**Form 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 and collection Account Number (TAN)
2. Has the statement been filled earlier for this quarter (yes/No)
3. Permanent Account No. (PAN) (see note 1)
4. If answer to (d) is “yes” them Token No. of Original statement
5. Financial Year
6. Type of Deductor (see note 2)
7. Particular of the deductor (employer)
8. Name of the employer
9. If central /state government

Name (see note 3)

AIN code of PAO/TO/CDDO

© TAN registration No.

1. Address

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)

1. Particulars of the person responsible for deduction of Tax:
2. Name
3. Address

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.

1. Details of Tax deducted and paid to the credit of the Central Government:

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sr No | Tax | Education cess | Interest | Fee (see note no 5) | Penalty/ Others | Total amount deposited as per challan book adhustment (302+303+304+305+306)  See note 6 | Mode of deposit through challan © / book adjustment (b) (see note 7) | BSR Code Receipt No. of form 24G (see Note 8) | Challan Serial No./DDO Serial No. of Form No. 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 |
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1. Details of Salary paid and tax deducted thereon from the employees
2. Enclose annexure I along with each statement having details of the relevant quarter
3. Enclose annexure II along with 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: 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 PAN. In case of Govt. deductor “PANNOTREQD” should be mentioned.
2. Please indicate Govt. deductor or Non- Govt deductor.
3. In case of Central Govt, please mention name of Ministry/Department. In case of State Government, please mention name of the state.
4. In alternate Telephone Number and alternate e-mail, please furnish the telephone No. and e-mail 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 305)
6. In column 307, Govt DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount deposited through challan.
7. In column 308, govt. deductors to write ‘B’ where TDS is remitted to the credit of central govt. through book adjustment. Other Deductors to write ‘C’ .
8. Challan/ Transfer Voucher (CIN/BIN) particularsi.e 309, 310, 311 should be exactly the same as available at tax information network.
9. In column 312, mention minor head as marked on the challan.

**Annexure I**

|  |  |
| --- | --- |
| BSR Code of Branch/ Receipt No. of Form 24G | Name of the Employer |
| Date on which challan deposited/Transfer Voucher Date | TAN |
| Challan Serial No. / DDo Serial No. of Form No. 24G | |
| Amount as per challan | |
| Total TDS to be allocated among deductees mentioned below | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sr No | Employee ref no. provided by employer, if avalable | PAN of the employee | Name of the Employee | Section Code (See Note 4) | Date of Payment Credit | Date of deduction | Amount paid or credited | Tax | Education cess | Total TDS deposited | Date of deposit | Reason for deduction /lower deduction / higher deduction (see note 1, 2 3) | No. of the certificate u/s 197 issued by the assessing officer for non- deduction/ lower deduction |
| 313 | 314 | 315 | 316 | 317 | 318 | 319 | 320 | 321 | 322 | 323 | 324 |  |  |
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**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 a lower rate u/s 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 u/s 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 code is as under :

|  |  |  |
| --- | --- | --- |
| Section | Nature of Payment | Section Code |
| 192 | Payment of govt employees other than union govt employees | 92A |
| 192 | Payment of employees other than govt employees | 92B |
| 192 | Payment to union govt employees | 92C |

**Annexure II**

Details of salary paid/credited during the financial year ……………………………. And net tax payable

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sr No | PAN of the employee | Name of the employee | Write ‘s’ for resident individual who is in the age of bracket of 60-80 years “O” for resident individual whose age is 80 years more and “G” for others | Date from and date up to employed with current employer in the current FY | Taxable amount on which tax is deducted by the current employer | Reported taxable amount on which tax is deducted by previous employers | Total amount of salary (see note 1) | Total deduction u/s 16(i) | Total deduction u/s 16(ii) | Income chargeable under the head salaries (335-336+337) | Gross total income | Aggregate amount of deductions admissible u/s 80C, 80CCC, 80CCD(1) (total to be limited to amount specified u/s 80CCE) | Amount deductible under any other provision of chapter VI A | Total amount deductible under chapter VI A | Total amount deductible under chapter VI A (341+342 | Total taxable income | Income tax on total income | Education cess | Income tax relief u/s 89 when salary etc. is paid arrear or advance | Net tax payable | Total amount of tax deducted at source by the current employer for the whole year (aggregate of the amount in column 323 of annexure I for all the four quarters in respect of each employee | Reported amount of tax deducted at source by previoue employer deductors (income in respect of which included in computing total taxable income in column 344) | Total amount of tax deducted at source for the whole year (349+350) | Shortfall in tax deduction +/ excess tax deduction | Wheather tax deduction at higher rate due to non- furnishing of PAN by deductee (yes/No) |
| 328 | 329 | 330 | 331 | 332 | 333 | 334 | 335 | 336 | 337 | 338 | 339 | 340 | 341 | 342 | 343 | 344 | 345 | 346 | 347 | 348 | 349 | 350 | 351 | 352 | 353 |
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Place: Name and Signature of the employer /person responsible for paying salary

Date: Designation

Notes:

1. Salary includes wages, annuity, pension, gratuity ( other than exempted u/s 10(10) fee, 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 u/s 10(10AA)) any annual accretion to the balance of the account in a recognized 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 govt 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 contribution of that employee to any approved superannuation fund all such deductions , or payments should be included in the statement.