# "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)	(d) Has the statement been filed earier for this quarter (Yes/No)	
(b)	Permanent Account Number(PAN) [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]	
2. Particu (employe	alars of the Deductor		
(a) Name	of the employer		
(b) If Cer	ntral/State Government		
	Name (See Note 3)		
	AIN Code of PAO/TO/CDDO		
(c) TAN	Registration No.		
(d) Addre	255		
	Flat No.		
	Name of the premises/building		
	Road/Street/Lane		
	Area/Location		
	Town/City/District		
	State		
	PIN Code		
	Telephone No.		
	Alternate telephone No. (See Note 4)		
	Email		
	Alternate email (See Note 4)		
3. Particu	lars of the person responsible for deduct	on of tax:	
(a) Name	:		
(b) Addre	ess		
	Flat No.		
	Name of the premises/building		
	Road/Street/Lane		
	Area/Location		

Town/City/District	
State	
PIN Code	
Telephone No.	
Alternate telephone No. (See 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. No.	Tax	Surcharge	Education Cess	Interest	Fee (See Note 5)	Penalty / Others	Total amount deposited as per challan/ Book Adjustment (302+303+304 +305+306+30 7) (See Note 6)	deposit through Challan (C) /Book Adjustment (B) (See Note	BSR code/ Receipt Number of Form No. 24G (See Note 8)	Challan Serial No./DDO Serial no. of Form 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (See Note 8)	Minor Head of Challan (See Note 9)
[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 resposible for deducting tax at source

#### Notes:

1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANNOTREQD" 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 234 E 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.

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	TAN		

Sl. No.		employee	Name of the employee	Code [See Note	payment/ credit(dd/	Date of deduction(d d/ mm/yyyy)	Amount Paid or Credited	Tax	Surcharge	Cess	Total TDS (Total of column 322,323 and 324)	deposited	deposit (dd/mm/y yy y)	non-deduction/ lower deduction /higher	197 issued by the Assessing Officer for non- deduction/ lower
[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 certficate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. PAN 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. PAN 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/credited during the financial year .....and net tax payable

Serial Num ber	Perma nent Accou nt Numbe r of the employ ee	Name of the emplo yee	Write "S" for reside nt individ ual who is in the age bracke t of 60-80 years, "O" for reside nt individ ual whose age is 80 years or more and "G" for others	Date from amd date up to employed with current financial year(dd/nm/ yyyy)	Taxab le Amou nt on which tax is deduct ed by the curren t emplo yer	Reporte d taxable amount on which tax is deducte d by previou s employ er(s)	Total amou salary (See Note 1) ( Total of colu mns 335 and 336)	Total deduct ion under sectio n 16(ii)	Total deduct ion under sectio n 16(iii)	Income charge able under the head "Salari es" (Colum n 337 <i>minus</i> (338 plus 339)	Income (Includ ing admiss ible loss from house propert y) under any head other than the head "Salari es" offered for TDS [sectio n 192 (2B)]	Gross total inco me (Tota l of colu mns 340 and 341)	Aggreg ate amount of deducti ons admissi ble under section s 80C, 80CCD (Total to be limited to amount specifi ed under section 80CCD (Total to be amount specifi ed under section 80CCD (Total to be amount specifi ed under section 80CCD (Total to be amount specifi ed under section 80CCD (Total to be amount specifi ed under specifi ed to be sourt (Total to be amount specifi ed under under specifi ed under specifi ed under specifi ed under specifi ed under specifi ( o under specifi ( o under specifi ( o under specifi ( o under specifi ( specifi (	Amou nt deduct ible under any other provisi on (s) of Chapte r VI-A	Total amoun t deduct ible under Chapte r VI-A (Total of colum ns 343 and 344)	Total taxabl e incom e (Colu mn 342 minus 345)	Inco me tax ntotal inco me	Surcha rge	Edu ca- tion cess	Income -tax relief under section 89, when salary, etc. is paid in arrear or advanc e	Net tax payab le (Tota l of colu mns 347, 348 and 349 minu s colu mn 350)	Total Amou nt of tax deduct ed at source by the current emplo year [aggre gate of the amoun t in s 325 of Annex ure I for all the four quarter s in respect of each emplo yee]	Reporte d amount of tax deducted at source by previous employe r(s)/ deductor (s) (income in respect of which included in computi taxable included in column 346)	Total amou nt of tax deduc ted at sourc e for the whole celum ns 352 and 353)	Shortf all in tax deduct ion (+)/ Excess tax deduct ion (-) [Colu mn 351 minus 354]	Wheth er tax deduct ed at higher rate due to non furnish ing of PAN by deduct ee (Yes/N o)
[330]	[331]	[332]	[333]	[334]	[335]	[336]	[337]	[338]	[339]	[340]	[341]	[342]	[343]	[344]	[345]	[346]	[347 ]	[348]	[349 ]	[350]	[351]	[352]	[353]	[354]	[355]	[356]

## Place Date:

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.....

Name and signature of the employer/ person responsible for paying salary

Designation .....

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, 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. ";