**Form No. 26A**

**[See Section 194a And Rule 37]**

**Annual Return Of Deduction Of Tax From Interest Other Than "Interest On Securities" Under Section 206 Of The Income-Tax Act, 1961, For The Year Ending 31st March…………………………,**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 1. (a) Tax Deduction Account Number |  |  |  |  |  |  |  |  |  |  |  |  |
| (b) Permanent Account Number |  |  |  |  |  |  |  |  |  |  |  |  |
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2. Details of the person responsible for paying any income by way of interest other than interest on securities

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| (a) Name/Designation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | |  |  | |  |  |  |  |  |  | |  |  |
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| (b) Address |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Flat/Door/Block No. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Name of premises/Building |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Road/Street/Lane |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Area/Locality |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Town/City/District |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| State |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Pin Code |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | | | | | | | | | | | | | | | | | | | | | | | |  |
| (c) Has address of the person responsible for paying any income by way of interest Tick b as applicable other than "interest on securities" changed since submitting the last return | | | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Yes | | |  | | No | |  | | |  | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. Details of total amount of interest credited/paid and tax deducted thereon: | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Payee | Gross amount of interest paid during the year (Rs.) | Total amount of interest on which no tax deducted (Rs.) | Total amount of interest on which tax deducted (Rs.) | |  |  |  | | --- | --- | --- | | Total amount of tax deducted | | | | Income-tax (Rs.) | Surcharge (Rs.) | Total (Rs.) | | | |
|  | (1) | (2) | (3) | (4) | (5) | (6) |
| 1.Companies |  |  |  |  |  |  |
| 2. Persons other than companies |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 4. (a) Total amount of interest on which no deduction was made in accordance with the provisions of section 194A(3)(iii) and section 196 | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  | |
| (b) Total amount of interest on which no deduction was made in accordance with the provisions of section 194A(3)(i) | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  | |
| (c) Total number of payees to whom interest was paid without deduction of tax in accordance with the provisions of section 194A(3)(i) | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  | |
| (d) Total amount of interest on which no deduction was made in accordance with the provisions of section 197A(1A) | |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  | | | |
| (e) Total number of payees to whom interest was paid without deduction of tax in accordance with the provisions of section 197A(1A) | |  | | --- | |  | |  | | |

5. Details of tax paid to the credit of Central Government

(a) By or on behalf of Central Government

|  |  |  |  |
| --- | --- | --- | --- |
| SI. No. | Amount deducted (Rs.) | Transfer Voucher No. | Date of Transfer Voucher |
| (1) | (2) | (3) | (4) |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total |  |  |  |

(b) By persons responsible for paying other than Central Government:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Sl. No. | Challan No. | Date of payment | Amount of tax paid (Rs.) | Name and address of bank |
| (1) | (2) | (3) | (4) | (5) |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  | Total |  |  |

6. Details of interest credited/paid during the financial year and of tax deducted at source at the prescribed rates in force:-

(a) Interest credited/paid to companies:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of company | Address of company | Amount of Interest (Rs.) | Date on which interest credited or paid, whichever is earlier | Amount of tax deducted (Rs.) | Date on which tax deducted | Date on which tax was paid to the credit of Central Government | Tax Deduction Certificate Number | Date of furnishing of Tax Deduction Certificate to the company |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |  |  |  |

(b) Interest credited/paid to persons/payees other than companies:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of person/payee | Address of person/payee | Amount of Interest (Rs.) | Date on which interest credited or paid, whichever is earlier | Amount of tax deducted (Rs.) | Date on which tax deducted | Date on which tax was paid to the credit of Central Government | Tax Deduction Certificate Number | Date of furnishing of Tax Deduction Certificate to the person/payee |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |  |  |  |

7. Details of interest credited/ paid during the financial year and of tax deducted at source at a lower rate or no tax deducted in accordance with section 197:

(a) Interest credited/ paid to companies:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of company | Address of company | Amount of Interest (Rs.) | Date on which interest credited or paid, whichever is earlier | Rate of deduction of tax (%) | Amount of tax deducted (Rs.) | Date on which tax deducted | Date on which tax was paid to the credit of Central Government | Assessing Officer's certificate reference number | Tax Deduction Certificate Number | Date of furnishing of Tax Deduction Certificate to the company |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |  |  |  |  |  |

(b) Interest credited/paid to persons/payees other than companies:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of person/payee | Address of person/payee | Amount of Interest (Rs.) | Date on which interest credited or paid, whichever is earlier | Rate of deduction of tax (%) | Amount of tax deducted (Rs.) | Date on which tax deducted | Date on which tax was paid to the credit of Central Government | Assessing Officer's certificate reference number | Tax Deduction Certificate Number | Date of furnishing of Tax Deduction Certificate to the person/payee |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |  |  |  |  |  |

8. Amount of interest credited/paid without deduction of tax during the financial year on furnishing a declaration under section 197A(1A):

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Permanent Account Number (PAN) | Name of person/payee | Address of person/payee | Amount of Interest (Rs.) | Date(s) of credit or payment of interest | Date on which the declaration was furnished to the person responsible for paying the interest | Date on which the declaration was furnished to Commissioner of Income-tax/Chief Commissioner of Income-tax |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  | Total |  |  |  |  |

**Verification**

I, certify that-

(i) this return contains a complete list of persons to whom interest or aggregate interest exceeding Rs. 2,500 (regardless of any interest received from them) was paid during the period 1st April……….., to 31st March,……………………… ;

(ii) all the particulars furnished above are correct and complete.

|  |  |  |
| --- | --- | --- |
| Place : | Name and signature of the person responsible for deducting tax at source |  |

|  |  |  |
| --- | --- | --- |
| Date : | Designation |  |