

FORM NO. 24Q

[See section 192 and rule 31A]

Quarterly Statement of deduction of tax under sub-section (3) of section 200 of the Income-tax Act in respect of salary for the quarter ended.....(June/September/December/March)..... (Financial Year)

1.	(a) Tax Deduction and Collection Account Number (TAN)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											(d) Has the statement been filed earlier for this quarter (Yes/No)	<table><tr><td></td></tr></table>	
	(b) [Permanent Account Number or Aadhaar Number] [See Note 1]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											(e) If answer to (d) is “Yes”, then Token No. of original statement	<table><tr><td></td></tr></table>	
	(c) Financial Year	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>								(f) Type of Deductor [See Note 2]	<table><tr><td></td></tr></table>				

2. Particulars of the Deductor (employer)

(a) Name of the employer	<table><tr><td></td></tr></table>						
(b) If Central/State Government							
Name (See Note 3)	<table><tr><td></td></tr></table>						
AIN Code of PAO/TO/CDDO	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>						
(c) TAN Registration No.	<table><tr><td></td></tr></table>						
(d) Address							
Flat No.	<table><tr><td></td></tr></table>						
Name of the premises/building	<table><tr><td></td></tr></table>						
Road/Street/Lane	<table><tr><td></td></tr></table>						
Area/Location	<table><tr><td></td></tr></table>						
Town/City/District	<table><tr><td></td></tr></table>						

State	
PIN Code	
Telephone No.	
Alternate Telephone No. (<i>See</i> Note 4)	
Email	
Alternate email (<i>See</i> Note 4)	

3. Particulars of the person responsible for deduction of tax:

(a) Name	
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(b) Address	
Flat No.	
Name of the premises/building	
Road/Street/Lane	
Area/Location	
Town/City/District	
State	
PIN Code	
Telephone No.	
Alternate Telephone No. (<i>See</i> Note 4)	
Email	
Alternate email (<i>See</i> Note 4)	
Mobile No.	

4. Details of tax deducted and paid to the credit of the Central Government:

<i>Sl. No.</i>	<i>Tax</i>	<i>Surcharge</i>	<i>Education Cess</i>	<i>Interest</i>	<i>Fee (See Note 5)</i>	<i>Penalty/ Others</i>	<i>Total amount deposited as per Challan/ Book Adjustment (302+303 +304 +305+306 +307) (See Note 6)</i>	<i>Mode of TDS deposit through Challan (C)/Book Adjustment (B) (See Note 7)</i>	<i>BSR code/Receipt Number of Form No. 24G (See Note 8)</i>	<i>Challan Serial No./DDO Serial No. of Form 24G (See Note 8)</i>	<i>Date on which amount deposited through challan/ Date of transfer voucher (See Note 8)</i>	<i>Minor Head of Challan (See Note 9)</i>
[301]	[302]	[303]	[304]	[305]	[306]	[307]	[308]	[309]	[310]	[311]	(312)	[313]
	1											
	2											
	3											

5. Details of salary paid and tax deducted thereon from the employees—

- (i) enclose Annexure I along with each statement having details of the relevant quarter;
- (ii) enclose Annexure II along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

Verification

I, _____, hereby certify that all the particulars furnished above are correct and complete.

Place: _____

Date: _____

Signature of the person responsible for deducting tax at source

Name and designation of the person responsible for deducting tax at source

Notes:

1. It is mandatory for non-Government deductors to quote [*Permanent Account Number or Aadhaar Number*]. In case of Government deductors, “[*Permanent Account Number or Aadhaar Number*] NOTREQD” should be mentioned.
2. Please indicate Government deductor or non-Government deductor.
3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person who can be contacted in the absence of deductor or person responsible for deduction of tax.
5. Fee paid under section 234E for late filing of TDS statement to be mentioned in separate column of ‘Fee’ (column 306)
6. In column 308, Government DDOs to mention the amount of TDS remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount of TDS deposited through challan.
7. In column 309, Government deductors to write “B” where TDS is remitted to the credit of Central Government through book adjustment. Other deductors to write “C”.
8. Challan/Transfer Voucher (CIN/BIN) particulars , *i.e.* 310, 311, 312 should be exactly the same as available at Tax Information Network.
9. In column 313, mention minor head as marked on the challan.

ANNEXURE I : DEDUCTEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line-item in the table at Sl. No. 04 of main Form 24Q)

Details of salary paid and tax deducted therefrom from the employees

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number/DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total TDS to be allocated among deductees as in the vertical total of col. 326	
Total Interest to be allocated among deductees below	

Name of the Employer	
TAN	

Sl. No.	Employee reference number provided by employer, if available	PAN of the employee	Name of the employee	Section Code [See Note 4]	Date of payment/ credit (dd/mm/yyyy)	Date of deduction (dd/mm/yyyy)	Amount Paid or Credited	Tax	Surcharge	Education Cess	Total TDS (Total of columns 322, 323 and 324)	Total TDS deposited Rs.	Date of deposit (dd/mm/yyyy)	Reason for non-deduction/ lower deduction/ higher deduction [See Notes 1, 2 and 3]	Number of the certificate u/s 197 issued by the Assessing Officer for non-deduction/ lower deduction
[314]	[315]	[316]	[317]	[318]	[319]	[320]	[321]	[322]	[323]	[324]	[325]	[326]	[327]	[328]	[329]
1															
2															
3															
Total															

Verification

I, _____, hereby certify that all the particulars furnished above are correct and complete.

Place: _____

Signature of the person responsible for deducting tax at source

Date: _____

Name and designation of the person responsible for deducting tax at source

Notes:

1. Write "A" if certificate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. [Permanent Account Number or Aadhaar Number] of employee is mandatory in such cases.

2. Write “B” if certificate has been given by the Assessing Officer for no deduction of tax under section 197. [*Permanent Account Number or Aadhaar Number*] of employee is mandatory in such cases.

3. Write “C” if deduction is on higher rate on account of non-furnishing of PAN by the deductee.

4. List of section codes is as under:

<i>Section</i>	<i>Nature of Payment</i>	<i>Section Code</i>
192	Payment to Government employees other than Union Government employees	92A
192	Payment to employees other than Government employees	92B
192	Payment to Union Government employees	92C

ANNEXURE II

Details of salary paid or credited during the financial year.....and net tax payable

<i>Serial number</i>	<i>Permanent Account Number or Aadhaar Number of the employee</i>	<i>Name of the employee</i>	<i>Deductee type (Senior Citizen, Super Senior Citizen, Others)</i>	<i>Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy)</i>	<i>Gross Salary as per provisions contained in section 17(1)</i>	<i>Value of perquisites under section 17(2) (as per Form No.12BA, wherever applicable)</i>	<i>Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)</i>	<i>Total amount of gross salary received from current employer (see Note 1 for definition of Salary)</i>
(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)

<i>Rebate under section 87A, if applicable</i>	<i>Surcharge, wherever applicable</i>	<i>Health and education cess</i>	<i>Income-tax relief under section 89, when salary, etc. is paid in arrear or advance</i>	<i>Net tax liability [368+370 +371- (369 +372)]</i>	<i>Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in column 325 of Annexure I for all the quarters in respect of each employee]</i>	<i>Reported amount of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in column 339)</i>	<i>Total amount of tax deducted at source for the whole year (374+375)</i>	<i>Shortfall in tax deduction (+) or excess tax deduction (-) (373- 376)</i>
(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)

Notes:

1. Salary includes wages, annuity, pension, gratuity [other than exempted under section 10(10)], fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (8 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed [other than exempted under section 10 (10AA)], any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.
2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.
3. [Permanent Account Number or Aadhaar Number] of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
4. [Permanent Account Number or Aadhaar Number] of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.]