

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

(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

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

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(c) / 4(b)

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

(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)	(225)	(226)	(227)	(228)	(229)	(230)	(231)	(232)
				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)]	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)	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)	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	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)	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)	Remarks (See Notes 6 and 7)

ANNEXURE

Particulars of value of perquisites and amount of accretion to Employee's Provident Fund Account for the year ending 31st March.....

Name of Employee	Employee's Serial No. in column 201 of Form No. 24	Value of rent-free accommodation or value of any concession in rent for the accommodation provided by the employer (give basis of computation)					Rent, if any, paid by the 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)	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 12% of the employee's salary	Interest credited to the assessee's account in recognised provident fund in excess of the rate fixed by Central Government	Total of columns 253 to 259 carried to column 207 of Form no. 24.
		Where accommodation is furnished													
		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									
(245)	(246)	(247)	(248)	(249)	(250)	(251)	(252)	(253)	(254)	(255)	(256)	(257)	(258)	(259)	(260)

Place:.....

Date :.....

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

Designation.....