

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 deductee specifying therein the prescribed particulars such as amount of TDS, valid permanent account number (PAN) of the deductee, 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.tdscpc.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:

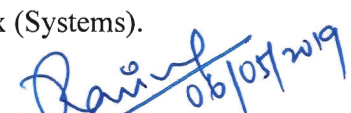
The deductor, issuing the TDS certificate in Form No. 16 by downloading it from the TRACES Portal, shall, before issuing to the deductee authenticate the correctness of contents mentioned therein and verify the same either by using manual signature or by using digital signature in accordance with sub-rule (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),
O/o the Pr. 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 Pr. Chief Commissioners/Pr. Director Generals of Income-tax/Chief Commissioners of Income-tax/Pr. Commissioners of Income-tax/Commissioners of Income-

tax/Commissioners of Income-tax (TDS) with a request to circulate amongst all officers 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, I.P. Estate, New Delhi.
8. The Web-Manager, 'incometaxindia.gov.in' for hosting on the website.
9. Database cell for uploading on www.irsofficersonline.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.

Ravi
06/05/2019
JCIT (OSD) (CPC-TDS),
O/o the Pr. Director General of Income-tax (Systems),
New Delhi

E-Tutorial

- 1. Important Information regarding revised Form No. 24Q Annexure-II.**
- 2. Changes/ New requirements in Form No. 24Q Annexure-II.**
- 3. Column wise changes in Form No. 24Q Annexure-II**



TDS
Centralized Processing Cell

1. Important Information regarding 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 elaborative 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.

2. Changes/ New requirements in 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/s10

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(ia) as introduced by [Finance Act, 2018](#).

3. Column wise changes in Form No. 24Q Annexure-II

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

“Annexure II								
<i>Details of salary paid or credited during the financial yearand net tax payable</i>								
Serial number.	Permanent Account Number of the employee.	Name of the employee.	Deductee type (Senior Citizen, Super Senior Citizen, Others).	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy).	Gross Salary as per provisions contained in section 17(1). ★	Value of perquisites under section 17(2) (as per FormNo.12BA, wherever applicable). ★	Profits in lieu of salary under section 17(3) (as per Form No.12BA, wherever applicable). ★	Total amount of gross salary received from current employer (see Note 1 for definition of Salary).
(330)	(331)	(332)	(333)	(334)	(335)	(336)	(337)	(338)

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.)

Reported total amount of salary received from other employer(s) (see Note 1 for definition of Salary).	Travel concession or assistance under section 10(5). ★	Death-cum-retirement gratuity under section 10(10). ★	Commutated value of pension under section 10(10A). ★	Cash equivalent of leave salary encashment under section 10 (10AA). ★	House rent allowance under section 10(13A). ★	PAN of landlord, if exemption is claimed under section 10(13A) (see Note 3). ★	Amount of any other exemption under section 10. ★	Total amount of exemption claimed under section 10 (340+341+342+343+344+345). ★	Total deduction under section 16(ia).
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

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). **(Column No. 347)**

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 section 16(ii).	Total deduction under section 16(iii).	Income chargeable under the head "Salaries" [338+339-(347+348+349+350)].	Income (or admissible loss) from house property reported by employee offered for TDS as per section 192 (2B).	PAN of lender, if interest on housing loan is claimed under section 24(b) (see Note 4).	Income under the head other sources offered for TDS as per section 192 (2B).	Gross total income (351+352+354).	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C.	Deduction in respect of contribution to certain pension funds under section 80CCC.	Deduction in respect of contribution by taxpayer to notified pension scheme under section 80CCD(1).
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)

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. 356**)
- 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 80CCD(1) (**Column No. 358**)

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.)


Deduction in respect of amount paid or deposited under notified pension scheme under section 80CCD (1B). ★	Deduction in respect of contribution by employer to notified pension scheme under section 80CCD(2).★	Deduction in respect of health insurance premium under section 80D.★	Deduction in respect of interest on loan taken for higher education under section 80E.★	Total deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G. ★	Deduction in respect of interest on deposits in savings account under section 80TTA.★	Amount deductible under any other provision(s) of Chapter VI-A.	Total amount deductible under Chapter VI-A [356+357+358 (limited to Rs. 1,50,000) +359+360 +361+362 +363+364 +365]. ★	Total taxable income (355-366).	Income-tax on total income.
(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)


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 80CCD(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.)

Rebate under section 87A, if applicable. 	Surcharge, wherever applicable.	Health and education cess.	Income-tax relief under section 89, when salary, etc. is paid in arrear or advance.	Net tax liability [368+370+371-(369+372)].	Total amount of tax deducted at source by the current employer for the whole year [aggregate of the amount in columns 325 of Annexure I for all the quarters in respect of each employee].	Reported amount of tax deducted at source by other employer(s) or deductor(s) (income in respect of which included in computing total taxable income in column 339).	Total amount of tax deducted at source for the whole year (374+375).	Shortfall in tax deduction (+) or excess tax deduction (-) (373-376).
(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)

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

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.”.

THANK YOU

Please Note:

- 1) **For Feedback** : You can share your feedback on contactus@tdscpc.gov.in
- 2) **For any Query** : You can raise your concern on “Request for Resolution” as Online Grievance on TRACES Website.
- 3) **For any query related to website:** You can raise your concern on below mentioned numbers
Toll Free Number - 1800103 0344
Land Line Number - 0120 4814600