

FORM NO. 27Q

Quarterly Statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of payments made to non-resident (not being a company), foreign company and persons referred to in section 195(1) (other than salary)

Section A: Deductor Details

Field	Details
1. TAN	ABCD12345E
2. PAN	AABCU9603R
3. Name	ABC Limited
4. Branch/Division (if any)	Main Branch
5. Address	123 Sample Road, New Delhi, 110011

Section B: Details of Deductees

S.No.	PAN of Deductee	Name of Deductee	Section under which tax deducted	Date of Payment	Amount Paid	Amount of Tax Deducted	Date of Deduction	Cheque/DD Number (if any)
1	BQWER1234P	John Doe	195	01/04/2024	₹ 1,00,000	₹ 10,000	02/04/2024	123456
2	FGHJK7896L	Mary Smith Co.	195	15/04/2024	₹ 2,40,000	₹ 24,000	16/04/2024	123457

Section C: Details of Tax Deposited

BSR Code of Bank	Date on which tax deposited (DD/MM/YYYY)	Challan Serial Number	Amount of Tax Deposited
0330493	04/04/2024	00123	₹ 34,000

Section D: Verification

Field	Details
Name & Designation of Person Responsible	Rajiv Mehra, Finance Manager
Place	New Delhi
Date	30/06/2024

Important Notes:

- Form 27Q is to be submitted for payments to non-residents other than salary.
- PAN of non-resident deductee is mandatory; if unavailable, ensure valid reason code is provided.

- Incorrect/incomplete information may attract penalty or rejection of TDS return.
- Ensure all figures match bank challans and payment records.
- Carry out timely submission to avoid late fee under section 234E.