

CR-1

Comparative Sections, Rules and Forms of TDS/TCS Provisions

Sl. No.	<i>Provisions of Income-tax Act, 1961; Forms & Rules as per Income-tax Rules, 1962</i>	<i>Provisions of Income-tax Act, 2025; Forms & Rules as per Income-tax Rules, 2026</i>	<i>Particulars</i>
(A) Deduction or collection of tax at source, advance payment and direct payment			
1	Section 190	Section 390(1) to (3)	Deduction or collection at source and advance payment.
	Section 202, 206C(2)	Section 390(4)	Deduction/Collection only one mode of recover
	Section 199, 206C(4)	Section 390(5) & (6)	Credit for tax deducted/collected
2	Section 191	Section 391	Direct payment
(B) TDS on Salary and accumulated balance due to an employee			
3	Section 192(1) to (6)	Section 392(1) to 392(6) & 392(8)	Tax deduction from Salary
	Form No. 24Q read with Rule 31A	Form No. 138 read with Rule 219 (Table: Sl. No. 1)	Quarterly statement of deduction of tax
	Form 16 read with Rule 31	Form No. 130 read with Rule 215(1) (Table: Sl. No. 1)	Certificate of TDS from salary
	Form 12BA read with Rule 26A	Form No. 123 read with Rule 204	Statement of showing particulars of perquisites, fringe benefits and profits in lieu of salary
	Form No. 12BB read with Rule 26C	Form No. 124 read with Rule 205	Statement showing particulars of claims by an employee for deduction of tax under section 392(5)(b)
	Form No. 12B & 12BAA read with Rule 26A & 26B	Form No. 122 read with Rule 204	Details of other income for purpose of making deduction
	Form No. 10E read with Rule 21AA	Form No. 39 read with Rule 73	Relief under section 157(1)
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS book adjustment statement

	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
4	Section 192A	Section 392(7)	Payment of accumulated balance in recognized provident fund by the trustees of EPF Scheme, 1952
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211	Declaration under section 393(6) for receipt of certain income without deduction of tax
(C) TDS on Payment to Resident only			
5.	Section 194D	Section 393(1) Table Sl. No. 1(i)	Insurance Commission
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211	Declaration under section 393(6) for receipt of certain income without deduction of tax
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
6	Section 194H	Section 393(1) Table Sl. No. 1(ii)	Commission and Brokerage
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
7	Section 194-IB	Section 393(1) Table: Sl. No. 2(i)	TDS on Rent paid by person other than Specified Person

	Form No. 26QC read with Rule 30(2B)/(6B) & 31A(4B)	Form No. 141 read with Rules 218(3) and 219(5)	Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 2(i)]
	Form No. 16C read with Rule 31(3B)	Form No. 132 read with Rule 215(1) (Table: Sl. No. 3)	Certificate under section 395(4) of the Act for tax deducted at source
8	Section 194-I	Section 393(1) Table: Sl. No. 2(ii)	
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211	Declaration under section 393(6) for receipt of certain income without deduction of tax
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
9	Section 194-IA	Section 393(1) Table Sl. No. 3(i)	TDS on payment on Transfer of certain immovable property other than Agricultural land
	Form No. 26QB read with Rule 30(2A)/(6A) & 31A(4A)	Form No. 141 read with Rules 218(3) and 219(5)	Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 3(i)]
	Form No. 16B read with Rule 31(3A)	Form No. 132 read with Rule 215(1) [Table: Sl. No. 3]	Certificate under section 395(4) of the Act for tax deducted at source
10	Section 194-IC	Section 393(1) Table Sl. No. 3(ii)	TDS on Consideration (not in kind) under Specified Agreement Referred to in Section 67(14)
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
11	Section 194LA	Section 393(1) Table Sl. No. 3(iii)	TDS on Consideration/ compensation on account of compulsory acquisition of immovable property
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS

	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
12	Section 194K	Section 393(1) Table Sl. No. 4(i)	TDS on Income in respect of Units
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211	Declaration under section 393(6) for receipt of certain income without deduction of tax
13	Section 194LBA(1)	Section 393(1) Table Sl. No. 4(ii)	TDS on Distributed Income of the nature referred to in Schedule V Table Sl. No. 3 & 4 payable by Business Trust to Unit Holder
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
14	Section 194LBB	Section 393(1) Table Sl. No. 4(iii)	TDS on Income in respect of Units of Investment Fund
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
15	Section 194LBC(1)	Section 393(1) Table Sl. No. 4(iv)	TDS on Income in Respect of Investment in Securitisation Trust
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
16	Section 193	Section 393(1) Table: Sl. No. 5(i)	TDS on Income by way of interest on securities
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS

	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211	Declaration under section 393(6) for receipt of certain income without deduction of tax
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
17	Section 194A	Section 393(1) Table: Sl. No. 5(ii)/(iii)	TDS on Income by way of interest other than on securities
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211	Declaration under section 393(6) for receipt of certain income without deduction of tax
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
18	Section 194C	Section 393(1) (Table Sl. No. 6(i))	TDS on Payments to Contractors
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
19	Section 194M	Section 393(1) (Table Sl. No. 6(ii))	TDS on Payments of certain sums by certain individuals or Hindu Undivided Family
	Form No. 26QD read with Rule 30(2C)/(6C) & 31A(4C)	Form No. 141 read with Rules 218(3) and 219(5)	Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 6(ii)]
	Form No. 16D read with Rule 31(3C)	Form No. 132 read with Rule 215(1) [Table: Sl. No. 3]	Certificate under section 395(4) of the Act for tax deducted at source
20	Section 194J	Section 393(1) (Table Sl. No. 6(iii))	TDS on Fees for Professional or Technical Services or Royalty or Non-Compete Fee

	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
21	Section 194	Section 393(1) (Table Sl. No. 7)	TDS on Dividends
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211	Declaration under section 393(6) for receipt of certain income without deduction of tax
22	Section 194DA	Section 393(1) (Table Sl. No. 8(i))	TDS on Payments under Life Insurance Policy
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211	Declaration under section 393(6) for receipt of certain income without deduction of tax
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
23	Section 194Q	Section 393(1) (Table Sl. No. 8(ii))	TDS on Payment of Sum for Purchase of Goods
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number

24	Section 194P	Section 393(1) Table Sl. No. 8(iii)	TDS on Income of a Specified Senior Citizen
	Form 12BBA read with Rule 26D	Form No. 125 read with Rule 208	Declaration to be furnished by specified senior citizen for deduction of tax under Section 393(1) (Table: Sl. No. 8(iii))
	Form No. 24Q read with Rule 31A	Form No. 138 read with Rule 219 (Table: Sl. No. 1)	Annual statement of income of specified senior citizen under section 393(1) [Table: Sl. No. 8(iii)]
	Form No. 16 read with Rule 131	Form No. 130 read with Rule 215(1) (Table: Sl. No. 1)	Pension or interest income of specified senior citizen under section 393(1)
25	Section 194R	Section 393(1) (Table Sl. No. 8(iv))	TDS on Benefit of Perquisite in Respect of Business or Profession
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
26	Section 194-O	Section 393(1) (Table Sl. No. 8(v))	TDS on Payment of Certain Sums by E-commerce Operator to E-commerce Participant
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
27	Section 194S	Section 393(1) Table Sl. No. 8(vi)	TDS on Consideration for Transfer of Virtual Digital Asset
	Form No. 26Q read with Rule 31A	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of deduction of tax under section 397(3)(b)
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 26QE read with Rule 30(2D)/(6D) & 31A(4D)	Form No. 141 read with Rules 218(3) and 219(5)	Challan-cum-statement of deduction of tax under section 393(1) [Table Sl. No. 8(vi)]

	(For Section 194S where sum is deducted by the Buyer being certain Individuals / HUFs and not Exchange)	(For Section 393(1) (Table Sl. No. 8(vi)) where sum is deducted by Buyer being certain Individuals/HUFs and not Exchange)	
	Form No. 16E read with Rule 31(3D)	Form No. 132 read with Rule 215(1) [Table: Sl. No. 3]	Certificate for TDS
	Form 26QF read with Rule 31A(1) & (4E) (For Section 194S where exchange has agreed to pay tax)	Form No. 142 read with Rule 219(2) & (3) (For Section 393(1) (Table Sl. No. 8(vi)) where exchange has agreed to pay tax)	Quarterly statement of tax deposited in relation to transfer of virtual digital asset under section 393(1) [Table: S. No. 8(vi)] by the Exchange
(D) TDS on Payment to only Non-Resident			
28	Section 194E	Section 393(2) (Table Sl. No. 1)	TDS on Payment to Non-Resident Sportsmen or Sports Association
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS book adjustment statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
29	Section 194LC	Section 393(2) (Table Sl. No. 2, 3 and 4)	TDS on Income by way of Interest from Indian Company or Business Trust
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
30	Section 194LB	Section 393(2) (Table Sl. No. 5)	TDS on Income by way of Interest from Infrastructure Debt Fund
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents

	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: SI. No. 2)	Certificate for TDS
31	Section 194LBA(2) &(3)	Section 393(2) (Table SI. No. 6 and 7)	TDS on Distributed Income of Nature referred to in Schedule V (Table SI. No. 3 and 4) payable by Business Trust
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: SI. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: SI. No. 2)	Certificate for TDS
32	Section 194LBB	Section 393(2) Table SI. No. 8	TDS on Income in respect of Units of Investment Fund
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: SI. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: SI. No. 2)	Certificate for TDS
33	Section 194LBC(2)	Section 393(2) Table SI. No. 9	TDS on Income in respect of Investment in Securitisation Trust
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: SI. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: SI. No. 2)	Certificate for TDS
34	Section 196A	Section 393(2) Table SI. No. 10	TDS on Income in respect of Units of Mutual Fund or Specified Company
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: SI. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: SI. No. 2)	Certificate for TDS
35	Section 196B	Section 393(2) Table SI. No. 11 & 12	TDS on Income from Units or LTCG from transfer of Units referred in Section 208 (erstwhile Section 115AB) arising to Offshore Fund
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: SI. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in

			respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
36	Section 196C	Section 393(2) Table Sl. No. 13 & 14	TDS on Income from Foreign Currency Bonds or GDRs referred to in Section 209 (erstwhile Section 115AC)
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
37	Section 196D	Section 393(2) Table Sl. No. 15 & 16	TDS on Income in respect of Securities referred in Section 210(1) (Table Sl. No. 1) (erstwhile Section 115AD) arising to FII or Specified Fund
	Form 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
38	Section 195	Section 393(2) Table Sl. No. 17	TDS on Interest or other Sums chargeable to tax (Other than Salary)
	Form 10F read with Rule 21AB	Form No. 41 read with Rule 75	Information to be provided under section 159(8)
	Form 15C/15D read with Rule 29B	Form No. 126 read with Rule 209	Application by a person specified in Rule 209 for a certificate under section 395(1), for receipt of certain sums without deduction of tax
	Form 15E read with Rules 29BA	Form No. 129 read with Rules 214	Application by a person for a certificate under section 395(2) and 400(3) for determination of appropriate proportion of sum (other than salary) payable to non-resident, chargeable to tax in case of the recipient

	Form No. 15CA read with Rule 37BB	Form No. 145 read with Rule 220	Information to be furnished for payments to a non-resident
	Form No. 15CB read with Rule 37BB	Form No. 146 read with Rule 220	Certificate of an Accountant for payments to a non-resident, if required.
	Form No. 15CC read with Rule 37BB	Form No. 147 read with Rule 220	Quarterly statement by authorised dealer in respect of remittances
	Form No. 15CD read with Rule 37BB	Form No. 148 read with Rule 220	Quarterly statement by unit of IFSC in respect of remittances
	Form No. 27Q read with Rule 31A	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of deduction of tax under section 397(3)(b) of the Act in respect of payments other than salary made to non-residents
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
(E) TDS on Payment to any person whether resident or Non-Resident			
39	Section 194B	Section 393(3) (Table Sl. No. 1)	TDS on Winnings from Lottery, Crossword puzzle, Card Game, Gambling etc.
	For Resident Payees: Form No. 26Q	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of TDS
	For Non-Resident Payees (not being a company) or a Foreign Company: Form No. 27Q	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of TDS
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
40	Section 194BA	Section 393(3) (Table: Sl. No. 2)	TDS on Winnings from Online Game
	For Resident Payees: Form No. 26Q	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of TDS
	For Non-Resident Payees (not being a company) or a Foreign	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of TDS

	Company: Form No. 27Q		
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
41	Section 194BB	Section 393(3) (Table Sl. No. 3)	TDS on Winnings from Horse Races
	For Resident Payees: Form No. 26Q	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of TDS
	For Non-Resident Payees (not being a company) or a Foreign Company: Form No. 27Q	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of TDS
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
42	Section 194G	Section 393(3) (Table Sl. No. 4)	TDS on Commission, etc. on Sale of Lottery Tickets
	For Resident Payees: Form No. 26Q	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of TDS
	For Non-Resident Payees (not being a company) or a Foreign Company: Form No. 27Q	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of TDS
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
43	Section 194N	Section 393(3) (Table Sl. No. 5)	TDS on Payment of certain amounts in cash
	For Resident Payees: Form No. 26Q	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of TDS

	For Non-Resident Payees (not being a company) or a Foreign Company: Form No. 27Q	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of TDS
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
44	Section 194EE	Section 393(3) (Table Sl. No. 6)	TDS on Payment in respect of Deposit under National Saving Scheme, etc.
	For Resident Payees: Form No. 26Q	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of TDS
	For Non-Resident Payees (not being a company) or a Foreign Company: Form No. 27Q	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of TDS
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
	Form No. 24G read with Rule 30	Form No. 137 read with Rule 218	TDS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
45	Section 194T	Section 393(3) (Table Sl. No. 7)	TDS on Payments to partners of Firms
	For Resident Payees: Form No. 26Q	Form No. 140 read with Rule 219 (Table: Sl. No. 3)	Quarterly statement of TDS
	For Non-Resident Payees (not being a company) or a Foreign Company: Form No. 27Q	Form No. 144 read with Rule 219 (Table: Sl. No. 2)	Quarterly statement of TDS
	Form No. 16A read with Rule 31	Form No. 131 read with Rule 215(1) (Table: Sl. No. 2)	Certificate for TDS
(F) Collection of tax at source (TCS) on certain receipts			
46	Section 206C(1)	Section 394(1) (Table Sl. No. 1 to 5)	TCS on Sale of Alcoholic Liquor, Tendu Leaves, Timber, Scrap, etc.
	Form 27C read with Rule 37C	Form 127 read with Rule 212	Declaration under section 394(2) for obtaining goods without collection of tax

	Form No. 27EQ read with Rule 31AA	Form No. 143 read with Rule 219 (Table: Sl. No. 4)	Quarterly Statement of TCS
	Form No. 27D read with Rule 37D	Form No. 133 read with Rule 215 (Table: Sl. No. 4)	Certificate of TCS
	Form No. 24G read with Rule 37CA	Form No. 137 read with Rule 218	TCS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
47	Section 206C(1C)	Section 394(1) (Table Sl. No. 9)	TCS on Use of Parking Lot, Toll plaza, Mine or Quarry
	Form No. 27EQ read with Rule 31AA	Form No. 143 read with Rule 219 (Table: Sl. No. 4)	Quarterly Statement of TCS
	Form No. 27D read with Rule 37D	Form No. 133 read with Rule 215 (Table: Sl. No. 4)	Certificate of TCS
	Form No. 24G read with Rule 37CA	Form No. 137 read with Rule 218	TCS Book Adjustment Statement
	—	Form No. 136 read with Rule 218(8)(b)	Application for allotment of Accounts Office Identification Number
48	Section 206C(1F)	Section 394(1) (Table Sl. No. 6)	TCS on Sale of Motor vehicle or Notified Goods
	Form No. 27EQ read with Rule 31AA	Form No. 143 read with Rule 219 (Table: Sl. No. 4)	Quarterly Statement of TCS
	Form No. 27D read with Rule 37D	Form No. 133 read with Rule 215 (Table: Sl. No. 4)	Certificate of TCS
49	Section 206C(1G)(a)	Section 394(1) (Table Sl. No. 7); 394(4), 394(5)	TCS on Remittance under LRS
	Form No. 27EQ read with Rule 31AA	Form No. 143 read with Rule 219 (Table: Sl. No. 4)	Quarterly Statement of TCS
	Form No. 27D read with Rule 37D	Form No. 133 read with Rule 215 (Table: Sl. No. 4)	Certificate of TCS
50	Section 206C(1G)(b)	Section 394(1) (Table Sl. No. 8), 394(5)	TCS on Sale of Overseas Tour Programme Package
	Form No. 27EQ read with Rule 31AA	Form No. 143 read with Rule 219 (Table: Sl. No. 4)	Quarterly Statement of TCS
	Form No. 27D read with Rule 37D	Form No. 133 read with Rule 215 (Table: Sl. No. 4)	Certificate of TCS
(G) Application to Assessing Officer for Lower/Nil Deduction or Lower Collection of tax at source			
51	Section 197, 206C(9)	Section 395(1), 395(3)	Certificate for Lower/Nil deduction or Lower Collection of tax at source

	Form No. 13 read with Rules 28, 28AA, 28AB and 29	Form No. 128 read with Rule 213	Certificate for deduction of tax at Lower/Nil rate
	Form No. 13 read with Rules 37G and 37H	Form No. 128 read with Rule 213	Certificate for collection of tax at Lower rate
(H) Application for allotment of TDCAN			
52	Section 203A	Section 397(1)(a)	Application for allotment of TDCAN
	Form 49B read with Rule 114A	Form No. 134 read with Rule 216	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] [In the case of Government Entity]
	Form 49B read with Rule 114A	Form No. 135 read with Rule 216	Form for application for allotment of Tax Deduction and Collection Account Number [TAN] [For entities other than government entity]
(I) Processing			
53	Section 200A, 206CB	Section 399	Processing of TDS/TCS Statements
	Form No. 26B read with Rule 31A(3A)	Form No. 139 read with Rule 219(6)	Form to be filed by the Deductor, if he claims refund of sum paid under Chapter XIX of the Act
(J) Accountant Certificate for not being deemed to be assessee in default			
54	Section 201(1) and 206C(6A)	Section 398(2)	Accountant Certificate for not being deemed to be assessee in default
	Form No. 26A read with Rule 31ACB	Form No. 149 read with Rule 221	Form for furnishing Accountant Certificate for person responsible for deduction of tax not to be deemed to be an assessee in default
	Form No. 27BA read with Rule 37J	Form No. 150 read with Rule 221	Form for furnishing Accountant Certificate for person responsible for collection of tax not to be deemed to be an assessee in default

Notes:

- As per section 393(11), the credit of any income or sum to any account, whether called "suspense account" or by any other name, in the books of account of the person liable to pay such income or sum, shall be deemed to be the credit of such income or sum to the account of the payee and the provisions of this Chapter shall apply accordingly. **(Erstwhile, this provision was given under the respective sections of TDS)**
- Form No. 168 read with Rule 245 (erstwhile Form No. 26AS read with Rule 114-I)

As per section 510(1) read with Rule 245, the Director General of Income-tax (Systems) or any person authorised by him shall, under section 510, upload in the registered account of the

assessee, an annual information system **Form No. 168** containing the following information, which is in his possession within 90 days from the end of the month in which the information is received by him:

- (a) information relating to tax deducted or collected at source;
- (b) information relating to specified financial transaction; (*not relevant for this chapter*)
- (c) information relating to payment of taxes; (*not relevant for this chapter*)
- (d) information relating to demand and refund; (*not relevant for this chapter*)
- (e) information relating to pending proceedings; (*not relevant for this chapter*)
- (f) information relating to completed proceedings; and (*not relevant for this chapter*)
- (g) any other information authorised under rule 245(2). (*not relevant for this chapter*)

Further, as per section 510(2), the Board may also authorise the Director General of Income-tax (Systems) or any person authorised by him to upload any information received from any officer, authority or body performing any function under any law in force or the information received under an agreement referred to in section 159 or the information received from any other person to the extent as it may deem fit in the interest of the revenue in the annual information statement referred to in rule 245(1).

CR-2

Comparative Legislative Changes in TDS/TCS Provisions

How to approach this CR:

The Table below enlists the provisions of the erstwhile Income-tax Act, 1961 and the corresponding provisions of the Income-tax Act, 2025 (as amended by the Finance Act, 2026). The “Remarks” column mentions the relevant note numbers discussing the legislative changes highlighted in the respective provisions.

The note numbers are intended only to indicate the provisions in which specific changes have been discussed. Therefore, the absence of a note number against any provision should not be interpreted to mean that the relevant change is not applicable to such provision; it may simply signify that the position remains substantially similar to that under the earlier law.

<i>Sl. No.</i>	<i>Provisions of Income-tax Act, 1961; Forms & Rules as per Income-tax Rules, 1962</i>	<i>Provisions of Income-tax Act, 2025; Forms & Rules as per Income-tax Rules, 2026</i>	<i>Particulars</i>	<i>Remarks</i>
(A) General				
1	Section 190	Section 390(1) to (3)	Deduction or collection at source and advance payment.	—
	Section 202, 206C(2)	Section 390(4)	Deduction/Collection only one mode of recovery	—
	Section 199, 206C(4)	Section 390(5) & (6)	Credit for tax deducted/collected	—
2	Section 191	Section 391	Direct payment	—
(B) TDS on Salary and accumulated balance due to an employee				
3	Section 192(1) to (6)	Sections 392(1) to 392(6) & 392(8)	Tax deduction from Salary	—
	Form 12BA read with Rule 26A	Form No. 123 read with Rule 204	Statement of showing particulars of perquisites, fringe benefits and profits in lieu of salary	—
	Form No. 12BB read with Rule 26C	Form No. 124 read with Rule 205	Statement showing particulars of claims by an employee for deduction of tax under section 392(5)(b)	—

	Form No. 12B & 12BAA read with Rule 26A & 26B	Form No. 122 read with Rule 204	Details of other income for purpose of making deduction	Note 14
	Form No. 10E read with Rule 21AA	Form No. 39 read with Rule 73	Relief under section 157(1)	Note 15
4	Section 192A	Section 392(7)	Payment of accumulated balance in recognized provident fund by the trustees of EPF Scheme, 1952	Note 10, 12
(C) TDS on Payment to only Resident				
5.	Section 194D	Section 393(1) Table Sl. No. 1(i)	Insurance Commission	Note 1, 12
6	Section 194H	Section 393(1) Table Sl. No. 1(ii), 393(4) (Table Sl. No. 1)	Commission and Brokerage	Note 1, 2, 12
7	Section 194-IB	Section 393(1) Table: Sl. No. 2(i),	TDS on Rent paid by person other than Specified Person	Note 5, 10, 12
8	Section 194-I	Section 393(1) Table: Sl. No. 2(ii), 393(4) (Table Sl. No. 2)	TDS on Rent paid by Specified Person	Note 1, 12
9	Section 194-IA	Section 393(1) Table Sl. No. 3(i)	TDS on payment on Transfer of certain immovable property other than Agricultural land	Note 5, 10, 12
10	Section 194-IC	Section 393(1) Table Sl. No. 3(ii)	TDS on Consideration (not in kind) under Specified Agreement Referred to in Section 67(14)	Note 5, 10, 12
11	Section 194LA	Section 393(1) Table Sl. No. 3(iii), 393(4) (Table Sl. No. 3)	TDS on Consideration/compensation on account of compulsory acquisition of immovable property	Note 5, 6, 12
12	Section 194K	Section 393(1) Table Sl. No. 4(i), 393(4) (Table Sl. No. 4)	TDS on Income in respect of Units	Note 1, 12
13	Section 194LBA(1), (2A)	Section 393(1) Table Sl. No. 4(ii), 393(4) (Table Sl. No. 5)	TDS on Distributed Income of the nature referred to in Schedule V Table Sl. No. 3 & 4 payable by Business Trust to Unit Holder	Note 5, 12
14	Section 194LBB	Section 393(1) Table Sl. No. 4(iii)	TDS on Income in respect of Units of Investment Fund	Note 12

15	Section 194LBC(1)	Section 393(1) Table Sl. No. 4(iv)	TDS on Income in Respect of Investment in Securitisation Trust	Note 12
16	Section 193	Section 393(1) Table: Sl. No. 5(i), 393(4) (Table Sl. No. 6)	TDS on Income by way of interest on securities	Note 1, 12
17	Section 194A	Section 393(1) Table: Sl. No. 5(ii)/(iii), 393(4) (Table Sl. No. 7)	TDS on Income by way of interest other than on securities	Note 1, 12
18	Section 194C	Section 393(1) (Table Sl. No. 6(i)), 393(4) (Table Sl. No. 8)	TDS on Payments to Contractors	Note 1, 12
19	Section 194M	Section 393(1) (Table Sl. No. 6(ii))	TDS on Payments of certain sums by certain individuals or Hindu Undivided Family	Note 5, 12
20	Section 194J	Section 393(1) (Table Sl. No. 6(iii)), 393(4) (Table Sl. No. 9)	TDS on Fees for Professional or Technical Services or Royalty or Non-Compete Fee	Note 1, 2, 12
21	Section 194	Section 393(1) (Table Sl. No. 7), 393(4) (Table Sl. No. 10)	TDS on Dividends	Note 1, 5, 12
22	Section 194DA	Section 393(1) (Table Sl. No. 8(i))	TDS on Payments under Life Insurance Policy	Note 5, 6, 10, 12
23	Section 194Q	Section 393(1) (Table Sl. No. 8(ii))	TDS on Payment of Sum for Purchase of Goods	Note 12
24	Section 194P	Section 393(1) Table Sl. No. 8(iii)	TDS on Income of a Specified Senior Citizen	Note 5
	Form 12BBA read with Rule 26D	Form No. 125 read with Rule 208	Declaration to be furnished by Specified Senior Citizen for deduction of tax under Section 393(1)	Note 16
25	Section 194R	Section 393(1) (Table Sl. No. 8(iv))	TDS on Benefit of Perquisite in Respect of Business or Profession	Note 1, 5, 10, 12
26	Section 194-O	Section 393(1) (Table Sl. No. 8(v)), 393(4) (Table Sl. No. 11)	TDS on Payment of Certain Sums by E-commerce Operator to E-commerce Participant	Note 5, 12
27	Section 194S	Section 393(1) Table Sl. No. 8(vi), 393(4) (Table Sl. No. 12)	TDS on Consideration for Transfer of Virtual Digital Asset	Note 10, 12

(D) TDS on Payment to Non-Resident				
28	Section 194E	Section 393(2) (Table Sl. No. 1)	TDS on Payment to Non-Resident Sportsmen or Sports Association	Note 5, 10, 12
29	Section 194LC	Section 393(2) (Table Sl. No. 2, 3 and 4)	TDS on Income by way of Interest from Indian Company or Business Trust	Note 5, 10, 12
30	Section 194LB	Section 393(2) (Table Sl. No. 5)	TDS on Income by way of Interest from Infrastructure Debt Fund	Note 5, 10, 12
31	Section 194LBA(2) & (3)	Section 393(2) (Table Sl. No. 6 and 7), 393(4) (Table Sl. No. 13)	TDS on Distributed Income of Nature referred to in Schedule V (Table Sl. No. 3 and 4) payable by Business Trust	Note 5, 12
32	Section 194LBB	Section 393(2) Table Sl. No. 8, 393(4) (Table Sl. No. 14)	TDS on Income in respect of Units of Investment Fund	Note 12
33	Section 194LBC(2)	Section 393(2) Table Sl. No. 9	TDS on Income in respect of Investment in Securitisation Trust	Note 12
34	Section 196A	Section 393(2) Table Sl. No. 10, 393(4) (Table Sl. No. 15)	TDS on Income in respect of Units of Mutual Fund or Specified Company	Note 10, 12
35	Section 196B	Section 393(2) Table Sl. No. 11 & 12	TDS on Income from Units or LTCG from transfer of Units referred in Section 208 (<i>erstwhile Section 115AB</i>) arising to Offshore Fund	Note 5, 10, 12
36	Section 196C	Section 393(2) Table Sl. No. 13 & 14	TDS on Income from Foreign Currency Bonds or GDRs referred to in Section 209 (<i>erstwhile Section 115AC</i>)	Note 5, 10, 12
37	Section 196D	Section 393(2) Table Sl. No. 15 & 16, 393(4) (Table Sl. No. 16 & 17)	TDS on Income in respect of Securities referred in Section 210(1) (Table Sl. No. 1) (<i>erstwhile Section 115AD</i>) arising to FII or Specified Fund	Note 5, 10, 12
38	Section 195	Section 393(2) Table Sl. No. 17	TDS on Interest or other Sums chargeable to tax (Other than Salary)	Note 12
	Form 10F read with Rule 21AB	Form No. 41 read with Rule 75	Information to be provided under section 159(8)	Note 13, 17

(E) TDS on Payment to any person whether resident or Non-Resident				
39	Section 194B	Section 393(3) (Table Sl. No. 1)	TDS on Winnings from Lottery, Crossword puzzle, Card Game, Gambling etc.	Note 10, 12
40	Section 194BA	Section 393(3) (Table: Sl. No. 2)	TDS on Winnings from Online Game	Note 10, 12
41	Section 194BB	Section 393(3) (Table Sl. No. 3)	TDS on Winnings from Horse Races	Note 10, 12
42	Section 194G	Section 393(3) (Table Sl. No. 4)	TDS on Commission, etc. on Sale of Lottery Tickets	Note 12
43	Section 194N	Section 393(3) (Table Sl. No. 5), 393(4) (Table Sl. No. 18)	TDS on Payment of certain amounts in cash	Note 4, 10, 12
44	Section 194EE	Section 393(3) (Table Sl. No. 6), 393(4) (Table Sl. No. 19)	TDS on Payment in respect of Deposit under National Saving Scheme, etc.	Note 12
45	Section 194T	Section 393(3) (Table Sl. No. 7)	TDS on Payments to partners of Firms	Note 1, 6, 10, 12
(F) Collection of tax at source (TCS) on certain receipts				
46	Section 206C(1)	Section 394(1) (Table Sl. No. 1 to 5)	TCS on Sale of Alcoholic Liquor, Tendu Leaves, Timber, Scrap, etc.	Note 8, 12
47	Section 206C(1C)	Section 394(1) (Table Sl. No. 9)	TCS on Use of Parking Lot, Toll plaza, Mine or Quarry	Note 8, 12
48	Section 206C(1F)	Section 394(1) (Table Sl. No. 6)	TCS on Sale of Motor vehicle or Notified Goods	Note 7, 8, 11, 12
49	Section 206C(1G)(a)	Section 394(1) (Table Sl. No. 7); 394(4), 394(5)	TCS on Remittance under LRS	Note 8, 11, 12
50	Section 206C(1G)(b)	Section 394(1) (Table Sl. No. 8), 394(5)	TCS on Sale of Overseas Tour Programme Package	Note 8, 11, 12
(G) Declaration and Certificates				
51	Section 197A	Section 393(6)	Declaration under section 393(6) for receipt of certain income without deduction of tax	—
	Form No. 15G/15H read with Rule 29C	Form No. 121 read with Rule 211		Note 18
52	Section 206C(1A)/(1B)	Section 394(2)/(3)	Declaration under section 394(2) of the Act to be made by a buyer for obtaining	—