



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

Serial Number	Permanent Account Number (PAN) of the employee (See Note 8)	Name of the employee	Residential address of the employee	Occupational classification of employment Give Code (See Note 2)	Date from which employed during the financial year	Date upto which employed during the financial year
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Serial Number	Total amount of salary, excluding amount required to be shown in columns 9 and 10 (See note 3)	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 9 and 10	Total of columns 8, 9 and 10	Total deductions under section 16(i), 16(ii) and 16(iii) (specify each deduction separately)	Income chargeable under the head "Salaries" (Column 12 minus 13)	Income (not being loss) under any head other than income under the head "Salaries" [Section 192(2B)]
(1)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Serial Number	Gross total income (Total of columns 14 and 15)	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 17, 18 and 19)	Total taxable income (Column 16 minus column 20)	Income-tax on total income	Income-tax rebate under section 88 on life insurance premium, contribution to provident fund etc. (See notes 4 and 5)
(1)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)

Serial Number	Income-tax rebate under section 88B	Income-tax rebate under section 88C	Income-tax relief under section 89, when salary etc., is paid in arrears or in advance	Total income-tax payable (column 22 minus total of columns 23 and 24) and surcharge thereon	Tax deducted at source - Income-tax	Tax deducted at source - surcharge	Total income-tax deducted at source (Total of column 26 and column 27)	Tax payable/refundable (Difference of columns 25 and 28)	Remarks (See Notes 6 and 7)
(1)	(23A)	(23B)	(24)	(25)	(26)	(27)	(28)	(29)	(30)

**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 (give 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:

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

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

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.

### **ANNEXURE**

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

1. (a) Tax Deduction Account No.  
(b) Permanent Account Number
2. Employer Classification Code
3. (a) Name of the Employer  
  
(b) Address of the Employer  
Flat/Door/Block Number  
Road/Street/Lane  
Town/City/District  
Pin Code  
Name of the premises/Building  
Area/Locality  
State

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 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 5)	Total of columns 4 and 6	Rent, if any, paid by the employee
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Name of 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/or 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)
(1)	(9)	(10)	(11)	(12)

Name of Employee	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
(1)	(13)	(14)	(15)	(16)

Place

Date

Name and Signature of employer/person  
responsible for paying salary

Designatio  
n