

**Tax collection account number.**

**206CA.** (1) Every person collecting tax in accordance with the provisions of section 206C, shall, within such time as may be prescribed, apply to the Assessing Officer for the allotment of a tax collection account number.

(2) Where a tax collection account number has been allotted to a person, such person shall quote such number—

- (a) In all challans for the payment of any sum in accordance with the provisions of sub-section (3) of section 206C;
- (b) In all certificates furnished under sub-section (5) of section 206C;
- (c) In all the returns delivered in accordance with the provisions of sub-section (5A) or sub-section (5B) of section 206C to any income-tax authority; and
- (d) In all other documents pertaining to such transactions as may be prescribed in the interest of revenue:

**Provided** that the provisions of this section shall not apply on or after the 1st day of October, 2004.