

File Format for Salary TDS File - Form 24Q - Q4						
General Notes -						
1	File should be generated in ASCII Format with ".txt" as filename extension.					
2	Each Record (including last record) must start on new line and must end with a newline character. Hex Values : "0D" & "0A".					
3	The constant values as mentioned in the file format below (values of fields viz. 'Record Type', 'Upload Type' etc.) need to be mentioned In BLOCK letters only. i.e. value of field 'Record Type' in case of 'File Header' should be specified as 'FH' and not 'fh'.					
4	For all amount fields decimal value with precision of 2 should be provided e.g. 1000.50, 2345.00. It may be noted that in case of certain amount fields where fractional portion is not allowed, the value should contain decimal point followed by two zeros i.e. value - 2345 will not be allowed, whereas value - 2345.00 will be allowed.					
5	For Rate at which tax Deducted (DD), decimal with precision value 4 should be provided e.g. if the rate is 2 then the same should be mentioned as 2.0000					
7	M indicates mandatory field and O indicates - Optional.					
8	All dates should be in 'ddmmyyyy' format. No date should be a future date.					
9	This is a ^ delimited variable field width file. This means that in case of empty spaces there is no need to provide leading '0' for numerals and trailing spaces for character fields.					
10	The total number of delimiters (i.e. "^") in any type of record should be one less than the total number of fields in the respective record. For example the total number of fields in "File Header record" is 16, hence the total no. of delimiters in 'File Header record' would be 15.					
TDS Statement for Salary category (File Header Record)						
Sr. No.	Field	3 digit Column Number as printed in the Existing Form 24Q	Data Type	Size	M/O	Remarks
1	Line Number		INTEGER	9	M	Running Sequence Number for each line in the file.
2	Record Type		CHAR	2	M	Value should be "FH" signifying 'File Header' record
3	File Type		CHAR	3	M	Value should be "SL1"
4	Upload Type		CHAR	1	M	Value should be "R"
5	File Creation Date		DATE	8	M	Mention the date of creation of the file in ddmmyyyy format.
6	File Sequence No.		INTEGER	9	M	Indicates the running sequence number for the file. (Should be unique across all the files)
7	Uploader Type		CHAR	1	M	Value should 'D'
8	TAN of Employer		CHAR	10	M	TAN of Employer
9	Total No. of Batches		INTEGER	9	M	Value should be '1'
10	Record Hash (Not applicable)		NA	0		No value should be specified
11	FVU Version (Not applicable)		NA	0		No value should be specified
12	File Hash (Not applicable)		NA	0		No value should be specified
13	Sam Version (Not applicable)		NA	0		No value should be specified

14	SAM Hash (Not applicable)		NA	0		No value should be specified
15	SCM Version (Not applicable)		NA	0		No value should be specified
16	SCM Hash (Not applicable)		NA	0		No value should be specified
Note:	Single File Header record for the entire file.					
	TDS Statement for Salary category (Batch Header Record)					
1	Line Number		INTEGER	9	M	Running Sequence Number for each line in the file
2	Record Type		CHAR	2	M	Value should be "BH" (Batch Header) for the batch header record
3	Batch Number		INTEGER	9	M	Value must start with 1
4	Count of Challan/transfer voucher Records		INTEGER	9	M	Count of total number of challans/transfer vouchers contained within the batch. Must be equal to the total number of 'Challans' included in this batch.
5	Form Number		CHAR	4	M	Value should be "24Q"
6	Transaction Type (Not applicable)		NA	0		No value should be specified
7	Batch Updation Indicator (Not applicable)		NA	0		No value should be specified
8	Original RRR No. (Provisional Receipt Number of REGULAR File) - (Not applicable)		NA	0		No value should be specified

9	Previous RRR Number (Not applicable)		NA	0		No value should be specified
10	RRR Number (Provisional Receipt Number)- (Not applicable)		NA	0		No value should be specified
11	RRR Date (provisional Receipt Date) - (Not applicable)		NA	0		No value should be specified
12	Last TAN of Employer (Used for Verification) (Not applicable)		NA	0		No value should be specified
13	TAN of Employer		CHAR	10	M	Mention the 10 Character TAN of the Employer. Should be all CAPITALS.
14	Filler1		NA	0		No value should be specified
15	PAN of Employer		CHAR	10	O	Mention the PAN of the Employer.
16	Assessment Yr		INTEGER	6	M	Assessment year e.g. value should be 200607 for assessment yr 2006-07
17	Financial Yr		INTEGER	6	M	Financial year e.g. value should be 200506 for Financial Yr 2005-06. 'Assessment year' - 'Financial Year' must be = 1. The financial Year cannot be a future financial year
18	Period		CHAR	2	M	Valid values Q1, Q2, Q3, Q4. Q1 for 1st Quarter, Q2 for 2nd Quarter, Q3 for 3rd Quarter and Q4 for 4th Quarter.
19	Name of Employer		CHAR	75	M	Mention the Name of the Employer i.e. Employer who deducts tax.
20	Employer Branch/ Division		CHAR	75	O	Branch/Division of employer.
21	Employer Address1		CHAR	25	M	Mention the address line 1 of the Employer.
22	Employer Address2		CHAR	25	O	Mention the address line 2 of the Employer.
23	Employer Address3		CHAR	25	O	Mention the address line 3 of the Employer.
24	Employer Address4		CHAR	25	O	Mention the address line 4 of the Employer.
25	Employer Address5		CHAR	25	O	Mention the address line 5 of the Employer.
26	Employer State		INTEGER	2	M	Numeric code for state. For list of State codes, refer to the Annexure 1 below.
27	Employer PIN		INTEGER	6	M	PIN Code of Employer
28	Employer Email ID		CHAR	75	O	Valid E-mail Format.
29	Employer's STD		INTEGER	5	O	Only Numeric characters allowed
30	Employer's Tel-Phone No		INTEGER	10	O	Only Numeric characters allowed
31	Change of Address of employer since last Return		CHAR	1	M	"Y" if address of employer has changed after filing last return, "N" otherwise.
32	Deductor Type		CHAR	1	M	"C" if Central / Other Govt. "O" for Others.
33	Name of Person responsible for paying salary / Deduction		CHAR	75	M	Mention the Name of Person responsible for paying salary on behalf of the employer.
34	Designation of the Person responsible for paying salary / Deduction		CHAR	20	M	Mention the designation of Person responsible for paying salary on behalf of the employer.
35	Responsible Person's Address1		CHAR	25	M	Mention the address line 1 of the responsible Person.
36	Responsible Person's Address2		CHAR	25	O	Mention the address line 2 of the responsible Person

37	Responsible Person's Address3		CHAR	25	O	Mention the address line 3 of the responsible Person
38	Responsible Person's Address4		CHAR	25	O	Mention the address line 4 of the responsible Person
39	Responsible Person's Address5		CHAR	25	O	Mention the address line 5 of the responsible Person
40	Responsible Person's State		INTEGER	2	M	Numeric code for state. For list of State codes, refer to the Annexure below.
41	Responsible Person's PIN		INTEGER	6	M	PIN Code of Responsible Person.
42	Responsible Person's Email ID -1		CHAR	75	O	Valid E-mail Format.
43	Remark (Reserved for Future Use)		CHAR	75	O	No value should be specified
44	Responsible Person's STD CODE		INTEGER	5	O	Only Numeric characters allowed .
45	Responsible Person's Tel-Phone No:		INTEGER	10	O	Only Numeric characters allowed .
46	Change of Address of Responsible person since last Return		CHAR	1	M	"Y" if address has changed after filing last return, "N" otherwise.
47	Batch Total of - Total of Deposit Amount as per Challan		INTEGER	15	M	Mention the Total of Deposit Amount as per Challan.The value here should be same as sum of values in field 'Total of Deposit Amount as per Challan' in the 'Challan Detail' record across all Challans in the batch. Only Integer values are allowed for this field. The value of 1000 should be represented as 1000.00 in this field.
48	TDS Circle where annual return / statement under section 206 is to be filed. (For future use)		CHAR	50	O	For future use
49	Count of Salary Details Records		INTEGER	9	M	Count of total number of Salary Detail Records' within a batch ,Value Should be >= 0,
50	Batch Total of - Gross Total Income as per Salary Detail		DECIMAL	15	M	Mention the Total of Gross Total Income as per Salary Detail.The value here should be same as sum of values in field 'Gross Total Income' in the 'Salary Detail' record
51	AO Approval		CHAR	1	M	Value should be "N"
52	AO Approval Number		CHAR	15	O	Must be NULL
53	Record Hash (Not applicable)		NA	0		No value should be specified
TDS Statement for Salary category (Challan / Transfer Voucher Detail Record)						
1	Line Number		INTEGER	9	M	Running sequence number for each line in the file
2	Record Type		CHAR	2	M	Value should be "CD"
3	Batch Number		INTEGER	9	M	Value should be same as 'Batch Number' field in 'Batch Header' record
4	Challan-Detail Record Number	301	INTEGER	9	M	Running serial number for 'Challan Detail' records in a batch. Should start with 1
5	Count of Deductee / Party Records		INTEGER	9	M	Count of total number of 'Deductee Detail Records' within e-TDS statement,Value Should be >= 0,

6	NIL Challan Indicator		CHAR	1	M	Value should be "N". In cases where no tax has been deposited in bank, value should be "Y" (applicable in case of NIL return)
7	Challan Updation Indicator (Not applicable)		NA	0	O	No value should be specified
8	Filler 2 (Not applicable)		NA	0		No value should be specified
9	Filler 3 (Not applicable)		NA	0		No value should be specified
10	Filler 4 (Not applicable)		NA	0		No value should be specified
11	Last Bank Challan No (Used for Verification) (Not applicable)		NA	0		Not applicable to regular
12	Bank Challan No	311	INTEGER	5	O	Challan Number issued by Bank . Applicable to both Govt and Non Govt, Non-Nill statements. No value to be provided if value in field "NIL Challan Indicator" is "Y". No value to be provided if tax deposited by book entry.
13	Last Transfer Voucher No (Used for Verification) (Not applicable)		NA	0		No value should be specified
14	Transfer Voucher No	311	INTEGER	9	O	Applicable only in case of a Government Organization I.e. only if value in field "Deductor Type" of 'Batch Header Record' is "C". No value should be present in this column in case of a NIL Statement or in case of a non-Government deductor (i.e. if value in field "Deductor Type" is "O" or if the value in field "NIL Challan Indicator" is "Y")
15	Last Bank-Branch Code (Used for Verification) (Not applicable)		NA	0		No value should be specified
16	Bank-Branch Code	309	INTEGER	7	O	BSR Code of the receiving branch in case of challans. Mandatory if some value in field "Bank Challan Number" is provided. This field may not contain any value in case of Transfer Voucher or in case of a NIL return (I.e. a case in which no tax deposit has been carried out)
17	Last Date of 'Bank Challan No / Transfer Voucher No' (Used for Verification) (Not applicable)		NA	0		No value should be specified
18	Date of 'Bank Challan No / Transfer Voucher No'	310	DATE	8	M	Date of payment of tax to Govt. It cannot be Future Date. Value should be equal to last date of respective quarter if the value in field "NIL Challan Indicator" is "Y".
19	Filler 5 (Not applicable)			0		No value should be specified
20	Filler 6 (Not applicable)			0		No value should be specified
21	Section	N.A	CHAR	3	M	Section Code to be provided here. Refer Annexure 2.

22	'Oltas TDS / TCS -Income Tax '	302	INTEGER	15	M	Mention the amount of "Income Tax" out of the 'Total tax deposited' through Challan. No fractional portion is allowed in this field (value should be integer) , I.e. value "1000.50" will not be allowed, whereas value "1000.00" will be considered to be valid value.
23	'Oltas TDS / TCS -Surcharge '	303	INTEGER	15	M	Mention the amount of "Surcharge" out of the 'Total tax deposited' through Challan. No fractional portion is allowed in this field (value should be integer) , I.e. value "1000.50" will not be allowed, whereas value "1000.00" will be considered to be valid value.
24	'Oltas TDS / TCS - Cess'	304	INTEGER	15	M	Mention the amount of "Education Cess" out of the 'Total tax deposited' through Challan. No fractional portion is allowed in this field (value should be integer) , I.e. value "1000.50" will not be allowed, whereas value "1000.00" will be considered to be valid value.
25	Oltas TDS / TCS - Interest Amount	305	INTEGER	15	M	Mention the amount of "Interest" out of the 'Total tax deposited' through Challan. No fractional portion is allowed in this field (value should be integer) , I.e. value "1000.50" will not be allowed, whereas value "1000.00" will be considered to be valid value.
26	Oltas TDS / TCS - Others (amount)	306	INTEGER	15	M	Mention the amount of "Other Amount" out of the 'Total tax deposited' through Challan. No fractional portion is allowed in this field (value should be integer) , I.e. value "1000.50" will not be allowed, whereas value "1000.00" will be considered to be valid value.
27	Total of Deposit Amount as per Challan/Transfer Voucher Number ('Oltas TDS/ TCS -Income Tax ' + 'Oltas TDS/ TCS -Surcharge ' + 'Oltas TDS/ TCS - Cess' + Oltas TDS/ TCS - Interest Amount + Oltas TDS/ TCS - Others (amount))	307	INTEGER	15	M	Mention the amount of 'Total tax deposited' through Challan. No fractional portion is allowed in this field (value should be integer) , I.e. value "1000.50" will not be allowed, whereas value "1000.00" will be considered to be valid value. Value in this field should be equal to total of values in fields with column numbers 302, 303, 304, 305, 306 & 307
28	Last Total of Deposit Amount as per Challan (Used for Verification)	X	INTEGER	15	O	No value should be specified
29	Total Tax Deposit Amount as per deductee annexure (Total Sum of 323)		DECIMAL	15	M	Mention the sum of 'Deductee Deposit Amount' of the underlying Deductee Records
30	'TDS / TCS -Income Tax '		DECIMAL	15	M	Total sum of column no. 319 for the respective Challan
31	'TDS / TCS -Surcharge '		DECIMAL	15	M	Total sum of column no. 320 for the respective Challan

32	'TDS / TCS - Cess'		DECIMAL	15	M	Total sum of column no. 321 for the respective Challan
33	Sum of 'Total Income Tax Deducted at Source' (TDS/ TCS - Income Tax + TDS/ TCS - Surcharge + TDS/TCS - Cess)		DECIMAL	15	M	Total sum of column no. 322 for the respective Challan
34	TDS/ TCS - Interest Amount		INTEGER	15	M	Statement Interest amount as per the respective deductee Annexure. Only integer values are allowed for this field. The value of 1000 should be represented as 1000.00 in this field.
35	TDS / TCS - Others (amount)		INTEGER	15	M	Statement Other amount as per the respective deductee Annexure. Only integer values are allowed for this field. The value of 1000 should be represented as 1000.00 in this field.
36	Cheque / DD No. (if any)	308	INTEGER	15	O	Mention the Cheque /DD No ,for which the challan is issued . Value should be "0" where tax is deposited in cash. No value to be provided if value in field "NIL Challan Indicator" is "Y". No value to be provided if tax deposited by book entry.
37	By Book entry / Cash	312	CHAR	1	O	Allowed values - Y/N. If Transfer Voucher Number is provided this is mandatory and only allowed value is 'Y'. If Bank Challan Number is provided , it is optional and allowed values are 'null' or 'N'. However, for a Nil Statement - value can be either 'Y' / 'N' / Null.
38	Remarks		CHAR	14		No value should be specified
39	Record Hash (Not applicable)		NA	0		No value should be specified
Note: A TDS Statement corresponds to a TDS Challan i.e. 1 TDS Statement will always contain 1 Challan only						
TDS Statement for Salary category (Deductee Detail Record)						
1	Line Number		INTEGER	9	M	Running Sequence Number for each line in the file
2	Record Type		CHAR	2	M	Value should be "DD"
3	Batch Number		INTEGER	9	M	Value should be same as 'Batch Number' field in 'Batch Header' record
4	Challan-Detail Record Number		INTEGER	9	M	Running serial number for 'Challan Detail' records in a batch.
5	Deductee / Party Detail Record No	313	INTEGER	9	M	Running serial no to indicate detail record no. Should start with 1.
6	Mode		CHAR	1	M	Allowed value is O.
7	Employee Serial No (Employee Reference Number provided by Employer)	314	INTEGER	9	M	This field is used for mapping between the 'Deductee Detail record' with the corresponding 'Salary Detail record'. The value in this field should be same as the value in field no. 327 in 'Salary Detail Record'
8	Deductee / Party Code (Not applicable)		NA	0		No value should be specified

9	Last Employee / Party PAN (Used for Verification) (Not applicable)		NA	0		No value should be specified
10	Employee PAN	315	CHAR	10	M	PAN of the employee. If available should be Valid PAN Format. There may be deductees who have not been issued PAN however who have applied for a PAN and have given adequate declaration to the deductor indicating the same. In such cases, deduction schedule in the statement will not reflect PAN and instead state PAN Ref. Number for the deductee. The employer will however have to mention 'PANAPPLIED' in place of PAN. If the PAN structure is not correct, deductee will have to mention 'PANINVALID'. However if the deductee has not given any declaration, employer will have to mention 'PANNOTAVBL' in place of PAN.
11	Last Employee/Party PAN Ref. No.(Used for Verification) (Not applicable)		NA	0		No value should be specified
12	PAN Ref. No.		CHAR	10	O	The PAN Ref No is a unique identifier to identify an deductee Assesse where PAN is not available This is quoted by the employer. (A deductee may have multiple entries in a Statement).
13	Name of Employee / Party	316	CHAR	75	M	Mention the Name of the employee.
14	TDS / TCS -Income Tax for the period	319	DECIMAL	15	M	Decimal with precision value 2 is allowed.
15	TDS / TCS -Surcharge for the period	320	DECIMAL	15	M	Decimal with precision value 2 is allowed.
16	TDS / TCS -Cess	321	DECIMAL	15	M	Decimal with precision value 2 is allowed.
17	Total Income Tax Deducted at Source (TDS / TCS Income Tax+ TDS / TCS Surcharge + TDS / TCS - Cess) i.e. (319 + 320 + 321)	322	DECIMAL	15	M	Total of fields 319, 320 and 321
18	Last Total Income Tax Deducted at Source (Income Tax +Surcharge+Cess) (Used for Verification) (Not applicable)		NA	0		No value should be specified
19	Total Tax Deposited	323	DECIMAL	15	M	Mention the Total Tax Deposited for the Deductee. Mention the Total Tax Deposited for the Deductee
20	Last Total Tax Deposited (Used for Verification) (Not applicable)		NA	0		No value should be specified
21	Total Value of Purchase (Not applicable)		NA	0		No value should be specified

22	Amount of Payment / Credit (Rs.)	318	DECIMAL	15	M	Mention the Amount paid to deductee.	
23	Date on which Amount paid / Credited	317	DATE	8	M	Date on which Amount paid / Credited to deductee.	
24	Date on which tax Deducted	324	DATE	8	O	Date on which tax was deducted Date. (Mandatory if 'Total Income Tax Deducted at Source' is greater than Zero (0.00) . Can be NULL if 'Total Income Tax Deducted at Source' is Zero (0.00) .)	
25	Date of Deposit	325	DATE	8	M	Date of payment of tax to Govt. Should be same as value in field 'Date of 'Bank Challan No' / 'Transfer Voucher No' in Challan Detail Record.	
26	Rate at which Tax Deducted / Collected (Not applicable)		NA	0	O	Not applicable for form 24Q	
27	Grossing up Indicator (Not applicable)		NA	0		No value should be specified	
28	Book Entry / Cash Indicator (Not applicable)		NA	0		No value should be specified	
29	Date of furnishing Tax Deduction Certificate (Not applicable)		NA	0		No value should be specified	
30	Reason for non-deduction / lower deduction	326	CHAR	1	O	Value should be "A" if 'lower deduction' and "B" if 'no deduction' is on account of certificate under section 197	
31	Remarks (For future use)		CHAR	75		No value should be specified	
32	Remarks (For future use)		CHAR	14		No value should be specified	
33	Record Hash (Not applicable)		NA	0		No value should be specified	
	TDS Statement for Salary category (Salary Details Record)						
1	Line Number		INTEGER	9	M	Running Sequence Number for each line in the file	
2	Record Type		CHAR	2	M	Indicates that it is a 'Salary-detail' record.Value "SD"(Salary Detail) for Salary-detail record	
3	Batch Number		INTEGER	9	M	Value should be same as 'Batch Number' field in 'Batch Header' record	
4	Salary Details Record No (Serial Number of Employee)	327	INTEGER	9	M	Running serial no to indicate detail record no. Should start with 1	
5	Mode		CHAR	1	M	only allowed value is "A".	
6	Filler7		NA	0		No value should be specified	
7	Employee PAN	328	CHAR	10	M	PAN of the employee. (The employer will however have to mention 'PANAPPLIED' in place Deductee has applied for PANf . If the deductee is not sure of the PAN Format he will mention 'PANINVALID'. if the deductee has not given any declaration, employer will have to mention 'PANNOTAVBL' in place of PAN.)	

8	PAN Ref. No.		CHAR	10	O	If Valid PAN is not available with the employer, then it may (optionally) assign a unique reference number for each of such deductees. This reference number will have to be unique across all types of returns across all quarters for a given employer	
9	Name of Employee	329	CHAR	75	M	Mention the Name of the employee	
10	Category of Employee	330	CHAR	1	M	W' for woman, 'S' for senior citizen and 'G' for others	
11	Period of Employment From - Date	331	DATE	8	M	ddmmyyyy (Date from which employed with the current Employer) .	
12	Period of Employment To - Date	331	DATE	8	M	ddmmyyyy (Date to which employed with the current Employer).	
13	Total amount of salary (refer note 4 on the physical Form 24Q)	332	DECIMAL	15	M	Greater than or equal to Zero	
14	Filler 8		NA			No value should be specified	
15	Count of ' Salary Details - Section 16 Detail ' Records associated with this Deductee	333	INTEGER	9	M	This number must be equal to the total number of 'Salary Detail - Section 16 Detail ' records	
16	Gross Total of 'Total Deduction under section 16' under associated 'Salary Details - Section 16 Detail'	333	DECIMAL	15	M	Must be equal to the total of all Deductions under Salary Detail - section 16 details	
17	Income chargeable under the head Salaries (332-333)	334	DECIMAL	15	M	Greater than or equal to Zero	
18	Income (including loss from house property) under any head other than income under the head "salaries" offered for TDS [section 192 (2B)]	335	DECIMAL	15	M	May have negative Value	
19	Gross Total Income (334+335)	336	DECIMAL	15	M	Greater than or equal to Zero.	
20	Last Gross Total Income (Used for Verification) (Not applicable)		NA	0		No value should be specified	
21	Count of ' Salary Details - Chapter VI-A Detail ' Records associated with Deductee - Chapter VIA Detail		DECIMAL	15	M	>=0, This number must be equal to the total number of ' Salary Detail - Chapter VI-A Detail ' Records associated with this Salary Detail	
22	Gross Total of 'Amount deductible under provisions of chapter VI-A' under associated ' Salary Details - Chapter VIA Detail '	339	DECIMAL	15	M	Must be equal to the total of all 'Total Amount deductible under chapter VI-A' under associated ' Salary Detail - Chapter VIA Detail '	
23	Total Taxable Income (336-339)	340	DECIMAL	15	M	This should be equal to the SUM of 'Total Taxable Income' .	

24	Income Tax on Total Income	341	DECIMAL	15	M	Greater than or equal to Zero. Value must be less than or equal to 'Total Taxable Income (336-339)'. Greater than or equal to Zero.
25	Surcharge	342	DECIMAL	15	M	Greater than or equal to Zero.
26	Education Cess	343	DECIMAL	15	M	Greater than or equal to Zero
27	Income Tax Relief u/s 89 when salary etc is paid in arrear or advance	344	DECIMAL	15	M	Greater than or equal to Zero
28	Net Income Tax payable (341+342+343-344)	345	DECIMAL	15	M	Greater than or equal to Zero.
29	Total amount of tax deducted at source for the whole year	346	DECIMAL	15	M	Should be equal to total amount of tax deducted for the whole financial year.
30	Shortfall in tax deduction (+)/Excess tax deduction(-) [345-346]	347	DECIMAL	15	M	Value maybe negative
31	Remarks (For future use)		CHAR	75		No value should be specified
32	Remarks (For future use)		CHAR	75		No value should be specified
33	Remarks (For future use)		CHAR	75		No value should be specified
34	Record Hash (Not applicable)		NA	0		No value should be specified
Note :	If the Count of Salary Detail Record in Batch Header is 0 (zero) then Salary Detail Record is not expected					
	TDS Statement for Salary category(Salary Details -Section 16 Details)					
Note:	Section 16 Details are Optional and the return may not contain any Section 16 Details.					
1	Line Number		INTEGER	9	M	Running Sequence Number for each line in the file
2	Record Type		CHAR	3	M	Indicates that it is a 'Salary Detail ' - Section 16 record. Allowed Value = "S16"
3	Batch Number		INTEGER	9	M	Value should be same as 'Batch Number' field in 'Batch Header' record. Same as the parent Salary Detail record
4	Salary Detail Record No		INTEGER	9	M	Running serial no to indicate detail record no. Should start with 1. Same as the parent Salary Detail record
5	Salary Detail - Section 16 Details Record No		INTEGER	9	M	Running serial no to indicate detail record no. Should start with 1
6	Section 16 section ID		CHAR	15	M	Unique Valid Section Id for Record Type. Allowed Values are 16(ii) or 16(iii)
7	Total Deduction under Section 16		DECIMAL	15	M	Greater than or equal to Zero
8	Record Hash (Not applicable)		NA	0		No value should be specified
Note:	These section/Line items must be provided only when the corresponding Count mentioned in Salary Detail Record is > = 0					
	There will be seperate line items for each Section. Eg 16(ii) will have one line item (if applicable) and 16 (iii) will have another line item.					
	TDS Statement for Salary category (Salary Detail -Chapter VI A Details)					
Note:	Section VI-A Details are Optional and the return may not contain any Section VI-A Details					
1	Line Number		INTEGER	9	M	Running Sequence Number for each line in the file
2	Record Type		CHAR	3	M	Indicates that it is a 'Salary Detail -detail' -Chapter VI A Details Allowed Value = "C6A"

3	Batch Number		INTEGER	9	M	Value should be same as 'Batch Number' field in 'Batch Header' record. Same as the parent Salary Detail record	
4	Salary Detail Record No		INTEGER	9	M	Running serial no to indicate detail record no. Should start with 1. Same as the parent Salary Detail record	
5	Salary Detail - Chapter VI -A Details Record No		INTEGER	9	M	Running serial no to indicate detail record no. Should start with 1	
6	Chapter VI-A Section ID		CHAR	15	M	80CCE -Aggregate amount of deduction under section 80C,80CCC and 80CCD. (Total to be limited to amount specified in section 80CCE) . (column 337) and OTHERS -amounts deductible under any other provision(s) of Chapter VI-A (column 338)	
7	Total amount under Chapter VI-A		DECIMAL	15	M	Greater than or equal to Zero	
8	Record Hash (Not applicable)		NA	0		No value should be specified	
Note:	These section/Line items must be provided only when the corresponding Count in 'Salary Detail Record' a> = 0						
	Annexure - 1						
	State Name	State Code					
	ANDAMAN AND NICOBAR ISLANDS	1					
	ANDHRA PRADESH	2					
	ARUNACHAL PRADESH	3					
	ASSAM	4					
	BIHAR	5					
	CHANDIGARH	6					
	DADRA & NAGAR HAVELI	7					
	DAMAN & DIU	8					
	DELHI	9					
	GOA	10					
	GUJARAT	11					
	HARYANA	12					
	HIMACHAL PRADESH	13					
	JAMMU & KASHMIR	14					
	KARNATAKA	15					
	KERALA	16					
	LAKSHWADEEP	17					
	MADHYA PRADESH	18					
	MAHARASHTRA	19					
	MANIPUR	20					
	MEGHALAYA	21					
	MIZORAM	22					

	NAGALAND	23					
	ORISSA	24					
	PONDICHERRY	25					
	PUNJAB	26					
	RAJASTHAN	27					
	SIKKIM	28					
	TAMILNADU	29					
	TRIPURA	30					
	UTTAR PRADESH	31					
	WEST BENGAL	32					
	CHHATISHGARH	33					
	UTTARANCHAL	34					
	JHARKHAND	35					
	OTHERS	99					
	Annexure - 2						
	Nature of Payment	Section	Section code to be used in the return				
	Payments made to Govt. employees	192	92A				
	Payments made to employees other than Govt. employees	192	92B				
	Note : A Specific Section Code Value can only be given once for an employee in a file.						