

# TDS CHALLAN CUM RETURNS

# Types of Challan Cum Returns under TDS

- ▶ **Form 26QB** : TDS on Payment of transfer of Immovable Property
- ▶ **Form 26QC** : TDS on Rent On Property
- ▶ **Form 26QD** : TDS on Payment to Resident Contractors and Professionals

# SECTION 194IA: Payment on Transfer of Certain Immovable Property Other Than Agriculture

## DEDUCTEE



**RESIDENT  
TRANSFEROR**

## DEDUCTOR



**ANY PURCHASER**

- ◆ **THRESHOLD LIMIT** : ₹ 50,00,000
- ◆ **RATE OF TDS** : 1%
- ◆ **RATE OF TDS(NO PAN)** : 20%

# SECTION 194IB: Payment of Rent by Certain Individuals Or HUF

## DEDUCTEE



**RESIDENT**

## DEDUCTOR



**INDIVIDUAL /HUF (OTHER THAN  
COVERED UNDER 194I)**

◆ **THRESHOLD LIMIT**  
 ▲ **THRESHOLD LIMIT**  
 ◆ **RATE OF TDS**  
 ▲ **RATE OF TDS**

**: ₹ 50,000 P.M. OR PART OF MONTH**  
 : **5%**

# SECTION 194M:TDS on Payment to Resident Contractors and Professionals (W.E.F 01.09.2019)

## DEDUCTEE



**RESIDENT**

## DEDUCTOR



**INDIVIDUAL /HUF (OTHER THAN COVERED UNDER 194C/194H/194J)**

◆ **THRESHOLD LIMIT**

**: ₹ 50,00,000 P.A.**

◆ **RATE OF TDS**

**: 5%**

Where will you find these Forms ?

**Form 26QB**

1. Taxpayer Info

2. Address

3. Property Details

4. Payment Info

Tax Applicable\* ⓘ  
 (0020) Corporation Tax (Companies)  
 (0021) Income Tax (Other than Companies)

Financial Year  
Financial Year ▼

Financial Year will be populated on the basis of Date of Payment/Credit selected in the Form

Assessment Year  
Assessment Year ▼

Assessment Year will be populated on the basis of Date of Payment/Credit selected in the Form

Type of Payment\*  
 (800) TDS on Sale of Property

Status of the Payee/Seller/Transferor\*  
 Resident  
 Non-Resident

Permanent Account No. (PAN) of Transferee(Payer/Buyer)\*  
[Masked] ⓘ

Category of PAN of Transferee  
Individual

Full Name (Masked) of the Transferee  
Name and status as per Income Tax Department database (Masked) will be displayed on confirmation screen

Confirm Permanent Account No. of Transferee\*  
[Masked] ⓘ

Permanent Account No. (PAN) of Transferor (Payee/Seller)\*  
[Masked] ⓘ

Category of PAN of Transferor  
Individual

Full Name (Masked) of the Transferor  
Name and status as per Income Tax Department database (Masked) will be displayed on confirmation screen

Confirm Permanent Account No. of Transferor\*  
[Masked] ⓘ

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### COMPLETE ADDRESS OF THE TRANSFEREE ⓘ

Name of premises/Building/ Village	Godrej Appartments
Flat/Door/Block No.	Keshav Nagar
Road/Street/Lane	
City/District*	Pune
State*	MAHARASHTRA ▼
Pin Code*	411014
Email ID*	mohit@gmail.com
Mobile No.	9876543210
Whether more than one Transferee/Buyer*	No ▼ ⓘ

### COMPLETE ADDRESS OF THE TRANSFEROR ⓘ

Name of premises/Building/ Village	Shivaji Nagar
Flat/Door/Block No.	MP - 158
Road/Street/Lane	
City/District*	Pune
State*	MAHARASHTRA ▼
Pin Code*	411002
Email ID	anand@gmail.com
Mobile No.	7896587452
Whether more than one Transferor/Seller*	No ▼ ⓘ

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1. Taxpayer Info

2. Address

3. Property Details

4. Payment Info

### COMPLETE ADDRESS OF THE PROPERTY TRANSFERRED ⓘ

Type of Property*	Building (Shops, Apartments) ▼
Name of premises/Building/ Village	Shivaji Nagar
Flat/Door/Block No.	MP- 158
Road/Street/Lane	
City/District*	Pune
State*	MAHARASHTRA ▼
Pin Code*	411002
Date of Agreement/Booking*	15 ▼ Jun ▼ ⓘ 2020 ▼
Total Value of Consideration (Property Value)*	8000000 ⓘ
Payment Type*	Lumpsum ▼ ⓘ
Date of Payment/Credit* (Date of Payment to the Transferor/Seller)	15 ▼ Jun ▼ ⓘ 2020 ▼

Financial Year is 2020-21 for the Date of Payment / Credit selected

Date of Tax Deduction*	15	▼
	Jun	▼
	2020	▼



### AMOUNT PAID/CREDITED ⓘ

Based on the Payment Type selected i.e. Installment/Lumpsum, taxpayers are required to select the values from the dropdown. Values selected will be the amount payable to the Transferor/Seller on which tax will be deducted.

Please select Amount Paid/Credited from the list\* (Mention Amount payable to the Transferor/Seller)

Crores	0	▼	0
Lakhs	80	▼	80
Thousands	0	▼	00
Hundreds	0	▼	0
Tens	0	▼	0
Ones	0	▼	0

### TAX DEPOSIT DETAILS

Total Amount Paid/Credited*	8000000	ⓘ
Rate of TDS (in %)**	0.75	ⓘ
Basic Tax (TDS Amount to be paid)*	60000	ⓘ
Interest	0	
Fee	0	

Value should be entered in 'Fee' only when taxpayer is liable to pay Fee amount under section 234E of the Income Tax Act read with Rule 31A(4A) of the Income Tax Rules. For more information, please refer FAQ on Fee.

Total payment	60000.00
Value in words	Sixty Thousand Rupees and paise

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## SPECIAL INSTRUCTIONS

1. Taxpayer Info

2. Address

3. Property Details

4. Payment Info

Mode of Payment ⓘ

e-tax payment immediately

Net-Banking\*

Axis Bank



Debit Card\*

Bank Name



e-tax payment on subsequent date (e-payment of taxes by visiting any of the Bank branches)

Captcha Code\*



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(Enter text as in above image)

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**FORM 26QC**

- Tax Applicable\*  (0020) Corporation Tax (Companies)  
 (0021) Income Tax (Other than Companies)

Tax applicable will be populated on the basis of PAN of the Landlord

Financial Year ⓘ

Financial Year will be populated on the basis of Date of Payment/Credit selected in the Form

Type of Payment\*  (800) TDS on Rent

Status of the Landlord/Lessor/Payee\*  Resident  
 Non-Resident

PAN Details of Landlord/Lessor/Payee\*  Permanent Account No.  
 Permanent Account No. Not Available

Permanent Account No.(PAN) of Tenant/Lessee/Payer\*  ⓘ

Category of PAN

Full Name (Masked) of the Tenant/Lessee/Payer\* Name (masked) and status as per Income Tax Department database will be displayed on confirmation screen

Confirm Permanent Account No. of Tenant/Lessee/Payer\*  ⓘ

Permanent Account No. (PAN) of Landlord/Lessor/Payee\*  ⓘ

Category of PAN

Full Name (Masked) of the Landlord/Lessor/Payee\* Name (masked) and status as per Income Tax Department database will be displayed on confirmation screen

Confirm Permanent Account No. of Landlord/Lessor/Payee\*  ⓘ

## COMPLETE ADDRESS OF THE TENANT/LESSEE/PAYER ⓘ

Name of premises/Building/ Village	Brahma Sundity
Flat/Door/Block No.	Tower 1, Flat No. 201
Road/Street/Lane	
City/District*	PUNE
State*	MAHARASHTRA ▼
Pin Code*	411036
Email ID*	mohit@gmail.com
Mobile No.*	9585754525
Whether more than one Tenant/Lessee/Payer*	No ▼ ⓘ

## COMPLETE ADDRESS OF THE LANDLORD/LESSOR/PAYEE ⓘ

Name of premises/Building/ Village	Bbwewadi
Flat/Door/Block No.	C-1/702
Road/Street/Lane	
City/District*	PUNE
State*	MAHARASHTRA ▼
Pin Code*	411004
Email ID*	komal@gmail.com
Mobile No.*	8575451525
Whether more than one Landlord / Lessor/ Payee*	No ▼ ⓘ

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COMPLETE ADDRESS OF PROPERTY LETOUT ⓘ

Type of Rented Category*	Building (Shops, Apartments) ▾
Name of premises/Building/ Village	Bibwewadi
Flat/Door/Block No.	
Road/Street/Lane	
City/District*	Pune
State*	MAHARASHTRA ▾
Pin Code*	411005
Period of Tenancy*	7
Total Value of Rent Payable (Amount in Rs.)*	420000
Value of Rent Paid in Last Month (Amount in Rs.)*	60000
Date of Payment/Credit*	7 ▾ Oct ▾ ⓘ 2020 ▾
<i>Financial Year is 2020-21 for the Date of Payment/Credit selected</i>	
Date of Tax Deduction*	7 ▾ Oct ▾ ⓘ 2020 ▾



## AMOUNT PAID/CREDITED ⓘ

Please select Amount Paid/Credited from the list\* (Mention Amount payable to the Landlord/Lessor/Payee )

Crores	0 ▼	0
Lakhs	4 ▼	04
Thousands	20 ▼	20
Hundreds	0 ▼	0
Tens	0 ▼	0
Ones	0 ▼	0

## TAX DEPOSIT DETAILS

Total Amount Paid/Credited*	420000	ⓘ
Rate of TDS (in %)*	3.75	ⓘ
Basic Tax (TDS Amount to be paid)* (Credit of tax to the Landlord/Lessor/Payee shall be given for this amount)	15750	ⓘ
Interest	q	⊕
Fee	0	
Total payment	15750.00	
Value in words	Fifteen Thousand Seven Hundred Fifty Rupees and paise	//

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1. Taxpayer Info

2. Address

3. Property Details

4. Payment Info

Mode of Payment ⓘ

e-tax payment immediately

Net-Banking\*

Andhra Bank



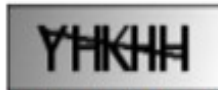
Debit Card\*

Bank Name



e-tax payment on subsequent date (e-payment of taxes by visiting any of the Bank branches)

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**FORM 26QD**

1. Taxpayer Info

2. Address

3. Contract Details

4. Payment Info

- Tax Applicable\*  (0020) Income Tax on Companies(Corporation Tax)  
 (0021) Income Tax(Other than Companies)

Tax applicable will be populated on the basis of PAN of the 'Payee/Deductee'

Financial Year ⓘ

Financial Year will be populated on the basis of Date of Payment/Credit selected in the Form

Type of Payment\*  (800) TDS on Payments to Resident Contractors and Professionals

Status of the Payee/Deductee\*  Resident  
 Non-Resident

PAN Details of Payee/Deductee\*  Permanent Account No.  
 Permanent Account No. Not Available

Permanent Account No.(PAN) of Payer/Deductor\*

Category of PAN of Payer/Deductor

Full Name (Masked) of the Payer/Deductor\* Name (masked) and status as per Income Tax Department database will be displayed on confirmation screen

Confirm Permanent Account No. of Payer/Deductor\*

Permanent Account No. (PAN) of Payee/Deductee\*

Category of PAN of Payee/Deductee

Full Name (Masked) of the Payee/Deductee\* Name (masked) and status as per Income Tax Department database will be displayed on confirmation screen

Confirm Permanent Account No. of Payee/Deductee\*

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## COMPLETE ADDRESS OF THE PAYER/DEDUCTOR ⓘ

Name of premises/Building/ Village	<input type="text"/>
Flat/Door/Block No.	<input type="text"/>
Road/Street/Lane	<input type="text"/>
City/District*	PUNE
State*	MAHARASHTRA ▼
Pin Code*	411038
Email ID*	mohit@gmail.com
Mobile No.*	9876543210

## COMPLETE ADDRESS OF THE PAYEE/DEDUCTEE ⓘ

Name of premises/Building/ Village	<input type="text"/>
Flat/Door/Block No.	<input type="text"/>
Road/Street/Lane	<input type="text"/>
City/District*	PUNE
State*	MAHARASHTRA ▼
Pin Code*	411004
Email ID*	sumit@gmail.com
Mobile No.*	787845621  <input type="text"/>

1. Taxpayer Info

2. Address

3. Contract Details

4. Payment Info

Nature of Payment\*

Contract

Aggregate of payment/credit during the period from 1st April to the end of the month in which the payment has been made /credited\*

4000000

Is it a case of non-deduction /Lower deduction on account of certificate under section 197\*

No

Number of the certificate under section 197 issued by the Assessing officer for non-deduction or lower deduction\*

Date of Contract\*

10  
Oct  
2020

Total Value of Contract (Amount in Rs.)\*

8000000

Date of Payment/Credit\*

10  
Oct  
2020

Financial Year is 2020-21 for the Date of Payment/Credit selected

Date of Tax Deduction\*

10  
Oct  
2020

## AMOUNT PAID/CREDITED ⓘ

Please select Amount Paid/Credited from the list\* (Mention Amount payable to the Payee/Deductee)

Crores	0 ▼	0
Lakhs	20 ▼	20
Thousands	0 ▼	00
Hundreds	0 ▼	0
Tens	0 ▼	0
Ones	0 ▼	0

## TAX DEPOSIT DETAILS

Total Amount Paid/Credited*	2000000	ⓘ
Rate of TDS (in %)*	3.75	ⓘ
Basic Tax (TDS Amount to be paid)* (Credit of tax to the Payee/Deductee shall be given for this amount)	75000	ⓘ
Interest	0	
Fee	0	
Total payment	75000.00	
Value in words	Seventy Five Thousand Rupees and paise	//

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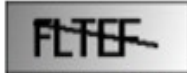
Mode of Payment ⓘ

e-tax payment immediately

Net-Banking\*    Axis Bank ⓘ

Debit Card\*    Bank Name ⓘ

e-tax payment on subsequent date (e-payment of taxes by visiting any of the Bank branches)

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