

FORM NO. 143

[See rule 219(1)[Table: Sl. No. 4]]

Quarterly statement of collection of tax at source under section 397(3)(b) for the quarter ended..... (June/September/December/March) (Tax Year)

Row No.	Part A: Particulars of the Collector		
1.	Type of Collector	<ul style="list-style-type: none"> • 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 Row No. (9) is "Yes", then Return Receipt Number of original statement		
11.	If collector is Government Collector, please mention AIN of PAO/DTO/CDDO code		
Particulars of the person responsible for collection of tax			
12.	Name	(refer Note 1)	
13.	Address	(refer Note 2)	
14.	Permanent Account Number		
15.	E-mail id		
16.	Contact Number	Country Code	Number

Part B											
1.	Details of the tax collected 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 received and tax collected thereon from the collectees (see Annexure)										

DECLARATION

I, (name of the person responsible for collecting tax at source), having Permanent Account Number, am the person responsible for collecting tax at source in the case of (name of the collector).

I certify that all the particulars furnished above are correct and complete.

Place:

Signature of the person responsible

for collecting 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 collectors to quote Permanent Account Number. In case of Government collectors, Permanent Account Number should be mentioned as "PANNTREQD".
4. In column (B), total tax shall be sum of amount of tax collected, surcharge and health & education cess.
5. Fee paid under section 427 for late filling of TCS 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 collectors to write the exact amount deposited through challan.
7. In column (G), Government collectors to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other collectors to write "C".
8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. (H), (I) and (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: COLLECTEES WISE BREAKUP OF TCS

Details of amount received/debited during the quarter ended _____ (dd/mm/yyyy) and of tax collected at source

Sl. No.	Challan Reference No. (Column A of Sl. No. I of Part B)	Permanent account number	Name	Whether non-resident (Y/N)	Collectee code (applicable where collectee is non-resident) (refer Note 8)	Whether collectee has a permanent establishment in India (applicable where collectee is non-resident) (yes/No)	Whether collectee opting out of taxation regime under section 202(1)?	Amount received / Debited	Date on which amount received/debited (dd/mm/yyyy)	Collection Code (refer Note 9)	Total tax collected (refer Note 10)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)

Whether total amount of tax collected as mentioned in column (L) has been deposited (Yes/No)	Total tax deposited	Date of collection (dd/mm/yyyy)	Rate at which tax collected	Reason for lower collection/ collection at higher rate (refer Note 1 to 7)	Certificate number of certificate issued under section 395(3) for lower collection of tax	Whether the payment by collectee is liable to TDS as per section 394(5) and whether TDS has been deducted from such payment [if "F" is selected in column (Q)] (Yes/No)	If answer to (S) is yes, then	
							Challan number	Date of payment of TDS to Central Government
(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)

DECLARATION

I, (name of the person responsible for collecting tax at source), having Permanent Account Number, am the person responsible for collecting tax at source in the case of (name of the collector).

I certify that all the particulars furnished above are correct and complete.

Place:
collecting tax at source

Date:

Signature of the person responsible for

Name:

Designation:

Notes:

1. Write "A" if "lower collection" is on account of a certificate under section 395(3).
2. Write "B" if "non-collection" is on account of furnishing of declaration under section 394(2).
3. Write "C" if collection is at higher rate under section 397(2) on account of non-furnishing of PAN.
4. Write "F" if no collection is on account of section 394(5) or section 402(6) [Table: Sl. No. 4 and 5, Column D].
5. Write "K" if no collection as per the provisions of section 394(4).
6. Write "Y" if no collection is on account of receipt equal to or below threshold limit as specified in section 394(1) [Table: Sl. No. 7].
7. Write "Z" if no collection or lower collection is in view of notification issued under section 400(1).
8. List of Collectee Codes:

Sl. No.	Status	Description
1	01	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 referred to in clause (g) of sub-section (77) of section 2
10	10	Others

9. Write collection code as mentioned below:

<i>Section</i>	<i>Nature of Receipt</i>	<i>Person responsible for collection</i>	<i>Section code</i>
394(1) [Table: Sl. No. 1]	Sale of alcoholic liquor for human consumption.	Seller	1068
394(1) [Table: Sl. No. 2]	Sale of tendu leaves	Seller	1069
394(1) [Table: Sl. No. 3]	Sale of timber obtained under a forest lease	Seller	1070
394(1) [Table: Sl. No. 3]	Sale of timber obtained by any mode other than a forest lease	Seller	1071
394(1) [Table: Sl. No. 3]	Sale of any other forest produce (not being timber or tendu leaves) obtained under a forest lease.	Seller	1072
394(1) [Table: Sl. No. 4]	Sale of scrap.	Seller	1073
394(1) [Table: Sl. No. 5]	Sale of minerals, being coal or lignite or iron ore.	Seller	1074
394(1) [Table: Sl. No. 6.D(a)]	Sale consideration exceeding threshold limit in case of sale of motor vehicle	Seller	1075
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of wrist watch	Seller	1076
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of art piece such as antiques, painting, sculpture	Seller	1077
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of collectibles such as coin, stamp	Seller	1078

394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of yacht, rowing boat, canoe, helicopter	Seller	1079
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of pair of sunglasses	Seller	1080
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of bag such as handbag, purse	Seller	1081
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of pair of shoes	Seller	1082
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of sportswear and equipment such as golf kit, ski-wear	Seller	1083
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of home theatre system	Seller	1084
394(1) [Table: Sl. No. 6.D(b)]	Sale consideration exceeding threshold limit in case of sale of horse for horse racing in race clubs and horse for polo	Seller	1085
394(1) [Table: Sl. No. 7.D(a)]	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding threshold limit for purposes of education or medical treatment	Authorised dealer	1086
394(1) [Table: Sl. No. 7.D(b)]	Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts exceeding threshold limit for purposes other than education or medical treatment	Authorised dealer	1087
394(1) [Table: Sl. No. 8.D(a)]	Sale of “overseas tour programme package” including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts up to threshold limit.	Seller	1088
394(1) [Table: Sl. No. 8.D(b)]	Sale of “overseas tour programme package” including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure with amount or aggregate of amounts above threshold limit.	Seller	1089
394(1) [Table: Sl. No. 9]	Use of parking lot for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	Seller	1090
394(1) [Table: Sl. No. 9]	Use of toll plaza for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	Seller	1091
394(1) [Table: Sl. No. 9]	Use of mine or quarry for the purpose of business, excluding mining and quarrying of mineral oil (including petroleum and natural gas).	Seller	1092

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

11. Amounts to be filled in ₹ unless otherwise provided.