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दिनांक: 25.04.2019

कर अनुभाग

CIRCULAR NO. 02/2019

Sub: Amendment of Form No. 16 and Form No. 24Q

Please find enclosed herewith Notification No.36/2019 dated 12.04.2019, issued by Central Board of Direct Taxes (CBDT) regarding Amendment in "Part B (Annexure)" of Form No. 16 (Certificate issued by employer for tax deducted at source (TDS) for salaried employees) and Form No. 24Q(Quarterly TDS statement with respect to salaries).

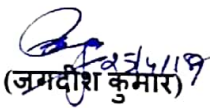
Brief detail of few changes is as under:-

- Detailed bifurcation about exemptions taken by salaried employees under Section 10 of Income-tax Act, which include leave travel allowance (LTA), life insurance, pension, gratuity, leave encashment, transport allowance and house rent allowance would now require to be disclosed separately.
- Disclosure of various deductions was mentioned in consolidated manner, ranging from 80C, 80CCD, 80E, 80G would now be required to be disclosed separately.
- The Standard deduction which was introduced has to be mentioned separately in Form 16.
- PAN of landlord shall be mandatorily furnished in Form 24Q, where the aggregate rent paid during the previous year exceeds one lakh rupees.
- PAN of lender shall be mandatorily furnished in Form 24Q, where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.

The notified changes in Form No. 16 and Form No. 24Q would be effective from 12.05.2019.

This is for your information and necessary compliance please.

संलग्न: यथोपरी।


(ज्योती कुमार)
महाप्रबंधक (वित्त)

वितरण:

1. सभी ईडी (ज़ोन) / जीएम (क्षेत्र), एफसीआई;
2. जीएम (एफ एंड ए) / डीजीएम (एफ एंड ए), जेडओ / आरओ, एफसीआई;
3. सभी क्षेत्रीय प्रबंधक, एफसीआई, डीओ;
4. निदेशक (आईएफएस), गुडगांव;
5. सभी ईडी, एफसीआई, मुख्यालय, नई दिल्ली;
6. जीएम (एफएपी), एफसीआई, मुख्यालय, नई दिल्ली;
7. पीएस से सीएमडी;
8. एजीएम (बिल), एफसीआई, मुख्यालय, नई दिल्ली;
9. जीएम (आईटी), एफसीआई, मुख्यालय.....एफसीआई वेबसाइट पर अपलोड करने के लिए;
10. जीएम(हिन्दी सेल), एफसीआई, मुख्यालय..... कंटेंट को हिंदी में परिवर्तित करने के लिए।