to Specified Senior Citizen	1032

2. In column (J), total tax shall be sum of amount of tax deducted, Surcharge and Health & Education Cess.
3. Write "A" if "lower deduction" or "no deduction" is on account of a certificate issued under section 395(1).
4. Write "C" if deduction is at a higher rate under section 397(2) on account of non-furnishing of PAN.





							+ AU + AX + BB]					
AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH

Form 39 Acknowledgment Number	Income (Arrears/ Advance paid etc.) on which relief under section 157 is claimed	Income- tax relief under section 157, when salary, etc. is paid in arrear or advance	Net tax liability [(BE + BG + BH) – (BF + BK)]	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns (J) of Annexure I for all the quarters in respect of each employee]	Reported amount of Tax deducted at source by other employer(s) [income in respect of which included in computing total taxable income in column (L)]	Amount reported as per section 392(4), of other tax deducted at source or collected at source other than reported in column BM & BN [income in respect of which included in computing total taxable income in column (AC)]	Total amount of tax deducted or collected at source for the whole tax year [BM + BN+ BO]	Short fall in tax deduction (+) or excess tax deduction (-) [BL-BP]
BI	BJ	BK	BL	BM	BN	BO	BP	BQ

**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. Salary includes wages, annuity, pension, gratuity (other than exempted under section 19(1) [Table: Sl. No. 4, 5 & 6], fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 19(1) [Table: Sl. No. 13 & 14], the aggregate of all sums that are comprised in the transferred balance as referred to in paragraph 11(2) of Part A of Schedule XI of an employee participating in a recognised provident fund(to the extent to which it is chargeable to tax under sub-paragraphs (4) and (5) thereof, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 124 or any other sums chargeable to income-tax under the head 'Salaries'. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.
2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.
3. Permanent account number of landlord(s) shall be mandatorily furnished where the aggregate rent paid during the Tax Year exceeds one lakh rupees.
4. Permanent account number of lender(s) shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.
5. List of section is as under:

<b>Sl. No.</b>	<b>Section</b>	<b>Particulars</b>
1	127	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability
2	130	Deduction in respect of interest on loan taken for residential house property
3	131	Deduction in respect of interest on loan taken for certain house property (not <i>covered u/s 130</i> )
4	134	Deduction in respect of rents paid
5	137	Deduction in respect of contributions given by any person to political parties
6	154	Deduction in case of a person with disability



Total taxable income (L - AE)	Income Tax on total income	Rebate under section 156, if applicable	Surcharge, wherever applicable	Health and Education Cess	Tax Payable [AG + AI + AJ - AH]	Income-tax relief under section 157	Net Tax Payable [AK - AL]
AF	AG	AH	AI	AJ	AK	AL	AM

### 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: .....

Signature of the person responsible for deducting tax at source:

Date: .....

Name: .....

Designation: .....

#### Notes:

- Where the specified senior citizen is below the age of 80 years, mention "1" and where he is of the age of 80 years or above, mention "2".
- List of section is as under:

Sl. No.	Section	Particulars
1	127	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability
2	130	Deduction in respect of interest on loan taken for residential house property
3	131	Deduction in respect of interest on loan taken for certain house property (not covered u/s 130)
4	134	Deduction in respect of rents paid
5	137	Deduction in respect of contributions given by any person to political parties
6	154	Deduction in case of a person with disability