

(d) in Appendix-II,-

(i) for Form. No. 16 and Form No.16A, the following Forms shall be substituted, namely:-

"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			
Name and address of the Employer		Name and Designation of the Employee	
PAN of the Deductor	TAN of the Deductor	PAN of the Employee	
CIT(TDS) Address..... City.....Pin code.....		Assessment Year	Period
			From To
Summary of tax deducted at source			
Quarter	Receipt Numbers of original statements of TDS under sub-section (3) of section 200.	Amount of tax deducted in respect of the employee	Amount of tax deposited/remitted in respect of the employee
Quarter 1			
Quarter 2			
Quarter 3			
Quarter 4			
<b>Total</b>			
PART B (Refer Note 1)			
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.12BB, wherever applicable)	Rs	
	(c) Profits in lieu of salary under section 17(3)(as per Form No.12BB, wherever applicable)	Rs.	
	(d) Total		Rs
2	Less: Allowance to the extent exempt u/s 10		
	Allowance	Rs.	
		Rs.	
			Rs

3	Balance(1-2)			
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 VIA			
	(A) sections 80C, 80CCC and 80CCD			
	(a) section 80C		Gross Amount	Deductible amount
	(i) .....		Rs	
	(ii) .....		Rs	
	(iii) .....		Rs	
	(iv) .....		Rs	
	(v) .....			
	(vi) .....			
	(vii) .....			
	(b) section 80CCC		Rs.	Rs.
	(c) Section 80CCD		Rs.	Rs.
	Note: 1. Aggregate amount deductible under section 80C shall not exceed one lakh rupees.			
	2. Aggregate amount deductible under the three sections, i.e., 80C, 80CCC and 80CCD shall not exceed one lakh rupees.			
	(B) Other sections (e.g. 80E, 80G etc.) under Chapter VI-A.			
	(i) section.....	Gross amount	Qualifying amount	Deductible amount
		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 VIA		Rs
11	Total Income (8-10)		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	Less: Relief under section 89 (attach details)		Rs
16	Tax payable (14-15)		Rs.
<b>Verification</b>			
I, ....., son/daughter of .....working in the capacity of ..... (designation) do hereby certify that a sum of Rs.....[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.			
<b>Place</b>			
<b>Date</b>		Signature of person responsible for deduction of tax	
<b>Designation:</b>		<b>Full Name:</b>	

**Notes:**

1. 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 may be issued by each of the employers or the last employer at the option of the assessee.
2. Government deductors to enclose Annexure-A if tax is paid without production of an income-tax challan and Annexure-B if tax is paid accompanied by an income-tax challan.
3. Non-Government deductors to enclose Annexure-B.
4. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
5. This Form shall be applicable only in respect of tax deducted on or after 1<sup>st</sup> day of April, 2010.

**ANNEXURE-A**

**DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ENTRY**

(The Employer to provide payment wise details of tax deducted and deposited with respect to the employee)

S. No.	Tax Deposited in respect of the employee (Rs.)	Book identification number (BIN)		
		Receipt numbers of Form No.24G	DDO Sequence Number in the Book Adjustment Mini Statement	Date on which tax deposited (dd/mm/yyyy)
<b>Total</b>				

- Note:**
- In the column for TDS, give total amount for TDS, Surcharge (if applicable) and education cess.

**ANNEXURE-B**  
**DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN**

(The Employer to provide payment wise details of tax deducted and deposited with respect to the employee)

S. No.	Tax Deposited in respect of the employee (Rs.)	Challan identification number (CIN)															
		BSR Code of the Bank Branch					Date on which tax deposited (dd/mm/yyyy)			Challan Serial Number							
<b>Total</b>																	

**Note:**

1. In the column for TDS, give total amount for TDS, Surcharge (if applicable) and education cess.

FORM NO.16A																			
[See rule 31(1)(b)]																			
Certificate under section 203 of the Income-tax Act, 1961 for Tax deducted at source																			
Name and address of the Deductor					Name and address of the Deductee														
PAN of the Deductor			TAN of the Deductor		PAN of the Deductee														
CIT(TDS)					Assessment Year		Period												
Address.....							From		To										
City.....Pin code.....																			
Summary of payment																			
Amount paid/credited			Nature of payment			Date of payment/credit													
Summary of tax deducted at source in respect of deductee																			
Quarter	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of section 200			Amount of tax deducted in respect of the deductee			Amount of tax deposited/remitted in respect of the deductee												
<b>I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN</b> (The Deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)																			
S. No.	Tax Deposited in respect of the deductee (Rs.)	Book identification number (BIN)																	
		Receipt numbers of Form No.24G					DDO Sequence Number in the Book Adjustment Mini Statement			Date on which tax deposited (dd/mm/yyyy)									
<b>Total</b>																			
<b>II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN</b> (The Deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)																			
S. No.	Tax Deposited in respect of the deductee (Rs.)	Challan identification number (CIN)																	

(Rs.)	BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number
<b>Total</b>			
<b>Verification</b>			
I, ....., son/daughter of .....working in the capacity of ..... (designation) do hereby certify that a sum of Rs.....[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.			
<b>Place</b>			
<b>Date</b>		<b>Signature of person responsible for deduction of tax</b>	
<b>Designation:</b>		<b>Full Name:</b>	

**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. In item I and II, in the column for TDS, give total amount for TDS, Surcharge (if applicable) and education cess.
4. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
5. This Form shall be applicable only in respect of tax deducted on or after 1<sup>st</sup> day of April, 2010.”;

(ii) after Form No. 24, the following Form shall be inserted, namely:-

(iii) for Form No. 27D, the following Form shall be substituted, namely:-

"FORM NO.27D [See rule 37D]"															
Certificate under section 206C of the Income-tax Act, 1961 for Tax collected at source															
Name and address of the Collector		Name and address of the Collectee													
PAN of the Collector	TAN of the Collector	PAN of the Collectee													
CIT(TDS)		Assessment Year	Period												
Address.....			From												
City.....Pin code.....			To												
Summary of receipt															
Amount received/debited	Nature of receipt		Date of receipt/debit												
Summary of tax collected at source															
Quarter	Receipt Number of original quarterly statements of TCS under proviso to sub-section (3) of section 206C	Amount of tax collected in respect of the collectee	Amount of tax deposited/remitted in respect of the collectee												
I. DETAILS OF TAX COLLECTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ENTRY (The Collector to provide payment wise details of tax collected and deposited with respect to the collectee)															
S. No.	Tax Deposited in respect of the collectee (Rs.)	Book identification number (BIN)													
		BAMS Number given by PAO/CDDO/TO						DDO Sequence Number in the Book Adjustment Mini Statement				Date on which tax deposited (dd/mm/yyyy)			
Total															
II. DETAILS OF TAX COLLECTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN (The Collector to provide payment wise details of tax collected and deposited with respect to the collectee)															



S. No.	Tax Deposited in respect of the collectee (Rs.)	Challan identification number (CIN)																		
		BSR Code of the Bank Branch						Date on which tax deposited (dd/mm/yyyy)				Challan Serial Number								
Total																				
<b>Verification</b>																				
<p>I, ....., son/daughter of .....working in the capacity of .....            (designation) do hereby certify that a sum of Rs.....[Rs. ....(in words)] has been collected at source 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, TCS statements, TCS deposited and other available records.</p>																				
Place																				
Date		Signature of person responsible for collection of tax																		
Designation:		Full Name:																		

**Notes:**

1. Government collectors 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 collectors to fill information in item II.
3. In item I and II, in the column for TCS, give total amount for TCS, Surcharge (if applicable) and education cess.
4. The collector shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TCS statements of the assessee.
5. This Form shall be applicable only in respect of tax collected on or after 1<sup>st</sup> day of April, 2010."

**Notification No. 41 /2010**

**[ F.No. 142/27/2009-SO(TPL)]**

**(Rajesh Kumar Bhoot)  
Director (Tax Policy and Legislation)**

**Note.** The principal rules were published vide, Notification No. 969(E), dated the 26<sup>th</sup> March 1962 and last amended by the Income-tax (5<sup>th</sup> Amendment) Rules, 2010 vide Notification S.O.1211 (E) dated 21st May, 2010.

**" FORM NO. 24G**  
[ See rule 30 and rule 37CA ]  
**TDS/TCS Book Adjustment Statement**

Details of Transfer voucher for the month ending. (month)mm (year) yyyy  
□□□□□□□□□□□□□□□□□□□□□□

**1 Accounts Officer details**

Accounts Officer Identification Number (AIN)  
Account office name\*  
Accounts Office Address\*  
Address 1\*  
Address 3  
City\*  
PIN code\*  
STD code-Phone No\*

PAO registration Number (provided by Central Record Keeping Agency)  
  
Address 2  
Address 4  
State\*  
Email id \*

**2 Responsible persons details (see note 1)**

Responsible persons name\*  
Responsible persons designation\*  
Responsible persons Address\*  
Address 1\*  
Address 3  
City\*  
PIN code\*  
STD code- Phone No\*

Address 2  
Address 4  
State\*  
Email id \*  
Mobile no. of the responsible person

**3 Type of statement\***

Has the statement been filed earlier for this Month (Yes/No)  
If answer to above is "Yes", then Provisional receipt no of original statement

**4 Category of Deductor for whom statement is being submitted\*: Central/State Government**

State Name  
  
Ministry  
Sub Ministry

**5 DDO wise details of transfer Vouchers**

5a DDO wise details of TDS-Salary (24Q)

S.No. *	DDO registration no (provided by Central Record Keeping Agency)	DDO code	TAN of DDO*	Name of DDO*	Address 1*	Address 2	Address 3	Address 4	City*	State*	PIN Code*	Email id	Tax Deducted/Collected (Sum of Bas_TAX,SUR,EDU_CESS)*	Total TDS / TCS remitted to Government account (AG/Pr.CCA)*
151	152	153	154	155	156	157	158	159	160	161	162	163	164	165
<b>Total</b>														

5b Total TDS/TCS amount transferred for TDS-Non-Salary (26Q)

S.No.*	DDO registration no (provided by Central Record Keeping Agency)	DDO code	TAN of DDO*	Name of DDO*	Address 1*	Address 2	Address 3	Address 4	City*	State*	PIN Code*	Email id	Tax Deducted/Collected (Sum of Bas_TAX,SUR,EDU_CESS)*	Total TDS / TCS remitted to Government account (AG/Pr CCA)*
166	167	168	169	170	171	172	173	174	175	176	177	178	179	180
<b>Total</b>														

5c Total TDS/TCS amount transferred for TDS-Non-Resident (27Q)

S.No.*	DDO registration no (provided by Central Record Keeping Agency)	DDO code	TAN of DDO*	Name of DDO*	Address 1*	Address 2	Address 3	Address 4	City*	State*	PIN Code*	Email id	Tax Deducted/Collected (Sum of Bas_TAX,SUR,EDU_CESS)*	Total TDS / TCS remitted to Government account (AG/Pr CCA)*
181	182	183	184	185	186	187	188	189	190	191	192	193	194	195
<b>Total</b>														

5d Total TDS/TCS amount transferred for TCS (27EQ)

S.No.*	DDO registration no (provided by Central Record Keeping Agency)	DDO code	TAN of DDO*	Name of DDO*	Address 1*	Address 2	Address 3	Address 4	City*	State*	PIN Code*	Email id	Tax Deducted/Collected (Sum of Bas_TAX,SUR,EDU_CESS)*	Total TDS / TCS remitted to Government account (AG/Pr CCA)*
196	197	198	199	200	201	202	203	204	205	206	207	208	209	210
<b>Total</b>														

6 Statement Summary:

Count of Distinct DDOs	
No of entries in item 5	
Total TDS/TCS amount reported	
Total TDS / TCS remitted to Government account (AG/Pr CCA)	

VERIFICATION

I ..... hereby certify that all the particulars furnished above are correct and complete

Place:

Date:

Signature of the person responsible (see note 1)

## Notes

1. Responsible person is the person made responsible in the office of Pay and Accounts Officer (PAO) or Treasury Officer (TO) or Cheque Drawing and Disbursing Officer (CDDO) for filing of this form
2. Payments pertaining to all the nature of payment TDS-Salary(24Q)/TDS-Non-Salary(26Q)/TDS-Non-Resident(27Q)/TDS(27EQ) to be furnished in same form
3. Furnishing of either DDO registration no. or DDO code is mandatory
4. There can be maximum four entries (Nature of deduction wise) per DDO in every month
5. This form shall be applicable only in respect of tax deducted/collected on or after 1st April, 2010
6. The fields marked as \* are mandatory.
7. Details of Ministry

Sr. No.	Ministry
1	Civil
2	Railway
3	Defence
4	Telecommunication
5	Post

## 6 Details of Sub Ministry (in case of Civil Ministry)

Sr. No.	Sub Ministry name
1	Agriculture
2	Atomic Energy
3	Fertilizers
4	Chemicals and Petrochemicals
5	Civil Aviation and Tourism
6	Coal
7	Consumer Affairs, Food and Public Distributor
8	Commerce and Textiles
9	Environment and Forests and Ministry of Earth Science
10	External Affairs and Overseas Indian Affairs
11	Finance
12	Central Board of Direct Taxes
13	Central Board of Excise and Customs
14	Controller of Aid Accounts and Audit
15	Central Pension Accounting Office
16	Food Processing Industries
17	Health and Family Welfare
18	Home Affairs and Development of North Eastern Region
19	Human Resource Development
20	Industry
21	Information and Broadcasting
22	Telecommunication and Information Technology
23	Labour
24	Law and Justice and Company Affairs
25	Personnel, Public Grievances and Pensions
26	Petroleum and Natural Gas
27	Planning, Statistics and Programme Implementation
28	Power

Sr. No.	Sub Ministry name
29	New and Renewable Energy
30	Rural Development and Panchayati Raj
31	Science And Technology
32	Space
33	Steel
34	Mines
35	Social Justice and Empowerment
36	Tribal Affairs
37	D/o Commerce (Supply Division)
38	Shipping and Road Transport and Highways Urban Development, Urban Employment and Poverty Alleviation
39	Poverty Alleviation
40	Water Resources
41	President's Secretariat
42	Lok Sabha Secretariat
43	Rajya Sabha Secretariat
44	Election Commission
45	Andaman and Nicobar Islands Administration
46	Chandigarh Administration
47	Dadra and Nagar Haveli
48	Goa, Daman and Diu
49	Lakshadweep
50	Pondicherry Administration
51	Pay and Accounts Officers (Audit)
52	Non-conventional energy sources
53	Government of NCT of Delhi
54	Others

## 7 Details of State

Sr. No.	State Name
1	ANDAMAN AND NICOBAR ISLANDS
2	ANDHRA PRADESH
3	ARUNACHAL PRADESH
4	ASSAM
5	BIHAR
6	CHANDIGARH
7	CHATTISHGARH
8	DADRA & NAGAR HAVELI
9	DAMAN & DIU
10	DELHI
11	GOA
12	GUJARAT
13	HARYANA
14	HIMACHAL PRADESH
15	JAMMU & KASHMIR
16	JHARKHAND
17	KARNATAKA
18	KERALA
19	LAKSHWADEEP
20	MADHYA PRADESH
21	MAHARASHTRA
22	MANIPUR
23	MEGHALAYA
24	MIZORAM
25	NAGALAND
26	ORISSA
27	PONDICHERRY
28	PUNJAB
29	RAJASTHAN
30	SIKKIM
31	TAMILNADU
32	TRIPURA
33	UTTAR PRADESH
34	UTTARANCHAL
35	WEST BENGAL

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF DIRECT TAXES)**

**CORRIGENDUM**

New Delhi, the 19th July, 2010

**INCOME-TAX**

**S.O. 1736(E).**—In the Notification of Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), number 41/2010, dated 31st May, 2010 bearing S.O. 1261(E) and published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated 31st May, 2010—

- (i) at page 24 in third line of sub-rule (8), at page 26 in fourth line of sub-rule (7), at page 28 in third line

- of sub-rule (6), at page 30 in third line of sub-rule (7) and at page 30 in fourth line of sub-rule (5), for "(Amendment)", read "(6th Amendment)";
- (ii) at page 31 of the Gazette Notification, in first line of Clause (b) of Part B, for "Form No. 12 BB", read "Form No. 12 BA";
- (iii) at page 36 of the Gazette Notification, in second line of the heading of Item I, for "Through Challan", read "Through Book Entry";
- (iv) at page 37 of the Gazette Notification following note shall be inserted after note 5 :—
- "6. Separate annexure may be attached for Summary of payment in case number of payment/ credit during the relevant quarter is more than one;"; and
- (v) at page 42 of the Gazette Notification following note shall be inserted after note 5 :—
- "6. Separate annexure may be attached for Summary of receipt in case number of receipt/ debit during the relevant quarter is more than one;";
2. The other contents of the Gazette Notification shall remain unchanged.
- [Notification No. 55/2010/F. No. 142/27/2009-SO (TPL)]  
 RAJESH KUMAR BHOOT, Director (Tax Policy and Legislation)