

4. Details of tax deducted and paid to the credit of the Central Government:

Sl. No.	Tax	Education Cess	Interest	Fee (See Note 5)	Penalty / Others	Total amount deposited as per challan/ Book Adjustment (302+303+304 +305+306) (See Note 6)	Mode of 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 No. 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (dd/mm/yyyy) (See Note 8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[307]	[308]	[309]	[310]	[311]	(312)
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:

- It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANOTREQD" should be mentioned.
- Indicate deductor category as per Annexure 1.
- In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
- 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.
- Fee paid under section 234 E for late filing of TDS statement to be mentioned in separate column of 'Fee' (column 305).
- In column 307, Government DDOs to mention the amount remitted by the PAO/CDDO/DTO. Other deductors to write the exact amount deposited through challan.
- In column 308, mention "N". In case of nil challan, do not mention any value.
- Challan / Transfer Voucher (CIN / BIN) particulars, i.e. 309, 310, 311 should be exactly the same as available at Tax Information Network. In case of nil challan, mention last date of the respective quarter for which statement is being filed.
- In column 312, mention minor head as marked on the challan.
- All the amount columns are mandatory, if not applicable mention as 0.00.

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 ate (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. 324	
Total Interest to be allocated among deductees mentioned 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 1)	Date of payment/ credit (dd/mm/yyyy)	Date of Deduction (dd/mm/yyyy)	Amount Paid or Credited	Tax	Education Cess	Total TDS (Total of columns 321 and 322)	Total TDS deposited	Date of deposit (dd/mm/yyyy)	Reason for non-deduction/ lower deduction /higher deduction (see note 2)	Number of the certificate u/s 197 issued by the Assessing Officer for non-deduction/lower Deduction (see note 3)
[313]	[314]	[315]	[316]	[317]	[318]	[319]	[320]	[321]	[322]	[323]	[324]	[325]	[326]	[327]
1														
2														
3														
4														
5														
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:

- Mention section code as per Annexure 2.
- Mention lower/ no / higher deduction code as per Annexure 3.
- Mandatory to mention certificate no. in case of lower or no deduction as per column no. 326.

ANNEXURE II
Details of salary paid and tax deducted therefrom from the employees

	[328]	Serial Number
	[329]	Permanent Account Number of the employee
	[330]	Name of the employee
	[331]	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, "G" for others and "W" for women less than 60 years of age
	[332]	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy)
	[333]	Taxable Amount on which tax is deducted by the current employer
	[334]	Reported Taxable Amount on which tax is deducted by previous employer(s)
	[335]	Total amount of salary (See Note 1) (333+334)
	[336]	Total deduction under section 16(ii)
	[337]	Total deduction under section 16(iii)
	[338]	Income chargeable under the head "Salaries" (Column 335 minus (336 plus 337))
	[339]	Income (including admissible loss from house property) under any head other than the head "Salaries" offered for TDS [section 192 (2B)]
	[340]	Gross total income (Total of Columns 338 and 339)
	[341]	Aggregate amount of deductions admissible under sections 80C, 80CCC and 80CCD (1)(Total to be limited to amount specified under section 80CCE)
	[342]	Amount deductible under any other provision(s) of Chapter VI-A
	[343]	Total amount deductible under Chapter VI-A (Total of columns 341 and 342)
	[344]	Total taxable income (Column 340 minus 343)
	[345]	Income-tax on total income
	[346]	Education cess
	[347]	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance
	[348]	Net tax payable (345 plus 346 minus 347)
	[349]	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in column 323 of Annexure I for all the four quarters in respect of each employee]
	[350]	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 344)
	[351]	Total amount of tax deducted at source for the whole year (Total of columns 349 and 350)
	[352]	Shortfall in tax deduction (+)/Excess tax deduction (-) [Column 348 minus 351]
	[353]	Whether tax deducted at higher rate due to non furnishing of PAN by deductee (Yes/No)

Date:

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

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, 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. ”;

Annexure 1 - Deductor category

Deductor category
Statutory body (Central Govt.)
Statutory body (State Govt.)
Autonomous body (Central Govt.)
Autonomous body (State Govt.)
Local Authority (Central Govt.)
Local Authority (State Govt.)
Company
Branch / Division of Company
Association of Person (AOP)
Association of Person (Trust)
Artificial Juridical Person
Body of Individuals
Individual/HUF
Firm

Annexure 2 – Section code

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 3 – Remarks for lower/ no / higher deduction

Particulars	Code	Whether PAN mandatory
In case of lower deduction on account of certificate under section 197	A	Yes
In case of no deduction on account of certificate under section 197	B	Yes
In case of deduction of tax at higher rate due to non-availability of PAN	C	No