# FORM NO. 24Q

[See section 192 and rule 31A]

	(	Quarterly Statement of deduc ended					Act in respect of salary for (Financial Year)	r the quarter
1.	(a)	Tax Deduction and Collection Account Number (TAN)				(d)	Has the statement been filed earlier for this quarter (Yes/No)	
	, ,	[Permanent Account Number or Aadhaar Number] [See Note 1]				(e)	If answer to (d) is "Yes", then Token No. of original statement	
	(c)	Financial Year				(f)	Type of Deductor [See Note 2]	
<b>2.</b> P	articul	ars of the Deductor (employer)						
	(a)	Name of the employer						
	( <i>b</i> )	If Central/State Government						
	, ,	Name (See Note 3)						
		AIN Code of PAO/TO/CDDO						
	(c)	TAN Registration No.		<u> </u>				
	( <i>d</i> )	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 (See Note 4)	
3. Particulars of	f the person responsible for deduction of tax:	
(a) Nam	e	
(b) Adda	ress	
	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 (See Note 4)	
	Mobile No.	

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

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

SI. No.	Employee reference number provided by employer, if available	PAN of the employee	Name of the employee	Code	Date of payment/ credit (dd/mm/ yyyy)	Date of deduction (dd/mm /yyyy)	Amount Paid or Credited	Tax	Surcharge	Education Cess	TDS	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.
<i>Place:</i>	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:

Section	Nature of Payment	Section Code
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

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

Reported total amount of salary received from other employer(s) (see Note 1 for definition of Salary)	Travel concession or assistance under section 10(5)	Death-cum- retirement gratuity under section 10(10)	Commuted value of pension under section 10(10A)	Cash equivalent of leave salary encashment under section 10 (10AA)	House rent allowance under section 10(13A)	[Permanent Account Number or Aadhaar Number] of landlord, if exemption is claimed under sect- ion 10(13A) (see Note 3)	Amount of any other exemption under section 10	Total amount of exemption claimed under section 10 (340+341+ 342+343+34 4+346)	Total deduction under section 16(ia)
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

Total	Total	Income	Income (or	[Permanent	Income	Gross total	Deduction in	Deduction in	Deduction in
deduction	deduction	chargeable	admissible	Account Number	under the	income	respect of life	respect of	respect of
under	under	under the	loss) from	or Aadhaar	head	(351+352+	insurance	contribution to	contribution by
section	section	head	house property	Number] of	'other	354)	premia,	certain	taxpayer to
<i>16</i> (ii)	16(iii)	"Salaries"	reported by	lender, if interest	sources'		contributions to	pension funds	notified pension
		[338+339-	employee	on housing loan	offered for		provident fund	under section	scheme under
		(347+348+	offered for	is claimed under	TDS as per		etc. under	80CCC	section
		349+350)]	TDS as per	section 24(b) (see	section		section 80C		80CCD(1)
			section	Note 4)	192(2B)				
			192(2B)						
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)

Deduction in respect of amount paid or deposited under notified pension scheme under section 80CCD(1B)	Deduction in respect of contribution by employer to notified pension scheme under section 80CCD(2)	Deduction in respect of health insurance premia under section 80D	Deduction in respect of interest on loan taken for higher education under section 80E	Total deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Deduction in respect of interest on deposits in savings account under section 80TTA	Amount deductible under any other provision(s) of Chapter VI-A	Total amount deductible under Chapter VI-A [356+ 357+358 (limited to Rs. 1,50,000) +359+360 +361+362 +363+364 +365]	Total taxable income (355- 366)	Income- tax on total income
(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)

Rebate under section 87A, if applicable	Surcharge, wherever applicable	Health and education cess	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance	Net tax liability [368+370 +371- (369 +372)]	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]	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)	Total amount of tax deducted at source for the whole year (374+375)	Shortfall in tax deduction (+) or excess tax deduction (-) (373- 376)
(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.]