

FORM NO. 16

[See rule 31(1)(a)]

PART A
Certificate under Section 203 of the Income-tax Act, 1961 for tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P

Certificate No. SWMVPZA		Last updated on 09-Jun-2022	
Name and address of the Employer/Specified Bank		Name and address of the Employee/Specified senior citizen	
KPMG ASSURANCE AND CONSULTING SERVICES LLP 8TH FLOOR, TOWER C ,BUILDING NO -10, DLF PHASE-2, DLF CYBER CITY, GURGAON - 122002 Haryana +(91)124-3345127 GIRRAJ@KPMG.COM		ROSHAN KUMAR GUPTA 4/H/9, SHEW PRASAD ROAD, HASTINGS, KOLKATA - 700022 West Bengal	
PAN of the Deductor	TAN of the Deductor	PAN of the Employee/Specified senior citizen	Employee Reference No. provided by the Employer/Pension Payment order no. provided by the Employer (If available)
AAAFK1415H	MUMK05073F	BHYPG3009D	
CIT (TDS)		Assessment Year	Period with the Employer
The Commissioner of Income Tax (TDS) Room No. 900A, 9th Floor, K.G. Mittal Ayurvedic Hospital Building, Charni Road , Mumbai - 400002		2022-23	From 17-May-2021 To 31-Mar-2022

Summary of amount paid/credited and tax deducted at source thereon in respect of the employee

Quarter(s)	Receipt Numbers of original quarterly statements of TDS under sub-section (3) of Section 200	Amount paid/credited	Amount of tax deducted (Rs.)	Amount of tax deposited / remitted (Rs.)
Q1	QUNKMYZB	159825.00	17238.00	17238.00
Q2	QURXHAUF	360624.00	45153.00	45153.00
Q3	QUTLOIYA	488124.00	60022.00	60022.00
Q4	QUYLTWEE	350624.00	0.00	0.00
Total (Rs.)		1359197.00	122413.00	122413.00

I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT

(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Book Identification Number (BIN)			
		Receipt Numbers of Form No. 24G	DDO serial number in Form no. 24G	Date of transfer voucher (dd/mm/yyyy)	Status of matching with Form no. 24G
Total (Rs.)					

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN

(The deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which Tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS*
1	5470.00	6390340	04-06-2021	18086	F
2	11768.00	6390340	07-07-2021	71145	F
3	22851.00	6390340	05-08-2021	33036	F
4	11151.00	6390340	06-09-2021	58449	F

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)			
		BSR Code of the Bank Branch	Date on which Tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS*
5	11151.00	6391718	07-10-2021	80840	F
6	35835.00	6390340	04-11-2021	06762	F
7	5548.00	6390340	07-12-2021	60842	F
8	18639.00	6390340	05-01-2022	30189	F
9	0.00	-	04-02-2022	-	F
10	0.00	-	05-03-2022	-	F
11	0.00	-	29-04-2022	-	F
Total (Rs.)	122413.00				

Verification

I, GIRRAJ SHALLYA, son / daughter of HARENDRA KUMAR SHALLYA working in the capacity of AUTHORISED SIGNATORY (designation) do hereby certify that a sum of Rs. 122413.00 [Rs. One Lakh Twenty Two Thousand Four Hundred and Thirteen Only (in words)] has been deducted and a sum of Rs. 122413.00 [Rs. One Lakh Twenty Two Thousand Four Hundred and Thirteen Only] has been deposited to the credit of the Central Government. I further certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, TDS deposited and other available records.

Place	MUMBAI	
Date	17-Jun-2022	
Designation: AUTHORISED SIGNATORY		(Signature of person responsible for deduction of Tax)
		Full Name: GIRRAJ SHALLYA

Notes:

- Part B (Annexure) of the certificate in Form No.16 shall be issued by the employer.
- If an assessee is employed under one employer during the year, Part 'A' of the certificate in Form No.16 issued for the quarter ending on 31st March of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
- If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No.16 pertaining to the period for which such assessee was employed with each of the employers. Part B (Annexure) of the certificate in Form No. 16 may be issued by each of the employers or the last employer at the option of the assessee.
- To update PAN details in Income Tax Department database, apply for 'PAN change request' through NSDL or UTITSL.

Legend used in Form 16

* Status of matching with OLTAS

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
P	Provisional	Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors. "P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductor have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified by Pay & Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes new payment for excess amount claimed in the statement

Signature Not Verified

Digitally signed by GIRRAJ SHALLYA
Date: 2022.06.18 07:56:58 +05:30
Reason: Form 16 Digital Signature

FORM NO. 16
PART B

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P

Certificate No. SWMVPZA		Last updated on 09-Jun-2022	
Name and address of the Employer/Specified Bank		Name and address of the Employee/Specified senior citizen	
KPMG ASSURANCE AND CONSULTING SERVICES LLP 8TH FLOOR, TOWER C ,BUILDING NO -10, DLF PHASE-2, DLF CYBER CITY, GURGAON - 122002 Haryana +(91)124-3345127 GIRRAJ@KPMG.COM		ROSHAN KUMAR GUPTA 4/H/9, SHEW PRASAD ROAD, HASTINGS, KOLKATA - 700022 West Bengal	
PAN of the Deductor	TAN of the Deductor	PAN of the Employee/Specified senior citizen	
AAAFK1415H	MUMK05073F	BHYPG3009D	
CIT (TDS)	Assessment Year	Period with the Employer	
The Commissioner of Income Tax (TDS) Room No. 900A, 9th Floor, K.G. Mittal Ayurvedic Hospital Building, Charni Road , Mumbai - 400002	2022-23	From 17-May-2021	To 31-Mar-2022

Annexure - I

Details of Salary Paid and any other income and tax deducted

Whether opting for taxation u/s 115BAC		No	
1.	Gross Salary	Rs.	Rs.
(a)	Salary as per provisions contained in section 17(1)	1359197.00	
(b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)	0.00	
(c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)	0.00	
(d)	Total		1359197.00
(e)	Reported total amount of salary received from other employer(s)		0.00
2.	Less: Allowances to the extent exempt under section 10		
(a)	Travel concession or assistance under section 10(5)	0.00	
(b)	Death-cum-retirement gratuity under section 10(10)	0.00	
(c)	Commuted value of pension under section 10(10A)	0.00	
(d)	Cash equivalent of leave salary encashment under section 10 (10AA)	0.00	
(e)	House rent allowance under section 10(13A)	84426.00	

(f)	Amount of any other exemption under section 10 [Note: Break-up to be filled and signed by employer in the table provide at the bottom of this form]		
(g)	Total amount of any other exemption under section 10	0.00	
(h)	Total amount of exemption claimed under section 10 [2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]		84426.00
3.	Total amount of salary received from current employer [1(d)-2(h)]		1274771.00
4.	Less: Deductions under section 16		
(a)	Standard deduction under section 16(ia)	50000.00	
(b)	Entertainment allowance under section 16(ii)	0.00	
(c)	Tax on employment under section 16(iii)	2300.00	
5.	Total amount of deductions under section 16 [4(a)+4(b)+4(c)]		52300.00
6.	Income chargeable under the head "Salaries" [(3+1(e))-5]		1222471.00
7.	Add: Any other income reported by the employee under as per section 192 (2B)		
(a)	Income (or admissible loss) from house property reported by employee offered for TDS	0.00	
(b)	Income under the head Other Sources offered for TDS	0.00	
8.	Total amount of other income reported by the employee [7(a)+7(b)]		0.00
9.	Gross total income (6+8)		1222471.00
10.	Deductions under Chapter VI-A	Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	150000.00	150000.00
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	0.00	0.00
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)	0.00	0.00
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)	150000.00	150000.00
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)	50000.00	50000.00

(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCD (2)	0.00	0.00
(g)	Deduction in respect of health insurance premia under section 80D	7222.00	7222.00
(h)	Deduction in respect of interest on loan taken for higher education under section 80E	0.00	0.00
		Gross Amount	Qualifying Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	0.00	0.00
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	0.00	0.00
(k)	Amount Deductible under any other provision (s) of Chapter VI-A [Note: Break-up to be filled and signed by employer in the table provide at the bottom of this form]		
(l)	Total of amount deductible under any other provision(s) of Chapter VI-A	0.00	0.00
11.	Aggregate of deductible amount under Chapter VI-A [10(d)+10(e)+10(f)+10(g)+10(h)+10(i)+10(j)+10(l)]	207222.00	
12.	Total taxable income (9-11)	1015249.00	
13.	Tax on total income	117075.00	
14.	Rebate under section 87A, if applicable	0.00	
15.	Surcharge, wherever applicable	0.00	
16.	Health and education cess	4683.00	
17.	Tax payable (13+15+16-14)	121758.00	
18.	Less: Relief under section 89 (attach details)	0.00	
19.	Net tax payable (17-18)	121758.00	

Verification

I, GIRRAJ SHALLYA, son/daughter of HARENDRA KUMAR SHALLYA .Working in the capacity of AUTHORISED SIGNATORY (Designation) do hereby certify that the information given above is true, complete and correct and is based on the books of account, documents, TDS statements, and other available records.

Place	MUMBAI	(Signature of person responsible for deduction of tax)	
Date	17-Jun-2022	Full Name:	GIRRAJ SHALLYA

2. (f) Break up for 'Amount of any other exemption under section 10' to be filled in the table below				
Sl. No.	Particular's of Amount for any other exemption under section 10 Rs.	Gross Amount Rs.	Qualifying Amount Rs.	Deductible Amount Rs.
1.				
2..				
3.				
4.				
5.				
6.				

10(k). Break up for 'Amount deductible under any other provision(s) of Chapter VIA 'to be filled in the table below				
Sl. No.	Particular's of Amount deductible under any other provision(s) of Chapter VIA Rs.	Gross Amount Rs.	Qualifying Amount Rs.	Deductible Amount Rs.
1.				
2.				
3.				
4.				
5.				
6.				

Place	MUMBAI	(Signature of person responsible for deduction of tax)	
Date	17-Jun-2022	Full Name:	GIRRAJ SHALLYA

Employee No.:96240

Name:ROSHAN KUMAR GUPTA

PAN of Employee:BHYPG3009D

Certificate Number:

TAN of Employer:MUMK05073F

Assessment Year:2022-2023

2. (f) Break up for Amount of any other exemption under section 10

SL No.	Particulars	Amount of any other exemption under section 10 Rs.	Gross Amount Rs.	Qualifying Amount Rs.	Deductible Amount Rs.
1					
2					
3					
4					
5					
6					

10(k). Break up for Amount deductible under any other provision(s) of Chapter VIA'

SL No.	Particulars	Amount deductible under any other provision(s) of Chapter VIA Rs.	Gross Amount Rs.	Qualifying Amount Rs.	Deductible Amount Rs.
1	80D	7222	7222	7222	7222
2					
3					
4					
5					
6					

Place : MUMBAI
Date : 15/06/2022Signature of the person responsible for deduction of tax
Full Name : GIRRAJ SHALLYA
Designation : DIRECTOR

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

1. Name & address of employer : KPMG Assurance and Consulting Services LLP
: 8TH FLOOR,TOWER C ,BUILDING NO -10,
: DLF CYBER CITY,DLF PHASE-2,
: GURGAON
: HARYANA
: 122002
2.TAN : MUMK05073F
3.TDS Assessment Range of the employer : TDS CIRCLE
4.Name,designation and PAN of employee : ROSHAN KUMAR GUPTA/ CONSULTANT/ BHYPG3009D
5.Is the employee a director or a person : NO
with substantial interest in the company:
(where the employer is a company) :
6.Income under the head "Salaries" of the :1359197
employee (other than from perquisites) :
7.Financial year : 2021-2022
8.Valuation of Perquisites :

Sr No.	Nature of perquisites (see rule 3)	Value of perquisite as per rules (Rs.) (3)	Amount,if any,recovered from the employee (Rs.) (4)	Amount of perquisite chargeable to tax(3-4) (Rs.) (5)
(1)	(2)	(3)	(4)	(5)

1.Accommodation
2.Cars/Other automotive
3.Sweeper, gardener, watchman or personal attendant
4.Gas, electricity, water
5.Interest free or concessional loans
6.Holiday expenses
7.Free or concessional travel
8.Free meals
9.Free education
10.Gifts, vouchers, etc.
11.Credit card expenses
12.Club expenses
13.Use of movable assets by employees
14.Transfer of assets to employees
15.Value of any other benefit/amenity/service/privilege
16.Stock options allotted or transferred by employer being an eligible start-up referred to in section 80-IAC.
17.Stock options (non-qualified options) other than ESOP in col.16 above.
18.Contribution by employer to fund and scheme taxable under section 17(2)(vii).
19.Annual accretion by way of interest, dividend etc. to the balance at the credit of fund and scheme referred to in section 17(2)(vii) and taxable under section 17(2)(viia).
20.Other benefits or amenities
21.Total value of perquisites
22.Total value of Profit in lieu of salary as per 17(3)

9.Details of Tax, -
(a) Tax deducted from salary of the employee u/s 192(1) :As per Form-16
(b) Tax paid by employer on behalf of the employee u/s 192(1A): NIL
(c) Total tax Paid :As per Form-16
(d) Date of payment into Government treasury : As per Form-16

DECLARATION BY EMPLOYER

I, GIRRAJ SHALLYA, Son of HARENDRA KUMAR SHALLYA working as DIRECTOR do hereby declare on behalf of KPMG Assurance and Consulting Services LLP that the information given above is based on the books of account, documents and other relevant records or information available with us and the details of value of each such perquisite are in accordance with Sec.17 and rules framed thereunder and that such information is true and correct.

This certificate is signed using digital signature
For KPMG Assurance and Consulting Services LLP
Signed By : GIRRAJ SHALLYA
Designation : DIRECTOR
Certificate Issuer: KPMG

Place : MUMBAI
Date : 15/06/2022

Emp. No. : 96240 PAN: BHYPG3009D

Employee No.:96240

Name:ROSHAN KUMAR GUPTA

PAN of Employee:BHYPG3009D

Certificate Number:

TAN of Employer:MUMK05073F

Assessment Year:2022-2023

Break up for Salary

SL No.	Particulars	Amount Rs.
1	BASIC	600642
2	H.R.A.	118800
3	INCENTIVE	62500
4	ONE-TIME BONUS	100000
5	SIGN ON BONUS	75000
6	SPECIAL ALLOW	402255
	TOTAL	1359197

Break up of 10(d) - Total deduction under section 80C, 80CCC and 80CCD(1)

SL No.	Particulars	Amount Rs.
1	Life Insurance Premium	100000
2	Provident Fund	72077
	TOTAL (Restricted to 150000)	172077