

File Format for Salary Return - Form 24

General Notes for All Record Types

- 1 If CHAR field has less or no data wrt defined length, then remaining (in case of less data) or the entire (in case of no data) field has to be filled with right justified blank characters (Spaces)
- 2 If NUMERIC field has less or no data wrt defined length, then remaining (in case of less data) or the entire (in case of no data) field has to be filled with left justified zeroes
- 3 If DATE field has no data then the entire field has to be filled with blank characters (Spaces)
- 4 File should be generated in **ASCII Format** with **"txt"** as filename extension
- 5 Each Record (including last record) must start on new line and must end with a newline character. Hex Values : "0D" & "0A"
- 6 All numeric fields must be right justified.
- 7 All character fields must be left justified.
- 8 The constant values as mentioned in the file format below (values of fields viz. 'Record Type', 'Upload Type' etc.) need to be mentioned in BLOCK letters only. i.e. value of field 'Record Type' in case of 'File Header' should be specified as 'FH' and not as 'fh' or Value of field 'File Type' should be mentioned as 'TDS' and not as 'tds'.
- 9 For all fields of type 'Amount', the decimal point will be implicit and need not be mentioned within the file.

TDS Annual Return for Salary category (File Header Record)

Sr. No.	Field	3 digit Column Number as printed in Return Form	Data Type	Size	Column From	Column To	Remarks
1	Line Number		INTEGER	6	1	6	Running Sequence Number for each line in the file
2	Record Type		CHAR	2	7	8	Value should be "FH" signifying 'File Header' record
3	File Type		CHAR	3	9	11	Value should be "SAL"
4	Upload Type		CHAR	1	12	12	Value should be "R"
5	File Creation Date		DATE	8	13	20	Specifies the date of creation of the file in ddmmyyyy format
6	File Sequence No.		INTEGER	8	21	28	Indicates the running sequence number for the file. If 2 files being sent, then first file will have value specified as 00000001 and second file will have value as 00000002. This number should be unique across all files being prepared by e-Deductor
7	TAN of Deductor		CHAR	10	29	38	This field should contain the TAN of Deductor
8	Total No. of Batches (Returns)		INTEGER	4	39	42	Value should be "0001" signifying one batch per file
Note: Single File Header record for the entire file							

TDS Annual Return for Salary category (Batch Header Record)							
Sr. No.	Field	3 digit Column Number as printed in Return Form	Data Type	Size	Column From	Column To	Remarks
1	Line Number		INTEGER	6	1	6	Running Sequence Number for each line in the file
2	Record Type		CHAR	2	7	8	Value should be "BH" (Batch Header) for the batch header record
3	Batch Number		INTEGER	4	9	12	Value should be '0001'
4	Count of Challan/transfer voucher Records		INTEGER	5	13	17	Count of total number of challans/transfer vouchers mentioned in the Annexure
5	Count of Deductee Records		INTEGER	5	18	22	Count of total number of 'Deductee Detail Records' within e-TDS return
6	Count of Perquisite Records		INTEGER	5	23	27	Count of total number of 'Perquisite-Detail Records' within e-TDS Return
7	RRR Number		INTEGER	10	28	37	For internal use. Value '0000000000'
8	RRR Date		DATE	8	38	45	For internal use. Value eight spaces
9	TAN of Deductor		CHAR	10	46	55	Specifies the TAN of the deductor
10	PAN of TAN		CHAR	10	56	65	Specifies the PAN of the TAN
11	Assessment Yr		INTEGER	6	66	71	e.g. 200304 for assessment Yr 2003-2004
12	Financial Yr		INTEGER	6	72	77	e.g. 200203 for Financial Yr 2002-2003
13	Name of Employer		CHAR	75	78	152	Specifies the Name of the deductor
14	Employer Address1		CHAR	25	153	177	Field + filler spaces = 25
15	Employer Address2		CHAR	25	178	202	Field + filler spaces = 25
16	Employer Address3		CHAR	25	203	227	Field + filler spaces = 25
17	Employer Address4		CHAR	25	228	252	Field + filler spaces = 25
18	Employer Address5		CHAR	25	253	277	Field + filler spaces = 25
19	Employer State		INTEGER	2	278	279	Numeric code for state. For list of State codes, refer to the Annexure below
20	Employer PIN		INTEGER	6	280	285	PIN Code of Employer
21	Change of Address of employer since last Return		CHAR	1	286	286	"Y" if address of employer has changed after filing last return, "N" otherwise
22	Name of Person responsible for paying salary		CHAR	75	287	361	Specifies the Name of Person responsible for paying salary on behalf of the deductor
23	Designation of the Person responsible for paying salary		CHAR	20	362	381	Specifies the designation of Person responsible for paying salary on behalf of the deductor
24	Responsible Person's Address1		CHAR	25	382	406	Field + filler spaces = 25
25	Responsible Person's Address2		CHAR	25	407	431	Field + filler spaces = 25
26	Responsible Person's Address3		CHAR	25	432	456	Field + filler spaces = 25
27	Responsible Person's Address4		CHAR	25	457	481	Field + filler spaces = 25

28	Responsible Person's Address5		CHAR	25	482	506	Field + filler spaces = 25
29	Responsible Person's State		INTEGER	2	507	508	Numeric code for state. For list of State codes, refer to the Annexure below
30	Responsible Person's PIN		INTEGER	6	509	514	PIN Code of Responsible Person
31	Change of Address of Responsible person since last Return		CHAR	1	515	515	"Y" if address has changed after filing last return, "N" otherwise
32	Gross Total of TDS as per Challan Annexure		DECIMAL	14	516	529	12+2 without decimal point (Specifies the Total Amount of tax deducted). The value here should be same as sum of values in field 'Amount of Tax deducted' (sr. no. 5) across all 'Challan Detail' records (please refer to the Challan Detail' record section below).
33	Gross Total of TDS as per deductee annexure		DECIMAL	14	530	543	12+2 without decimal point (Specifies the Total Amount of tax deducted). The value here should be same as sum of values in field 'Total Income Tax Deducted at Source' (sr. no. 34) across all 'Deductee Detail' records (please refer to the Deductee Detail Record section below).

TDS Annual Return for Salary category (Challan Detail Record)

Sr. No.	Field	3 digit Column Number as printed in Return Form	Data Type	Size	Column From	Column To	Remarks
1	Line Number		INTEGER	6	1	6	Running sequence number for each line in the file
2	Record Type		CHAR	2	7	8	Value "CD" (Challan Detail) for Challan Detail record
3	Batch Number		INTEGER	4	9	12	Value should be same as 'Batch Number' field in 'Batch Header' record
4	Challan-Detail Record Number	231	INTEGER	5	13	17	Running serial number for 'Challan Detail' records in a batch. Should start with '00001'
5	Amount of Tax deducted	232	DECIMAL	14	18	31	Specifies the Total Amount of tax paid . Length = 12 + 2 (without decimal point)
6	Bank Challan No / Transfer Voucher No	233	CHAR	9	32	40	Challan Number issued by Bank/Transfer Voucher Number in case of Govt Organisations
7	Date of 'Bank Challan No / Transfer Voucher No'	234	DATE	8	41	48	Date of payment of tax to Govt
8	Bank-Branch Code	235	CHAR	7	49	55	Specify BSR code of the receiving branch

TDS Annual Return for Salary category (Deductee Detail Record)							
Sr. No.	Field	3 digit Column Number as printed in Return Form	Data Type	Size	Column From	Column To	Remarks
1	Line Number		INTEGER	6	1	6	Running Sequence Number for each line in the file
2	Record Type		CHAR	2	7	8	Value "DD"(Deductee Detail) for Deductee-detail record
3	Batch Number		INTEGER	4	9	12	Value should be same as 'Batch Number' field in 'Batch Header' record
4	Deductee Detail Record No		INTEGER	5	13	17	Running serial no to indicate detail record no. Should start with 00001
5	Employee Serial No	201	INTEGER	5	18	22	To indicate serial no. of the employee
6	Employee PAN	202	CHAR	10	23	32	PAN of the employee
7	Name of Employee	203	CHAR	75	33	107	Specifies the Name of the employee
8	Period of Employment From - Date	204	DATE	8	108	115	ddmmyyyy (Specifies the From date of the Period for which Tax is deducted)
9	Period of Employment To - Date	204	DATE	8	116	123	ddmmyyyy (Specifies the To date of the Period for which Tax is deducted)
10	Total amount of Salary, excluding amount required to be shown in columns 206 and 207	205	DECIMAL	14	124	137	12+2 Without Decimal Point
11	Total amount of house rent allowance and other allowances to the extent chargeable to tax	206	DECIMAL	14	138	151	12+2 Without Decimal Point
12	Value of Perquisites and amount of accretion to employee's provident fund account as per annexure	207	DECIMAL	14	152	165	12+2 Without Decimal Point
13	Amount of allowances and perquisites claimed as exempt and not included in col. 206 and 207	208	DECIMAL	14	166	179	12+2 Without Decimal Point
14	Total of 205, 206 and 207	209	DECIMAL	14	180	193	12+2 Without Decimal Point
15	Total Deduction under section 16 (i), 16 (ii) and 16 (iii)	210	DECIMAL	14	194	207	12+2 Without Decimal Point
16	Income chargeable under the head Salaries (209-210)	211	DECIMAL	14	208	221	12+2 Without Decimal Point
17	Flag for Other Income	212	CHAR	1	222	222	Values should be "P" or "N", default being "P". <u>(Even in case of the amount being zero, value 'P' should be specified)</u>

18	Income (including loss from house property) under any head other than income under the head "salaries" offered for TDS	212	DECIMAL	13	223	235	11+2 Without Decimal Point
19	Gross Total Income (211 + 212)	213	DECIMAL	14	236	249	12+2 Without Decimal Point
20	Amount deductible under Sect-80G in respect of donations to certain funds, charitable institutions	214	DECIMAL	14	250	263	12+2 Without Decimal Point
21	Amount deductible under Sect-80GG in respect of rents paid	215	DECIMAL	14	264	277	12+2 Without Decimal Point
22	Amount deductible under any other provisions of chapter VI-A	216	DECIMAL	14	278	291	12+2 Without Decimal Point
23	Total Amount deductible under chapter VI-A (214+215+216)	217	DECIMAL	14	292	305	12+2 Without Decimal Point
24	Total Taxable Income (213 - 217)	218	DECIMAL	14	306	319	12+2 Without Decimal Point
25	Income Tax on Total Income	219	DECIMAL	14	320	333	12+2 Without Decimal Point
26	Income Tax Rebate Under Section 88 of Life Insurance premium, contribution to provident fund, etc.	220	DECIMAL	14	334	347	12+2 Without Decimal Point
27	Income Tax Rebate Under Section 88 B	221	DECIMAL	14	348	361	12+2 Without Decimal Point
28	Income Tax Rebate Under Section 88 C	222	DECIMAL	14	362	375	12+2 Without Decimal Point
29	Total Income Tax payable (219-(220, 221, 222)) and Surcharge thereon	223	DECIMAL	14	376	389	12+2 Without Decimal Point
30	Income Tax Relief Under Section 89 when salary etc. is paid in arrear or in advance	224	DECIMAL	14	390	403	12+2 Without Decimal Point
31	Net Tax Payable (223-224)	225	DECIMAL	14	404	417	12+2 Without Decimal Point
32	TDS -Income Tax	226	DECIMAL	14	418	431	12+2 Without Decimal Point
33	TDS -Surcharge	227	DECIMAL	14	432	445	12+2 Without Decimal Point
34	Total Income Tax Deducted at Source (226+227)	228	DECIMAL	14	446	459	12+2 Without Decimal Point
35	Flag for Tax payable / refundable	229	CHAR	1	460	460	Values should be "P" or "N", default being "P". (Even in case of the amount being zero, value 'P' should be specified)
36	Tax Payable / Refundable (225-228)	229	DECIMAL	13	461	473	11+2 Without Decimal Point

37	Remarks	230	CHAR	75	474	548	Remarks, if any (As per note 3 of the return) Write L for 'Lower Deduction' or 'N' for 'No deduction' or leave blank for 'normal deduction'.
TDS Annual Return for Salary category (Perquisite Detail Record)							
Sr. No.	Field	3 digit Column Number as printed in Return Form	Data Type	Size	Column From	Column To	Remarks
1	Line Number		INTEGER	6	1	6	Running sequence number for each line in the file
2	Record Type		CHAR	2	7	8	Value "PD" (Perquisite Detail) Always
3	Batch Number		INTEGER	4	9	12	Value should be same as 'Batch Number' field in 'Batch Header' record
4	Perquisite-Detail Record Number		INTEGER	5	13	17	Running serial number for details records in a batch, Should start with 00001
5	Name of Employee	236	CHAR	75	18	92	Specifies the Name of the employee
6	Employee's Serial Number	237	INTEGER	5	93	97	As mentioned in Form-24
7	Value where Accommodation is Un-furnished	238	DECIMAL	14	98	111	Length = 12+2 Without Decimal Point
8	Value as if Accommodation is un-furnished	239	DECIMAL	14	112	125	Length = 12+2 Without Decimal Point
9	Cost of Furniture (including TV sets, Radio sets, Refrigerator, other house-hold appliances and air conditioning plant or equipment)	240	DECIMAL	14	126	139	Length = 12+2 Without Decimal Point
10	Perquisite Value of Furniture (10% of 240)	241	DECIMAL	14	140	153	Length = 12+2 Without Decimal Point
11	Total of 239 and 241	242	DECIMAL	14	154	167	Length = 12+2 Without Decimal Point
12	Rent, if any, paid by employee	243	DECIMAL	14	168	181	Length = 12+2 Without Decimal Point
13	Value of perquisite -(238 - 243, OR 242 - 243 as may be applicable)	244	DECIMAL	14	182	195	Length = 12+2 Without Decimal Point

14	Where any conveyance is provided by the employer free or at a concessional rate or 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 the motor car owned by employer estimated value of perquisite	245	DECIMAL	14	196	209	Length = 12+2 Without Decimal Point
15	Remuneration paid by the employer for domestic and personal services provided to the employee	246	DECIMAL	14	210	223	Length = 12+2 Without Decimal Point
16	Value of free or concessional passage on home leave and other traveling to the extent chargeable to tax	247	DECIMAL	14	224	237	Length = 12+2 Without Decimal Point
17	Estimated value of any other benefit or amenity provided by the employer free of cost or at concessional rate not included in preceding columns	248	DECIMAL	14	238	251	Length = 12+2 Without Decimal Point
18	Employer's contribution to recognised PF in excess of 12% of employee's salary	249	DECIMAL	14	252	265	Length = 12+2 Without Decimal Point
19	Interest credited to assessee's account, in recognised PF in excess of the rate fixed by the central govt.	250	DECIMAL	14	266	279	Length = 12+2 Without Decimal Point
20	Total of columns 244 to 250 carried to column 207 of Form-24	251	DECIMAL	14	280	293	Length = 12+2 Without Decimal Point

Annexure - State Codes

State Code	State Name
1	ANDAMAN AND NICOBAR ISLANDS
2	ANDHRA PRADESH
3	ARUNACHAL PRADESH
4	ASSAM
5	BIHAR
6	CHANDIGARH
7	DADRA & NAGAR HAVELI
8	DAMAN & DIU
11	GUJARAT
12	HARYANA

	13	HIMACHAL PRADESH
	14	JAMMU & KASHMIR
	15	KARNATAKA
	16	KERALA
	17	LAKHSHWDEEP
	18	MADHYA PRADESH
	19	MAHARASHTRA
	20	MANIPUR
	21	MEGHALAYA
	22	MIZORAM
	23	NAGALAND
	24	ORISSA
	25	PONDICHERRY
	26	PUNJAB
	27	RAJASTHAN
	28	SIKKIM
	29	TAMILNADU
	30	TRIPURA
	31	UTTAR PRADESH
	32	WEST BENGAL
	33	CHHATISHGARH
	34	UTTARANCHAL
	35	JHARKHAND