## <sup>1</sup>[FORM NO. 24Q

### [See section 192, 194P 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 paid to employee under section 192, or income of specified senior citizen under section 194P, forthe quarter ended ........... (June/September/March) .........(Financial Year)

1. (a) Tax Deductionand Collection Account Number (TAN)   (b) Permanent Account Number		<ul><li>(d) Has the statement been filed earlier for this quarter (Yes/No)</li><li>(e) If answer to (d) is"Yes", then token No.of original statement</li></ul>	
(PAN) [See Note 1]			
(c) Financial Year	-	(f) Type of Deductor [See Note 2]	
2. Particulars of the Deductor (employer)		(1) Type of Deductor [See Note 2]	
(a) Name of the employer			
(b) If Central/State Government			
Name (See Note 3)			
AIN Code of PAO/TO/CDDO			
(c) TAN Registration No.			
(d) 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			
3. Particulars of the person responsible for	deduction		
of tax: (a) Name			
(b) Address			
Flat No.			
Name of the premises/building			
Road/Street/Lane Area/Location			

<sup>1.</sup> Substituted by the Income-tax (Twenty-sixth Amendment) Rules, 2021, w.e.f. 2-9-2021.

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		Fee (See Note 12)	Penalty/Others	Adjustment (302+303+304+305+306+307) (see note 6)	deposit through Challan (C)	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 (SeeNote8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[30A]	[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.

(iii) enclose Annexure III 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.

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Place:

Date:.....

Signature of the person responsible for deducting tax atsource Name and designation of the person responsible for deducting tax atsource

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 3ho 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(column306)
- 6. In column308, Government DDOs to mention the amount of TDS remitted by the PAO/TO/CDDO. 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 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.	reference number provided by	PAN of the employee/ specified senior citizen	the	[See Note	payment/	deduction (dd/mm/yyyy)	Paid or	Tax	Surcharge	Cess		deposited	deposit (dd/mm/yyyy)	non-deduction/ lower deduction/ higher deduction [See	Number of the certificate u/s 197 issued by the Assessing Officer for non- deduction/lower deduction
[314]	[315]	[316]	[31A]	[318]	[319]	[320]	[321]	[322]	[323]	[324]	[325]	[326]	[32A]	[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. 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 Inion Government employees	92A
192	Payment to employees other than Government employees	92B
192	Payment to Indian Government employees	92C
194P	Payment to Specified Senior Citizen	94P

					Annexure II				
	Details of	salary paid or	credited dur	ing the finand	cial year	ai	nd net tax payable (u	nder section 19.	2)
Serial number.	Permanent Account Number of the employee.	Name of the employee.	Whether opting for taxation u/s 115BAC [Yes/No]	Deductee type (Senior Citizen, Super Senior Citizen, Others).	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy).	(a) Gross Salary as per provisions contained in section 17(1).	(b) Value of perquisites under section 17(2) (as per FormNo.12BA, wherever applicable).	(c) Profits in lieu of salary under section 17(3) (as per Form No.12BA, wherever applicable).	•
(330)	(331)	(332A)	(332B)	(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).	PAN of landlord, if exemption is claimed under section 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+344+346).	Total deduction under section 16(ia).
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

Total deduction under section 16(ii).	Total deduction under section 16(iii).	Income chargeable under the head "Salaries" [338+339- (347+348+ 349+350)].	Income (or admissible loss) from house property reported by employee offered for TDS as per section 192	PAN of lender, if interest on housing loan is claimed under section 24(b) (see Note 4).	Income under the head other sources offered for TDS as per section 192 (2B).	Gross total income (351+352+ 354).	of life in premia, contribut providen	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C.		on in respect bution to ension der section	Deduction in respect of contribution by taxpayer to notified pension scheme under section 80CCD(1)	
			(2B).				Gross amount			Deductible amount	Gross amount	Deductible amount
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356) (357)		(358)	(359)	(360)	(361)

respectation amoutor or depunder notificipension schem under section	nt paid posited ed on ne	Deductio respect of contributi employer notified p scheme u section 80CCD(2	f ion by to pension nder	Deductio respect of insurance premia un section 80	f health : nder	Deductio respect of interest o taken for education section 80	f n loan higher 1 under	of donation funds, ch	ons to cer aritable ns, etc. ur	to certain interest on deposits in a sable savings account under Cetc. under section 80TTA.		Amount of any other Chapter V	· provisio		Total amount deductible under Chapter VI-A [357+359+361 (limited to Rs. 1,50,000) +363 +365+367+369+3 72+375+378].		
Gro	Dedu	Gross	Dedu	Gross	Dedu	Gross	Dedu	Gross	Quali	Dedu	Gross	Quali	Dedu	Gross	Quali	Dedu	
SS	ctible	amount	ctible	amount	ctible	amount	ctible	amount	fying	ctible	amount	fying	ctible	amount	fying	ctible	
amo	amou		amou		amou		amou		amou amou			amou	amou		amou	amou	
unt	nt		nt		nt		nt	nt nt			nt	nt		nt	nt		
(362)	(363)	(364)	(365)	(366)	(367)	(368)	(369)	(370)	(370) (371) (372)		(373) (374) (375)		(376)	(377)	(378)	(379)	

						columns 325 of Annexure I for all the quarters	included in computing total taxable income in column 330)		
(380) (381	(382)	(383)	(384)	(385)	(386)	in respect of each employee]. (387)	in column 339). (388)	(389)	(390)

## 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 (37 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 of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.

4. Permanent Account 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.

								Ann	exure III										
			Details of	pension	and intere	est income pai	d or credited	during	the financ	ial y	ear	and net t.	ax paya	ble (und	ler sectio	on 194P)			
Sl. No.	Permanent Account Number/ Aadhaar of the Specified Senior Citizen		f the typ Specified (se Senior citi		e c iior t zen/ 1	Whether opting for taxation u/s 115BAC	Gross Pension as per provisio contained i	ons	duction u	inder section 16			Income under the head 'Salaries'		unde sourc the s	Interest Income under the other sources paid by the specified		Gross Total Income	
						[Yes/No]	clause (ii) section 17(	1). Stan dedu 16(ia	iction u/s	employment (16(iii))		Total			bank	Ξ.			
(391)	(392	2)	(393)	(	394)	(395)	(396)		(397)		(398)	(399) = (397) + (398)		= (396) 98)	-	(401)		(402) = (40	= (400)+ 01)
respec insurat premia contrib	a, butions to lent fund		et of bution to a pension u/s	of contr		by u/s 80C ion and 80C	CCD(1) ot exceed	to notif	of posited ied scheme	resp hea insu	urance mia u/s	Deduct respect taken f higher educat 80E	of loan or	of doi funds	ction in nations t , charita itions, e	to certain ble	inter	est on de 1gs accou	respect o posits in int u/s
			<b>b</b>	~	~		_		<b>b</b> 1 11					amount	Qualifying amount	gDeductible amount	Gross amoun		gDeductib amount
Gross amount (403)	Deductible amount (404)	Gross amount (405)	Deductible amount (406)	Gross amount (407)	Deductib amount (408)	t	409)	Gross amount (410)	Deductible amount (411)	Gros amou (412	unt amount	e Gross amount (414)	Deductible amount (415)	(416)	(417)	(418)	(419)	(420)	(421)
An Sect coo (see no	de amou	of Chaj ss Qual	pter VI-A			ate of deductil nder Chapter V		Total Taxabl incom		ıl ne	Rebate under section 87/ if applicab	· II	ver	Health Educat cess	tion	Tax payable			Net tax payable
(422		6) (4)	-24) (	425)		(426) = (409	)	(427) =	= (428	3)	(429)	(43	0)	(431	) (4	432) = (42	28) (	433)	(434)

		+(411)+(413)+(415)+(418)+(421)+ (425)	(402)- (426)			+ (430) + (431)-(429)	

Notes:

2. Section codes:

Sl. No.	Section	Particulars	Section code
1	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	DD
2	80EE	Deduction in respect of interest on loan taken for residential house property	EE
3	80EEA	Deduction in respect of interest on loan taken for certain house property (not covered u/s 80EE)	EEA
4	80GG	Deduction in respect of rents paid	GG
5	80GGC	Deduction in respect of contributions given by any person to political parties.	GGC
6	80U	Deduction in case of a person with disability	U.]