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16.05.19

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 179531 F.
FIN-WM-ACCT-0001/2012(p)

Dt. 17.5.2019



From

Shri A. K. K. Meena, IAS
Principal Secretary to Government

To

All Departments of Government
All Heads of Departments/
Chief Executives of State Public Sector Undertakings.

Sub: Circulation of the notifications of CBDT regarding amendment in Annexure II of Form 24Q and Form No.16.

Sir,

In inviting a reference to the subject cited above, I am directed to say that the Commissioner of Income Tax (TDS), Bhubaneswar has intimated vide letter No. CIT (TDS)/BBSR/24Q/2019-20/391 dated 13.05.2019 (Copy enclosed) that TDS quarterly statement in respect of salary in form No.24Q for the last quarter of the financial year 2018-19 is due to be filed on or before 31st May 2019 by the DDOs who are responsible for paying salary. As per CBDT's Notification No.36/2019 dated 12.04.2019 the format of TDS statement in Form No.24Q. Annexure II has been revised which shall come into force w.e.f 12.05.2019. Further, CBDT has notified the procedure, format and standards for issuance of TDS certificates in Form No.16-Part B vide Notification No.09/2019 dated 06.05.2019.

The Form No.16 and 24Q have been amended to make them more elaborate and informative. The same has been done to bring the forms in parity with latest changes made in ITR forms such as disclosure of deductions and exemptions. This will ensure that Form No.16 shall be in conformity with the ITR Return forms making it easy for the tax payers to file their Income-tax returns

The aforesaid notifications are enclosed herewith which may be brought to the notice of all the Controlling Officers and Drawing & Disbursing Officers/tax deductors (from salary) under your control with instructions to get themselves acquainted with the changed format and file/issue 24Q and Form No.16 in time. The same can also be accessed through the Finance Department website <http://www.odisha.gov.in/finance>, as well as through HRMS and IFMS. In this connection training will be imparted to the DDOs/Tax deductors (from salary) in District Treasuries/Special Treasuries/Sub Treasuries shortly to educate them about the changed formats. The DDOs under your control may be instructed to attend the training programme in the respective District Treasuries/Special Treasuries/Sub Treasuries.

Yours faithfully,

Yashwant
16.5.19
Principal Secretary to Government

Memo No. 17954 /F, dated 15.05.2019
Copy forwarded to all Collectors for kind information and necessary action.

Memo No. 17955 /F, dated 16.05.2019
Under Secretary to Government

Copy forwarded to the Director of Treasuries & Inspection (O), Bhubaneswar for kind information and necessary action. It is requested to host the CBDT's notifications in the website of IFMS for information of all concerned. Besides, training programme may be organised for the DDOs/Tax deductors (from salary) in District Treasuries/Special Treasuries/Sub-Treasuries to educate them about the changed formats.

Memo No. 17956 /F, dated 16.05.2019
Under Secretary to Government

Copy forwarded to all Treasury Officers of District Treasuries and Special Treasuries/ Sub-Treasury Officers for information and necessary action.

Memo No. 17957 /F, dated 16.05.2019
Under Secretary to Government
Copy forwarded to all Officers / Branches of Finance Department for information and necessary action.

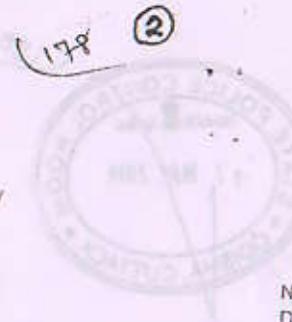
Memo No. 17958 /F, dated 16.05.2019
Under Secretary to Government

Copy forwarded to the Executive Director, CMGI, A-2 First Floor, Toshali Bhawan, Satysnagar, Bhubaneswar for kind information. It is requested to kindly host the CBDT's Notifications in the website of HRMS for information of all concerned.

Memo No. 17959 /F, dated 16.05.2019
Under Secretary to Government

Copy forwarded to Head Portal Group, Central Computing Facility, Secretariat, Bhubaneswar for information and necessary action. He is requested to host the CBDT's notifications in the website of Finance Department.

MM
16/5/19
Under Secretary to Government



(2)

GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF INCOME TAX(TDS)
2ND FLOOR, AAYAKAR BHAWAN ANNEXE, RAJASWA VIHAR, CHITTAGONG, AR-751007
Phone: 0674 2589391, Mail ID: Bhubaneswar_cit.tds@incometax.gov.in

No CIT(TDS)/BBSR/24Q/2019-20/ 39
Date, Bhubaneswar the 13th May, 2019

To:

The Principal Secretary,
Finance Department,
Govt. of Odisha,
Secretariate, Bhubaneswar

Sir,

Sub. Amendment in Annexure II of Form 24Q and Form No 16 - matter regarding
Kindly refer to the above

TDS quarterly statement in respect of salary in Form No 24Q for the last Quarter of F Yr 2018-19 is due to be filed on or before 31st May, 2019 by the DDOs who are responsible for paying salary. As per CBDT's notification no 36/2019 dt. 12.04.2019, the format of TDS statement in Form no 24Q, Annexure II has been revised. The notification shall come into force w.e.f. 12.05.2019. Further, CBDT has notified the procedure, format and standards for issuance of TDS certificates in Form No 16 – Part B vide Notification no 09/2019 dt. 06.05.2019.

The Form No. 16 and 24Q have been amended to make them more elaborate and informative. The same has been done to bring the forms in parity with latest changes made in ITR forms such as disclosure of deductions and exemptions. This will ensure that Form no 16 shall be in conformity with the IT Return forms making it easy for the tax payers to file their Income-tax returns.

The above two notifications are enclosed herewith. It is requested that the above changes be brought to the notice of all the DDOs/tax deductors (from salary) of Govt. of Odisha before the end of this month to make them file/issue changed 24Q and Form no 16.

Encl: As above



Yours faithfully

A.K. Mohapatra
(A.K. Mohapatra)
Commissioner of Income Tax(TDS)
Bhubaneswar

Government of India
Ministry of Finance
Central Board of Direct Taxes
Directorate of Income-tax (Systems)
New Delhi

Notification No. 09/2019

New Delhi, 06th May, 2019

Subject: Procedure, format and standards for issuance of certificate for tax deducted at source in Part B of Form No. 16 in accordance with the provisions of section 203 of the Income-tax Act, 1961 read with the Rule 31 of the Income-tax Rules, 1962 through TRACES- reg.

Section 203 of the Income-tax Act 1961 ("the Act") read with the Rule 31 of the Income-tax Rules 1962 ("the Rules") stipulates furnishing of certificate of tax deduction at source (TDS) by the deductor to the deduee specifying therein the prescribed particulars such as amount of TDS, valid permanent account number (PAN) of the deduee, tax deduction and collection account number (TAN) of the deductor, etc. The relevant form for TDS certificate in case of deduction under section 192 of Chapter XVII-B of the Act is Form No. 16 which is to be issued annually. TDS Certificate in Form No. 16 has two parts viz. Part A and Part B (Annexure). Part A contains details of tax deduction and deposit and Part B (Annexure) contains details of income.

2. Vide Central Board of Direct Taxes Notification No. 36/2019 dated 12.04.2019, 'Part B (Annexure) of Form 16' and 'Annexure II of Form no 24Q' in Appendix II to the Income tax Rules, 1962 have been amended.

3. In exercise of the powers delegated by the Central Board of Direct Taxes, under sub-rule (6A) of Rule 31 of the Income-tax Rules, 1962, the Principal Director General of Income-tax (Systems) hereby specifies the procedure, formats and standards for the purposes of generation and download of certificates from "TDS Reconciliation Analysis and Correction Enabling System" or (<https://www.tdiscpc.gov.in>) (hereinafter called TRACES Portal), as below:

3.1 ISSUE OF PART B OF FORM NO. 16 FOR DEDUCTION OF TAX AT SOURCE MADE ON OR AFTER 1st day of April, 2018:

All deductors (including Government deductors who deposit TDS in the Central Government Account through book entry) shall be able to issue the TDS certificate in Part B of Form No. 16 (by generation and download through TRACES Portal) in respect of all sums deducted on or after the 1st day of April, 2018 under the provisions of section

192 of Chapter XVII-B provided that the relevant TDS statement for the fourth quarter i.e. Form 24Q is furnished alongwith duly filled in Annexure II of Form 24Q as substituted vide Central Board of Direct Taxes Notification No. 36/2019 dated 12.04.2019. To ensure generation of accurate TDS certificate in Part B of Form No. 16 the deductor(s) need to report correct data in Annexure II of Form 24Q. The TRACES generated Form No. 16 shall have a unique TDS certificate number.

3.2 AUTHENTICATION OF TDS CERTIFICATE IN FORM NO. 16:

The deductor, issuing the TDS certificate in Form No. 16 by downloading it from the TRACES Portal, shall, before issuing to the deduee authenticate the correctness of contents mentioned therein and verify the same either by using manual signature or by using digital signature in accordance with sub-rule (6) of Rule 31.

3.3 'Part B (Annexure)' of Form No. 16 item nos. 2(f) and 10(k):

The item nos. 2(f) and 10(k) in Part B (Annexure) of Form 16 required to be filled-in by the deductor manually shall be made available at the bottom of the TRACES generated Form 16 (Part B) and the deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee. The deductors who opt to authenticate Part B of Form No. 16 manually will be provided with the download of the Part B of Form No. 16 alongwith these item nos. 2(f) and 10(k) appearing at the bottom of the Form. The deductor shall duly fill details, where applicable, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee. The deductors who opt to authenticate Part B of Form No. 16 using Digital Signature Certificate (DSC) will be provided with the download of Part B of Form No. 16 without item nos. 2(f) and 10(k) and therefore these details shall be required to be prepared by the employer and issued to the employee, where applicable, before furnishing of Part B to the employee.

3.4 Sub rule (3) of Rule 31 of the Income tax Rules, 1962 prescribes the time limit for issuance of Form 16 by the deductor to the employee. Currently, Form 16 should be issued by 15th June of the Financial Year immediately following the financial year in which income was paid and tax deducted.

4. This issues with approval of the Principal Director General of Income-tax (Systems).

(Ravi Kant Choudhary)
JCIT (OSD) (CPC-TDS),
On the Pt. Director General of Income-tax (Systems),
New Delhi

Copy for kind information to:-

1. PPS to the Chairman and all Members, CBDT, North Block, New Delhi
2. All Pt. Chief Commissioners/Pt. Director Generals of Income-tax/Chief Commissioners of Income-tax/Pt. Commissioners of Income-tax/Commissioners of Income-

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tax/Commissioners of Income-tax (TDS) with a request to circulate amongst all offices in their regions/charges.

3. JS (TPL)-I & II / Media Coordinator and Official spokesperson of CBDT.
4. ADG(IT) / ADG(Audit) / ADG(Vig.) / ADG(Systems) 1, 2, 3, 4, 5 / ADG(TPS) - 1, 2 / CIT(CPC-ITR) / CIT (CPC-TDS)
5. ADG (PR, PP & OL).
6. TPL, ITA and IT(B) divisions of CBDT
7. The Institution of Chartered Accountants of India, F.P. Estate, New Delhi
8. The Web-Manager, 'incometaxindia.gov.in' for hosting on the website.
9. Database cell for uploading on www.itsoservicesonline.gov.in and in DGIT(Systems) corner.
10. ITBA publisher for uploading in ITBA portal.
11. ITO (CPC-TDS)-II for uploading on TRACES portal.

JCIT (OSD) (CPC-TDS),
Of the Pr. Director General of Income-tax (Systems),
New Delhi

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Part B (Annexure)		
Details of Salary Paid and any other income and tax deducted		
1 Gross Salary		
(a) Salary as per provisions contained in section 17(1)	Rs.	
(b) Value of perquisites under section 17(2) (as per Form No. 12BA wherever applicable)	Rs.	
(c) Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)	Rs.	
(d) Total		Rs.
(e) Residual total amount of salary received from other employer(s)		Rs.
Less: Allowances to the extent exempt under section 10		
(a) Travel concession or assistance under section 10(5)	Rs.	
(b) Death-cum-retirement gratuity under section 10(10)	Rs.	
(c) Commuted value of pension under section 10(10A)	Rs.	
(d) Cash equivalent of leave salary entitlement under section 10(10AA)	Rs.	
(e) House rent allowance under section 10(10A)	Rs.	
(f) Amount of any other exemption under section 10 clause	Rs.	
clause	Rs.	
clause	Rs.	
clause	Rs.	
clause	Rs.	
(g) Total amount of any other exemption under section 10	Rs.	
(h) Total amount of exemption claimed under section 10 (2(a)+2(b)+2(c)+2(d)+2(e)+2(f))	Rs.	
Less: Deduction under section 16		
(a) Standard deduction under section 16(10)	Rs.	
(b) Entertainment allowance under section 16(10)	Rs.	
(c) Tax on employment under section 16(10)	Rs.	
5 Total amount of deductions under section 16 (16(a)+16(b)+16(c))	Rs.	
6 Income chargeable under the head "Salaries" [(14)(1)-(5)]	Rs.	
7 Add: Any other income reported by the employee under as per section 17(2)/2B.		
(a) Income (re admissible less) from house property reported by employee offered for TDS	Rs.	
(b) Income under the head Other Sources offered for TDS	Rs.	
Total amount of other income reported by the employee 17(a)+7(b)]	Rs.	
9 Gross total income (6+8)		Rs.
10 Deductions under Chapter VI A		Rs.

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Section	Description	Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	Rs.	Rs.
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs.	Rs.
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)	Rs.	Rs.
(d)	Total deduction under section 80C, 80CCC and 80CCD (1)	Rs.	Rs.
(e)	Deductions in respect of amount paid/deposited in modified pension scheme under section 80CCD (1B)	Rs.	Rs.
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCD (2)	Rs.	Rs.
(g)	Deduction in respect of health insurance premium under section 80D	Rs.	Rs.
(h)	Deduction in respect of interest on loan taken for higher education under section 80U	Rs.	Rs.
Section	Qualifying Amount	Gross Amount	Deductible Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs.	Rs.
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs.	Rs.
(k)	Amount deductible under any other provision(s) of Chapter VI A	Rs.	Rs.
(l)	Total of amount deductible under any other provision(s) of Chapter VI A	Rs.	Rs.
(m)	Aggregate of deductible amount under Chapter VI A (10(a)+10(b)+10(c)+10(d)+10(e)+10(f)+10(g)+10(h)+10(i)+10(j)+10(k))	Rs.	Rs.
(n)	Total taxable income (1-11)	Rs.	Rs.
(o)	Tax on total income	Rs.	Rs.
(p)	Rebate under section 87A, if applicable	Rs.	Rs.
(q)	Surcharge, wherever applicable	Rs.	Rs.
(r)	Health and education cess	Rs.	Rs.
(s)	Tax payable (13+(5+16-14))	Rs.	Rs.
(t)	Less: Relief under section 89 (attach details)	Rs.	Rs.
(u)	Net tax payable (17-18)	Rs.	Rs.
<i>Verification</i>			
1.	I, _____, son/daughter of _____, _____, working in the capacity of _____ (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.		
Place	(Signature of person responsible for deduction of tax)		
Date	Full Name		

Note:

1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
 2. Non-Government deductors to fill information in items II of Part A.
 3. The deductor shall furnish the address of the Commissioner of Income-tax (Extracurricular) at Nagpur, Maharashtra, of the assesses.
 4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
 5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.
 - (ii) Part B (Annexure) of the certificate in Form No. 16 may be issued by each of the employees or the last employer of the assessee.
 6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax surcharge and health and education cess.
 7. Deductee shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure).
- (B) In Form No. 2427 Tax Annexure II, the following Annexure shall be substituted, namely:

Annexure II									
Details of salary paid or credited during the financial year									
Serial number	Permanent Account Number of the employee	Name of the employee	Amount payable						
			Deductor type (Senior Citizen, Super Senior Citizen, Others)	Date from and upto in current financial year (dd/mm/yy)	Gross Salary as per previous employer in the current financial year (dd/mm/yy)	Value of perquisites under section 17(2A) as per Form No. 16B/A, where applicable	Profit in respect of salary under section 17(2A) as per Form No. 16B/A, where applicable	Total amount of gross salary as per Form No. 16B/A, where applicable	Amount payable
(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)	

Form II - Annexure II									
Required amount of salary received from other employer(s) (See Note 1 for definition of Salary)	Taxed deduction or assistance under section 10(3)	Death compensation under section 10(10)	Commuted value of pension under section 10(10A)	Cash equivalent of leave salary exemption under section 10(10AA)	Housing allowance under section 10(13A)	PAN of landlord, if exemption claimed under section 10(13A) (See Note 2)	Amount of tax other exemption claimed under section 10	Total amount of exemption claimed under section 10	Total deduction under section 10(10A)
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

Total deduction under section 16(3)	Total deduction under section 16(3)(ii)	Income chargeable under the head "Salaries" (338+339-(347+348)+349+350)	PAN of lessees of interest in the local authority property claimed by employee entitled to TDS as per section 19(1)(c), (2), (3), (4) and (5) per section 192(2B)	Interest under section 195(1)(a) and 195(1)(b) (354)	Contribution to provident funds under section 408(2)(b)	Deduction in respect of contribution to certain pension funds under section 408(2)(b)	Deduction in respect of contribution by taxpayer to notified pension fund
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)
						(357)	(358)

Deduction in respect of amount paid in deposit in notified pension scheme under section 80CCD(1B)	Deduction in respect of contribution by employee to notified pension scheme under section 80G	Deduction in respect of interest on loan taken for higher education under section 80E	Deduction in respect of interest on deposit in notified pension scheme under section 80G	Total deductible under section 80G	Amount deductible under section 80G	Total amount deductible under Chapter VI-A	Total taxable income (355-361)	Income tax on total income
(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)

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Refund under section 87A, if applicable	Surcharge whenever applicable	Health and education cess	Income-tax relief under section 89 when salary, etc. is paid in arrear or advance	Net tax liability (1368+320+171)-(168+172)	Total amount of tax deducted at source by the concerned authority for the whole year	Reported amount of tax deducted at source by the concerned authority for the whole year	Total amount of tax deducted at source by the concerned authority for the whole year	Shortfall in tax deduction
(369)	(168)	(171)	(172)	(173)	(174)	(175)	(176)	(177)

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 Employees' (Compulsory Deposit) Act, 1974 (8 of 1974), profit-in-lieu of or in addition to any salary or wages including payment made after termination of employment, advance of salary, any payment received in respect of any part of salary made at any time other than exempted under section 10 (10A)(4), any annual allowance in the balance of the account of a person who is not an employee liable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sum 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 10(10D) or any other sum 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 filer/lessee shall be mandatorily furnished where the aggregate sum paid during the previous year exceeds one lakh rupees.

4. Permanent Account Number of lessor 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.

[Notification No. 3N/2019/P/No. 370/424/2019-TPI]

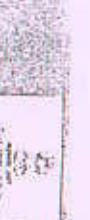
SAURABH GUPTA, Deputy Secretary (Tax Policy and Legislation)

Note: The Principal Rules were published in the Gazette of India Extraordinary, Part II, Sections 2 & Sub-section (1) of Order notification number S.O. 969(E) dated the 26th of March, 2019 and were last updated vide S.O. 1000(E) dated 11th of June, 2019. G.S.R. No. 279(E) dated 01/04/2019.

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- Important information regarding revised Form No. 24Q Annexure-II.
 - Changes/ New requirements in Form No. 24Q Annexure-II.
 - Column wise changes in Form No. 24Q Annexure-II.

TDS



2. CHANGES/New requirement/Format - Form No. 24Q Annexure-II

Revised Form 24Q seeks more details on salary paid or credited during the year. Also furnishing of Lender's PAN is mandatory in the cases where housing loan is taken from a person other than a Bank/ Financial Institution/ Employer. New format requires the tax deductors to furnish following additional information:-

1. Detailed break-up for exempt Income u/s 10-
 - a. Travel concession or assistance u/s 10(5)
 - b. Death-cum-retirement gratuity u/s 10(10)
 - c. Commuted value of Pension u/s 10(10A)
 - d. Cash equivalent of leave salary encashment u/s 10(10AA)
 - e. House rent allowance under u/s 10(13A)
 - f. PAN of landlord, if exemption is claimed u/s 10(13A)
 - g. Amount of any other exemption u/s 10
2. Section-wise disclosure of deductions u/ Chapter VI-A (viz. Sec 80C, 80CCC, 80CCD (1), 80CCD (1B), 80CCD (2), 80D, 80E, 80G, 80TTA etc.)
3. Deductible limits will be applicable as per deductions under Chapter VI-A.
4. Rebate under section 87A (If Applicable)
5. Standard deduction u/s 16(1a) as introduced by Finance Act, 2018.

Impacts of the changes in the revised Form No. 24Q Annexure-II

Applicability of The Notification -

As per "CBDTs Notification 36/2019", dated 12th April, 2019 the format of TDS Statement in Form No. 24Q, Annexure-II has been revised. The Notification shall come into force w.e.f. 12th May'2019.

The Form 16 and 24Q have been amended to make them more elaborate and informative. The same has been done to bring the Forms in parity with latest changes made in ITR Forms such as disclosure of deductions and exemptions. This will ensure that Form 16 shall be in conformity with the IT return forms making it easy for the taxpayers to file their income tax returns.

3. Column wise changes introduced in Annexure II (Contd.)

As per Notification 36/2019, in Form No. 24Q, for "Annexure II", the following "Annexure" shall be substituted, namely :— (Contd.)

Item No.	Section	Section	Section	Section	Section	Section	Section	Section	Section	Section
1. Income	Section 10(5)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
2. Allowances	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
3. Concessions	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
4. Exemptions	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
5. Profits in lieu of salary	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
6. Other incomes	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
7. Deductions	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
8. Total amount	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
9. PAN	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)
10. Total amount of exemption claimed under section 10(10)(10A)(10AA)(13A)(13B)(13C)(13D)(13E)(13F)	Section 10(10)	Section 10(10)	Section 10(10A)	Section 10(10AA)	Section 10(13A)	Section 10(13B)	Section 10(13C)	Section 10(13D)	Section 10(13E)	Section 10(13F)

Note: ★ Columns introduced for reporting Incomes claimed as exempt u/s 10 :

- Travel concession or assistance under section 10(5). (Column No. 340)
- Death-cum-retirement gratuity under section 10(10) (Column No. 341)
- Commuted value of pension under section 10(10A) (Column No. 342)
- Cash equivalent of leave salary encashment under section 10 (10AA) (Column No. 343)
- House rent allowance under section 10(13A) (Column No. 344)
- PAN of landlord, if exemption is claimed u/s 10(13A) (Column No. 345)
- Amount of any other exemption under section 10. (Column No. 346)
- Total amount of exemption claimed under section 10 (340+341+342+343+344+345+346). (Column No. 347)

3. Column wise changes introduced in Annexure II (Contd.)

As per Notification 36/2019, in Form No. 24Q, for "Annexure II", the following "Annexure" shall be substituted, namely :—

Annexure II										
Item No.	Section									
1. Income	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
2. Salaries	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
3. Allowances	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
4. Concessions	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
5. Exemptions	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
6. Profits in lieu of salary	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
7. Other incomes	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
8. Total amount	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
9. PAN	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)
10. Total amount of exemption claimed under section 17(1)(2)(3)(4)(5)(6)(7)(8)(9)(10)	Section 17(1)	Section 17(2)	Section 17(3)	Section 17(4)	Section 17(5)	Section 17(6)	Section 17(7)	Section 17(8)	Section 17(9)	Section 17(10)

Note:

- ★ New Columns Introduced for reporting the following information:
- Gross Salary as per provisions contained in section 17(1). (Column No. 335)
- Value of perquisites under section 17(2). (Column No. 336)
- Profits in lieu of salary under section 17(3) (Column No. 337)
- For further details, CBDTs Circular No. 01/2019 dated 01/01/2019 may be referred.

3. Column wise changes in Form No. 24Q Annexure II (Contd.)

As per Notification 36/2019, in Form No. 24Q, for "Annexure II", the following "Annexure" shall be substituted, namely :-(Contd.)

Description		No.359	No.360	Total deduction	Description	No.359	No.360	Total deduction	Description	No.359	No.360
Amount paid or deposited by employer to notified pension scheme under section 80CCD(1) (a) to (f)		1362	1363	2725	Deduction in respect of donation to certain funds, charitable institutions, etc. under section 80G	1552	1553	57358	Income tax on total income	1285	1661
Interest on loan taken for higher education under section 80E		300	301	300	Interest on deposits in savings account under section 80TTA	1364	1365	1365	Interest on total income	1364	1365
Premium paid on health insurance under section 80D		361	362	361	Interest on housing loan under section 24(b)	353	354	354	Interest on other sources offered for TDS as per section 192(2B)	355	356
Total deduction under Chapter VI-A		1361	1362	2725	Total deduction under Chapter VI-A	5725	57358	57358	Total deduction under Chapter VI-A	1284	1660

Note: Columns introduced for reporting Deductions under Chapter VI-A (Contd.)

- Deduction in respect of amount paid/deposited under notified pension scheme [section 80CCD(1B) (Column No. 359)]
- Deduction in respect of contribution by employer to notified pension scheme [section 80CCCD(2) (Column No. 360)]
- Deduction in respect of health insurance premium (section 80D) (Column No. 361)
- Deduction in respect of interest on loan taken for higher education (section 80E) (Column No. 362)
- Total deduction in respect of donations to certain funds, charitable institutions, etc. (section 80G) (Column No. 363)
- Deduction in respect of interest on deposits in savings account (section 80TTA) (Column No. 364)
- Total amount deductible under Chapter VI-A ($a+b+c+d+e+f+g+h+i+j$) (Column No. 366)

3. Column wise changes in Form No. 24Q Annexure II (Contd.)

As per Notification 36/2019, in Form No. 24Q, for "Annexure II", the following "Annexure" shall be substituted, namely :-(Contd.)

Total deduction under Chapter VI-A	Total deduction offered for TDS as per section 192(2B)	Interest on housing loan under section 24(b)	PAN of lender if interest on housing loan is claimed under section 24(b)	Interest on deposits in savings account under section 80TTA	Interest on donations to certain funds, charitable institutions, etc. under section 80G	Interest on deposits offered for TDS as per section 192(2B)	Interest on other sources offered for TDS as per section 192(2B)	Interest on total income	Interest on other sources offered for TDS as per section 192(2B)
1361	1362	300		353	1552	1364	355	1285	1661
1362	1363	301		354	1553	1365	356	1286	1662
1361	1362	2725		5725	57358	57358			

Note: Columns introduced for reporting:

- PAN of lender, if interest on housing loan is claimed under section 24(b). (Column No. 353)
- Income under the head other sources offered for TDS as per section 192(2B). (Column No. 354)

Columns introduced for reporting Deductions under Chapter VI-A

- Deduction in respect of life insurance premium, contributions to provident fund etc. (section 80C) (Column No. 355)
- Deduction in respect of contribution to certain pension funds (section 80CCC) (Column No. 357)
- Deduction in respect of contribution by taxpayer to notified pension scheme (section 80CCCD(1) (Column No. 358)

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 (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'.
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."

COLUMNS TO BE FILLED – IN FORM NO. 24Q, ANNEXURE I (Contd.)

As per Notification 36/2019, in Form No. 24Q, for "Annexure II", the following "Annexure" shall be substituted, namely :– (Contd.)

Rebate column	charge column	column						
(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)

Note:- Column introduced for reporting Rebate under section 87A, (if applicable) (Column no .369)

FORM NO. 16
 [See rule 31(1)(a)]

PART A

Certificate under section 203 of the Income Tax Act, 1961 for tax deducted at source on salary

Certificate No.		Last updated on		
Name and address of the Employer		Name and address of the Employee		
PAN of the Deductor	TAN of the Deductor	PAN of the Employee	Employee Reference No provided by the Employer (If available)	
CTT (TDS) Address:		Assessment Year	Period with the Employer	
		From	To	
Pin code:				
Summary of amount paid/credited and tax deducted at source thereon in respect of the employee				
Quarter(s)	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of section 203	Amount paid/credited	Amount of tax deducted (Rs.)	
Total (Rs.)			Amount of tax deposited/remitted (Rs.)	
I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)				
SI. No.	Tax Deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)		
		Receipt numbers of Form No. 24G	DDO serial number in Form No. 24G	Date of transfer voucher dd/mm/yyyy
Total (Rs.)				Status of matching with Form No. 24G

THANK YOU

SP TDS

- Please Note:
- For Feedback You can write us back on contactus@idscpc.gov.in
 - For your Query You can raise your concern on "Request for Review" as mentioned above on TRACE Website.
 - For any query related to website you can raise your concern on the mentioned numbers

- For any query related to website you can raise your concern on the mentioned numbers
- Toll Free Number - 18001114444
- Land Line Number - 0120 231 3000

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN					
(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)					
Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS
Total (Rs.)					
<i>Verification</i>					
I, son/daughter of _____ working in the capacity of _____ (designation) do hereby certify that a sum of Rs. _____ (in words) has been deducted and deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.					
Place _____		(Signature of person responsible for deduction of tax)			
Date _____	Designation _____	Full Name _____			
_____ _____ _____ _____					

1. Omitted by Income-tax (3rd Amendment) Rules, 2019, w.e.f. 12-5-2019. Prior to its omission following notes read as under:

"Notes:

1. Government deductors to fill information in item I if tax is paid without production of an income-tax challan and in item II if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II.
3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
5. If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers. Part B (Annexure) of the certificate in Form No. 16 may be issued by each of the employers or the last employer at the option of the assessee.
6. In items I and II, in column for tax deposited in respect of deductee, furnish total amount of TDS and education cess."

(16) (13) 155

Part B (Annexure)		
Details of Salary Paid and any other income and tax deducted		
1. Gross Salary		Rs.
(a) Salary as per provisions contained in section 17(1)	Rs.	
(b) Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)	Rs.	
(c) Profit in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)	Rs.	
(d) Total	Rs.	Rs.
(e) Reported total amount of salary received from other employer(s)	Rs.	
2. Less: Allowances to the extent exempt under section 10		
(a) Travel concession or assistance under section 10(5)	Rs.	
(b) Death-cum-retirement gratuity under section 10(10)	Rs.	
(c) Commuted value of pension under section 10(10A)	Rs.	
(d) Cash equivalent of leave salary encashment under section 10(10AA)	Rs.	
(e) House rent allowance under section 10(13A)	Rs.	
(f) Amount of any other exemption under section 10		
Clause _____	Rs.	
(g) Total amount of any other exemption under section 10	Rs.	
(h) Total amount of exemption claimed under section 10 (2(a) + 2(b) + 2(c) + 2(d) + 2(e) + 2(g))	Rs.	
3. Total amount of salary received from current employer [(f)-(2(h))]	Rs.	
4. Less: Deductions under section 16		
(a) Standard deduction under section 16(1)(a)	Rs.	
(b) Entertainment allowance under section 16(1)(b)	Rs.	
(c) Tax on employment under section 16(3)(ii)	Rs.	

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	Total amount of deductions under section 16 [4(a)+4(b)+4(c)]	Rs
6	Income chargeable under the head "Salaries" [(3+1(e))-5]	Rs
7	Add Any other income reported by the employee under as per section 192 (2B)	
(a)	Income (or admissible loss) from house property reported by employee offered for TDS	Rs
(b)	Income under the head Other Sources offered for TDS	Rs
8	Total amount of other income reported by the employee (7(a)+7(b))	Rs
9	Gross total income (8+10)	Rs
10	Deductions under Chapter VI-A	Rs

	Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premium contributions to provident fund etc. under section 80C	Rs
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)	Rs
(d)	Total deduction under section 80C, 80CCC and 80CCD (1)	Rs
(e)	Deductions in respect of amounts paid/deposited in specified mutual scheme under section 80CCD (1B)	Rs
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCD (2)	Rs
(g)	Deduction in respect of health insurance premium under section 80D	Rs
(h)	Deduction in respect of interest on loan taken for higher education under section 80E	Rs
	Gross Amount	Qualifying Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs

Amount deductible under any other provision(s) of Chapter VI-A			
section	Rs	Rs	Rs
section	Rs	Rs	Rs
section	Rs	Rs	Rs
section	Rs	Rs	Rs
section	Rs	Rs	Rs
10 Total of amount deductible under any other provision(s) of Chapter VI-A	Rs	Rs	Rs
11 Aggregate of deductible amount under Chapters VI-A [10(a)+10(b)+10(c)+10(d)+10(e)+10(f)+10(g)+10(h)+10(i)+10(j)]			Rs
12 Total taxable income (9-11)			Rs
13 Tax on total income			Rs
14 Rebate under section 87A, if applicable			Rs
15 Surcharge, wherever applicable			Rs
16 Health and education cess			Rs
17 Tax payable (13+15+16-14)			Rs
18 Less: Relief under section 89 (attach details)			Rs
19 Net tax payable (17-18)			Rs

Verification

I, <i>[Signature]</i> , son/daughter of <i>[Name]</i> , residing at <i>[Address]</i> , capacity of <i>[Designation]</i> do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.	Place: <i>[Signature of person responsible for deduction of tax]</i>
Date: <i>[Signature]</i>	Full Name: <i>[Signature]</i>

Notes:

1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
2. Non-Government deductors to fill information in item II of Part A.

- (152) (15)
- (151)
- 2 The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee
 - 4 If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year
 - 5 (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers
 (ii) Part B (Annexure) of the certificate in Form No. 16 may be issued by each of the employers or the last employer at the option of the assessee
 - 6 In Part A, in items I and II, in the column for tax deposited in respect of deductible amount of tax, surcharge and health and education cess
 - 7 Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.

PART B (Annexure)

Details of Salary paid and any other income and tax deducted

1 Gross Salary		Rs.		
(a) Salary as per provisions contained in sec 17(1)		Rs.		
(b) Value of perquisites u/s 17(2) (as per Form No 12BA, wherever applicable)		Rs.		
(c) Profits in lieu of salary under section 17(3)(as per Form No 12BA, wherever applicable)		Rs.		
(d) Total		Rs.		
2 Less Allowance to the extent exempt u/s 10				
Allowance	Rs.	Rs.		
3 Balance (1-2)		Rs.		
4 Deductions :				
(a) Entertainment allowance		Rs.		
(b) Tax on employment		Rs.		
5 Aggregate of 4(a) and (b)		Rs.		
6 Income chargeable under the head 'Salaries' (3-5)		Rs.		
7 Add Any other income reported by the employee				
Income:	Rs.	Rs.		
8 Gross total income (6+7)		Rs.		
9 Deductions under Chapter VI-A		Rs.		
(A) sections 80C, 80CCC and 80CCD				
(a) section 80C		Gross amount	Declarable amount	
(i)		Rs.		
(ii)		Rs.		
(iii)		Rs.		
(iv)		Rs.		
(v)		Rs.		
(vi)		Rs.		
(vii)		Rs.	Rs.	

2 Substituted by Income-tax (3rd Amendment) Rules, 2019, w.e.f. 12-5-2019. Prior to its substitution part B read as under :

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(b) section 80CCC

(c) section 80CCD

Note - i. Aggregate amount deductible under sections 80C, 80CCC and 80CCD(1) shall not exceed one lakh rupees.

(d) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A

	Rs.	Rs.	
	Gross amount	Qualifying amount	Deductible amount
(i) section	Rs.	Rs.	Rs.
(ii) section	Rs.	Rs.	Rs.
(iii) section	Rs.	Rs.	Rs.
(iv) section	Rs.	Rs.	Rs.
(v) section	Rs.	Rs.	Rs.
10 Aggregate of deductible amount under Chapter VI-A	Rs.		
11 Total income (X-10)	Rs.		
12 Tax on total income	Rs.		
13 Education cess @ 3% (on tax computed at S. No. 12)	Rs.		
14 Tax Payable (12+13)	Rs.		
15 Levy Relief under section 89 (attach details)	Rs.		
16 Tax payable (14-15)	Rs.		

Verification

I, _____, son/daughter of _____ working in the capacity of _____ (designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place

Date _____ (Signature of person responsible for deduction of tax)
Designation _____ Full Name _____