

FORM NO. 149

[See rule 221(1)(a)]

Form for furnishing accountant certificate under section 398(2) for person responsible for deduction of tax not to be deemed to be an assessee in default

Part A

Row no.	Particulars of the payer	
1.	Name	<i>(refer Note 1)</i>
2.	Address	<i>(refer Note 2)</i>
3.	Permanent Account Number	<i>(refer Note 3)</i>
4.	Tax Deduction and Collection Account Number, if applicable	
	Particulars of the person responsible for paying	
5.	Name	<i>(refer Note 1)</i>
6.	Address	<i>(refer Note 2)</i>
7.	Permanent Account Number	
	Particulars of the payee	
8.	Name	<i>(refer Note 1)</i>
9.	Address	<i>(refer Note 2)</i>
10.	Permanent Account Number	
	Particulars of transactions	
11.	Amount paid/credited to the account of the payee after—	
	(a) non-deduction of tax	
	(b) short-deduction of tax	
	(c) Total (a)+(b)	
12.	Interest under section 398(3)(a) on amount referred to in 11(c) above	
13.	Whether the interest referred to in Row No. 12 above, has been paid	<i>Yes/No</i>
14.	If answer to Row No. 13 above is yes, please provide details of such payment	

Challan Details		
BSR Code of the bank	Challan Serial Number	Date of deposit through challan
Or		
Book Identification Number <i>(refer Note 4)</i>		
Receipt Number (first seven digits of BIN)	Receipt Number (first seven digits of BIN)	Date of deposit through challan

DECLARATION

I..... (name of the person responsible for the deduction of tax) having Permanent Account Number in the case of (name of the payer) declare and state that above details are true and correct.

Further, a certificate from an accountant certifying that the payee has fulfilled all the conditions mentioned in 398(2) is enclosed as Annexure A to this Form.

Place:

Signature of the person responsible for deduction of tax

Date:

Name:

Designation:

Notes:

1. 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.
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. In case of Government deductors, for “Permanent Account Number”, shall be mentioned as “PANNOTREQD”.
4. For payment made without production of challan by the Government deductor.
5. Some of the information in the form would be pre-filled to the extent possible.
6. Amounts to be filled in ₹ unless otherwise provided.

ANNEXURE A**Certificate of accountant under section 398(2) for certifying the furnishing of return of income, payment of tax etc. by the payee**

I/We *hereby confirm that I/we* have examined the relevant accounts, documents and records of..... (name and address of the payee) with [Permanent Account Number] for the period ... and hereby certify the following:

- (i) (payer) has paid to or credited following sum to the account of (payee) without deduction of whole or any part of the tax in accordance with the provisions of Chapter XIX of the Act

Nature of payment	Date of payment or credit	Table No. and Sl. No. of section 393 under which tax was deductible	Amount paid or credited	Amount of tax deductible	Details of amount deducted, if any	
					Amount deducted	Date of deduction

- (ii) The payee has furnished his return of income for the tax year..... relevant to the payment referred to in (i) above. The details of return of income filed by the payee are as under—

Sl. No.	Particulars	
1.	Date of filing of return of income	dd/mm/yyyy
2.	Acknowledgement number of return filed	
3.	Amount of taxable income on which tax has not been deducted in whole or in part	
4.	Amount of taxable income (excluding the amount of income on which tax has not been deducted in whole or in part)	
5.	Total taxable income	
6.	Tax due on the amount referred to in Sl. No. 3	
7.	Tax due on the amount referred to in Sl. No. 4	
8.	Total tax due on the income declared in return	
9.	Taxes paid as per return of income	

- (iii) The payee has taken into account the sum referred to in (i) for computing his taxable income in return of income filed by him, the details of which are as under:

Receipt on which Tax has not been deducted	Head of Income under which the receipt accounted for	Gross receipt under the head of income under which the receipt is accounted for	Amount of taxable income under the head of income under which the receipt is accounted for

- (iv) It has been ensured that the information furnished is true and correct in all respects and no relevant information has been concealed or withheld.
- (v) Neither I, nor any of my partners, is a director, partner or an employee of the above-mentioned entities or its associated concern.

Verification

I fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us* liable for any penal or other consequences as may be prescribed in law or is otherwise warranted.

Place

Signature

Date

Name of the Accountant.....

Designation.....
Membership Number.....
UDIN Details, if any.....
Name of the proprietorship/ firm.....
Firm Registration Number.....

Notes:

*Delete whichever is not applicable

This certificate is to be given by—

- (i) a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949); or
- (ii) any person, who in relation to any State, is by virtue of the provisions in Chapter X of the Companies Act, 2013 (18 of 2013) entitled to be appointed to act as an auditor of companies registered in the State.