

Note :

*Write "A" if "lower deduction" or Write "B" if "no deduction" is on account of a certificate under section 197

(i) In Form 26Q:-

- (i) for the words, figures and letters “see rule 31A(1)(c)(ii)”, the words, figures and letters “ see sections 193, 194, 194A, 194B, 194BB, 194C, 194D, 194EE, 194F, 194G, 194H, 194I, 194J, 194LA and rule 31A”, shall be substituted;
- (ii) for the Annexure, the following Annexure shall be substituted, namely:-