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{One must know Choti Choti Baten about the tax law}

No Extension for Form No. 26QB, 26QC & 26QD

**Regarding
furnishing of monthly Challan-cum-TDS statements
in Form No. 26QB, 26QC and 26QD
u/s 200(3) of the Income Tax Act, 1961
&
Rule 31A of Income Tax Rules, 1962
for the financial year 2020-21**

1. Section 200(3) of the Income Tax Act, 1961 provides that any person deducting any sum on or after the 1st day of April, 2005 **in accordance with the foregoing provisions of this Chapter or**, as the case may be, any person being an employer referred to in sub-section (1A) of section 192 **shall, after paying the tax deducted** to the credit of the Central Government within the prescribed time, prepare such **statements** for such period as may be prescribed **and deliver** or cause to be delivered to the prescribed income-tax authority or the person authorised by such authority such **statement** in such form and verified in such manner and setting forth such particulars **and** within such time as may be prescribed:
2. It may be noted that such statement is required to be delivered -
 - (i) when any sum is deducted in accordance with the provisions of Chapter XVII-B of the Act;
 - (ii) **after** paying the tax so deducted to the credit of the Central Government in accordance with the provisions of section 200(1) **and** 200(1A) of the Act.
3. Such statements are to be delivered in the **prescribed Forms**.
4. These Forms are prescribed in **Rule 31A** of the Rules.

TDS u/s 194-IA

5. **Sub-rule (4A)** provides that notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section **194-IA shall furnish** to the Director General of Income-tax (System) or the person authorised by the Director General of Income-tax (System) a **challan-cum-statement** in **Form No. 26QB electronically** in accordance with the procedures, formats and standards specified under sub-rule (5) within **thirty days** from the end of the month in which the deduction is made.

TDS u/s 194-IB

6. **Sub-rule (4B)** provides that notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section **194-IB** **shall furnish** to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (System) or the person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) a **challan-cum-statement** in **Form No.26QC electronically** in accordance with the procedures, formats and standards specified under sub-rule (5) within **thirty days** from the end of the month in which the deduction is made.

TDS u/s 194M

7. Sub-rule (4C) provides that notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4), every person responsible for deduction of tax under section **194M** **shall furnish** to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (System) or the person authorised by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) a **challan-cum-statement** in **Form No.26QD electronically** in accordance with the procedures, formats and standards specified under sub-rule (5) within **thirty days** from the end of the month in which the deduction is made.
8. All the above sub-sections starts with *non obstante clause* “notwithstanding anything contained in sub-rule (1) or sub-rule (2) or sub-rule (3) or sub-rule (4)”. It means that the sub-rule (4A), (4B) and (4C) **overrides** sub-rule (1), (2), (3), (4). Therefore, in so far as the Forms, time limits and manner prescribed in sub-rule (1), (2), (3), (4) **shall not** apply for the following purposes:
- (i) TDS u/s 194-IA and payment of such TDS and furnishing of statement in Form 26QB;
 - (ii) TDS u/s 194-IB and payment of such TDS and furnishing of statement in Form 26QC;
 - (iii) TDS u/s 194M and payment of such TDS and furnishing of statement in Form 26QD;
9. In all above the sub-rule (4A), (4B) and 4C) the deductor is obliged to furnish a **challan-cum-statement**.
10. In all above the sub-rule (4A), (4B) and 4C) the such *challan-cum-statement* is required to be furnished **electronically**.
11. In all above the sub-rule (4A), (4B) and 4C) the such *challan-cum-statement* is required to be furnished **electronically in accordance with the procedures, formats and standards specified under sub-rule (5)**.
12. In all above the sub-rule (4A), (4B) and 4C) the such *challan-cum-statement* is required to be furnished **electronically in accordance with the procedures, formats and standards specified under sub-rule (5) within thirty days from the end of the month in which the deduction is made**.
13. In this regards it may further be noted that the neither the “Ordinance” nor any “notification” and nor the “Amendment Act” made any change or extension for the purpose of furnishing of Form 26QB, Form 26QC and Form 26QD.

14. On the contrary, section 3(1)(b) of the “Ordinance” provided extension up to 30.6.2020 only in respect of action of filing of any appeal, reply **or** application **or** furnishing of any report, document, return, statement **or** such other record, by whatever name called, under the provisions of the specified Act; **and** the *2nd proviso of section 3(1)* specifically provided that such action shall **not** include payment of any amount as is referred to in sub-section (2).
15. Since, the Form 26QB, Form 26QC and Form 26QD are the forms of *challan-cum-statement*, which enables the payment of TDS u/s 194-IA, 194-IB and 194M, therefore, these are to be furnished within the limitations provided in sub-rule (4A), sub-rule (4B) and sub-rule (4C).

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