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Dated: 22nd May, 2006

NOTIFICATION

Subject: Data Structure for preparation of quarterly statements of Tax Deducted at Source from "Salaries" (Form No. 24Q) in computer media for the last quarter of the financial years (quarter ending 31st March).

The data structure for preparation of returns of tax deducted at source from "Salaries" in Form No. 24Q, as amended by notification S.O. 704 (E) dated 12th may, 2006, is as per Annexure"A". (http://www.tin-nsdl.com/files/24Q-Regularforlastquarter_060606.xls). This data structure is to be provided by the e-filing Administrator in accordance with clause (i) of sub-rule (3) of rule 31A of the Income-tax Rules, 1962.

2.   All statements of tax deducted at source from "Salaries" in Form No. 24Q to be prepared in computer media for the last quarter of the financial year, i.e., quarter ended 31st March, must be in the above mentioned data format. Statements in Form 24Q pertaining to the first three quarters of the financial year are to be prepared in accordance with the data structure notified through notification F. No. SW/9/3/2002-DIT(S) [Vol. II] dated 11th July, 2005.

3.   As per the notification S.O. 704 (E) dated 12th may, 2006, the Salary Details in Annexure II to the Form are to be furnished only with the statement for the last quarter giving details for the whole financial year.

(S. S. Gandhi)
Director General of Income Tax
(Systems)

Copy to:

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