"FORM NO. 24Q

[See section 192 and rule 31A]

Quarter	ly 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	ber/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. Partic (employ	ulars of the Deductor er)			
(a) Nam	e of the employer			
(b) If Ce	ntral/State Government			
	Name (See Note 3)			
	AIN Code of PAO/TO/CDDO			
(c) TAN	Registration No.			
(d) Addr	ress			
	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. Partic	ulars of the person responsible for ded	duction oftax:		
(a) Nam	e			
(b) Addr	ress			
	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	Health and Education Cess	Interest	Fee (See Note 5)	Penalty / Others	deposited as	(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 sal	lary naid and	tax deducted tl	hereon 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	:	Signature of the person responsible for deducting tax at source							
Date		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 uses eparate 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		Name of the Employer
Date on which challan deposited/Transfer voucher date(dd/mm/yyyy)		TAN
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	Code	Date of payment/ credit(dd/ m m/yyyy)	Date of deduction(d d/ mm/yyyy)	1	Tax		and Education Cess		deposited	Date of deposit (dd/mm/y yy y)		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 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 certficate 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	f salary paid or credite	d during the fina	ncial year	and net ta	x payable (under section 1)	92)	
Serial number.	Permanent Account Number of the employee.	Name of the employee.	Whether opting out from taxation u/s 115BAC(1A) [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).	Total amount of gross salary received from current employer (see Note 1 for definition of Salary).
(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- cumretirement 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).	Other special allowances under section 10(14).	Amount of any other exemption under section 10.	Total amount of exemption claimed under section 10 (340+341+342+343+344+346A+346B).	Total deduction under section 16(ia).
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346A)	(346B)	(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 (2B).	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).	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C.		Deduction in respect of contribution to certain pension funds under section 80CCC.		Deduction in respect of contribution by taxpayer to notified pension scheme under section 80CCD(1)	
							Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)

notified scheme section 80CCD(1	of paid or ed under pension under	Deduction i respect of contribution employer to notified per scheme und section 80C	n by D nsion der CD(2).	Deduction respect of contribution the employ to Agnipati Scheme un section 800	on by yee h der CCH	Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH	insurar under	t of health nce premia section 80D.	of inter taken fo educati section		donatio charitat under s	duction in in in the state of t	n funds, nns, etc.	on dep under s	ion in respect osits in saving section 80TTA	s account	other pro	deductible un	Chapter	Total amoun deductible under Chapt VI-A [357+359+3((limited to R 1,50,000) +3 +364B + 365 +366B + 3672 + +378].	ter 61 Rs. 363 5B
Gross amount	Deducti ble amount	Gross amount	Deduc tible amount	Gross amount	Deduc ble amour	amount	Deducti ble amount	Gross amount	Deducti ble amount	Gross amount	Deductibl e amount	Gross amount	Qualify ing amount	Deducti ble amount	Gross amount	Qualify ing amount	Deducti ble amount	Gross amount	Qualify ing amount	Deducti ble amount	

(362)	(363)	(364A)	(364B)	(365A)	(365B)	(366A)	(366B)	(367A)	(367B)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)	(378)	(379)

Total taxable income (355-379).	Income-tax on total income.	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 [381+383+384- (382+385)].	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 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 (387+388).	Shortfall in tax deduction (+) or excess tax deduction (-) (386-389).
(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(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.";