

(b) for Form No.24Q, the following Form shall be substituted, namely :—

"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)		(d)	Has the statement been filed earlier 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. Particulars of the Deductor (employer)

(a) Name of the employer	
(b) If Central/State Government	
Name (See Note 3)	
AIN Code of PAO/TO/CDDO	
(c) TAN Registration No.	
(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	
(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	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 9)	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.
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 filing 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.
9. In column 313, mention minor head as marked on the challan.

ANNEXURE-I -: DEDUCTEE WISE BREAK UP OF TDS
(Please use separate 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		
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)		
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	Section Code [See Note 4]	Date of payment/ credit(dd/mm/yyyy)	Date of deduction(dd/mm/yyyy)	Amount Paid or Credited	Tax	Surcharge	Education Cess	Total TDS (Total of column 322,323 and 324)	Total TDS deposited Rs.	Date of deposit (dd/mm/yyyy)	Reason for non-deduction/ lower deduction /higher deduction [See Notes 1, 2 and 3]	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:
Date:

Signature of the person responsible for deducting tax at source
Name and designation of the person responsible for deducting tax at source

Notes:

- Write "A" if certificate 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
- Write "B" if certificate has been given by the Assessing Officer for no deduction of tax under section 197. PAN of employee is mandatory in such cases.
- Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
- 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 salary paid/credited during the financial year.....and net tax payable

Serial Number	Permanent Account Number of the employee	Name of the employee	Write "S" for resident individual who is in the age bracket of 60-80 years, "O" for resident individual whose age is 80 years or more and "G" for others	Date from and date up to employed with current employer in the current financial year(dd/mm/yyyy)	Taxable Amount on which tax is deducted by the current employer	Reported taxable amount on which tax is deducted by previous employer(s)	Total amount of salary (See Note 1) (Total of columns 335 and 336)	Total deduction under section 16(ii)	Total deduction under section 16(iii)	Income chargeable under the head "Salaries" (Column 337 minus (338 plus 339))	Income (Including admissible loss from house property) under any head other than the head "Salaries" offered for TDS [section 192 (2B)]	Gross total income (Total of columns 340 and 341)	Aggregate amount of deductions admissible under sections 80C, 80CCC and 80CCD (Total to be limited to amount specified under section 80CCE)	Amount deductible under any other provision(s) of Chapter VI-A	Total amount deductible under Chapter VI-A (Total of columns 343 and 344)	Total taxable income (Column 342 minus 345)	Income tax on total income	Surcharge	Education cess	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance	Net tax payable (Total of columns 347, 348 and 349 minus column 350)	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 four quarters in respect of each employee)	Reported amount of tax deducted at source by previous employer(s)/deductor(s) (income in respect of which included in computing total taxable income in column 346)	Total amount of tax deducted at source for the whole year (Total of columns 352 and 353)	Shortfall in tax deduction (+)/Excess tax deduction (-) [Column 351 minus 354]	Whether tax deducted at higher rate due to non furnishing of PAN by deductee (Yes/No)
[330]	[331]	[332]	[333]	[334]	[335]	[336]	[337]	[338]	[339]	[340]	[341]	[342]	[343]	[344]	[345]	[346]	[347]	[348]	[349]	[350]	[351]	[352]	[353]	[354]	[355]	[356]

Place:
Date:

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

(c) after Form No.26QAA, the following Form shall be inserted, namely:—

“Form No.26QB

[See section 194-IA, rule 30 and rule 31A]

Challan –cum – statement of deduction of tax under section 194-IA

Financial Year					-			Major Head Code*					Minor Head Code*							
Permanent Account Number (PAN) of Transferee/ Payer/ Buyer																				
Category of PAN*								Status of PAN*												
Full Name of Transferee/ Payer/ Buyer*																				
Complete Address of Transferee/Payer/Buyer																				
PIN																				
Mobile No.								Email ID												
Whether more than one transferee/payer/buyer (Yes/No)																				
Permanent Account Number (PAN) of Transferor/ Payee/ Seller																				
Category of PAN*								Status of PAN*												
Full Name of Transferor/ Payee/ Seller																				
Complete Address of Transferor/Payee/Seller																				
PIN																				
Mobile No.								Email ID												
Whether more than one transferor/payee/seller (Yes/No)																				
Complete Address of Property transferred																				
PIN																				
Date of Agreement /Booking**								Total Value of Consideration (Amount in Rs.)				Payment in installment or lump-sum								
Amount Paid/Credited (in Rs.)						Date of payment/credit**				Rate at which deducted			Amount of tax deducted at source			Date of Deduction**				
Date of Deposit**																				
Mode of payment										☐ Simultaneous e-tax payment ☐ e-tax payment on subsequent date										
Details of Payment of Tax Deducted at Source (Amount in Rs.)																				
TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount)																				
Interest																				
Fee																				
Total payment																				
Total Payment in Words (in Rs.)																				
Crores				Lakhs				Thousands				Hundreds				Tens				Units
Unique Acknowledgement no. (generated by TIN)																				

* To be updated automatically

** In dd/mm/yyyy format.”.