

¹[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 paid to an employee under section 192 or pension or interest income of specified senior citizen under section 194P.

| | | | |
|---|---------------------|--|---|
| Certificate No. | | Last updated on | |
| Name and address of the Employer/Specified Bank | | Name and address of the Employee/ Specified senior citizen | |
| PAN of the Deductor | TAN of the Deductor | PAN of the Employee/specified senior citizen | Employee Reference No./ Pension Payment order 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 statement 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.) | | | | | |

1. Substituted by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023 and shall be applicale for the assessment year 2024-25 and subsequent assessment years.

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-I)]

In relation to employees for tax deduction under section 192

Details of salary paid and any other income and tax deducted

| A | Whether opting out of taxation u/s 115BAC(1A)? | [YES/NO] |
|-----|---|----------|
| 1. | Gross Salary | |
| (a) | Salary as per provisions contained in section 17(1) | Rs. ... |
| (b) | Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable) | Rs. ... |
| (c) | Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable) | 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) | Commutated 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) | Other special allowances under section 10(14) | Rs. ... |
| (g) | Amount of any other exemption under section 10 | |

| | | | | |
|-----|---|---------|--------------|-------------------|
| | clause ... | Rs. ... | | |
| | clause ... | Rs. ... | | |
| | clause ... | Rs. ... | | |
| | clause ... | Rs. ... | | |
| | clause ... | Rs. ... | | |
| | ... | Rs. ... | | |
| (h) | Total amount of any other exemption under section 10 | | Rs. ... | |
| (i) | Total amount of exemption claimed under section 10 | | | Rs. ... |
| | [2(a)+2(b)+2(c)+2(d)+2(e)+2(f)+2(h)] | | | |
| 3. | Total amount of salary received from current employer | | | Rs. ... |
| | [1(d)-2(i)] | | | |
| 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 | | | Rs. ... |
| | [4(a)+4(b)+4(c)] | | | |
| 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 | | | Rs. ... |
| | [7(a)+7(b)] | | | |
| 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. ... |
| (i) | Deduction in respect of contribution by the employee to Agnipath Scheme under section 80CCH | | Rs. ... | Rs. ... |
| (j) | Deduction in respect of contribution by the Central Government to Agnipath Scheme under section 80CCH | | Rs. ... | Rs. ... |

| | | Gross Amount | Qualifying Amount | Deductible Amount |
|-------------------|---|--------------|-------------------|-------------------|
| (k) | Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G | Rs. ... | Rs. ... | Rs. ... |
| (l) | Deduction in respect of interest on deposits in savings account under section 80TTA | Rs. ... | Rs. ... | Rs. ... |
| (m) | 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. ... |
| (n) | 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(d)+10(e)+10(f)+10(g)+10(h)+ 10(i)+10(j) +10(k) +10(l) +10(n)] | | | 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 @ 4% | | | Rs. ... |
| 17. | Tax payable (13+15+16-14) | | | Rs. ... |
| | | | | |
| 18. | Less: Relief under section 89 (attach details) | | | Rs. ... |
| ¹ [19. | Less: Tax deducted at source as per Form No. 12BAA submitted under provisions of section 192(2B) | | | Rs. ... |
| 20. | Less: Tax collected at source as per Form No. 12BAA submitted under provisions of section 192(2B) | | | Rs. ... |
| 21. | Net tax payable (17-18-19-20) | | | Rs. ...] |

Verification

I,, son/daughter ofworking 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 :

Annexure II

In relation to specified senior citizen for tax deduction under section 194P

| A | Whether opting out of taxation u/s 115BAC(1A)? | [YES/NO] |
|-----|---|----------|
| 1. | Gross Salary | |
| (a) | Pension as per provisions contained in clause (ii) of section 17(1) | Rs. ... |
| 2. | Total amount of salary received | Rs. ... |
| 3. | Less: Deductions under section 16 | |
| (a) | Standard deduction under section 16(ia) | Rs.... |
| (b) | Tax on employment under section 16(iii) | Rs. ... |
| 4. | Total amount of deductions under section 16 [3(a)+3(b)] | Rs. ... |
| 5. | Income chargeable under the head "Salaries" [(2-4) | Rs. ... |

| | | | | |
|-----|---|--------------|-------------------|-------------------|
| 6. | Interest Income under the head "Other Sources" paid by the specified bank | | Rs. ... | |
| 7. | Gross total income (5+6) | | | Rs. ... |
| 8. | 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 health insurance premia under section 80D | | Rs. ... | Rs. ... |
| (g) | Deduction in respect of interest on loan taken for higher education under section 80E | | Rs. ... | Rs. ... |
| | | Gross Amount | Qualifying Amount | Deductible Amount |
| (h) | Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G | Rs. ... | Rs. ... | Rs. ... |
| (i) | Deduction in respect of interest on deposits in savings account under section 80TTB | Rs. ... | Rs. ... | Rs. ... |
| (j) | 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. ... |
| (k) | Total of amount deductible under any other provision(s) of Chapter VI-A | Rs. ... | Rs. ... | Rs. ... |
| 9. | Aggregate of deductible amount under Chapter VI-A [8(d)+8(e)+8(f)+8(g)+8(h)+8(i)+8(k)] | | | Rs. ... |
| 10. | Total taxable income (7-9) | | | Rs. ... |
| 11. | Tax on total income | | | Rs. ... |
| 12. | Rebate under section 87A, if applicable | | | Rs. ... |
| 13. | Surcharge, wherever applicable | | | Rs. ... |
| 14. | Health and education cess | | | Rs. ... |
| 15. | Tax payable (11+13+14-12) | | | Rs. ... |
| 16. | Less: Relief under section 89 (attach details) | | | Rs. ... |
| 17. | Net tax payable (16-17) | | | Rs. ... |

Verification

I,, son/daughter ofworking 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-I) 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.
(iii) Part B (Annexure-II) of the certificate in Form 16 may be issued by the specified bank to a specified senior citizen.
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-I) to the employee.]