

FORM NO. 144

[See rule 219(1) [Table: Sl. No. 2]]

**Quarterly statement of deduction of tax under section 397(3)(b) in respect of payments other than salary made to non-residents for 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.	E-mail 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 Sl. No (9) is "Yes", then Return Receipt Number of original statement		
11.	If Government deductor, please mention AIN of PAO/DTO/CDDO		
Particulars of the person responsible for deduction of tax (applicable in case of non-individual deductor)			
12.	Name	(refer Note 1)	
13.	Address	(refer Note 2)	
14.	Permanent Account Number		
15.	Email id		
16.	Contact number	Country Code	Number

Part B											
1.	Details of the tax deducted 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)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
2.	Details of amount paid and tax deducted thereon from the deductees and amount paid without deduction (see Annexure)										

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:
for deducting tax at source

Signature of the person responsible

Date:

Name:

Designation:

Notes:

- (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.
- 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.
- 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 "PANOTREQD".
- In column (B), total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.
- Fee paid under section 427 for late filing of TDS statement to be mentioned in separate column of 'Total Fee' [column (D)].
- 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.
- 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".
- Challan/Transfer Voucher (CIN/BIN) particulars, i.e. (H), (I), (J) should be exactly the same as available at TIN 2.0/ TRACES portal.
- In column (K), mention minor head as marked on the challan.
- Amounts to be filled in ₹ unless otherwise provided.

Details of amount paid/credited during the quarter ended... (dd/mm/yyyy) and of tax deducted at source[illegible]

For payments covered in section 393(3) [Table Sl. No. 1, Note 2]				For payments covered in section 393(3) [Table Sl. No. 2, Note 2]			
Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number	Amount of tax deposited	BSR Code of bank	Date of payment	Challan serial number
(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)

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:

- Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 395(1) and 395(2).
- Write "C" if deduction is on higher rate under section 397(2) on account of non-furnishing of PAN.
- Write "G" if no deduction is made on interest paid by an Offshore Banking Unit as per the provisions of section 393(8).
- Write "H" if no deduction is in view of section 393(4) [Table: Sl. No. 17] in respect of an income paid to a specified fund which is exempt as per Schedule VI [Table: Sl. Nos. 1 to 4].
- Write "I" if no deduction is in view of section 393(4) [Table: Sl. No. 16] in respect of income of the nature of capital gains on transfer of securities referred to in section 210 paid or payable to a Foreign Institutional Investor.
- Write "N" if no deduction is on account of payment made to a person referred to in section 393(4) [Table: Sl. No. 18] or on account of notification issued under fifth proviso to section 194N of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal).
- Write "O" if no deduction as per the provisions of section 393(4) [Table: Sl. No. 13].
- Write "Y" if no deduction is on account of payment below threshold limit as specified in the Act.
- Write "Z" if no deduction or lower deduction is on account of payment in view of notification issued under section 400(1).
- In case of deductees covered under rule 217, Permanent Account Number should be mentioned as "PANNOTAVBL".
- Fill one of the following in column (I)

Sl. No.	Status	Description
1	01	Company, other than domestic company
2	02	Individual
3	03	Hindu undivided family
4	04	Association of Persons (AOP) except in case of AOP consisting of only companies as its members
5	05	Association of Persons (AOP) consisting of only companies as its members

6	06	Co-operative society
7	07	Firm
8	08	Body of individuals
9	09	Artificial juridical person
10	10	Others

12. In column (S), total tax deducted shall be sum of amount of tax deducted, surcharge and health & education cess.

13. List of section codes is as under:

Section	Nature of Payment	Payee	Payer	Section code
392(7)	Any payment of accumulated balance due to an employee	Any non-resident	Trustees of the Employees' Provident Fund Scheme, 1952 or any person authorized under the scheme to make payment of accumulated balance due to employees	1004
393(2) [Table: Sl. No.1]	Any income referred to in section 211.	(a) A nonresident sportsman (including an athlete) or an entertainer, who is not a citizen of India; or (b) a nonresident sports association or institution	Any person.	1039
393(2) [Table: Sl. No.2]	Any income by way of interest payable in respect of monies borrowed in foreign currency from a source outside India,— (a) under a loan agreement or issue of long term infrastructure bond on or after the 1st July, 2012 but before the 1st July, 2023; or (b) by way of issue of any long-term bond on or after the 1st October, 2014 but before the 1st July, 2023, which is approved by the Central Government in this behalf.	Any nonresident (not being a company) or a foreign company.	Any Indian company or a business trust	1040
393(2) [Table: Sl. No.3]	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of rupee denominated bond before the 1 st July, 2023.	Any nonresident (not being a company) or a foreign company.	Any Indian company or a business trust.	1041
393(2) [Table: Sl. No.4.E(a)]	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond,	Any nonresident (not being a company) or a foreign company.	Any Indian company or a business trust.	1042

	which is listed only on a recognised stock exchange located in any International Financial Services Centre. - Issued on or after the 1st April, 2020 but before the 1st July, 2023			
393(2) [Table: Sl. No.4.E(b)]	Any income by way of interest payable in respect of monies borrowed from a source outside India by way of issue of any long-term bond or rupee denominated bond, which is listed only on a recognised stock exchange located in any International Financial Services Centre - Issued on or after the 1st July, 2023.	Any nonresident (not being a company) or a foreign company.	Any Indian company or a business trust.	1043
393(2) [Table: Sl. No.5]	Any income by way of interest.	Any nonresident (not being a company) or a foreign company.	Any infrastructure debt fund referred to in Schedule VII [Table: Sl. No. 46].	1044
393(2) [Table: Sl. No.6.E(a)]	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(a)]	Any unit holder, being a nonresident (not being a company) or a foreign company.	Any business trust	1045
393(2) [Table: Sl. No.6.E(b)]	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 3.B(b)]	Any unit holder, being a nonresident (not being a company) or a foreign company.	Any business trust	1046
393(2) [Table: Sl. No.7]	Any distributed income referred to in section 223, being of the nature referred to in Schedule V [Table: Sl. No. 4].	Any unit holder, being a nonresident (not being a company) or a foreign company	Any business trust.	1047
393(2) [Table: Sl. No.8]	Any income, other than that proportion of income which is exempt under Schedule V [Table: Sl. No. 2], in respect of units of an investment fund specified in section 224.	Any unit holder, being a nonresident (not being a company) or a foreign company.	Any investment fund specified in section 224.	1048
393(2) [Table: Sl. No.9]	Any income in respect of an investment in a securitisation trust specified in section 221.	Any investor, being a nonresident (not being a company) or a foreign company.	Any securitisation trust specified in section 221.	1049
393(2) [Table: Sl. No.10]	Any income— (a) in respect of units of a Mutual Fund specified under Schedule VII [Table: Sl. No. 20] or [Table: Sl. No. 21]; or	Any nonresident (not being a company) or a foreign company.	Any person	1050

	(b) from the specified company.			
393(2) [Table: Sl. No.11]	Any income in respect of units referred to in section 208.	Any Offshore fund.	Any person	1051
393(2) [Table: Sl. No.12]	Any income by way of long-term capital gains arising from the transfer of units referred to in section 208.	Any Offshore fund.	Any person	1052
393(2) [Table: Sl. No.13]	Any income by way of interest or dividends in respect of bonds or Global Depository Receipts referred to in section 209.	Any nonresident.	Any person	1053
393(2) [Table: Sl. No.14]	Any income by way of long-term capital gains arising from the transfer of bonds or Global Depository Receipts referred to in section 209.	Any nonresident.	Any person	1054
393(2) [Table: Sl. No.15]	Any income in respect of securities referred to in section 210(1) [Table: Sl. No. 1].	Any Foreign Institutional Investor	Any person	1055
393(2) [Table: Sl. No.16]	Any income in respect of securities referred to in section 210(1) [Table: Sl. No. 1].	A specified fund, referred to in Schedule VI [Note 1(g)].	Any person	1056
393(2) [Table: Sl. No.17]	Any interest (not being interest referred to against serial numbers 2, 3, 4 and 5) or any other sum chargeable under the provisions of this Act, not being income chargeable under the head "Salaries".	Any nonresident (not being a company) or a foreign company.	Any person	1057
393(3) [Table: Sl. No.1]	Any income by way of winnings (other than winnings from serial number 2) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever	Any nonresident	Any person	1058
393(3) [Table: Sl. No. 1 Note 2]	Any income by way of winnings (other than winnings from Sl. No. 2 of the table at section 393(3)) from— (a) any lottery; or (b) crossword puzzle; or (c) card game and other game of any sort; or (d) gambling or betting of any form or nature whatsoever where consideration, is made in kind	Any nonresident	Any person	1059