

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) | Type of employer ¹ | | | | | | | | | | | | | | | | | | | | |
| 3. | (c) | Address of the Employer 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) | | | | | | | | | | | | | | | | | | | | | | |
| 4. | (a) | Name of the person responsible for paying salary (if not the employer) | | | | | | | | | | | | | | | | | | | | |
| | | 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

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

5. Details of salary paid and tax deducted thereon from the employees

| Serial Number | Permanent Account Number (PAN) of the employee | Name of the employee | Period for which employed during the financial year | | Total amount of salary, excluding amount required to be shown in columns 206 and 207 (see note 4) | Total amount of house rent allowance and other allowances to the extent chargeable to tax [See section 10(13A)] read with rule 2A and section 10(14) |
|---------------|--|----------------------|---|---------|---|--|
| | | | Date from | Date To | | |
| (201) | (202) | (203) | (204) | | (205) | (206) |
| | | | | | | |

| Serial Number | Value of perquisites and amount of accretion to Employee's Provident Fund Account as per Annexure | Amount of allowances and perquisites claimed as exempt and not included in columns 206 and 207 | Total of columns 205, 206 and 207 | Total deductions under section 16(i), 16(ii) and 16(iii) (specify each deduction separately) | Income chargeable under the head "Salaries" (Column 209 minus 210) |
|---------------|---|--|-----------------------------------|--|--|
| (201) | (207) | (208) | (209) | (210) | (211) |
| | | | | | |

| Serial Number | Income (including loss from house property) under any head other than income under the head "Salaries" offered for TDS [Section 192(2B)] | Gross total income (Total of columns 211 and 212) | Amount deductible under section 80G in respect of donations to certain funds, charitable institutions | Amount deductible under section 80GG in respect of rents paid | Amount deductible under any other provision of Chapter VI-A (indicate relevant section and amount deducted) |
|---------------|--|---|---|---|---|
| (201) | (212) | (213) | (214) | (215) | (216) |
| | | | | | |

| Serial Number | Total amount deductible under Chapter VI-A (total of columns 214, 215 and 216) | Total taxable income (Column 213 minus column 217) | Income-tax on total income | Income-tax rebate under section 88 on life insurance premium, contribution to provident fund etc. (See Note 5) | Income-tax Rebate under section 88B |
|---------------|--|--|----------------------------|--|-------------------------------------|
| (201) | (217) | (218) | (219) | (220) | (221) |
| | | | | | |

| Serial Number | Income-tax Rebate under section 88C | Income-tax Rebate under section 88D | Total Income-tax payable (column 219 minus total of columns 220, 221, 222 and 223 including surcharge and education cess | Income-tax relief under section 89, when salary etc. is paid in arrear or in advance | Net tax payable (column 224 minus column 225) |
|---------------|-------------------------------------|-------------------------------------|--|--|---|
| (201) | (222) | (223) | (224) | (225) | (226) |
| | | | | | |

| Serial Number | Tax deducted at source – Income-tax | Surcharge | Education cess | Total income-tax deducted at source (Total of columns 227, 228 and 229) | Tax payable/refundable (Difference of columns 226 and 230) | Remark (See Notes 6 and 7) |
|---------------|-------------------------------------|-----------|----------------|---|--|----------------------------|
| (201) | (227) | (228) | (229) | (230) | (231) | (232) |
| | | | | | | |

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

| S. No. | TDS Rs. | Surcharge Rs. | Education Cess | Interest Rs. | Others Rs. |
|--------|---------|---------------|----------------|--------------|------------|
| | | | | | |

| | | | | | |
|-------|-------|-------|-------|-------|-------|
| (233) | (234) | (235) | (236) | (237) | (238) |
| | | | | | |

| S. No. | Total tax deposited Rs. (234+235+236+237+238) | Cheque/DD No. (if any) | BSR Code | Date on which tax deposited | Transfer voucher/challan serial No. ² | Whether TDS deposited by book entry? Yes/No ³ |
|--------|---|---------------------------|----------|--------------------------------|--|--|
| (233) | (239) | (240) | (241) | (242) | (243) | (244) |
| | | | | | | |

7. I certify that :

- (i) the above return consists of _____ pages serially numbered from _____ to _____ and 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 230 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 : _____

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

Date : _____

Designation :

Notes :

1. Indicate the type of employer “Government/Others”.
2. Government deductors to give particulars of transfer vouchers; other deductors to give particulars of challan No. regarding deposit into bank.
3. Column is relevant only for Government deductors.

4. 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".
5. 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.
6. 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.
7. Please record on every page the totals of each of the columns.

ANNEXURE

Particulars of value of perquisites and amount of accretion to Employees' Provident Fund Account for the year ending 31st March,

| Name of Employee | Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation) | | | | | | |
|------------------|--|------------------------------------|--|--|---|------------------------------|------------------------------------|
| | Where accommodation is furnished | | | | | | |
| | Employee's serial No. in column 201 of Form No. 24 | 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 249) | Total of columns 248 and 250 | Rent, if any, paid by the employee |
| (245) | (246) | (247) | (248) | (249) | (250) | (251) | (252) |
| | | | | | | | |

| Name of Employee | Value of perquisite (Column 247 minus Column 252 or Column 251 minus Column 252 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) |
|------------------|---|--|--|--|
| | | | | |

| | | | | |
|--------------|--------------|--------------|--------------|--------------|
| <i>(245)</i> | <i>(253)</i> | <i>(254)</i> | <i>(255)</i> | <i>(256)</i> |
| | | | | |

| <i>Name of Employee</i> | <i>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)</i> | <i>Employer's contribution to recognised provident fund in excess of 12% of the employee's salary</i> | <i>Interest credited to the assessee's account in recognised provident fund in excess of the rate fixed by Central Government</i> | <i>Total of columns 253 to 259 carried to column 207 of Form No. 24</i> |
|-------------------------|---|---|---|---|
| <i>(245)</i> | <i>(257)</i> | <i>(258)</i> | <i>(259)</i> | <i>(260)</i> |
| | | | | |

Place _____

Date _____

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