

TDS Provisions

Notes on Form 24G, TIN / BIN etc.

Form 24G / Overview

The Pay and Accounts Office (PAO)/ District Treasury Office (DTO)/ Cheque Drawing and Disbursing Office (CDDO) are required to file Form 24G as per **Income-tax Department Notification no. 41/2010 dated May 31, 2010**. In case of an office of the Government, where tax has been paid to the credit of Central Government without the production of a challan associated with deposit of the tax in a bank, the PAO / CDDO / DTO or an equivalent office (herein after called as AO in this document) government is required to file Form 24G.

Form 24G is to be furnished only in electronic form.

A unique seven digit Accounts Office Identification Number (AIN) will be allotted by the Directorate of Income Tax (Systems), Delhi, to every AO. Each AO will be identified in the system by this number.

Each DDO will be identified in the system by a Tax Deduction and Collection Account Number (TAN). This number is allotted by Income Tax Department.

Every AO shall furnish one complete, correct and consolidated Form 24G every month having details of all type of deduction / collection viz. TDS-Salary / TDS-Non Salary / TDS-Non Salary Non Residents / TCS.

Every Form 24G shall be prepared in accordance with the data structure prescribed by the Income Tax Department (ITD).

The contents of Form 24G should be as follows:

1. Details of the AO filing Form 24G (AIN, name, demographic information, contact details).
2. Category of AO (Central / State Government) along with details of ministry / state.
3. Statement details (month and year for which Form 24G is being filed).
4. Payment summary; nature of deduction wise (TDS – Salary /TDS Non-salary / TDS – Non-salary Non-resident / TCS).
5. DDO wise payment details (TAN of DDO, name, demographic details, total tax deducted and remitted to the Government account (A.G. / Pr.CCA).
6. DDOs which are associated with the AO. If the DDO wants to add/delete or update details of DDO, same should be mentioned in the statement.

The AO can prepare the statement either using his own software or using the Form 24G Preparation Utility developed by NSDL e-Governance Infrastructure Limited (NSDL) and freely available at Tax Information Network (TIN) website (www.tin-nsdl.com) or ITD website (www.incometaxindia.gov.in).

Once the statement is prepared, the AO shall validate the same by using File Validation Utility (FVU) developed by NSDL e-Governance Infrastructure Limited (NSDL) and freely available at Tax Information Network (TIN) or ITD website.

The statement can be furnished in Compact Disk (CD) at any of the TIN-Facilitation Centers (TIN-FC) managed by NSDL e-Governance Infrastructure Limited (NSDL) (list available at Tax Information Network (TIN) or ITD website) along with Form 24G Statement Statistics Report (generated through File Validation Utility), duly signed by the AO.

Where the DDO and AO are same, the statistics report shall be counter signed by his superior officer.

Once Form 24G is accepted by the TIN-FC, it will issue a provisional receipt with a unique number (Provisional Receipt Number) to the AO as a proof of submission of the statement.

Form 24G / Application form for AIN Allotment

Introduction

The Pay and Accounts Office (PAO)/ District Treasury Office (DTO)/ Cheque Drawing and Disbursing Office (CDDO) are required to file Form 24G as per Income-tax Department Notification no. 41/2010 dated May 31, 2010. In case of an office of the Government, where tax has been paid to the credit of Central Government without the production of a challan associated with deposit of the tax in a bank, the PAO / CDDO / DTO is required to file Form 24G. For filing Form 24G each PAO / CDDO / DTO is required to have an AIN. AIN is the identification of the PAO / CDDO / DTO for the purpose of filing Form 24G. It is mandatory for each PAO / CDDO / DTO to have an AIN.

How to Apply

- Application for AIN has to be made in the form **◆Application for allotment of Accounts Office Identification Number◆** (AIN application form).
- The application has to be made in physical form as per guidelines provided with the AIN application form.

Where to get the physical application forms

- The application form can be downloaded from the Income Tax Department website (www.incometaxindia.gov.in) or the TIN website www.tin-nsdl.com or from the office of the Income Tax Department.
- The duly filled and signed application for AIN allotment is to be submitted in physical form to the jurisdictional CIT (TDS).
- The details of the **CIT (TDS)** are available on the TIN website (www.tin-nsdl.com)

Allotment of AIN

- Complete and correct AIN application forms submitted by the PAO / CDDO / DTO will be forwarded to NSDL e-Governance Infrastructure Limited (NSDL) by the CIT (TDS) recommending allotment of AIN to the PAO / CDDO / DTO.
- On allotment of AIN, the same will be communicated vide e-mail/ letter will be sent to the PAO / CDDO / DTO at the email ID/ communication address mentioned in the AIN allotment form.

Download of AIN application

PAO/CDDO/DTO who do not have a AIN can apply for one by submitting a duly filled and signed AIN application form to jurisdictional CIT (TDS)

- [AIN Application](#)
- [RCC wise Details of Commissioner of Income Tax](#)

Form 24G / File Validation Utility (FVU)

Form 24G (regular/correction) prepared from F.Y. 2005-06 and onwards can be validated using this utility.

The Form 24G FVU is a Java based utility. JRE (Java Run-time Environment) [versions: SUN JRE: 1.4.2_02 or 1.4.2_03 or 1.4.2_04 or IBM JRE: 1.4.1.0] should be installed on the computer where the Form 24G FVU is being installed. JRE is freely downloadable from <http://java.sun.com> and <http://www.ibm.com/developerworks/java/jdk> or you can request your computer vendor (hardware) to install the same for you.

The Form 24G FVU setup comprises of two files namely

- **Form 24G FVU.bat:** This is a setup program for installation of FVU.
- **Form 24G_FVU_STANDALONE.jar:** This is the FVU program file.

These files are in an executable zip file (Form24GFVU.exe). These files are required for installing the Form 24G FVU.

- [Form 24G FVU.exe \(version 1.5\)](#)

Instructions for extracting and setup are given in:

- [Form 24G FVU Extract and Setup](#)

Form 24G / NSDL Form 24G Preparation Utility

The Form 24G Preparation Utility is a Java based utility. Form 24G Preparation Utility can be freely downloaded from www.tin-nsdl.com. After downloading, it needs to be saved on the local disk of the machine.

JRE (Java Run-time Environment) [versions: SUN JRE: 1.4.2_02 or 1.4.2_03 or 1.4.2_04 or IBM JRE: 1.4.1.0] should be installed on the computer where Form 24G Preparation Utility is being installed. JRE is freely downloadable from <http://java.sun.com> and <http://www.ibm.com/developerworks/java/jdk> or you can ask your computer vendor (hardware) to install the same for you.

Form 24G Preparation Utility can be executed on Windows platform(s) Win 2K Prof. / Win 2K Server/ Win NT 4.0 Server/ Win XP Prof. To run the 'Form 24G Preparation Utility', click on the '24GRPU.bat' file.

If JRE is not installed on the computer, then on clicking '24GRPU.bat', a message will be displayed. In such cases, install JRE and try again. If appropriate version of JRE is installed, then the 'Form 24G Preparation Utility' will be displayed.

Steps to download and install Form 24G Preparation Utility

For assistance in using Form 24G Preparation Utility, read the instructions provided in 'Help' in the Form 24G Preparation Utility.

This utility can be used for preparation of Form 24G with upto 75,000 records.

Form 24G Preparation Utility (version 1.5) for Regular and Correction statement

Users must pass the Form 24G (Regular/Correction) file generated using Preparation Utility through the **File Validation Utility (FVU)** to ensure format level accuracy of the file. This utility is also freely downloadable from TIN website. In case the Form 24G contains any errors, user should rectify the same. After rectifying the errors, user should pass the rectified Form 24G through the FVU. This process should be continued till error free Form 24G is generated.

Disclaimer

NSDL does not warrant the accuracy of the output file generated by using any of these utilities. All users are advised to use latest FVU and check the format level correctness of the file before submitting the same to TIN-FC. In case FVU reports any error in the file, then the users are advised to rectify the same.

Form 24G / 5 Easy Steps

- **Step 1**
The data structure (file format) in which Form 24G (Regular and Correction Statement) is to be prepared.
- **Step 2**
Form 24G in accordance with the file format, is to be prepared in clean text ASCII format with 'txt' as filename extension. Form 24G can be prepared using in-house software, any third party software or NSDL Form 24G Preparatory Utility.
- **Step 3**
Once the file (regular / correction Form 24G) is prepared as per the file format, it should be verified using the File Validation Utility (FVU) provided by NSDL.
- **Step 4**
In case the file has any errors, the FVU will give a report of the errors. Rectify the error and verify the file again, by passing it through the FVU.
- **Step 5**
Upload the file generated by the FVU on successful validation is to be furnished to a TIN-FC.

Correction on Form 24G Statement

Every Form 24G is to be prepared in accordance with the data structure prescribed by the Income Tax Department (ITD). If it does not conform to the new data structure it will be rejected by TIN.

As per procedure, returns/statements relating to Form 24G should be complete and correct. No fragmented returns/statements are expected to be filed (separate returns/statements giving details for deductions under different form type with respect to the same AIN, FY and month). However, procedure for correction of any mistake made in the original accepted returns/statements can be rectified by submitting 'correction returns/statements'.

Correction Statements

There are two different types of correction statements that can be furnished by the AO. These are listed below.

M (Modify) :- For any modification in the existing Form 24G statement.

X (Cancel) :- For cancellation of an existing Form 24G statement.

For preparation of correction statement, Receipt number of original statement and receipt number of previous statement is mandatory.

In case of first correction, PRN of original statement to be provided in field of "**Receipt number of Original Statement**" and also in the field of "**Receipt number of Previous Statement**".

In case correction statement has already been filed, PRN of original statement to be provided in field of "**Receipt number of Original Statement**" and PRN of last correction to be mentioned in field of "**Receipt number of Previous Statement**".

Preparation of Correction Statements

M ↻ Type of Correction Statement

This type of correction statement is to be furnished by AO, if he/she wishes to update any of details like its name, address, Responsible person details, category, Ministry, State, Deletion and addition of DDO (Drawing & Disbursing Officer) etc. Modifications in AIN (Account office Identification Number), Financial Year and Month are not allowed.

There are three modes by which changes can be made in the DDO details provided in original Form 24G statement:

- Add: DDO records can be added to the original Form 24G statement
- Update: details of DDO (i.e. TAN, TAN Name, demographic and contact details, amount of tax deducted and remitted, nature of deduction) can be updated for the DDO records provided in original or subsequent correction statement
- Delete: DDO records provided in original Form 24G or subsequent correction statement can be deleted

M-type correction statement will always contain AO details and details of DDO which are added and/or deleted.

X Type of Correction Statement

This type of correction statement is to be furnished by AO if it wishes to cancel an existing Form 24G statement. Filing of Correction type X, will allow AOs to file regular Form 24G for the same primary key (AIN, Financial year and Month).

Form 24G corrections can also be uploaded directly at the TIN website. For direct upload at TIN Central system, AO has to first register AIN at TIN website and upload the Form 24G correction.

BIN Details:

Impact of filing Form correction 24G statement on BIN details:

- BIN will be generated for valid DDO records added in Form 24G correction statement
- BIN will be generated for DDO records where invalid TANs/TAN not present in Income Tax Department database is updated with a valid TAN.
- BIN will not be generated for any update made in TAN name, demographic and contact details, amount of Tax deducted and remitted nature of deduction.
- BIN details will not be generated for deleted DDO records.

Procedure to obtain duplicate copy of Provisional Receipt

In case if Account Office needs duplicate copy of Provisional Receipt Number, AO is required to send request letter to NSDL e-Governance.

The format in which request should be sent to NSDL e-Governance by the Account Office is as under :-

Request letter should be forwarded to NSDL e-Governance at the following address:

TIN Operations,
NSDL e-Governance Infrastructure Limited
1st Floor, Times Tower,
Kamala Mills Compound,
SenapatiBapat Marg,
Lower Parel (W),
Mumbai - 400013.

Please Super scribe the envelope with "Request for duplicate copy of Provisional Receipt"

BIN View

TAN:*

Nature of Payment (Form Type) :*

Accounts Office Identification
Number (AIN): *

Month

Year

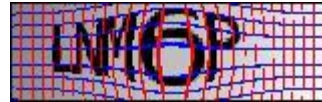
From

Month of Form 24G filed:*

To

Type the characters you see in the
picture.

These characters are case
sensitive.*



[View BIN Details](#)

** Mandatory fields*

NOTE:

- To view BIN details provide TAN, AIN, Nature of Payment , Form 24G month/year range.
- BIN is to be quoted in the Transfer voucher details while preparing the quarterly TDS/TCS statements.
- Period selected should be within 15 months.
- BIN view is available for Form 24G filed for F.Y. 2010-11 onwards.
- If BIN details for mentioned AIN and period are not available then please contact your respective Pay and Accounts Office (PAO)/ District Treasury Office (DTO) to whom the TDS/TCS is reported.
- BIN consists of the following:
 - Receipt Number: Seven digit unique number generated for each Form 24G statement successfully accepted at the TIN central system.
 - DDO Serial Number: Five digit unique number generated for each DDO record with valid TAN present in the Form 24G statement successfully accepted at the TIN central system.
 - Date: The last date of the month and year for which TDS/TCS is reported in Form 24G.

FAQ / Form 24G / Procedure to obtain duplicate copy of Provisional Receipt number

1. - What is the importance of Copy of Provisional Receipt/Provisional Receipt Number?

Copy of Provisional Receipt/Provisional Receipt Number is required in the following scenarios :

- **To prepare Correction Form 24G statement:** While preparing correction Form 24G statement, the Original Provisional Receipt Number and Provisional Receipt Number of the last correction Form 24G accepted (in case of second correction) needs to be mandatorily furnished.
- **Submission of Correction Form 24G statement through TIN FC:** While submitting correction Form 24G statement through TIN FC, the copy of Original Provisional Receipt needs to be mandatorily submitted along with the Form 24G statistic report.

However, in case correction Form 24G statement is filed Online through AO account, copy of original provisional Receipt is not required.

2. - I want to furnish Correction Form 24G statement but I don't have the copy of Original Provisional Receipt or Provisional Receipt Number (Original/Correction), from where I get these details?

- **In case the Form 24G statement is filed through TIN FC:** The Accounts Office may make a request to NSDL for detailed procedure. (Please refer question number 3).
- **In case of Form 24G is filed online through AO account:** the copy of Provisional Receipt (Original / Correction) is available for downloaded / print post login in AO Account under the option View Status >> Form 24G

3. - What details to be submitted to obtain duplicate copy of Original Provisional Receipt or Provisional Receipt Number (regular or correction)?

Following details are to be submitted by the Accounts Office in the official letterhead, to obtain the duplicate copy of Original Provisional Receipt or Provisional Receipt Number (regular or correction). Format of the Request letter is available at Services >> Form 24G >> Procedure to obtain duplicate copy of Provisional Receipt Number :-

1. AIN & Name of the AO.
2. Provisional Receipt Number of statement which is in accepted status at TIN website(If available).
3. Month & Year for which duplicate copy of Original Provisional Receipt or Provisional Receipt Number (regular or correction).
4. Purpose for requesting copy of provisional receipt.
5. Letter should be signed & stamped by authorized signatory along with name and designation of authorized person. Letter is to be sent on following address

Address: -
Senior Vice President
TIN Operations
NSDL e- Governance Infrastructure Limited
1st Floor, Times Tower
Kamala Mills Compound
SenapatiBapat Marg
Lower Parel
Mumbai - 400 0013.

4. - How should I get the duplicate copy of Original Provisional Receipt or Provisional Receipt Number (regular or correction)?

NSDL shall email the duplicate copy of Original Provisional Receipt or Provisional Receipt Number (regular or correction) on the email ID as mentioned in the last Form 24G statement accepted at TIN Central System.

FAQ / Form 24G /Procedure to request FVU file

5. - Why FVU file of the Original Form 24G statement needs to be preserved?

The FVU of original Form 24G statement which is accepted at TIN central system is required to prepare correction Form 24G statement.

6. - In case our office has lost the FVU file of the Original/Correction Form 24G statement accepted at TIN central system, can we request the FVU file?

Yes, the FVU file can be obtained by sending a request to NSDL in prescribed **Request Form**

7. - Where is the prescribed format available to request FVU file?

The prescribed format to request FVU file is available at TIN website under url **<https://www.tin-nsdl.com/form-24g/form24g-request-fvu-file.php>**

8. - What are the documents required to be furnished along with the request letter for FVU file?

No documents are required to be submitted along with the request letter for FVU file. However, the request needs to be provided on official letter head duly signed by the authorized signatory with name and designation of the authorized person.

9. - What details needs to be furnished in request letter for requesting FVU file.

The letter should contain the following details:

- a. AIN
- b. Name of the AO
- c. Provisional Receipt Number (of Regular/Correction statement only)
- d. Financial Year
- e. Month of filling
- f. Reason for which Form 24G file is required
- g. Letter should be signed by authorized signatory along with name and designation

of the authorized person
h. Email ID:

10. - [Are there any charges to be paid to request the FVU file?](#)

No charges need to be paid to request for FVU file.

11. - [Where the request letter should be submitted to request FVU file?](#)

The duly filled request Form for FVU file should be sent at below mentioned address:-

TIN Operations

NSDL e- Governance Infrastructure Limited
1st Floor, Times Tower
Kamala Mills Compound
Senapati Bapat Marg
Lower Parel
Mumbai - 400 0013.

Please Super scribe the envelope with "Request for Form 24G FVU file".

12. - [Where will the FVU file be send by the NSDL?](#)

NSDL shall send the FVU file on the email ID as mentioned in last (latest) Form 24G accepted at TIN central system.

FAQ / Form 24G / General

- [What is Form 24G?](#)

In the Government Accounting System, each DDO (Drawing & Disbursement Officer) is associated with a specific Accounts Officer (AO), who processes the bills prepared by the DDO. Form 24G is a single monthly statement where the AO will consolidate the payment details from each of the DDO, for each type of deduction/collection (TDS-Salary/ TDS-Non Salary/ TDS- Non Salary Non Residents/ TCS) in a single form known as Form 24G.

- [What is the periodicity of filing Form 24G?](#)

Every AO is required to file Form 24G every month for every type of deduction/ collection i.e. TDS-Salary / TDS Non-Salary / TDS-Non Salary Non-Residents / TCS in a single form.

- [Who is required to file Form 24G?](#)

Every Accounts Officer (AO) who processes the bills prepared by the DDO has to furnish the monthly Form 24G. In case of State Government the District Treasury Officer (DTO) will be responsible for filing Form 24G.

- [What is AIN?](#)

Accounts Office Identification Number (AIN) is a seven digit unique identification number issued by the Directorate of Income Tax (Systems), Delhi, to each Accounts Office. It is mandatory for an AO to have an AIN for submitting the Form 24G.

- How to obtain AIN?

Application for AIN has to be made in the form [Application for allotment of Accounts Office Identification Number](#) (AIN application form). [Click here](#) for detailed guidelines for procedure to obtain AIN.

- How intimation of AIN allotment will be given to the Accounts Officer?

On allotment of AIN, the same will be communicated vide e-mail/ letter will be sent to the PAO / CDDO / DTO at the email ID/ communication address mentioned in the AIN allotment form.

- Is it mandatory to file Form 24G in electronic format?

Yes, it is mandatory for every Accounts Officer to file Form 24G in electronic format only.

- In case of change in the details of DDOs associated to the AO, to whom and how will the same be communicated?

Any change in the details of DDOs associated to the AO are to be stated in Form 24G, which is to be prepared as per the prescribed data structure.

- What are the due dates for filing Form 24G statement?

The due dates for filing Form 24G statements is 15th of subsequent month.

FAQ / Form 24G / Preparation of Form 24G

- How can an AO prepare the Form 24G?

The Form 24G prepared by the AO should be as per the data structure (File Format) prescribed by the DIT (Systems), Delhi. The AOs can prepare Form 24G either by using in-house facilities, third party software or by using Form 24G Preparation Utility developed by NSDL, which is freely downloadable from the NSDL web-site www.tin-nsdl.com.

- What does a Form 24G contain?

Form 24G contains the following details

1. Details of the AO / DTO filing Form 24G (AIN, name, demographic information, contact details)
2. Category of AO (Central / State Government) along with details of ministry / state.
3. Statement details (month and year for which Form 24G is being filed)
4. Payment summary; nature of deduction wise (TDS \diamond Salary /TDS Non-salary / TDS \diamond Non-salary Non-resident / TCS)
5. DDO wise payment details (TAN of DDO, name, demographic details, total tax deducted and remitted to the Government account (A.G. / Pr.CCA)

- Is it mandatory to mention Accounts Office Identification Number (AIN) in the Form 24G?

Yes, it is mandatory to mention the seven digit Accounts Office Identification Number (AIN) in the Form 24G.

- Is it mandatory to mention TAN of DDOs in the Form 24G?

Yes, it is mandatory to mention the ten digit TAN (allotted by ITD) of every DDO record in Form 24G with effect from December 27, 2014.

FAQ / Form 24G / Verification of Form 24G statement

- After preparation of Form 24G, how to check whether it confirms to the prescribed data structure (file format)?

After preparation of Form 24G, the Accounts officer can verify the same by using the Form 24G File Validation Utility which is freely downloadable from NSDL-TIN website www.tin-nsdl.com

- How does the Form 24G File Validation Utility work?

Form 24G File Validation Utility is a program developed by NSDL, which is used to ascertain whether the Form 24G file contains any format level error(s). When Form 24G file is passed through FVU, it generates an 'error/response file'. If there are no errors in the Form 24G file, error/response file will display the control totals. If there are errors, the error/response file will display the error location and error code along with the error code description. In case any error is found, the same can be rectified and thereafter the Form 24G file shall be passed again through the FVU till an error-free file. It should be noted that the FVU validates only the format level accuracy of the Form 24G.

- Is the File Validation Utility of Form 24G different from e-TDS/TCS File Validation Utility?

File Validation Utility of Form 24G is different from the File Validation Utility of e-TDS/TCS statements.

- Can the file validation utility (FVU) be installed on any machine?



The Form 24G FVU is a Java based utility. Thus, installation of JRE (Java Run-time Environment) is a prerequisite for installing and running the Form 24G File Validation Utility.

- If a valid file is passed through the FVU, what will it generate?

If a valid file is passed through the FVU, it generates the following three files:-

- The upload file
- The Form 24G statement Statistics Report and
- The Form 24G.

- What are the contents of the above mentioned files?

1) Upload file: The upload file is a valid statement containing a value generated by the FVU, which indicates that the statement has been successfully validated through the FVU.

2) Form 24G Statement Statistic Report: The Form 24G Statement Statistics Report is a summary of the Form 24G successfully validated by the FVU. Details

like name of Accounts Office, Financial Year, Month, total TDS/TCS transferred (₹), Total count of DDO records, count of distinct DDOs etc. are provided in this report.

3) Form 24G: Form 24G is a reader friendly format of TDS/TCS Book Adjustment form. This is like the physical form of Form 24G in html format. It contains all the details of Accounts Officer as well as Drawing and Disbursement Officer.

- When the Form 24G has been validated by passing it through the FVU and subsequently some changes are to be made, then how will such changes be made?

In case the Form 24G is to be modified after validating it through the FVU, modify the original Form 24G (.txt file that was selected as **Input File** for validation). After modification validate the .txt file again through the FVU.

- What are the charges for furnishing Form 24G?

The charges are as mentioned below:

No. of Records	Upload Fee (₹)*
Upto 100 number of records	38.00
101 to 1000 number of records	178.00
More than 1000 number of records	578.50

* Excluding service tax

FAQ / Form 24G / Furnishing of Form 24G

- Where to furnish Form 24G?

1) Through network of TIN-FCs:

The Form 24G prepared by the Accounts Officers (AOs) can be furnished through the existing network of TIN-FCs.

Upload fee payable for regular and correction Form 24G statement accepted by the TIN-FC is as follows:-

No. of Records in Form 24G Statement	Charges (₹) (exclusive of service tax)
Upto 100 Number of records	38.00
101 to 1000 Number of records	178.00
More than 1000 Number of records	578.50

2) Through Online Upload:

Registered AOs can file Form 24G statements through AO Account (AIN Online registration) at TIN website. No charges are applicable to the Pay and Accounts Office (PAO) for online Upload of Form 24G Please note, in order to register AIN online at TIN website, for the first Form 24G must be filed through TIN FC only and the same needs to be accepted at the TIN central system, after which AO can register AIN Online. The lists of TIN-FCs are available on TIN website.

- Is it necessary to submit Statement Statistic Report with Form 24G?

In case of filing Form 24G through TIN FC, it should be accompanied with the Statement Statistic Report signed by the Accounts Officer.

- By whom should the Statement Statistic Report be signed?

The Accounts Officer (AO) will sign the statement statistic report. In case the AO (PAO) is also a DDO, whose details are being given in the statement, statistic report is to be counter signed by the person who is his immediate superior.

FAQ / Form 24G / Acceptance / Non Acceptance of Form 24G

- In case the AIN of the AO is not present in the master maintained, will the Form 24G submitted by him be accepted by the TIN-FC?

In case the AIN of the AO is not present in the master, TIN-FC will ask for proof of AIN. The valid proof for the same is the letter of allotment of AIN issued by DIT (Systems), Delhi. If the AO can produce the same and statement is valid in other respects, only then the Form 24G submitted by him will be accepted.

- What can be the possible reasons for non-acceptance of monthly Form 24G?

A monthly Form 24G submitted by an AO can be rejected on any of the following grounds:

1. Form 24G Statement Statistic Report is not furnished.
2. Striking/overwriting, if any, on Form 24G Statement Statistic Report are not duly ratified by the responsible/ authorized person.
3. Copy of Provisional Receipt of Original Form 24G is not submitted with Correction Form 24G statement
4. More than one CD/Pen drive is used for furnishing one Form 24G statement
5. Form 24G statement is compressed using a compression utility other than WinZip 9.0 or ZipltFast 3.0 (or their higher versions)
6. Form 24G statement is not in conformity with the file formats prescribed by ITD
7. AIN stated in Form 24G statement is not present in AIN database or
8. Name/Address of Accounts Office in Form 24G statement and or Statement Statistic Report does not match with details available in AIN database.
9. Mismatch of control totals as per the Form 24G statement and Form 24G Statement Statistic Report
10. Form 24G statement submitted is not validated by the latest FVU version.
11. CD/Pen Drive/ electronic media submitted contains virus.
12. Form 24G statement cannot be filed prior to the completion of the relevant month of the financial year.

13. Form 24G statement for the same periodicity (Form and Financial Year) has already been submitted.
14. CD/Pen Drive/ electronic media submitted does not contain Form 24G statement

- Once the AO has submitted a valid Form 24G, what proof does he have that he has submitted the same?

When an AO submits a valid Form 24G, the TIN-FC will issue him a provisional receipt which will be proof of submission of valid Form 24G by the AO. However, the provisional receipt is merely a proof of acceptance of the Form 24G and it does not certify that the information in the Form 24G is authentic.

- Is there any fee charged for non- acceptance of an invalid Form 24G?

No. Fee is not charged for non-acceptance of an invalid Form 24G.

- Where a Form 24G submitted by the AO is not accepted, how will he come to know the reason(s) for non-acceptance of the same?

If the Form 24G submitted by the AO is not accepted by the TIN-FC, then TIN-FC will issue a non-acceptance memo, which will specify the reason(s) for non-acceptance of the Form 24G.

What is Form 24G and How to Fill it

What is Form 24G?

When income tax is deducted at source (TDS) for a salaried individual or a non-salaried individual or even a person who is not a resident of the country, is not salaried but still has to pay tax, the Accounts Officers who process such need to use a form to submit information about the deduction. Form 24G is what is used to submit such information to the Drawing & Disbursement Officer (DDO) for the processing. This is a form that will always be used by the AO when filing TDS however there is a specific format that needs to be followed. There are also certain guidelines that need to be followed by the AO when filling this form.

How to make Form 24G?

The can be created in an excel sheet using the following guideless:

- The form needs to contain the details of the Accounts Officer (AO).
- The form will also have to have the details of the category of the AO.
- After these two bits will come the details of the payments being made with regards to the time period for which they are being filed.
- Once the time period is established, a summary of the payments needs to be provided.
- The last bit of information needs to be the information about DDOs that the AO is associated with.

How to Fill Form 24G?

Here is what you need to do in order to fill up the form.

- The very first thing will be enter the month for which the form is valid.
- In the next section details of the AO will have to be entered. These details will include:
 - The AO's Accounts Officer Identification Number (AIN)
 - AO's name
 - The AO's detailed address
 - The phone number on which the AO can be reached.
 - The email id that the AO is using
 - The PAO registration number. This number is provided by the Central Records Keeping Agency.
- The next section will be the part where details of the person responsible will be entered. These details should include
 - The name of the person.
 - The designation of the person responsible.
 - The detailed postal address of the person.
 - The contact details of the person which should include the phone number and the email address.
- The next section is where the type of the statement is indicated. This is where you can indicate if another similar form has been filed earlier for the same period or not. If such a form has been submitted for the same month earlier then you will also have to mention the provisional receipt number for that form.
- The next bit is where the information about the category of the organisation that is deducting the tax will be mentioned. This will either be the state or the central

government and the exact one will be indicated by entering the name of the state and then the ministry that is deducting the tax. The sub ministry responsible for such a tax can also be mentioned in this section.

- The next part is a table where each deduction needs to be entered according to the DDO responsible for such a deduction. This format will be used to indicate deduction for various category of people separately. For example, if the information is for salaried and non-resident non-salaried individuals then there will have to be two table with the information regarding each of these categories presented in its own table. The information that needs to be entered here will be:
 - The DDOs registration number
 - DDOs code
 - The DDOs TAN details
 - The name of the DDO
 - Their complete postal address
 - Their email address
 - The tax that has been collected
 - The total amount that has be remitted to the government's account
- The next segment will be where a summary of the statement will be mentioned. This summary will include:
 - The number of individual DDOs
 - The number of entries made
 - The amount of that has been reported as deducted at source
 - The amount of tax that has actually be remitted to a government account
- Once all these details are entered, the person responsible has to enter their name in the declaration stating that all the information contained in the form is true and sign the form.

How to Submit Form 24G?

Unlike many other form, 24G does not require submission of hard copies. It should be submitted electronically only. But before this can be done, the AO will have to generate the form using a utility that the NSDL has published and use another software published by them to validate the file.

Points to Remember while Filling Up Form 24G:

There are certain things that need to be kept in mind when details of the form are being filled in. Some of these points are:

- The individual referred to as 'responsible person' is someone who is responsible for filing this form. Such an appointment can be made by the Pay and Accounts Officer (PAO), the Treasury Officer (TO) or the Cheque Drawing and Disbursing Officer (CDDO).
- The form must only be submitted electronically.
- The details of the DDO need to be mentioned since with it, the form cannot be considered complete.
- Only 4 entries for each DDO are permitted in a month.
- The details of the AO and the responsible person are also mandatory.

Form 24G / Application form for AIN Allotment

Introduction

- The Pay and Accounts Office (PAO) / District Treasury Office (DTO) / Cheque Drawing and Disbursing Office (CDDO) are required to file Form 24G as per Income-tax Department Notification No.41/2010 dated May 31, 2010. In case of an office of the Government, where tax has been paid to the credit of Central Government without the production of a challan associated with deposit of the tax in a bank, the PAO / CDDO / DTO is required to file Form 24G. For filing Form 24G each PAO / CDDO / DTO is required to have an AIN. AIN is the identification of the PAO / CDDO / DTO for the purpose of filing Form 24G. It is mandatory for each PAO / CDDO / DTO to have an AIN.

How to Apply

- Application for AIN has to be made in the form 'Application for allotment of Accounts Office Identification Number' (AIN application form).
- The application has to be made in physical form as per guidelines provided with the AIN application form.

Where to get the physical application forms

- The application form can be downloaded from the Income Tax Department website (www.incometaxindia.gov.in) or the TIN website www.tin-nsdl.com or from the office of the Income Tax Department.
- The duly filled and signed application for AIN allotment is to be submitted in physical form to the jurisdictional CIT(TDS).
- The details of the CIT(TDS) are available on the TIN website (www.tin-nsdl.com).

Allotment of AIN

- Complete and correct AIN application forms submitted by the PAO/CDDO/DTO will be forwarded to NSDL e-Governance Infrastructure Limited (NSDL) by the CIT(TDS) recommending allotment of AIN to the PAO/CDDO/DTO.
- On allotment of AIN, the same will be communicated vide e-mail/letter will be sent to the PAO/CDDO/DTO at the email ID/communication address mentioned in the AIN allotment form.

Download of AIN application

- PAO/CDDO/DTO who do not have a AIN can apply for one by submitting a duly filled and signed AIN application form to the jurisdictional CIT(TDS).

Income Tax Rule – Rule No.26C

¹[Furnishing of evidence of claims by employee for deduction of tax under section 192.

26C. (1) *The assessee shall furnish to the person responsible for making payment under sub-section (1) of section 192, the evidence or the particulars of the claims referred to in sub-rule (2), in Form No. 12BB for the purpose of estimating his income or computing the tax deduction at source.*

(2) *The assessee shall furnish the evidence or the particulars specified in column (3), of the Table below, of the claim specified in the corresponding entry in column (2) of the said Table:—*

Table

<i>Sl. No</i>	<i>Nature of claims</i>	<i>Evidence or particulars</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	<i>House Rent Allowance.</i>	<i>Name, address and permanent account number of the landlord/landlords where the aggregate rent paid during the previous year exceeds rupees one lakh.</i>
2.	<i>Leave travel concession or assistance.</i>	<i>Evidence of expenditure.</i>
3.	<i>Deduction of interest under the head "Income from house property".</i>	<i>Name, address and permanent account number of the lender.</i>
4.	<i>Deduction under Chapter VI-A.</i>	<i>Evidence of investment or expenditure.]</i>

1. Rule 26C inserted by the Income-tax (Eleventh Amendment) Rules, 2016, w.e.f. **1-6-2016**.

