

<sup>1</sup>[FORM NO. 24Q

[See sections 192, 194P 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 paid to employee under section 192, or income of specified senior citizen under section 194P, for the quarter ended ..... (June/September/December/March) .....(Financial Year)

1. (a) Tax Deduction and Collection Account Number (TAN) 

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

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

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

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(c) Financial Year 

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(f) Type of Deductor [See Note 2] 

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2. Particulars of the Deductor (employer)

(a) Name of the employer 

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(b) If Central/State Government Name (See Note 3) 

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AIN Code of PAO/TO/CDDO 

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(c) TAN Registration No. 

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(d) Address 


3. Particulars of the person responsible for deduction

of tax: (a) Name 

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(b) Address 


1. Substituted by the Income-tax (Twenty-sixth Amendment) Rules, 2021, w.e.f. 2-9-2021.

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	<sup>2</sup> [Health and Education Cess]	Interest	Fee (See Note 12)	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 (SeeNote8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[30A]	[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.
- (iii) enclose Annexure III 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:**

2. Substituted for "Education Cess" by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.

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/TO/CDDO. 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			Name of the Employer		
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)			TAN		
Challan Serial Number/DDO Serial No. of Form 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					

Sl. No.	Employee reference number provided by employer/ PPO number , if available	PAN of the employee/ specified senior citizen	Name of the employee/ specified senior citizen	Section Code [See Note 4]	Date of payment/ credit (dd/mm/yyyy)	Date of deduction (dd/mm/yyyy)	Amount Paid or Credited	Tax	Surcharge	<sup>3</sup> [Health and Education Cess]	Total TDS (Total of column 322, 323, 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]	[31A]	[318]	[319]	[320]	[321]	[322]	[323]	[324]	[325]	[326]	[32A]	[328]	[329]
1															
2															
3															
Total															

3. Substituted for "Education Cess" by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.

### 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 Indian Government employees	92C
194P	Payment to Specified Senior Citizen	94P

<sup>4</sup>[Annexure II

*Details of salary paid or credited during the financial year .....and net tax payable (under section 192)*

Serial number.	Permanent Account Number of the employee.	Name of the employee.	Whether opting out from taxation u/s 115BAC(1A) [Yes/No]	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).	(a) Gross Salary as per provisions contained in section 17(1).	(b) Value of perquisites under section 17(2) (as per FormNo.12BA, wherever applicable).	(c) 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)	(332A)	(332B)	(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).	Commutated 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).	Other special allowances under section 10(14).	Amount of any other exemption under section 10.	Total amount of exemption claimed under section 10 (340+341+342+343+344+346A+346B).	Total deduction under section 16(ia).
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346A)	(346B)	(347)	(348)

4. Substituted by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.



Total taxable income (355-379).	Income-tax on total income.	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 [381+383+384-(382+385)].	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 F R O O H of WH G by other employer(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 (387+388).	Shortfall in tax deduction (+) or excess tax deduction (-) (386-389).
(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)

**Notes:**

- 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 (37 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'.
- 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.
- Permanent account number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
- 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.]

SS

) "K cfXg"cf"XYXi VWYg" VmihY' bVta Y!hUl f9] [ \h '5a YbXa YbtfF i `Yz`&&( žk "Y"Z' 37/32/4246"

\*" bgyfYX VmihY' bVta Y!hUl f9] [ \h '5a YbXa YbtfF i `Yz`&&( žk "Y"Z' 37/32/4246"

**Annexure III**

Details of pension and interest income paid or credited during the financial year.....and net tax payable (under section 194P)

Sl. No.	Permanent Account Number/ Aadhaar of the Specified Senior Citizen	Name of the Specified Senior Citizen	Deductee type (senior citizen/ super senior citizen)	7[Whether opting out of taxation u/s 115BAC(1A) [Yes/No]	Gross Pension as per provisions contained in clause (ii) section 17(1).	Deduction under section 16			Income under the head 'Salaries'	Interest Income under the other sources paid by the specified bank	Gross Total Income
						Standard deduction u/s 16(ia)	Tax on employment (16(iii))	Total			
(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399) = (397) + (398)	(400) = (396)- (398)	(401)	(402) = (400)+ (401)

Deduction in respect of life insurance premia, contributions to provident fund etc. u/s 80C		Deduction in respect of contribution to certain pension funds u/s 80CCC		Deduction in respect of contribution by taxpayer to pension scheme u/s 80CCD(1)		Total Deduction u/s 80C, 80CCC and 80CCD(1) [does not exceed Rs. 1,50,000]	Deductions in respect of amount paid/deposited to notified pension scheme u/s 80CCD (1B)		Deduction in respect of health insurance premia u/s 80D		Deduction in respect of loan taken for higher education u/s 80E		Deduction in respect of donations to certain funds, charitable institutions, etc. u/s 80G			Deduction in respect of interest on deposits in savings account u/s 80TTB		
Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount		Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount	Gross amount	Qualifying amount	Deductible amount
(403)	(404)	(405)	(406)	(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)
Amount deductible under any other provision of Chapter VI-A						Aggregate of deductible amount under Chapter VI-A	Total Taxable income	Tax on total income	Rebate under section 87A, if applicable	Surcharge, wherever applicable	Health and Education cess	Tax payable	Relief under section 89	Net tax payable				
Section code (see note 1)	Gross amount	Qualifying amount	Deductible amount															
(422)	(423)	(424)	(425)	(426) = (409)				(427) =	(428)	(429)	(430)	(431)	(432) = (428)	(433)	(434)			

7. Substituted for "Whether opting for taxation u/s 115BAC [Yes/No]" by the Income-tax (Fifth Amendment) Rules, 2023, w.e.f. 1-7-2023.



				+(411)+(413)+(415)+(418)+(421)+ (425)	(402)- (426)						+ (430) + (431)-(429)		

Notes:

2. Section codes:

Sl. No.	Section	Particulars	Section code
1	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	DD
2	80EE	Deduction in respect of interest on loan taken for residential house property	EE
3	80EEA	Deduction in respect of interest on loan taken for certain house property (not covered u/s 80EE)	EEA
4	80GG	Deduction in respect of rents paid	GG
5	80GGC	Deduction in respect of contributions given by any person to political parties.	GGC
6	80U	Deduction in case of a person with disability	U.]