

**IMPORTANT CIRCULAR**

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

**Office of the Controller of Defence Accounts**

**"Udayan Vihar", Narangi, Guwahati- 781171**

Email :- [cda-guw@nic.in](mailto:cda-guw@nic.in); Website :- [www.cdaguwahati.govt.in](http://www.cdaguwahati.govt.in)

Tel. 0361-2640394/2641142

Fax. 0361-2640204/2640810/2641143

सं./No. AN/III/019/OIT/Vol-VIII

दिनांक/Dated: 01/12/2015.

**विषय/Subject:** Submission of Statement of Pay & Allowances for the purpose of Income Tax for the year 2015-16, Assessment Year 2016-17.

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For the purpose of assessing and regularization of Income Tax for the Year 2015-16 (Assessment Year 2016-17) 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.

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 etc should reach this office on or before 31/12/2014. 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*  
(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 at source from Income Chargeable under the head "Salaries".**

Name and Address of the Employer Office: Under CDA Guwahati		Name and Designation of the Employee		
PAN/GIR No.	TAN	PAN/GIR No. AHVPD3422H		
TDS Circle where Annual Return/Statement Under Section 206 is to be filled.		PERIOD		Assessment Year  2016-2017
		From	To	
		Mar -15	Feb - 16	

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

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

Signature

**SALARY AND INCOME TAX STATEMENT FOR THE FINANCIAL YEAR 2015 - 2016**

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

Month	Basic Pay	(Quarterly Pay	DA		DA on TPTL		HRA	HCA		TOTAL	GPF	CGEIS	CGHS	TOTAL	IT Recovered	EC
			DA	SDA	DA on TPTL	HCA		A CA								
Mar-15																
Apr-15																
May-15																
Jun-15																
Jul-15																
Aug-15																
Sep-15																
Oct-15																
Nov-15																
Dec-15																
Jan-16																
Feb-16																
<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>	<b>0</b>	<b>0</b>

Rent Calculation	0
	0
	0

**GROSS INCOME** Rs. **0**  
**TOTAL GROSS INCOME** Rs. **0**

1. I/A ARREARS: of Jan & Feb Rs. **0**

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

0  
0

CEA Reimbursed: \_\_\_\_\_  
Arrears of C/A Reimbursed: \_\_\_\_\_

0  
0

3. OTHERS: \_\_\_\_\_

0  
0

**GROSS INCOME:**  
Less: Alms to the extent exempt under BALANCE \_\_\_\_\_  
Less: Savings under 80C: \_\_\_\_\_  
**TOTAL TAXABLE INCOME:** \_\_\_\_\_

**Income Tax Payable** \_\_\_\_\_  
**3% Education Coss** \_\_\_\_\_  
**Tax Payable including Education Coss** \_\_\_\_\_

<b>Taxable Income Slab (Rs.)</b>	<b>Rate (%)</b>
2,50,000	Nil
2,50,001 - 5,00,000	10%
5,00,001 - 10,00,000	20%
10,00,000 to upwards	30%

**REBATE UNDER SECTION 80C**

GPF:	0
CGEIS:	0
CGHS:	0
LIC:	0
<b>TOTAL:</b>	0
Maximum benefit	0

**Calculation of Tax**

Gross Income Less: Sec 10	0
Less: Savings under Section 80C	0
<b>Net Taxable Income</b>	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%

TPTL	0
DA	0
<b>Total</b>	0

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

Signature \_\_\_\_\_