

'FORM NO. 24

[See section 192 and rule 37]

Annual return of "Salaries" under section 206 of the Income-tax Act, 1961 for the year ending 31st March.....

1. (a) Tax Deduction Account No.

(b) Permanent Account No.

2. (a) Name of the Employer

(b) Address of the Employer

Flat/Door/Block Number

Name of the Premises/Building

Road/Street/Lane

Area/Locality

Town/City/District

State

Pin Code

4. (a) Name of the person responsible for paying salary (if not the employer)

(b) Address of the person responsible for paying salary

Flat/Door/Block Number

Name of the Premises/Building

Road/Street/Lane

Area/Locality

Town/City/District

State

Pin Code

3.* Has address of the employer/ person responsible for paying salary changed since filing the last return Tick as applicable

Employer Yes No Person Responsible for paying salary Yes No

* If address has changed give changed address in column 2(b) / 4(b)

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

S. No. (231)	Amount Deducted (232)	Transfer Voucher / Challan No. given by Bank (233)	Date of Transfer Voucher / Challan (234)	Bank Branch Code (235)
Total				

Note - Government deductors to give particulars of transfer vouchers; other deductors to give particulars of challan no. regarding deposit into bank.

7. I certify that :

- (i) the above return consists ofpages serially numbered fromtoand furnishes the prescribed particulars in respect of..... (given number) employees;
- (ii) the above return contains complete details of total amount chargeable under the head "Salaries" paid by.....to all persons whose income for the year under the head "Salaries" exceeded the maximum amount which is not taxable under the Finance Act of the year.
- (iii) the amount of tax shown in column 226 has been paid to the credit of the Central Government vide particulars given in item number 6 above.
- (iv) all the particulars furnished in the return and the Annexure are correct.

Place :

Date

Name and Signature of the employer / person responsible for paying salary

Designation :

Notes :

1. Salary includes wages, annuity, pension, gratuity, fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974, or profits in lieu of or in addition to salary or wages, including payments made at or in connection with termination of employment advance of salary 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 return.
3. Where tax has been deducted at a lower rate or no tax has been deducted on the basis of a certificate given by the Assessing Officer under section 197(1), this should be indicated in this column and a copy of such order should be attached along with the return.
4. Please record on every page the totals of each of the columns.

1. (a) Tax Deduction Account No.

(b) Permanent Account No.

2. (a) Name of the Employer

(b) Address of the Employer

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Name of the Premises/Building

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ANNEXURE

Particulars of value of perquisites and amount of accretion to Employee's Provident Fund Account for the year ending 31st March.....

Name of Employee	Employee's Serial No. in Form No. 24	Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation)					Rent, if any, paid by the employee	Value of perquisite (Column 238 minus Column 243 or Column 242 minus Column 243, as may be applicable)	Where any conveyance has been provided by the employer free or at a concessional rate or where the employee is allowed the use of one or more motor-cars owned or hired by the employer or where the employer incurs the running expenses of a motor car owned by employees estimated value of perquisite(give details)	Remuneration paid by the employer for domestic and personal services provided to the employee (give details)	Value of free or concessional passages on home leave and other travelling to the extent chargeable to tax(give details)	Estimated value of any other benefit or amenity provided by the employer free of cost or at concessional rate not included in the preceding columns(give details)	Employer's contribution to recognised provident fund in excess of 12% of the employee's salary	Interest credited to the assessee's account in recognised provident fund in excess of the rate fixed by Central Government	Total of columns 244 to 250 carried to column 207 of Form no. 24.
		Where accommodation is furnished													
		Where accommodation is unfurnished	Value as if accommodation is unfurnished	Cost of furniture (including TV sets, radio sets, refrigerators, other household appliances and air-conditioning plant or equipment	Perquisite value of furniture (10% of Column 240)	Total of Columns 239 and 241									
(236)	(237)	(238)	(239)	(240)	(241)	(242)	(243)	(244)	(245)	(246)	(247)	(248)	(249)	(250)	(251)

Place:.....

Date :.....

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