

**IMPORTANT CIRCULAR**

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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सं./No. AN/III/019/OIT/Vol-VIII

दिनांक/Dated: 11/11/2016.

**विषय/Subject:** Submission of Statement of Pay & Allowances for the purpose of Income Tax for the year 2016-17, Assessment Year 2017-18.

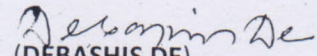
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For the purpose of assessing and regularization of Income Tax for the Year 2016-17 (Assessment Year 2017-18) all the officers and staff are requested to submit the statement of Pay & Allowances including Honorarium, Tuition Fee / CEA, Leave encashment etc if any, along with eligible recoveries and savings thereof for rebate/ exemption in the enclosed proforma. Any officers and staff claiming exemption from Income Tax under IT Act should furnish requisite certificate from the IT Department failing which tax will be deducted at source and tax refund if any to be claimed only from IT Department.

2. 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. All affected officials are also advised to refer to various provision of IT Act before finalizing the relevant information.

3. It may please also be ensured that the IT return Proforma together with all supporting documents, likes copies of premium receipt, NSC, Infrastructure Bond, rent receipt (duly affixed with revenue stamp) etc should reach this office on or before 15/12/2015. Belated receipt of the same shall not be entertained and the individual failing to submit IT return by the prescribed date will have to obtain refund, if any, from the ITO concerned.

G.O.(AN) has approved.

  
(DEBASHIS DE)

ब.ले.अ./Sr. ACCOUNTS OFFICER

(प्रशा/III)/AN-III)

Distribution:

1. All IDAS Officer
2. All Section of MO
3. All Sub Offices as per Standard list
4. EDP centre for uploading the same in CDA Guwahati website.

**Certificate under Section 203 of the Income- tax Act 1961 for tax deducted  
Income Chargeable under the head**

Name and Address of the Employer <b>Office: Under CDA Guwahati</b>		Name and Designation of the Employee <b>Achintya Kumar Das AAO</b>	
PAN/GIR No.	TAN	PAN/GIR No.	<b>AHVPD3422H</b>
TDS Circle where Annual Under Section 206 is to be filled. <b>Ward No. - 3</b>		PERIOD	Assessment Year
		From	To
		<b>March -</b>	<b>February 2015-2016</b>

**DETAILS OF SALARY PAID AND ANY OTHER INCOME AND**

1	<b>Gross Salary</b>							
2	Less: Allowance to the extent ex under Section 10	Rs.		0				
3	<b>BALANCE ( 1 - 2</b>							
4	<b>DEDUCTIONS :</b>							
	(a) Entertainment Allowance							
	(b) Tax on Employment							
	(c)							
	Aggregate of 4 ( a to c )			0				
5	ADD: Any other income reported by the employee			0				0
6	<b>Gross Total Incc</b>							0
7	<b>Savings</b>							
	i GPF	Rs.		0				
	ii CGEIS	Rs.		0				
	iii CGHS	Rs.		0				
	iv LIC	Rs.		0				
	v Medical Insurance	Rs.						
	vi Donations	Rs.						
8	Less Total Savings:							0
9	<b>TOTAL INCOME (NET TAXABLE SALARY)</b>							0
10	<b>Calculation of Tax Paya</b>							
	Upto Rs. 2,50,000	Nil			Rs.	0		0
	2,50,001 to 5,00,000	10%			Rs.	0		0
	5,00,001 to	20%			Rs.	0		0
	10,00,001 to	30%			Rs.	0		0
11	<b>Tax Payable</b>							0
12	<b>Tax Deducted at source</b>							0
13	<b>Relief under 89 (1)</b>							0
14	<b>Balance Tax (payable/refundat</b>							0
15	<b>E.C. 3% on Income Tax</b>							0

**Details of Tax deducted and deposited into Central Govt. Account**

Name of the Bank	
Amount	Date of Payment
	Crediting in Govt. Acco

Certified that a sum of Rs. (Rupees ) only has been deducted and pai  
the credit of the Central Govt. A/c.  
Further certified that the above information is true and correct as per record.

Place:Guwahati  
Dated: The 22nd December 2014.

Signature of the person responsible for  
deduction of Tax at source.  
Full Name:  
Designation:

**SALARY AND INCOME TAX STATEMENT FOR THE FINANCIAL YEAR 2016 - 2017**

Name: \_\_\_\_\_  
Office: \_\_\_\_\_

Month	Basic Pay	Grade Pay	DA	SDA	DA on TPTL	HRA	HCA ACA	TOTAL	GPF	CGEIS	CGHS	TOTAL	IT Recovered	EC
Mar-16														
Apr-16														
May-16														
Jun-16														
Jul-16														
Aug-16														
Sep-16														
Oct-16														
Nov-16														
Dec-16														
Jan-17														
Feb-17														
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Rent Calculation	0
	0
	0

**GROSS INCOME**  
Rs.

1. DA ARREARS: of Jan & Feb  
Rs.

2. Pay Arrears:  
Honorarium:   
Arrears of P & A:

3. OTHERS:  
CEA Reimbursed:   
Arrears of CEA Reimbursed:

TPTL	
DA	
Total	

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

**GROSS INCOME:**   
Less: Alins to the extent exempt under sec 10  
BALANCE  
Less: Savings under 80 C  
**TOTAL TAXABLE INCOME**

**Income Tax Payable**   
3% Education Cess   
**Tax Payable including Education Cess**

Taxable Income Slab (Rs.)	Rate (%)
2,50,000	NIL
2,50,001 - 5,00,000	10%
5,00,001 - 10,00,000	20%
10,00,001 to upwards	30%

**REBATE UNDER SECTION 80C**

GPF:	<input type="text" value="0"/>
CGEIS:	<input type="text" value="0"/>
CGHS	<input type="text" value="0"/>
LIC	
<b>TOTAL:</b>	
Maximum benefit	

**Calculation of Tax**

Gross Income Less: Sec 10	<input type="text" value="0"/>
Less: Savings under Section 80C	<input type="text" value="0"/>
<b>Net Taxable Income</b>	<input type="text" value="0"/>
Upto Rs. 2,50,000	NIL
2,50,001 to 5,00,000	10%
5,00,001 to 10,00,000	20%
10,00,001 to upwards	30%

	<input type="text" value="0"/>
	<input type="text" value="0"/>
	<input type="text" value="0"/>

Signature