

**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.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																																																																																																																																																																								
2. Employer Classification Code (See Note 1)	<table border="1"><tr><td></td><td></td></tr></table>																																																																																																																																																																																																								
3. (a) Name of the Employer (b) Address of the Employer Flat/Door/Block Number Name of the Premises/Building Road/Street/Lane Area/Locality Town/City/District State Pin Code	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																																																																																																																																																																								
4. (a) Name of the person responsible for paying salary (if not the employer) (b) Address of the person responsible for paying salary Flat/Door/Block Number Name of the Premises/Building Road/Street/Lane Area/Locality Town/City/District State Pin Code	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																																																																																																																																																																								
5. Has address of Employer/Person responsible for paying salary changed since filing the last return? Yes..... No.....	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																																																																																																																																																																								



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

(a) By or on behalf of Central Government

S. No.	Amount deducted	Transfer Voucher No.	Date of Transfer Voucher
(1)	(2)	(3)	(4)
TOTAL			

(b) By person responsible for paying other than Central Government

S. No.	Amount deducted	Transfer Voucher No.	Date of Transfer Voucher	Name and address of bank
(1)	(2)	(3)	(4)	(5)
TOTAL				

8. 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 28 has been paid to the credit of the Central Government vide particulars given in item number 6 above;
- (iv) all the particulars furnished in the return and the Annexure are correct.

Place: .....

Date: .....

Notes:

1. Please give employer classification code according to the following Table, namely:-

TABLE

Code No.	Description of employer	Code No.	Description of employer
01	Central Government	05	State Government company/corporation established by a State or Provincial Act
02	State Government	06	Company not falling under Code 04 or 05
03	Local Authority	07	Firm
04	Central Government company/Corporation established by a Central Act	08	Individual
		09	Any other

2. Please give occupational code according to the following Table:

TABLE

Code No.	Occupation of Employee	Code No.	Occupation of Employee
01	Architects, Engineers, Technologists, Surveyors and Technicians	04	Lawyers
02	Physicians and Surgeons	05	Teachers
03	Accountants, Auditors and related workers	06	Rest of "professional, technical and related workers"
		07	Administrative, executive, clerical and related workers
		08	Sales Workers
		09	Service Workers
		10	Production and related workers, transport equipment operators and labourers

3. 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'.

4. The amount withdrawn from the provident fund account for the payment of life insurance premium should not be included in this column.

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.

8. Please mention 'not allotted' or 'not applied' or 'not available' under column 2 of item 6.



Name of Employee	Employee's serial No. in Form No. 24	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		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 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 5)	Total of Columns 4 and 6	Rent, if any, paid by the employee	Value of perquisite (Column 3 minus Column 8 or Column 7 minus Column 8 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, estimated value of perquisite (give details)	Remuneration paid by the employer for domestic and personal services provided to the employee (give details)	Value of free or concessional passages on home leave and other travelling to the extent chargeable to tax (give details)	Estimated value of any other benefit or amenity provided by the employer free of cost or at concessional rate not included in the preceding columns (give details)	Employer's contribution to recognised provident fund in excess of 10% of the employee's salary	Interest credited to the assessee's account in recognised provident fund in excess of 1/3rd of the salary or in excess of the rate fixed by Central Government	Total of columns 9 to 15 carried to column 6 of Form No. 24

Place:.....  
Date: .....

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

.....  
Designation: .....