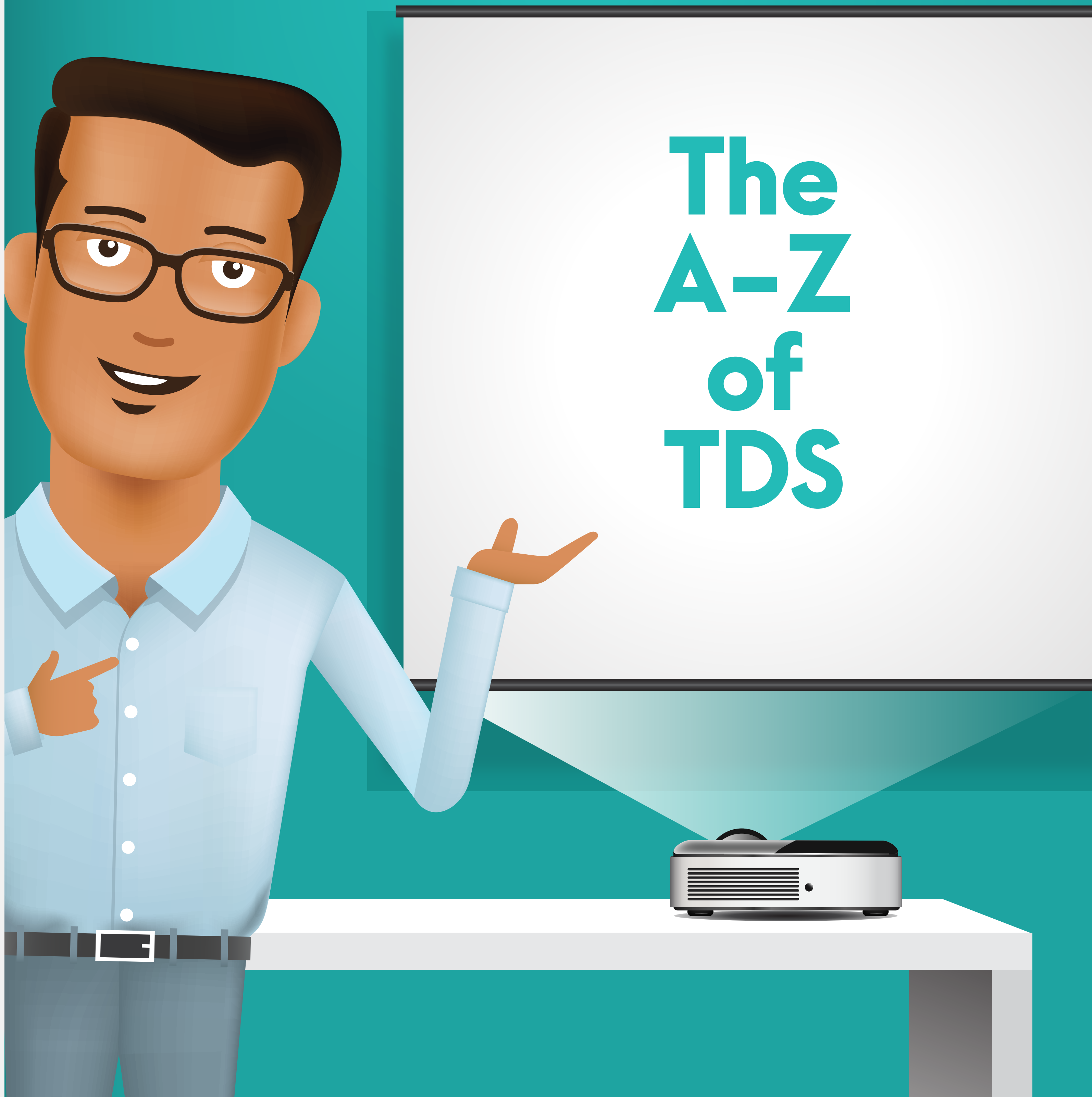
INCOME TAX DEPARTMENT

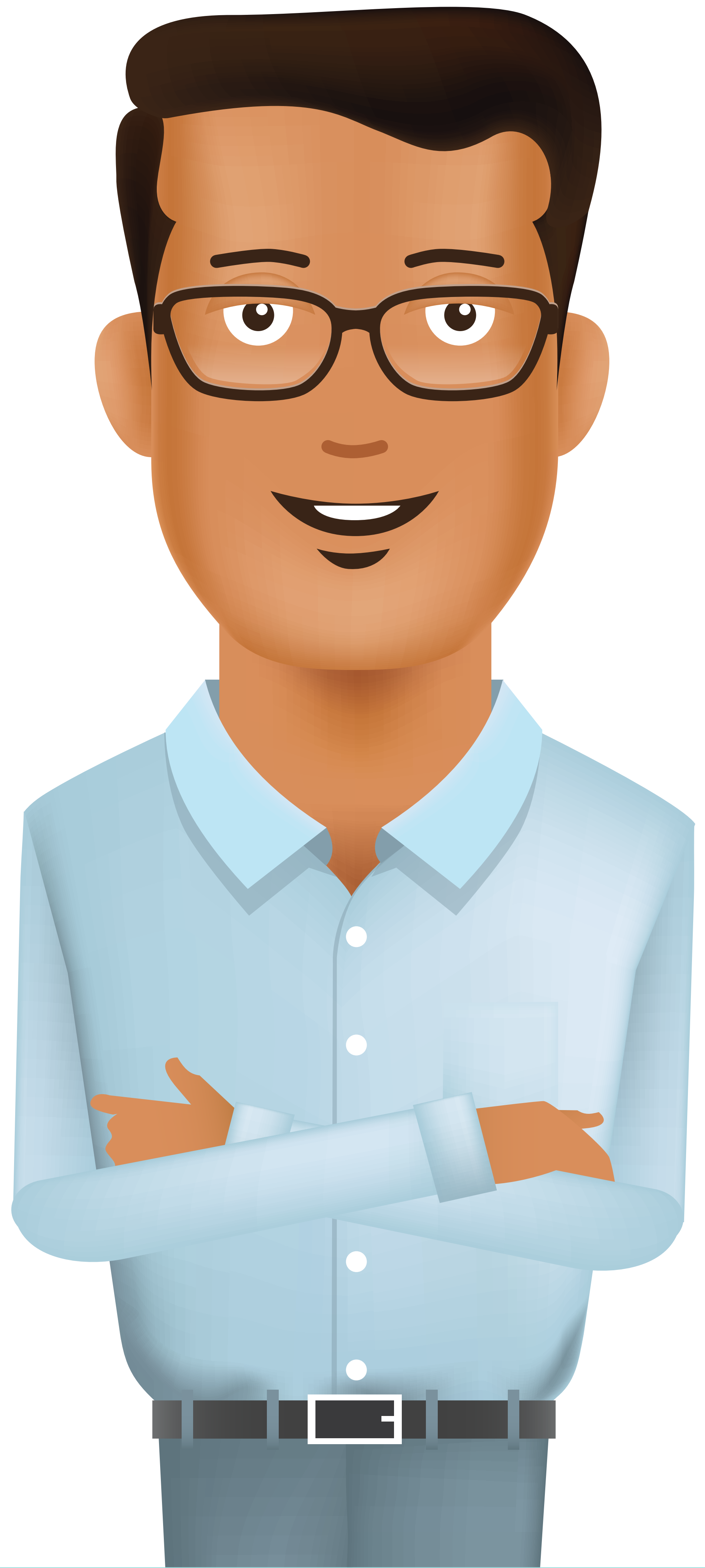
Website: **www.tdscpc.gov.in**	Telephone: **0120 4814600**
Email: **contactus@tdscpc.gov.in**	Toll Free No: **1800 103 0344**

INCOME TAX DEPARTMENT

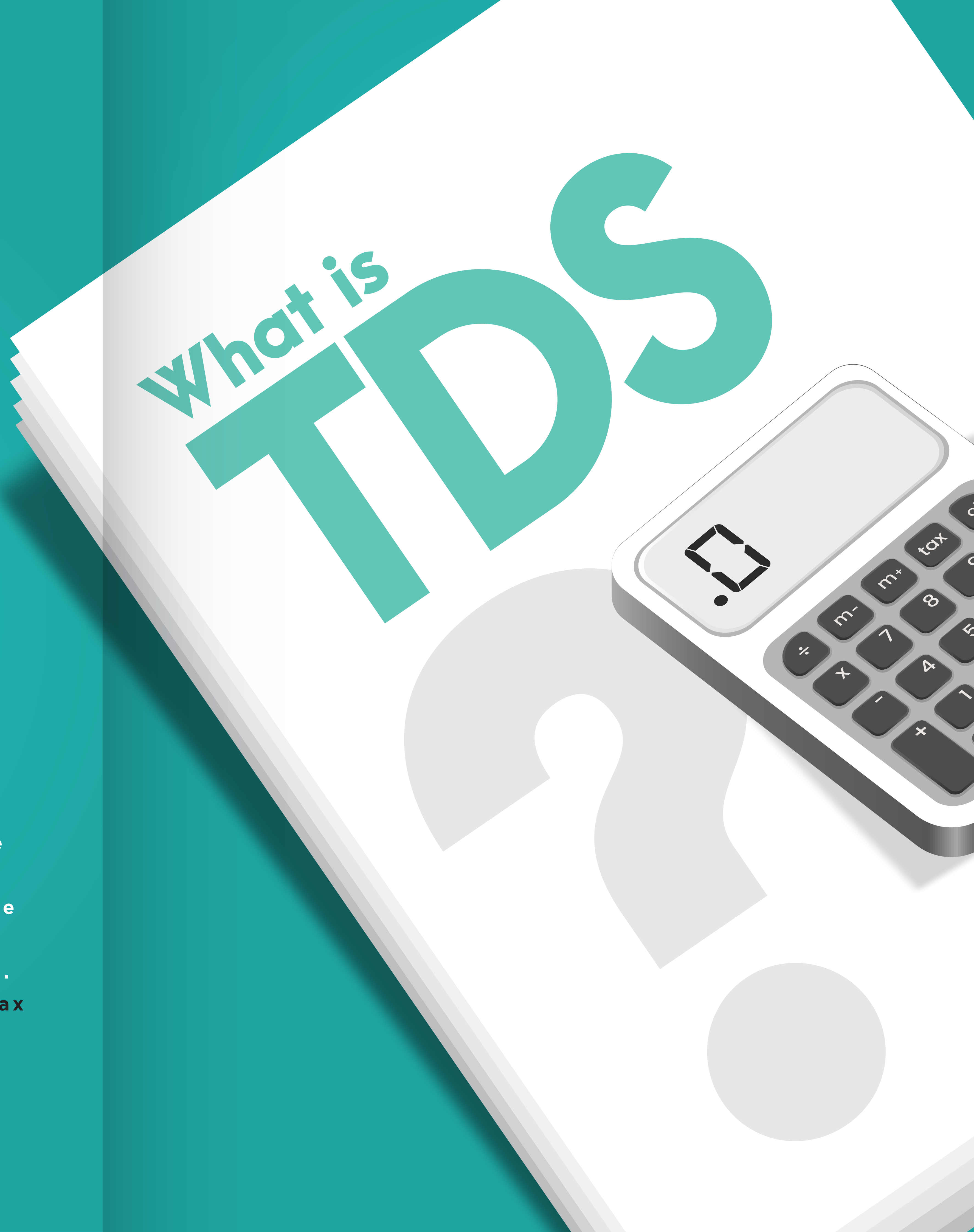
e-filing easy filing

The A-Z of TDS





WHEN IT'S TIME FOR YOUR EMPLOYEES TO PAY TAXES, A HUNDRED QUESTIONS FILL THEIR MINDS. **HOW, HOW MUCH, WHY TO WHAT, WHEN** AND **WHY**, AGAIN . AND WHO ANSWERS THESE MILLION QUERIES AND MORE? YOU - THE DEDUCTOR. HE WHO CALCULATES TAXES ON THEIR INCOME AND MAKES THEIR LIVES EASIER, MONTH AFTER MONTH, YEAR ON YEAR. BUT WHAT IF YOU HAVE QUESTIONS, WHERE DO YOU GO WHEN YOU HAVE DOUBTS? **LOOK NO FURTHER**. THROUGH THE PAGES INSIDE, I'LL TAKE YOU THROUGH THE A-Z OF TDS. SO THE NEXT TIME YOU'RE IN DOUBT, HERE'S SOMETHING TO MAKE YOUR LIFE EASIER.



TDS stands for tax deducted at source. According to the income tax act, in case of certain prescribed payments (for e.G. Interest, commission, brokerage, rent, etc.), the person making payment is required to deduct tax at source (tds) if payment exceeds certain threshold limits. TDS has to be deducted at the rates prescribed by the tax department.

The company or person that makes the payment after deducting tds is called a **deductor** and the company or person receiving the payment is called the **deductee**.

What is TAN and why do we need it?

The one who deducts tax at source is required to obtain TAN and quote it in every correspondence related to TDS.

Note: The above is not mandatory in case of tax deduction on the purchase of immovable property and in case of TDS on rent (paid by non-auditable Individual and Hindu Unified Families)

- **Registering on TRACES** Reconciliation Analysis and Correction Enabling System or TRACES (www.tdscpc.gov.in) is mandatory before use.

What is TRACES? How does it help deductors be TDS compliant?

- **The 'Deductor Dashboard'** informs about TDS performance (statement status, challan status, default payable, deductor compliance profile).
- **The 'TDS CPC Communications'** on TRACES homepage gives access to the communications sent CPC (TDS)
- **It is possible to make online and offline TDS statement corrections directly on TRACES.** The TDS certificates, Transaction Based Report (TBR) for non-PAN deductees reported in Form 27Q, consolidated file, justification report, TAN-PAN consolidated file can also be downloaded on the site.
- **Aggregated TDS Compliance** Report is a consolidated default summary of all TANs corresponding to a PAN in case of corporates/banks (available in taxpayer login on TRACES).
- **The site also has e-tutorials,** FAQs, circulars and notifications and CPC (TDS) communications.
- **Deductor can also make Grievance** Module Request for Resolutions on TRACES.

When is tax deducted?

Tax is deducted at the time of making the prescribed payment or credit of the income/payment to the deductee, whichever is earlier. In case of TDS on salary, the tax is deducted at the time of actual payment. In case of TDS on rent, tax is deducted at the time of credit of rent for the last month of the year.

When is the TDS deposited to the credit of the government?

Table No. 1

Mode of TDS payment	Due date of payment
When is the tax paid without an Income Tax Challan?	On the same day (applicable in case of book adjustment.)
TDS made during the month of March	On or before 30 April.
TDS made during months other than March	On or before 7 days from the end of the month.
TDS on purchase of immovable property (1941A)*	On or before 30 days from the end of the month of deduction.
TDS on rent (1941B)*	On or before 30 days from the end of the month of deduction.
(*challan cum statement in Form 26QB 26QC needs to be filed)	
Note: In certain cases, quarterly payment of TDS can be permitted with the prior approval of the Assessing Officer.	

What challan is used to pay TDS?

TDS is credited to the government by using Challan No. ITNS-281

What is a Challan Identification Number or CIN?

Every Income Tax Challan is identified by CIN which tcontains the Bank BSR code, date of deposit and challan serial no.

How to deposit tax?

TDS is deposited as cash or cheque in the bank through challan either manually or through electronic transfer. Electronic payment of TDS is mandatory for:

(a) All corporate assessees

(b) Non-corporate assessees who are subject to audit under section 44AB

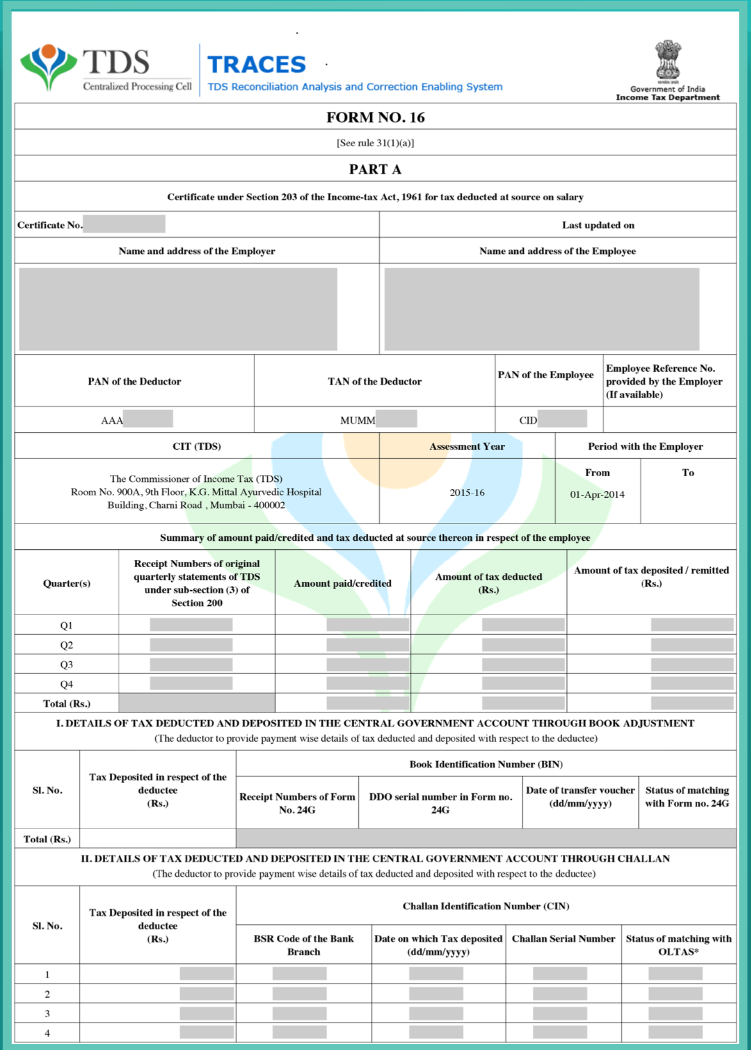
What is the format of TDS certificate and the frequency for its issuance?

Every deductor has to issue a certificate to the deductee in respect of tax deducted by him in the following form:

Table No. 2

Particulars	Form No.	The frequency of certificate issuance
TDS certificate on salary	Form 16	Annually
TDS certificate on payments other than salary	Form 16A	Quarterly
TDS certificate on purchase of immovable property	Form 16B	15 days of filing 26QB
TDS certificate on rent	Form 16C	15 days of filing 26QC
TCS certificate	Form 27D	Quarterly

Multiple payments can be clubbed in quarterly TDS certificate


TDS
Centralized Processing Cell
TRACES
TDS Reconciliation Analysis and Correction Enabling System
Government of India
Income Tax Department

FORM NO. 16

[See rule 31(1)(a)]

PART A

Certificate under Section 203 of the Income-tax Act, 1961 for tax deducted at source on salary

Certificate No.	Last updated on
Name and address of the Employer	Name and address of the Employee

PAN of the Deductor	TAN of the Deductor	PAN of the Employee	Employee Reference No. provided by the Employer (If available)
AAA	MUMM	CID	

CIT (TDS)	Assessment Year	Period with the Employer	
		From	To
The Commissioner of Income Tax (TDS) Room No. 900A, 9th Floor, K.G. Mittal Ayurvedic Hospital Building, Charni Road , Mumbai - 400002	2015-16	01-Apr-2014	

Summary of amount paid/credited and tax deducted at source thereon in respect of the employee

Quarter(s)	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of Section 200	Amount paid/credited	Amount of tax deducted (Rs.)	Amount of tax deposited / remitted (Rs.)
Q1				
Q2				
Q3				
Q4				
Total (Rs.)				

I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT
(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)			
		Receipt Numbers of Form No. 24G	DDO serial number in Form no. 24G	Date of transfer voucher (dd/mm/yyyy)	Status of matching with Form no. 24G
Total (Rs.)					

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN
(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which Tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS*
1					
2					
3					
4					

- **Download TDS certificate** (Form 16/16A/27D) (www.tdscpc.gov.in) bearing unique TDS certificate number and issue to the taxpayers within due date.
- **Part A of Form 16 shows PANs** that are reported in Annexure I of 24Q statement for the fourth quarter. Salary details for whole or part of the year in Annexure II of Quarterly TDS statement for the fourth quarter is mandatory.

What is the due date for issuance of TDS certificate?

Table No. 3

Form No.	Due date
Annual Form No. 16	15 June following the financial year.
Quarterly F 16A/F 27D	See column 3 and 5 of the table no. 5

With effect from 01/04/2012, it **mandatory to issue TDS certificate** (only 16A which can be downloaded from www.tdscpc.gov.in). The deductor shall verify the accuracy of contents and authenticate it using a digital or manual signature. After **authentication,** it becomes a **valid certificate.**

What is the contents of a TDS certificate?

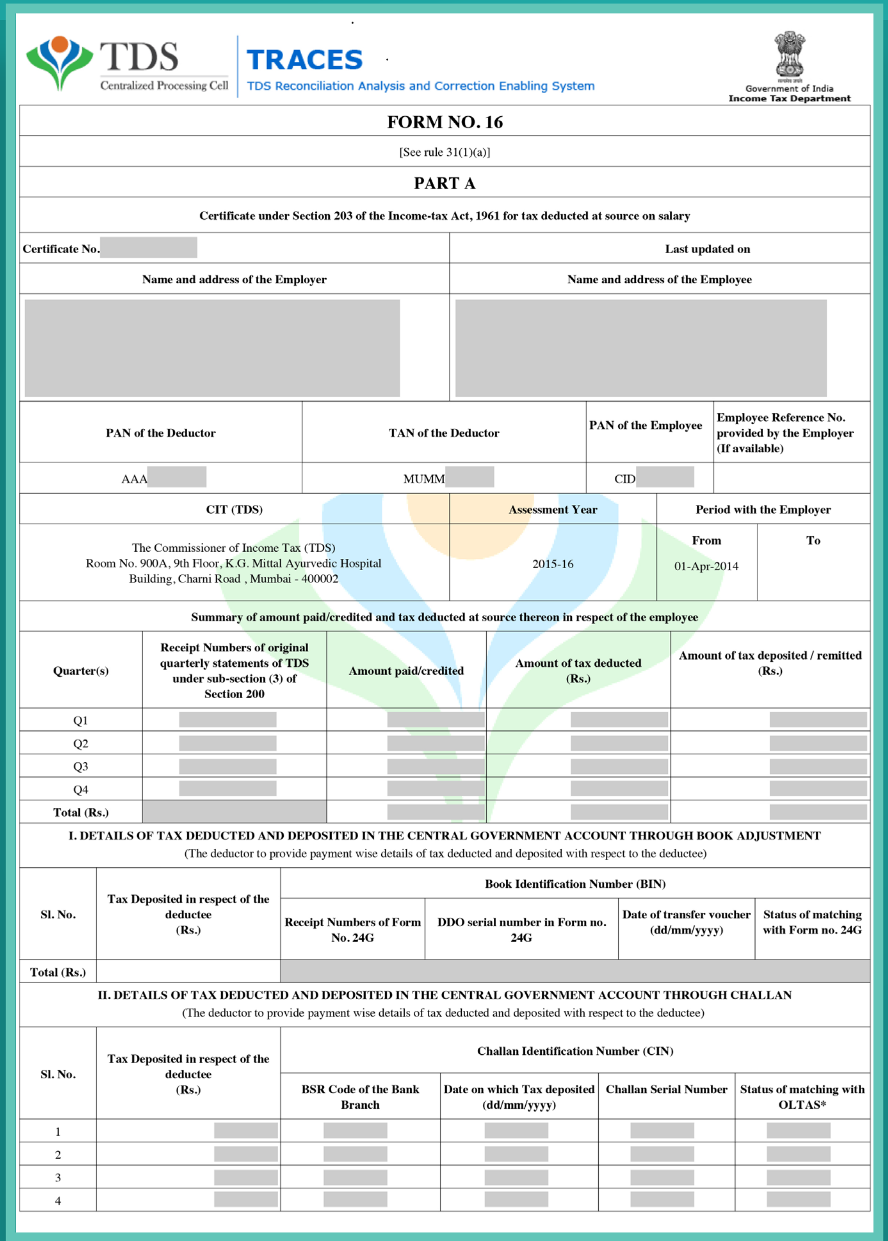
The TDS certificate contains the following details:

(a) Valid PAN of the deductee

(b) Valid TAN of the deductor

(c) Challan Identification Number (CIN), which is number generated by a combination of BSR code of the bank where tax is deposited, date of deposit and the challan serial number allotted by the bank

(d) BIN Number consists of recipt number of 24G, DDO Serial Number in 24G, date of transfer voucher



TDS
Centralized Processing Cell

TRACES
TDS Reconciliation Analysis and Correction Enabling System

Government of India
Income Tax Department

FORM NO. 16

[See rule 31(1)(a)]

PART A

Certificate under Section 203 of the Income-tax Act, 1961 for tax deducted at source on salary

Certificate No.	Last updated on
Name and address of the Employer	**Name and address of the Employee**

PAN of the Deductor	TAN of the Deductor	PAN of the Employee	Employee Reference No. provided by the Employer (If available)
AAA	MUMM	CID	

CIT (TDS)	Assessment Year	Period with the Employer	
		From	To
The Commissioner of Income Tax (TDS) Room No. 900A, 9th Floor, K.G. Mittal Ayurvedic Hospital Building, Charni Road , Mumbai - 400002	2015-16	01-Apr-2014	

Summary of amount paid/credited and tax deducted at source thereon in respect of the employee

Quarter(s)	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of Section 200	Amount paid/credited	Amount of tax deducted (Rs.)	Amount of tax deposited / remitted (Rs.)
Q1				
Q2				
Q3				
Q4				
Total (Rs.)				

I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT

(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)			
		Receipt Numbers of Form No. 24G	DDO serial number in Form no. 24G	Date of transfer voucher (dd/mm/yyyy)	Status of matching with Form no. 24G
Total (Rs.)					

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN

(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which Tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS*
1					
2					
3					
4					

What is statement of TDS and in which form is it furnished?

- **Every person responsible** for deducting tax at source must furnish TDS statement.
- **Cancellation of TDS** statement and deductee row is no longer permissible. Accordingly, it is very important to report correct and valid particulars (PAN/TAN/category etc.) in the quarterly TDS statement.
- **Quote correct and valid** lower rate TDS Certificate Number in TDS statement in case of lower deduction. The deductor can verify the lower TDS Certificate Number online on the TRACES website www.tdscpc.gov.in.
- **Last provisional receipt** number has to be quoted in regular TDS statements. While filing new regular (original) TDS statement, it is mandatory to quote the last accepted provisional receipt number of the regular quarterly TDS statement of any form type.
- **TDS statement** cannot be filed without quoting any valid challan and deductee row.
- **Download consolidated TAN-PAN file** from the TRACES website, and use it and file a new statement to avoid quoting incorrect or invalid PAN.
- **Validate PAN and name** of new deductees from TRACES website before quoting it in TDS statement.
- **File correction statements** accurately promptly for incomplete and incorrect reporting. The TRACES website, www.tdscpc.gov.in, provides the facility for Online Correction of Statements.
- **Government deductors** should obtain BIN (Book Identification Number) from their Accounts Officer (AIN holder) in time and quote the same correctly in TDS statement.

Table No. 5

The statement in respect of TDS	TDS statement form
TDS on salary	Form No. 24Q
TDS on payment other than salary to a non-resident or a foreign company or a resident but not ordinarily resident.	Form No. 27Q
TDS on payment other than salary to any person other than above.	Form No. 26Q
TDS on sale of immovable property	Form No. 26QB
TDS on payment of rent by certain individual or HUF	Form No. 26QC
Quarterly statement of collection of (TCS) tax at source.	Form No. 27EQ

What is the due date of submission of TDS statement?

Due dates for filing of TDS statement are as given in the table:

Table No. 6

Quarter ending on	Due date for TDS statement	Due date for Form 16A	Due dates of TCS Statement	Due date for 27D
30 June	31 July	15 Aug	15 July	30 July
30 Sept	31 October	15 Nov	15 October	30 Oct
31 Dec	31 January	15 Feb	15 January	30 Jan
31 March	31 May	15 Jun	15 May	30 May

What are the consequences of TDS defaults and non-payment to government?

- **Failure to deduct tax,** deducting less tax, delay in payment of the deducted tax to the Government, makes the deductor an assessee liable to penalty, which is equal to the amount for which the assessee is a deemed defaulter.

- **In case of non-deduction** or less deduction or delay in deduction of tax, an interest of 1% is levied on the tax per month or part of the month. In case of delay in payment of tax after deducting, interest of 1.5% is levied per month or part of the month. The interest is applicable till the time the tax deducted is not credited to the Government.

- **In case of delay in payment** of tax after collecting it, interest at 1% per month or part of the month shall be levied till the time the tax is not paid.

- **Failure on part of the deductor** to pay the tax deducted at source, to the credit of Central Government makes him liable to rigorous imprisonment of a minimum period of threemonths but which may extend to seven years.

- **Delay in filing TDS** quarterly statements attracts:

1. Late fee of Rs. 200/- per day for each day of default, subject to certain limits (u/s 234E).
2. Minimum penalty of Rs. 10, 000 (may be extended to Rs. 1 lakh).(u/s 271H)

- **Download the justification report** to know the details of TDS defaults if any, on the processing of TDS statement, etc. from the TRACES website www.idscpc.gov.in

What are the consequences of furnishing wrong statements or filing incorrect information?

- **With effect from 1 July** 2012, failure to file TDS statement within the prescribed time shall make the deductor liable to pay by way of fee u/s 234E, a sum of Rs. 200 for each day during which the default continues.

- **With effect from 1 July** 2012, the furnishing of incorrect information in the statement by the deductor would make him liable to a penalty, which shall not be less than Rs. 10, 000 but which may extend to Rs. 1 lakh.

- **In case the delay** in filing TDS statement is more than one year from the prescribed date, then the deductor shall be additionally liable to pay a minimum penalty of Rs. 10,000 which may extend to Rs. 1 lakh.

- **Failure to apply for TAN** or quote correct TAN by the deductor may result in a penalty of Rs. 10, 000.

- **Late filing fee u/s 234E,** being statutory in nature, cannot be waived off.

Aggregated TDS Compliance

- **The PAN of an entity** (Central Office, Headquarter etc.), having more than one TAN for its branches, associated with the referenced PAN, can review the **'Aggregated TDS Compliance'** report on a regular basis for a summary of TDS compliance at organizational level.

- **This feature provides** a summary of TDS defaults of all respective **TAN across all financial years,** which assists in effective TDS administration, monitoring, control and compliance at organizational level.

- **The feature** will be extremely useful for the purpose of complying with the provisions of Section 10(a)(ia) of the Income Tax Act, 1961 by the concerned entity, to ensure that correct information is disclosed in paragraph **21(b)** and **34(b)** of the Tax Audit Report (Form 3CD /s 44AB the Act)

- **To use this feature,** the deductor needs to **register on** the TRACES website with its PAN.

What is the format of the TDS filing statement?

The statement of TDS can be filed either in:

(1) Paper form (for less than 20 deductees).

(2) Electronic form: Form no. 27A is also to be furnished along with return on the electronic form.

Following deductors have to file the TDS statement in the form specified in electronic form only. Deductors can be:

(a) The office of the Government

(b) A company

(c) A person who is required to get his accounts audited under section 44AB in the immediately preceding financial year

(d) Where the number of deductee's records in the quarterly statement for any quarter of the financial year is equal to or more than twenty

Note: In case of any other deductor, furnishing the quarterly statement in electronic form is optional.

What is the duty of deductor if the deductee does not furnish his PAN?

If the deductee does not furnish PAN or furnishes incorrect PAN to the deductor, **the deductor shall deduct tax at source** that is higher than the following rates:

(a) The rate prescribed in the Aes

(b) At the rate in force, Le., the ratementioned in the Finance Act

(c) At the rate of 20%

The Central Board of Direct Taxes (CBDT) has amended the content for Form 16 and Form 24Q. The revised forms, which have come into effect from 12th May, 2019, have been included in the following pages.

FORM NO. 16

[See rule 31(1)(a)]

PART A

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary				
Certificate No.		Last updated on		
Name and address of the Employer		Name and address of the Employee		
PAN of the Deductor	TAN of the Deductor	PAN of the Employee	Employee Reference No. provided by the Employer (If available)	
CIT (TDS) Address.............................. .... City.............................. Pin code	Assessment Year		Period with the Employer	
			From	To

Summary of amount paid/credited and tax deducted at source thereon in respect of the employee				
Quarter(s)	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of section 200	Amount paid/ credited	Amount of tax deducted (Rs.)	Amount of tax deposited/ remitted (Rs.)
Total (Rs.)				

I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)			
		Receipt numbers of Form No. 24G	DDO serial number in Form No.24G	Date of transfer voucher dd/mm/yyyy	Status of matching with Form No. 24G
Total (Rs.)					

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN					
(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS
Total (Rs.)					

Verification

I,....................................., son/daughter of.............................. working in the capacity of .... (designation) do hereby certify that a sum of Rs [Rs. ....(in words)] has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place..	(Signature of person responsible for deduction of tax)
Date..	
Designation:	Full Name: ....

PART B (Annexure)

Details of Salary Paid and any other income and tax deducted				
1	Gross Salary			
(a)	Salary as per provisions contained in section 17(1)		Rs. ...	Rs. ...
(b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)		Rs. ...	Rs. ...
(c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)		Rs. ...	Rs. ...
(d)	Total			Rs. ...
(e)	Reported total amount of salary received from other employer(s)			Rs. ...
2	Less: Allowances to the extent exempt under section 10			
(a)	Travel concession or assistance under section 10(5)		Rs. ...	
(b)	Death-cum-retirement gratuity under section 10(10)		Rs. ...	
(c)	Commuted value of pension under section 10(10A)		Rs. ...	
(d)	Cash equivalent of leave salary encashment under section 10(10AA)		Rs. ...	
(e)	House rent allowance under section 10(13A)		Rs. ...	
(f)	Amount of any other exemption under section 10			
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	clause ...	Rs. ...		
	...	Rs. ...		
(g)	Total amount of any other exemption under section 10		Rs. ...	
(h)	Total amount of exemption claimed under section 10 [2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]			Rs. ...
3	Total amount of salary received from current employer [1(d)-2(h)]			Rs. ...
4	Less: Deductions under section 16			
(a)	Standard deduction under section 16(ia)		Rs. ...	
(b)	Entertainment allowance under section 16(ii)		Rs. ...	
(c)	Tax on employment under section 16(iii)		Rs. ...	
5	Total amount of deductions under section 16 [4(a)+4(b)+4(c)]			Rs. ...
6	Income chargeable under the head "Salaries" [(3+1(e)-5]			Rs. ...
7	Add: Any other income reported by the employee under as per section 192 (2B)			
(a)	Income (or admissible loss) from house property reported by employee offered for TDS		Rs. ...	
(b)	Income under the head Other Sources offered for TDS		Rs. ...	
8	Total amount of other income reported by the employee [7(a)+7(b)]			Rs. ...
9	Gross total income (6+8)			Rs. ...
10	Deductions under Chapter VI-A			
			Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C		Rs. ...	Rs. ...
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC		Rs. ...	Rs. ...
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)		Rs. ...	Rs. ...
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)		Rs. ...	Rs. ...
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs. ...	Rs. ...
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCD (2)		Rs. ...	Rs. ...
(g)	Deduction in respect of health insurance premia under section 80D		Rs. ...	Rs. ...
(h)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs. ...	Rs. ...
		Gross Amount	Qualifying Amount	Deductible Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs. ...	Rs. ...	Rs. ...
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs. ...	Rs. ...	Rs. ...
(k)	Amount deductible under any other provision(s) of Chapter VI□A			
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	section ...	Rs. ...	Rs. ...	Rs. ...
	....	Rs. ...	Rs. ...	Rs. ...
(l)	Total of amount deductible under any other provision(s) of Chapter VI- A	Rs. ...	Rs. ...	Rs. ...

11	Aggregate of deductible amount under Chapter VI-A [10(a)+10(b)+10(c)+10(d)+10(e)+10(f)+10(g)+10(h)+10(i)10(j)+10(l)]			Rs. ...
12	Total taxable income (9-11)			Rs. ...
13	Tax on total income			Rs. ...
14	Rebate under section 87A, if applicable			Rs. ...
15	Surcharge, wherever applicable			Rs. ...
16	Health and education cess			Rs. ...
17	Tax payable (13+15+16-14)			Rs. ...
18	Less: Relief under section 89 (attach details)			Rs. ...
19	Net tax payable (17-18)			Rs. ...

Verification

I, ..., son/daughter of ....working in the capacity of .... (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place.....................................	(Signature of person responsible for deduction of tax)
Date......................................	Full Name : ....

Notes:

1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II of Part A.
3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.

   (ii) Part B (Annexure) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.
7. Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee."

INCOME-TAX RULES, 1962

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)

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

   (c) Financial Year

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 Note4)

Mobile

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

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

(f) Type of Deductor [See Note 2]

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 +302+306+304) (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:. .... Signature of the person responsible for deducting tax at source...

Date: .... 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 234E for late filling 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: .... Signature of the person responsible for deducting tax at source ....

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

Notes:

1. 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.
2. 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.
3. Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
4. 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 or credited during the financial year ....and net tax payable

Serial number.	Permanent Account Number of the employee.	Name of the employee.	Deductee type (Senior Citizen, Super Senior Citizen, Others).	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy).	Gross Salary as per provisions contained in section 17(1).	Value of perquisites under section 17(2) (as per FormNo.12BA, wherever applicable).	Profits in lieu of salary under section 17(3) (as per Form No.12BA, wherever applicable).	Total amount of gross salary received from current employer (see Note 1 for definition of Salary).
[330]	[331]	[332]	[333]	[334]	[335]	[336]	[337]	[338]

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-cum-retirement 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).	Amount of any other exemption under section 10.	Total amount of exemption claimed under section 10 (340+341+342+343+344+346).	Total declaration under section 16(19)
[339]	[340]	[341]	[342]	[343]	[344]	[345]	[346]	[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).
[349]	[350]	[351]	[352]	[353]	[354]	[355]	[356]	[357]	[358]

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 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 [356+357+358 (limited to Rs.1,50,000) +359 +360+361+362+ 363+364+365].	Total taxable income (355-366).	Income-tax on total income.
[359]	[360]	[361]	[362]	[363]	[364]	[365]	[366]	[367]	[368]

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 [368+370+371-(369+372)].	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 (374+375).	Shortfall in tax deduction (+) or excess tax deduction (-) (373-376).
[369]	[370]	[371]	[372]	[373]	[374]	[375]	[376]	[377]

Notes:

1. 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 (8 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'.
2. 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.
3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
4. 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.".

[Notification No. 36/2019/F.No. 370142/4/2019-TPL]

(Saurabh Gupta)

Under Secretary (Tax Policy and Legislation)

Note: The Principal Rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide notification number S.O. 969(E) dated the 26th of March, 1962 and were last amended vide notification number G.S.R No. 279(E) dated 01/04/2019.

FOR ANY FURTHER QUESTIONS OR QUERIES, FEEL FREE TO GET IN TOUCH WITH US:

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