

कार्यालय, रक्षा लेखा नियंत्रक गुवाहाटी, उदयन विहार, नारंगी, गुवाहाटी 781171

Office of the Controller of Defence Accounts,

"Udayan Vihar", Narangi, Guwahati - 781171.

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**CIRCULAR NO.59**

**Subject: Assessing and regularization of Income Tax for the year 2018-19**

For the purpose of assessing and regularization of Income Tax for the year 2018-19 (Assessment Year 2019-20) all the officers and staff are requested to submit the statement of Pay & Allowances including Honorarium, Tuition fees / CEA, Leave encashment etc if any, along with eligible recoveries and savings thereof for rebate / exemption in the enclosed proforma.

**Any Officers and Staff claiming exemption of Income Tax under IT Act should furnish requisite certificate from the IT Department for the current year i.e. 2018-19 failing which Tax will be deducted at source and Tax refund if any to be claimed only from IT Department.**

It is therefore, requested to submit the same duly completed in all respect to enable the DDO to regulate the Income Tax ;and recover the same during the current financial year. As per IT Act quoting of PAN and filling of IT return is mandatory. Those individual who are seeking exemption on account of loss due to accrued interest of HBA under section 24(b), should submit a declaration in form 'C' in duplicate. To avail the exemption of HRA under Section 10(13A) of the Income Tax Act, the employee has to submit Form 12BB (Copy enclosed) alongwith evidence thereof to the DDO for verification. All affected officials are also advised to refer to various provision of IT Act before finalizing the relevant information.

It may please also be ensured that the IT return Proforma together with all supporting documents, like copies of insurance premium receipt, NSC, Infrastructure Bond, rent receipt etc should reach this office on or before 31/10/2018. In absence of statement received from the official regarding exemption and deduction details the Income Tax will be deducted based on the available information at this end and any refund if admissible may be claimed from Income Tax department.

sd/-


Dr. K. Lalbiakchhunga  
(ACDA)

**No.AN/III/019/IT/2018-19**

**Dated: 25 /09/2018**

**Distribution**

- 1) All IDAS Officers
- 2) The All Sections of Main office
- 3) The All Sub Offices
- 4) EDP centre for uploading the same on CDA Guwahati website /e mail .

  
M.H.Laskar, SrAO  
(AN-III)

**SALARY AND INCOME TAX STATEMENT FOR THE FINANCIAL YEAR 2018 - 2019**

Name: \_\_\_\_\_ Designation: \_\_\_\_\_ A/C No: \_\_\_\_\_ PAN No: \_\_\_\_\_  
 Office: \_\_\_\_\_

Month	Basic Pay	Grade Pay	DA	SDA	TPTL	DA on TPTL	OHRA	HRA	HCA ACA	FPA	TOTAL	GPF	Individual Cont.	CGEIS	CGHS	TOTAL	IT Recovered	EC
Mar-18																		
Apr-18																		
May-18																		
Jun-18																		
Jul-18																		
Aug-18																		
Sep-18																		
Oct-18																		
Nov-18																		
Dec-18																		
Jan-19																		
Feb-19																		
<b>TOTAL</b>																		

Rent

Difference of DA & TPTL for 2 months i.e. Jan & Feb (previous financial year)

TPTL		
DA		
<b>Total</b>		

**1. DA ARREARS: Jan & Feb**

\_\_\_\_\_

**2. Indv. Cont. on DA ARREARS:**

\_\_\_\_\_

**3. PAY**

<b>Arrears of P &amp; A:</b>		
<b>Indv. Cont. on Arrs. P&amp;A</b>		

**4. OTHERS:**

<b>CEA Reimbursed:</b>		
<b>Arrears of CEA Reimbursed:</b>		
<b>Honorarium/Bonus:</b>		
<b>Leave Encashment:</b>		
<b>Pension:</b>		
<b>Medical Reimbursement:</b>		

**GROSS INCOME:**  
Rs. \_\_\_\_\_

**GROSS TOTAL INCOME >>**  
Rs. \_\_\_\_\_

Deduction under Chapter VI A	
80C - GPF Contribution:	
80CCD(1)-NPS Contribution:	
CGEIS:	
LIC	
PPF	
NSC	
LIC-Mutual Fund	
Pension Fund	
HBA Principal	
Donations, Tuition Fees	
<b>LESS: Savings under 80C</b>	
80D - CGHS	
Medical Insurance	
NPS Tier-2	
<b>OTHER Savings:</b>	
Maximum benefit under Chapter VI A	

Calculation of Tax	
<b>GROSS TOTAL INCOME</b>	
Less: Allns to the extent exempt under sec10	
(a) HRA	
(b) SCA/HCA/ACA	
(c) S/D	
Less: Interest accrued under HBA	
Less: Deduction under Chapter VI A	
<b>NET TAXABLE INCOME</b>	

Calculation of Tax Payable	
Upto Rs. 2,50,000	Nil
Rs. 2,50,001 to Rs. 5,00,000	5%
Rs. 5,00,001 to Rs. 10,00,000	20%
Rs. 10,00,001 and above	30%
<b>INCOME TAX PAYABLE</b>	
<b>Rebate if Taxable Income is below Rs. 350,000</b>	
<b>TOTAL INCOME TAX PAYABLE</b>	
2% Primary Education Cess	
2% Secondary Education Cess	
<b>Net Tax Payable including Education Cess</b>	

Signature \_\_\_\_\_

# INCOME-TAX RULES, 1962

FORM NO.12BB  
(See rule 26C)

Statement showing particulars of claims by an employee for deduction of tax under section 192

1. Name and address of the employee:
2. Permanent Account Number of the employee:
3. Financial year:

Details of claims and evidence thereof			
Sl. No.	Nature of claim	Amount (Rs.)	Evidence / particulars
(1)	(2)	(3)	(4)
1.	House Rent Allowance:  (i) Rent paid to the landlord  (ii) Name of the landlord  (iii) Address of the landlord  (iv) Permanent Account Number of the landlord  Note: Permanent Account Number shall be furnished if the aggregate rent paid during the previous year exceeds one		

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	lakh rupees		
2.	Leave travel concessions or assistance		
3.	Deduction of interest on borrowing:  (i) Interest payable/paid to the lender  (ii) Name of the lender  (iii) Address of the lender  (iv) Permanent Account Number of the lender (a) Financial Institutions(if available) (b) Employer(if available) (c) Others		
4.	Deduction under Chapter VI-A (A) Section 80C,80CCC and 80CCD (i) Section 80C (a) ..... (b) ..... (c) ..... (d) ..... (e) ..... (f) ..... (g) .....  (ii) Section 80CCC  (iii) Section 80CCD  (B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A. (i) section.....  (ii) section.....  (iii) section.....  (iv) section.....  (v) section.....		
Verification			
I,.....,son/daughter of..... do hereby certify that the information given above is complete and correct.			
Place.....			
Date.....		(Signature of the employee)	