

**"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) 

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(d) Has the statement been filed earlier for this quarter (Yes/No) 

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(b) Permanent Account Number(PAN) [See Note 1] 

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(e) If answer to (d) is "Yes", then Token No. of original statement 

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(c) Financial Year 

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(f) Type of Deductor [See Note 2] 

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2. Particulars of the Deductor (employer)

(a) Name of the employer 

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(b) If Central/State Government  
Name (See Note 3) 

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AIN Code of PAO/TO/CDDO 

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(c) TAN Registration No. 

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(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 

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(b) 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.	

**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	Total amount deposited as per challan/ Book Adjustment (302+303+304 +305+306+307) (See Note 6)	Mode of TDS deposit through Challan (C) /Book Adjustment (B) (See Note 7)	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 responsible 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.





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)

Deduction in respect of amount paid or deposited under notified pension scheme under section 80CCD(1B).		Deduction in respect of contribution by employer to notified pension scheme under section 80CCD(2).		Deduction in respect of contribution by the employee to Agnipath Scheme under section 80CCH		Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH		Deduction in respect of health insurance premia under section 80D.		Deduction in respect of interest on loan taken for higher education under section 80E.		Total deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G.		Deduction in respect of interest on deposits in savings account under section 80TTA.		Amount deductible under any other provision (s) of Chapter VI-A.		Total amount deductible under Chapter VI-A [357+359+361 (limited to Rs. 1,50,000) +363 +364B + 365B +366B+ 367B +369 +372 +375 +378].		
Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount	Gross amount	Qualifying amount	Deductible 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:**

- 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'.
- 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.
- Permanent account number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
- 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.”;