### कार्यालय, रक्षा लेखा नियंत्रक गुवाहाटी, उदयन विहार, नारंगी, गुवाहाटी 781171 Office of the Controller of Defence Accounts,

"Udayan Vihar", Narangi, Guwahati - 781171.

Email :- <a href="mailto:cda-guw@nic.in">cda-guw@nic.in</a>; Website :- www.cdaguwahati.govt.in

Tel. 0361-2640394/2641142

Fax. 0361-2640204/2640810/2641143

#### **CIRCULAR NO.59**

Subject: Assessing and regularization of Income Tax for the year2018-19

For the purpose of assessing and regularization of Income Tax for the year 2018-19 (Assessment Year 2019-20) all the officers an 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/2 mail.

M.H.Laskar, SrAC

(AN-III

Name:					-		ND THCC	ME IA		EWENT	FOR THE	LINANCI		018 - 4	2019			
Name:					<u>Designation</u>				A/C No:				PAN No:					
Office:																		
Month	Basic	Grade	DA	SDA	TPTL	DA on	OHRA	HRA	HCA	FPA	TOTAL	GPF	Individual	CGEIS	CGHS	TOTAL	IT	EC
The state of the s	Pay	Pay			-	TPTL			ACA				Cont.				Recov	vered
						/												
Mar-18																		
Apr-18																		
May-18																4		
lun-18																		
Jul-18																		
Aug-18																		
Sep-18																		
Oct-18																		
Nov-18																		
Dec-18																		
lan-19																		
Feb-19																		
TOTAL						1												
				1. DA AR	REARS:	Jan & Feb	)		4. OTHE	RS:				e 5			_	
		FPTL for 2		1. DA AR	REARS:	Jan & Feb	•		4. OTHE		l:			1 1	GROSS	INCOME:	]	
nonths i.e	Jan & Fel	IPTL for 2 b (previous			]	Jan & Feb			CEA Rei	mbursed	l: !eimbursed:				GROSS Rs.	INCOME:	}	
nonths i.e	Jan & Fel			2. Indv. C	]				CEA Rei	mbursed of CEA R	eimbursed:				Rs.		]	
months i.e inancial ye	Jan & Fel				]				CEA Rei Arrears Honorar	mbursed of CEA R	leimbursed: us:				Rs.	INCOME:	] ME >>	]
	Jan & Fel			2. Indv. C	] Cont. on E ]			ĺ	CEA Rei Arrears Honorar	mbursed of CEA R ium/Bon ncashme	leimbursed: us:				Rs.		ME >>	]
nonths i.e inancial ye FPTL	Jan & Fel			2. Indv. 0 3. PAY Arrears o	] Cont. on E ]	DA ARREA			CEA Rei Arrears Honorar Leave E	mbursed of CEA R ium/Bon ncashme	leimbursed: us: ent:				Rs.		ME >>	]
nonths i.e inancial ye PTL DA	Jan & Fel			2. Indv. 0 3. PAY Arrears o	ont. on E	DA ARREA			CEA Rei Arrears Honorar Leave Er Pension	mbursed of CEA R ium/Bon ncashme	leimbursed: us: ent:				Rs.		ME >>	]
nonths i.e inancial ye PPTL DA Fotal	Jan & Fel ar)	b (previous		2. Indv. 0 3. PAY Arrears o	ont. on E	)A ARREA	ARS:		CEA Rei Arrears Honorar Leave Er Pension	mbursed of CEA R ium/Bon ncashme	leimbursed: us: ent:				Rs. GROSS T Rs.		ME >>	]
nonths i.e inancial ye rPTL DA Fotal	Jan & Fel	chapter V	I A	2. Indv. 0 3. PAY Arrears o	ont. on E	DA ARREA s. P&A  Calculati	ARS:		CEA Rei Arrears Honorar Leave Er Pension	mbursed of CEA R ium/Bon ncashme	leimbursed: us: ent:		Calculation	of Tax F	Rs. GROSS T Rs.	OTAL INCO	ME >>	]
months i.e inancial ye TPTL DA Fotal  Ddeducti BOC - GP	Jan & Fel ar)  on under  F Contribu	Chapter V	IA	2. Indv. 0 3. PAY Arrears o	ont. on E	S. P&A  Calculati GROSS 1	ORS:		CEA Rei Arrears Honorar Leave E Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,	of Tax F	Rs. GROSS T Rs. Payable	OTAL INCO	ME >>	
ronths i.e inancial ye inancia	Jan & Fel	Chapter V	IA	2. Indv. 0 3. PAY Arrears o	ont. on E	S. P&A  Calculati GROSS 1 Less: Allr	on of Tax  FOTAL INC  is to the exi		CEA Rei Arrears Honorar Leave E Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,50,00	of Tax F 50,000 1 to Rs. 5	Rs. GROSS T Rs. Payable	OTAL INCO	ME >>	
ronths i.e inancial ye rPTL DA rotal  Ddeducti 80C - GP 80CCD(1 CGEIS:	Jan & Fel ar)  on under  F Contribu	Chapter V	I A	2. Indv. 0 3. PAY Arrears o	ont. on E	S. P&A  Calculati GROSS 1  Less: Allr  (a)	on of Tax FOTAL INC s to the exi	tent exem	CEA Rei Arrears Honorar Leave E Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,50,00 Rs. 5,00,00	of Tax P 50,000 1 to Rs. 5	Rs. GROSS T Rs. Payable 6,00,000 0,00,000	OTAL INCO  Nil  5%  20%	ME >>	
PTL DA Fotal  Odeducti BBC - GP BBCCD(1 CGEIS: LIC	Jan & Fel ar)  on under  F Contribu	Chapter V	I A	2. Indv. 0 3. PAY Arrears o	ont. on E	S. P&A  Calculati GROSS 1  Less: Allr  (a)  (b)	on of Tax TOTAL INC is to the exi HRA SCA/HCA	tent exem	CEA Rei Arrears Honorar Leave E Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,50,00 Rs. 2,50,00 Rs. 5,00,00 Rs. 10,00,0	of Tax F 50,000 1 to Rs. 5 1 to Rs. 1	Rs. GROSS T Rs. Payable 6,00,000 0,00,000 pove	OTAL INCO	ME >>	
ronths. i.e inancial ye inanci	Jan & Fel ar)  on under  F Contribu	Chapter V	I A	2. Indv. 0 3. PAY Arrears o	ont. on E	S. P&A  Calculati GROSS 1  Less: Allr  (a)  (b)	on of Tax FOTAL INC s to the exi	tent exem	CEA Rei Arrears Honorar Leave E Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,50,00 Rs. 5,00,00	of Tax F 50,000 1 to Rs. 5 1 to Rs. 1	Rs. GROSS T Rs. Payable 6,00,000 0,00,000 pove	OTAL INCO  Nil  5%  20%	ME >>	
ronths. i.e inancial ye inanci	on under F Contribu	Chapter V	I A	2. Indv. 0 3. PAY Arrears o	ont. on E	Calculati GROSS 1 Less: Allr (a) (b) (c)	on of Tax TOTAL INC is to the exi HRA SCA/HCA	tent exem	CEA Rei Arrears Honorar Leave Ei Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,5 Rs. 2,50,00 Rs. 5,00,00 Rs. 10,00,0	of Tax P 50,000 1 to Rs. 5 1 to Rs. 1 01 and at	Rs. GROSS T Rs. Payable 6,00,000 0,00,000 boove BLE	OTAL INCO  Nil  5%  20%		
ronths. i.e inancial ye inanci	on under F Contribu	Chapter V	IA	2. Indv. 0 3. PAY Arrears o	ont. on E	Calculati GROSS 1 Less: Allr (a) (b) (c) Less: Inte	on of Tax FOTAL INC is to the exi HRA SCA/HCA	tent exem /ACA ed under I	CEA Rei Arrears Honorar Leave Ei Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,5 Rs. 2,50,00 Rs. 5,00,00 Rs. 10,00,0	of Tax P 50,000 1 to Rs. 5 1 to Rs. 1 01 and at XX PAYA axable In	Rs.  GROSS T Rs.  Payable 6,00,000 0,00,000 boove BLE come is b	Nil 5% 20% 30%		
ronths. i.e inancial ye inanci	on under F Contribu )-NPS Cor	Chapter V	IA	2. Indv. 0 3. PAY Arrears o	ont. on E	Calculati GROSS 1 Less: Allr (a) (b) (c) Less: Inte	on of Tax FOTAL INC is to the exi HRA SCA/HCA S/D crest accrue	tent exem /ACA ed under ler Chapte	CEA Rei Arrears Honorar Leave Ei Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,50,000 Rs. 2,50,000 Rs. 10,00,00 INCOME TA Rebate if T TOTAL INC 2 % Primar	of Tax F 50,000 1 to Rs 5 1 to Rs 1 01 and at AX PAYAI axable In OME TAX y Educat	Rs.  GROSS T Rs.  Payable 6,00,000 0,00,000 boove BLE come is b X PAYABL ion Cess	Nil 5% 20% 30%		
Pension F	on under F Contribu )-NPS Cor al Fund und	Chapter V tion:	IA	2. Indv. 0 3. PAY Arrears o	ont. on E	Calculati GROSS 1 Less: Allr (a) (b) (c) Less: Inte	on of Tax FOTAL INC is to the exi HRA SCA/HCA S/D erest accrue	tent exem /ACA ed under ler Chapte	CEA Rei Arrears Honorar Leave Ei Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,50,00 Rs. 2,50,00 Rs. 5,00,00 Rs. 10,00,0 INCOME TA Rebate if T	of Tax F 50,000 1 to Rs 5 1 to Rs 1 01 and at AX PAYAI axable In OME TAX y Educat	Rs.  GROSS T Rs.  Payable 6,00,000 0,00,000 boove BLE come is b X PAYABL ion Cess	Nil 5% 20% 30%		
Dodeductions of the control of the c	on under F Contribu )-NPS Cor	Chapter V tion:	IA	2. Indv. 0 3. PAY Arrears o	ont. on E	Calculati GROSS 1 Less: Allr (a) (b) (c) Less: Inte	on of Tax FOTAL INC is to the exi HRA SCA/HCA S/D erest accrue	tent exem /ACA ed under ler Chapte	CEA Rei Arrears Honorar Leave Ei Pension Medical	mbursed of CEA R ium/Bon ncashme : Reimbur	leimbursed: us: ent:		Upto Rs. 2,50,00 Rs. 2,50,00,00 Rs. 10,00,0 INCOME TAREBATE IF TOTAL INC 2 % Primar	of Tax F 50,000 1 to Rs 5 1 to Rs 1 01 and at AX PAYAI axable In OME TAX y Educat dary Educat	Rs.  GROSS T  Rs.  Payable  5,00,000  0,00,000  DOVE  BLE  Come is b  X PAYABL  ion Cess cation Ce	Nil 5% 20% 30% ellow Rs. 35	60,000	

Medical Insurance NPS Tier-2 OTHER Savings:

Maximum benefit under Chapter VI A

Signature

Rent

### **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:

-500 5010	Details of claims and evidence the	ereof	
Sl.	Nature of claim	Amount	Evidence /
No.		(Rs.)	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		

## **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

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

	Details of claims and evidence th	ereof	
Sl.	Nature of claim	Amount	Evidence /
No.	,	(Rs.)	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		

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