

# INCOME-TAX RULES, 1962

"FORM NO. 24Q

[See section 192 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 for the quarter ended.....(June/September/December/March)..... (Financial Year)

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

				-						
--	--	--	--	---	--	--	--	--	--	--

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

--

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

				-						
--	--	--	--	---	--	--	--	--	--	--

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

--

(c) Financial Year 

				-		
--	--	--	--	---	--	--

(f) Type of Deductor [See Note 2] 

--

## 2. Particulars of the Deductor (employer)

(a) Name of the employer 

--

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

--

  
AIN Code of PAO/TO/CDDO 

--	--	--	--	--	--	--

(c) TAN Registration No. 

--

(d) Address 

Flat No.	
Name of the premises/building	
Road/Street/Lane	
Area/Location	
Town/City/District	
State	
PIN Code	
Telephone No.	
Alternate telephone No. (See Note 4)	
Email	
Alternate email (See Note 4)	

## 3. Particulars of the person responsible for deduction of tax:

(a) Name 

--

(b) Address 

Flat No.	
Name of the premises/building	
Road/Street/Lane	
Area/Location	

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	Education Cess	Interest	Fee (See Note 5)	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 (See Note 8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[307]	[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.

**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:**

- 1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANOTREQD" should be mentioned.



**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 Union Government employees	92C





**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 (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'.
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.
3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
4. 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.]

- 
1. Substituted by the Income-tax (Third Amendment) Rules, 2021, w.e.f. **1-4-2021**. Prior to its substitution Annexure II read as under:







<i>Rebate under section 87A, if applicable.</i>	<i>Surcharge, wherever applicable.</i>	<i>Health and education cess.</i>	<i>Income-tax relief under section 89, when salary, etc. is paid in arrear or advance.</i>	<i>Net tax liability [368+370+371-(369+372)].</i>	<i>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].</i>	<i>Reported amount of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in column 339).</i>	<i>Total amount of tax deducted at source for the whole year (374+375).</i>	<i>Shortfall in tax deduction (+) or excess tax deduction (-) (373-376).</i>
<i>(369)</i>	<i>(370)</i>	<i>(371)</i>	<i>(372)</i>	<i>(373)</i>	<i>(374)</i>	<i>(375)</i>	<i>(376)</i>	<i>(377)</i>

**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 (8 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."*