

FORM NO. 12BA

(Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof)

For the period from 01/04/2023 to 31/03/2024

Part A: Details of Employer & Employee

Employer Details			
Name and Address of Employer	ABC Pvt. Ltd., 123 Main Street, City - 000000	TAN	ABCDE1234F
PAN of Employer	AABCA1234E		
Employee Details			
Name of Employee	Mr. Rajesh Kumar	Designation	Manager - Sales
PAN of Employee	AEFPK1234K	Employee Code	EMP1025

Part B: Details of Perquisites and Profits in lieu of Salary

S. No.	Nature of Perquisite	Value of Perquisite as per Rules (₹)	Amount Recovered from Employee (₹)	Amount Chargeable to Tax (₹)
1	Accommodation	1,00,000	20,000	80,000
2	Car Facility	48,000	10,000	38,000
3	Medical Reimbursement	20,000	0	20,000
4	Other Benefits	10,000	1,000	9,000
Total		1,78,000	31,000	1,47,000

Part C: Tax on Perquisites

Tax on Total Value of Perquisites	₹ 45,360
Tax Paid by Employer (if any)	₹ 0
Amount Recovered from Employee	₹ 45,360

Date: 30/04/2024

Place: City Name

Signature of Person Responsible for Deduction of Tax

Name: Shreya Das

Designation: HR Manager

Important Notes

- Form 12BA must be issued to employees by the employer along with Form 16 if perquisites are provided.
- The value of taxable perquisites should be calculated in accordance with the Income Tax Rules.
- Employees are required to verify the details presented in this form and reconcile with their Form 16.
- This statement is important for accurate tax filing and compliance.
- Any discrepancy should be promptly brought to the notice of the employer.

