

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, 1961 in respect of Salary
for the quarter ended June / September / December / March (tick which ever applicable) (year)

1 (a) Tax Deduction Account No	<input type="text"/>	(d) Assessment year	<input type="text"/>
(b) Permanent Account No.	<input type="text"/>	(e) Has any statement been filed earlier for this quarter (Yes / no)	<input type="text"/>
(c) Financial year	<input type="text"/>	(f) If answer to (e) is 'Yes', then Provisional Receipt no. of original statement	<input type="text"/>

2 Particulars of the deductor (employer)

(a) Name	<input type="text"/>
(b) Type of deductor ¹	<input type="text"/>
(c) Branch / division (if any)	<input type="text"/>
(d) Address	<input type="text"/>
Flat No.	<input type="text"/>
Name of the premises / building	<input type="text"/>
Road / street / lane	<input type="text"/>
Area / location	<input type="text"/>
Town / City / District	<input type="text"/>
State	<input type="text"/>
Pin code	<input type="text"/>
Telephone No.	<input type="text"/>
E-mail	<input type="text"/>

3 Particulars of the person responsible for deduction of tax

(a) Name	<input type="text"/>
(b) Address	<input type="text"/>
Flat No.	<input type="text"/>
Name of the premises / building	<input type="text"/>
Road / street / lane	<input type="text"/>
Area / location	<input type="text"/>
Town / City / District	<input type="text"/>
State	<input type="text"/>
Pin code	<input type="text"/>
Telephone No.	<input type="text"/>
E-mail	<input type="text"/>

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

Sr. No.	TDS Rs.	Surcharge Rs.	Education Cess Rs.	Interest Rs.	Others Rs.	Total tax deposited Rs. (302+303 +304+305 +306)	Cheque/ DD No. (if any)	BSR code	Date on which tax Deposited	Transfer voucher / Challan serial No. ²	Whether TDS deposited by book entry ? Yes/No ³
(301)	(302)	(303)	(304)	(305)	(306)	(307)	(308)	(309)	(310)	(311)	(312)
1											
2											
3											
4											
5											

5 Details of salary paid and tax deducted thereon from the employees

(Enclose annexures I,II and III)

VERIFICATION

I, _____, hereby certify that all the particulars furnished above are correct and complete.

Place : _____ Signature of person responsible for deducting tax at source _____

Date : _____ Name and designation of person responsible for deducting tax at source _____

- Note :-
- (1) Indicate the type of deductor "Government"/"Others"
 - (2) Government deductors to give particulars of transfer vouchers; other deductors to give particulars of challan no. regarding deposit into bank.
 - (3) Column is relevant only for Government deductors.
 - (4) Salary includes wages, annuity, pension, gratuity, fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974, or profits in lieu of or in addition to salary or wages, including payments made at or in connection with termination of employment advance of salary or any other sums chargeable to income-tax under the head 'Salaries'.
 - (5) 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 statements.
 - (6) Please record on every page the totals of each of the columns.

Annexure I - Deductee wise break-up of TDS

(Please use separate Annexure for each line - item in the table at S.No. 04 of main Form 24Q)

Details of salary paid and tax deducted thereon from the employees

BSR code of the branch where tax is deposited	
Date on which tax deposited (dd-mm-yyyy)	
Challan Serial No.	
Section under which payment made	
Total TDS to be allocated among deductees as in the vertical total of col. 323	
Interest	
Others	
Total of the above	

Name of Employer	
TAN	

Sr. No.	Employee reference no. provided by employer	PAN of the employee	Name of the employee	Date of payment / credit	Taxable amount on which tax deducted Rs.	TDS Rs.	Surcharge Rs.	Educational Cess Rs.	Total Tax Deducted (319+320+321) Rs.	Total Tax deposited Rs.	Date of deduction	Date of Deposit	Reason for non-deduction / lower deduction*
(313)	(314)	(315)	(316)	(317)	(318)	(319)	(320)	(321)	(322)	(323)	(324)	(325)	(326)
1													
2													
3													
4													
5													
Total													

VERIFICATION

I, _____, hereby certify that all the particulars furnished above are correct and complete.

Place : _____ Signature of person responsible for deducting tax at source _____

Date : _____ Name and designation of person responsible for deducting tax at source _____

Note : * Write "A" if "lower deduction" or Write "B" if "no deduction" is on account of a certificate under section 197.

ANNEXURE II

Serial Number	Permanent Account Number(PAN) of the employee	Name of the employee	Date from which employed with current employer	Total amount of salary, excluding amount required to be shown in columns 332 and 333 (See note 4)	Total amount of house rent allowance and other allowances to the extent chargeable to tax [see section 10(13A) read with rule 2A and section 10(14)]	Value of perquisites and amount of accretion to Employee's Provident Fund Account-as per Annexure	Amount of allowances and perquisites claimed as exempt and not included in columns 332 and 333.	Total of columns 331, 332 and 333.	Total deductions under section 16(i), 16(ii) and 16(iii) (specify each deduction separately)	Income chargeable under the head "Salaries" (Column 335 minus 336)	Income (including loss from house property) under any head other than Income under the head "Salaries" offered for TDS [Section 192(2B)]	Gross total income (Total of columns 337 and 338)	Amount deductible under section 80G in respect of donations to certain funds, charitable institutions.	Amount deductible under section 80GG in respect of rents paid	Amount deductible under any other provision of Chapter VI-A (indicate relevant section and amount deducted)	Total amount deductible under Chapter VI-A (Total of columns 340, 341 and 342)	Total taxable income (Column 339 minus column 343)	Income-tax on total income	Income tax rebate under section 88 on life insurance premium, contribution to provident fund etc. (See note 5)	Income Tax Rebate under section 88B	Income Tax Rebate under section 88C	Income Tax Rebate under section 88D	Total Income-tax payable (column 345 minus total of columns 346, 347, 348&349) and surcharge there on	Income tax relief under section 89, when salary etc. is paid in arrear or in advance	Net tax payable (column 350 minus column 351)
(327)	(328)	(329)	(330) Date From Date To	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)	(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)	(349)	(350)	(351)	(352)

ANNEXURE III

Particulars of value of perquisites and amount of accretion to Employee's Provident Fund Account for the year ending 31st March.....

Name of Employee (353)	Employee's Serial No. in Column 327 of annexure II of Form No. 24Q. (354)	Value of rent-free accomodation or value of any concession in rent for the accommadation provided by the employer (give basis of computation)						Where accommodation is furnished (355)	Value as if accommodation is unfurnished (356)	Where accommodation is furnished		
		Cost of furniture (including TV sets, radio sets, refrigerators, other household appliances and air-conditioning plant or equipment) (357)	Perquisite value of furniture (10% of Column 357) (358)	Total of Columns 356 and 358 (359)	Rent, if any, paid by the employee (360)	Value of perquisite (Column 355 minus Column 360 or Column 359 minus Column 360, as may be applicable) (361)	Where any conveyance has been provided by the employer free or at a concessional rate or where the employee is allowed the use of one or more motor-cars owned or hired by the employer or where the employer incurs the running expenses of a motor car owned by employees estimated value of perquisite(give details) (362)			Remuneration paid by the employer for domestic and personal services provided to the employee (give details) (363)	Value of free or concessional passages on home leave and other travelling to the extent chargeable to tax(give details) (364)	Estimated value of any other benefit or amenity provided by the employer free of cost or at concessional rate not included in the preceding columns(give details) (365)

Place:.....

Date :.....

Name and signature of employer/person responsible for paying salary

Designation.....