

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

### 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	
Town / City / District	
State	
Pin code	
Telephone No.	
E-mail	

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. <sup>2</sup>	Whether TDS deposited by book entry ? Yes/No <sup>3</sup>
(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 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	Employee's Serial No. in Coloumn 327 of annexure II of Form No. 24Q.	Value of rent-free accomodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation)					Rent, if any, paid by the employee	Value of perquisite (Column 355 minus Column 360 or Column 359 minus Column 360, as may be applicable)	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)	Remuneration paid by the employer for domestic and personal services provided to the employee (give details)	Value of free or concessional passages on home leave and other travelling to the extent chargeable to tax(give details)	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)	Employer's contribution to recognised provident fund in excess of 12% of the employee's salary	Interest credited to the assessee's account in recognised provident fund in excess of the rate fixed by Central Government	Total of columns 361 to 367 carried to column 333 of Annexure-II of Form No. 24Q.
		Where accommodation is unfurnished	Where accommodation is furnished												
			Value as if accommodation is unfurnished	Cost of furniture (including TV sets, radio sets, refrigerators, other household appliances and air-conditioning plant or equipment)	Perquisite value of furniture (10% of Column 357)	Total of Columns 356 and 358									
(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)

Place:.....

Date : .....

.....  
Name and signature of employer/person responsible for paying salary

Designation.....