

F.No.: CB/657/2026-ITO(SYSTEMS)(CPC-TDS)-2-DEL

Government of India

Ministry of Finance

Central Board of Direct Taxes

Directorate of Income-tax (Systems) New Delhi.

Notification No. 01/CPC(TDS) /2026

New Delhi, 28th of March 2026

Subject: Procedure, formats and standards for generation and allotment of Unique Identification Number (UIN) in respect of Form No. 121 and quarterly furnishing of Part B thereof by the payer – regarding

Section 393(6) of the Income-tax Act, 2025 (hereinafter referred to as "the Act") provides for no deduction of tax in certain cases wherein declaration in Part A of Form No. 121 is furnished by the payee to the payer as per Rule 211 of the Income-tax Rules, 2026 (**hereinafter referred to as "the Rules"**). The person responsible for paying any income or sum of any nature referred to in section 393(6) of the Act (hereinafter called "payer") shall enable the payee to furnish the declaration either in paper form or in electronic form after due verification through an electronic process. The declarant shall mandatorily quote its PAN in the declaration in Part A of Form No. 121 in accordance with the provisions of section 397 of the Act.

A unique identification number shall be allotted under sub-rule (3) of Rule 211 of the Rules by the payer to each declaration received in paper or in electronic form. The payer shall furnish Part B of Form No. 121 containing the details of declarations received in Part A of Form No. 121 (whether digitized or electronic) within the prescribed timelines under the provisions of section 393(7) of the Income-tax Act, 2025 in the prescribed file format on the Income-tax e-filing portal (www.incometax.gov.in). Further, clause 4 of Rule 211 provides that the payer shall also furnish statement of deduction of tax referred to in Rule 219 containing the particulars of declaration received by him during each quarter of the tax year along with the unique identification number referred to in sub-rule (3) of Rule 211, regardless of the fact that no tax has been deducted in the said quarter.

In exercise of the powers conferred under sub-rule (3) of Rule 211 read with sub-rule (2) of Rule 332 of the Income-tax Rules, 2026, the Director General of Income-tax (Systems) hereby specifies the following Procedure, formats and standards for generation and allotment of Unique Identification Number (UIN) in respect of Form No. 121 and quarterly furnishing of Part B thereof by the payer.

2. Generation and allotment of Unique Identification Number (UIN):

2.1 The payer shall allot a **26-character UIN** to each declaration (Part A of Form No. 121) received by him during the tax year. The UIN shall consist of the following three fields, namely:

(a) **Sequence Number** – Ten alphanumeric characters beginning with the letter “D” followed by nine digits (for example: D000000001);

(b) **Tax Year** – Six digits representing the tax year for which the declaration is furnished (for example, for Tax Year 2026–27, it shall be 202627);

(c) **Tax Deduction and Collection Account Number (TAN) of the payer** -Ten alphanumeric characters (for example, for TAN: MUMN12345A it shall be MUMN12345A).

Illustration: UIN to be allotted by the payer (TAN: MUMN12345A) to the first declaration (Part A of Form No. 121) received by him for Tax Year 2026–27 shall be, –

D000000001202627 MUMN12345A

2.2 Where the declaration in Form No. 121 is received in paper form, the payer shall digitize such declaration and allot a Unique Identification Number (UIN) in accordance with para 2.1 above. Such declarations shall bear sequence numbers in continuation to running sequence number series as used for electronically furnished declarations.

2.3 The running sequence number series referred to in clause 2.1(a) above shall be reset to “1” for each TAN of the payer at the beginning of every tax year.

3. Furnishing of Part B of Form No. 121 by the payer to the Income-tax Authority

The payer shall furnish Part B of Form No. 121 containing the details of declarations received in Part A of **Form No. 121** (whether digitized or electronic) within the prescribed timelines under the provisions of section 393(7) of the Income-tax Act, 2025 in the prescribed file format on the Income-tax e-filing portal (www.incometax.gov.in).

4. This notification shall apply from 01 April 2026.

This issues with the approval of the Competent Authority.


(Kamal Deep)

Addl. CIT (CPC-TDS)-1
CPC-TDS

Copy to:

1. PPS to the Chairman and Members CBDT, New Delhi.
2. All Principal Chief Commissioners/Principal Director General of Income-tax/Chief Commissioners/Director General of Income-tax/ Principal Commissioners of Income-tax/ Principal Director of Income-tax/Commissioners of Income-tax (TDS) with a request to circulate amongst all officers in their regions/charges.
3. JS(TPL)-I & II/Media coordinator and Official spokesperson of CBDT.

4. DIT(IT)/DIT(Audit)/ DIT (Vig.)/ ADG (Systems) 1,2,3,4,5 /ADG(TDS)/CIT(CPC-ITR), Bangalore, CIT(e-filing), CIT(ITBA), CIT (CPC- TDS) Ghaziabad

5. ADG (PR, PP & OL) with a request for advertisement campaign for the notification.

6. TPL and ITA Divisions of CBDT

7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.

8. The Web Manager, 'incometaxindia.gov.in' for hosting on the website.

9. Database cell for uploading on www.irsofficersonline.gov.in and in DGIT(Systems) corner.

10. ITBA & e-filing publishers for uploading on ITBA & e-filing Portals


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