

## **Instructions for government deductors on how to provide the transfer voucher details in TDS/TCS returns**

This is applicable to government deductors who deposit tax through book entry.

### **1. Annual return for FY 04-05**

#### **1.1 Form No. 24**

In item no. 6 (Details of tax deducted and paid to the credit of the Central Government) provide only one entry for each month indicating the total TDS deposited during that month, deducted from salary bills paid for the month. So, for Form No. 24 there will be 12 entries in one return. Column 244 (whether TDS deposited by book entry) should be marked as 'yes'

In such cases the following may be provided against Transfer Voucher:

- BSR code (column 241) – Not applicable
- Date on which Tax Deposited (column 242) - Last date of the corresponding month. For example; in case of TDS deposited for the month April 04, the date may be given as 30042004.
- Transfer Voucher No. (column 243) – Not Applicable

In Item no. 5 (Details of salary paid and tax deducted thereon from the employees) details of salary paid, deductions made, tax payable, rebate given if any and tax deducted should be provided for the year for each deductee.

#### **1.2 Form No. 26/27**

In item no. 4 (Details of tax deducted and paid to the credit of the Central Government) provide only one entry for each month indicating the total TDS deposited during that month deducted from all bills relating to payments other than salary (payment to non-residents, if any, should be included in Form No. 27). So, for Form No. 26 there will be 12 entries in one return. Column 107 in Form No. 26 (whether TDS deposited by booked entry) should be marked as 'yes' and Column 563 in Form No. 27 (whether TDS deposited by booked entry) should be marked as 'yes'.

In such cases the following may be provided against Transfer Voucher

- BSR code (column 104 in Form No. 26 & column 560 in Form No. 27) – Not applicable
- Date on which Tax Deposited (column 105 in Form No. 26 & column 561 in Form No. 27) - Last date of the corresponding month. For example; in case of TDS deposited for the month April 04, the date may be given as 30042004.
- Transfer Voucher No. (column 106 in Form No. 26 & column 562 in Form No. 27) – Not Applicable

In case of annexures (Details of payments during the financial year and taxes deducted at source) details of amounts paid and tax deducted should be provided for each payment made deductee-wise.

The payments to non-residents, if any, should be provided in Form No. 27 in a similar fashion

### **2. Quarterly Statements For FY 05-06**

#### **2.1 Form No. 24Q**

In item no. 4 (Details of tax deducted and paid to the credit of the Central Government) provide only one entry for each month indicating the total TDS deposited during that month deducted from salary bills paid for the month. So, for Form No. 24Q there will be 3 entries in a quarterly return. Column 312 (whether TDS deposited by book entry) should be marked as 'yes'

In such cases, the following may be provided against Transfer Voucher:

- BSR code (column 309) – Not applicable

- Date on which Tax Deposited (column 310) - Last date of the corresponding month. For example; in case of TDS deposited for the month April 05, the date may be given as 30042005.
- Transfer Voucher No. (column 311) - Not Applicable

Annex 1 (Deductee wise breakup of TDS) details for column 314-326 should be provided for each month for each deductee payment.

## 2.2 Form No. 26Q

In item no. 4 (Details of tax deducted and paid to the credit of the Central Government) provide only one entry for each month indicating the total TDS deposited during that month deducted from all bills relating to payments other than salary (payment to non-residents if any should be included in Form No. 27Q). So for Form No. 26Q there will be 3 entries in a quarterly return. Column 413 in Form No. 26Q (whether TDS deposited by book entry) and column 713 in Form No. 27Q (whether TDS deposited by book entry) should be marked as 'yes'

In such cases the following may be provided against Transfer Voucher:

- BSR code (column 410 in Form No. 26Q & column 710 in Form No. 27Q) - Not applicable
- Date on which Tax Deposited (column 411 in Form No. 26Q & column 711 in Form No. 27Q) - Last date of the corresponding month. For example; in case of TDS deposited for the month April 05, the date may be given as 30042005.
- Transfer Voucher No. (column 412 in Form No. 26Q & column 712 in Form No. 27Q) - Not Applicable

Annex 1 (Deductee-wise breakup of TDS) details for column 715-728 should be provided for each month for each deductee payment.

The payments to non-residents, if any, should be provided in Form No. 27Q in a similar fashion.

## 3. General

The total for the month may be computed on the basis of the date of payment which would be the date of cheque.

In case of government employees, the salary gets due on the first of subsequent month. Thus, this gets accounted in the subsequent month. The salary for March is paid in April and accounted in the next financial year. To avoid any problem in matching, the month given in TDS statement should be the month of payment and not month for which salary is due.

---