FORM NO. 138

[*See* rule 219(1)[Table: Sl. No. 1]]

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)]

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

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

	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)*
1.	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 31st 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 31st 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 (F), 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 *(refer Note 1)*	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 *(refer Note 2)*	Whether total amount of tax deducted as mentioned in column (J) has been deposited *(Yes/No)*	Total Tax deposited	Date of deposit *(dd/mm/yyyy)*	Reason for non-deduction / lower deduction/ higher deduction *(refer Notes 3 and 4)*	Certificate number of the certificate issued under section 395(1) for non-deduction/lower deduction
	(J)	(K)	(L)	(M)	(N)	(O)

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. List of section codes is as under:

Section	Nature of Payment	Section Code
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.

ANNEXURE II: Details of salary paid or credited during the *Tax* year …………. and net tax payable (under section *392*)

Sl. No.	Permanent Account Number of the employee	Name of the employee	Whether opting out from taxation under section 202(1) [Yes / No]	Deductee type (Senior Citizen/Super Senior Citizen/ Others)	Date from which employed with current employer in the current Tax Year (dd/mm/yyyy)	Date up to which employed with current employer in the current Tax Year (dd/mm/yyyy)	(a) Gross Salary as per section 16	(b) Value of perquisites under section 17 (as per Form No. 123, wherever applicable)	(c) Profits in lieu of salary under section 18 (as per Form No. 123, wherever applicable)	Total amount of gross salary received from current employer *(refer Note 1)* (H+I+J)
A	B	C	D	E	F	G	H	I	J	K

Reported total amount of salary received from other employer(s) under section 392(4)(a)(i) (see Note 1 for definition of salary)	Travel concession or assistance under section 11, Schedule III [Table: Sl. No. 8]	House rent allowance under section 11, Schedule III [Table: Sl. No. 11]	Permanent Account Number of landlord(s), if exemption is claimed under section 11, Schedule III [Table: Sl. No. 11] *(refer Note 3)*	Other special allowances under section 11, Schedule III [Table: Sl. No. 12 and 13]	Amount of any other salary component which is exempt under section 11	Total amount of exemption claimed under section 11 (M+N+P+Q)	Tax on employment under section 19(1) [Table: Sl. No. 1]	Standard deduction under section 19(1) [Table: Sl. No. 2]	Gratuity under section 19(1) [Table: Sl. No.3,4,5,6]
L	M	N	O	P	Q	R	S	T	U

Commuted value of pension under section 19(1) [Table: Sl. No. 7,8,9]	Compensation as received by workmen under section 19(1) [Table Sl. No. 10,11]	Amount received on voluntary retirement or termination of service under section 19(1) [Table Sl. No. 12]	Cash equivalent of leave salary encashment under section 19(1) [Table: Sl. No. 13,14]	Income chargeable under the head "Salaries" [(K + L) - (R + S + T + U + V + W + X + Y)]	Any loss from house property reported by employee as per section 392(4)(a)(iii)	Permanent Account Number of lender(s), if interest on housing loan is claimed under section 22(b) *(refer Note 4)*	Amount chargeable under any other head of income offered for TDS as per section 392(4)(a)(iv)	Gross Total Income (Z - AA + AC)	Deduction in respect of life insurance premia, contributions to provident fund, certain pension funds, notified pension schemes etc. under section 123	
									Gross amount	Deductible amount
V	W	X	Y	Z	AA	AB	AC	AD	AE	AF

Deductions in respect of amount paid/deposited to notified pension scheme under section 124(3)		Deduction in respect of contribution by Employer to pension scheme under section 124(1)(a)		Deduction in respect of health insurance premia under section 126		Deduction in respect of interest on loan taken for higher education under section 129		Deduction in respect of contribution by the employee to Agnipath Scheme under section 125 (1)		Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 125 (2)		Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 133		
Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount
AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU

Deduction in respect of interest on deposits in savings account under section 153			Amount deductible under any other provision(s) of Chapter VIII				Total Amount deductible under Chapter VIII [AF + AH + AJ + AL + AN + AP + AR + AU + AX + BB]	Total taxable income (AD - BC)	Income Tax on total income	Rebate under section 156, if applicable	Surcharge, wherever applicable	Health and Education Cess
Gross amount	Qualifying amount	Deductible amount	Section *(refer Note 5)*	oss amount	Qualifying amount	Deductible amount						
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 and 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: ….. Signature of the person responsible for deducting tax at source

Date: ….. Name: ……

Designation: ……

NOTES:

1. Salary includes wages, annuity, pension, gratuity (other than exempted under section *19(1) [Table: Sl. No. 4, 5 and 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 and 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:

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 under section 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

ANNEXURE III: Details of pension and interest income paid or credited to the specified senior citizen during the tax year …………… and net tax payable {under section *393(1) [Table: Sl. No. 8(iii)]*

Sl. No.	Permanent Account Number of the specified senior citizen	Name of the specified senior citizen	Deductee type *(refer Note 1)*	Whether Opting out of taxation under section *202* [Yes / No]	Gross Pension as per provisions contained in *section16(b)*	Deduction under section *19*		
						Tax on employment under section *19(1) [Table: Sl. No. 1]*	Standard deduction under section *19(1) [Table: Sl. No. 2]*	Total [G + H]
A	B	C	D	E	F	G	H	I

Income under the head "Salaries" [F - I]	Interest Income under the other sources paid by the specified bank	Gross Total Income [J + K]	Deduction in respect of life insurance premia, contributions to provident fund, certain pension funds, notified pension schemes etc. under section *123*		Deductions in respect of amount paid / deposited to notified pension scheme under section *124(3)*		Deduction in respect of health insurance premia under section *126*		Deduction in respect of interest on loan taken for higher education under section *129*	
			Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount
J	K	L	M	N	O	P	Q	R	S	T