

## प्रशासनिक परिपत्र संख्या Administrative Circular No. 5/2024

## विषय: वित्तीय वर्ष 2024-25 के लिए प्रत्याशित आयकर बचत निवेश और अन्य जानकारी की घोषणा।

# Subject: Declaration for anticipated Income Tax savings investments & Income from other sources for the Financial Year 2024-25.

सभी कर्मचारियों/अधिकारियों को यह सूचित किया जाता है कि, आयकर नियम धारा 192 के अनुसार, डी डी ओ द्वारा आयकर की औसत दर से देय राशि के स्रोत पर कर की कटौती की जानी है। प्रत्येक माह के लिए, वित्तीय वर्ष के लिए लागू दरों के आधार पर निर्धारित आय छूट, कटौती और राहत पर विचार करने के बाद इस शुद्ध कर देयता के  $\frac{1}{12}$ भाग की कटौती की जानी है।

This is to inform that all Officers/Staff that according to income tax rule u/s 192, the DDO is required to deduct tax at source on the amount payable at the average rate of income tax. For every month,  $1/12^{th}$  of this net tax liability after considering the incomes exempt, deductions and relief, determined on the basis of the rates in force for the financial year is required to be deducted.

इस प्रयोजन के लिए, पुरानी पेंशन योजना का चुनाव करने वाले तथा/या अन्य स्रोतों से आय प्राप्त करने वाले सभी अधिकारियों/कर्मचारियों से अनुरोध है कि वे वित्तीय वर्ष 2024-25 के लिए एतद्दवारा संलग्न निर्दिष्ट फॉर्मेट में प्रत्याशित आयकर बचत तथा निवेश हेतु घोषणा 21.06.2024 को या उससे पहले प्रस्तुत करें। ऐसा न करने पर लागू दरों पर पी एफ एम एस पोर्टल में उपलब्ध अनुमान के अनुसार आयकर की कटौती की जाएगी। साथ ही डिफॉल्ट रूप से आयकर की कटौती नई प्रणाली के आधार पर की जाएगी। For this purpose, all Officers/Staff opting for old regime and/or having income from other sources are requested to submit Declaration for anticipated income tax savings & investments in the prescribed format which is enclosed herewith for the F.Y 2024-25, on or before 21.06.2024 failing which income tax will be deducted according to estimation available in PFMS portal. By default income tax will be deducted as per new regime.

नोट: आय का विवरण ऑनलाइन पीएफएमएस-ईआईएस पोर्टल के माध्यम से देखा जा सकता है। कृपया लॉगिन करें: <u>https://pfms.nic.in/</u> Note: Income Tax Estimation sheet can be viewed through online PFMS-EIS portal. Please login: <u>https://pfms.nic.in/</u>

> Signed by Siju A K Date: 06-06-2024 21:24:40

प्रशासनिक अधिकारी (डी डी ओ) Administrative Officer (DDO)

संलग्न Encl: यथोपरि As above

प्रतिलिपि Copy to:

सूचना पट्ट/ इ डी आई(वेबसाईट में अपलोड करने हेतु) Notice Boards/ EDI (for uploading in website)







#### भारत सरकार GOVERNMENT OF INDIA वित्त मंत्रालय MINISTRY OF FINANCE राजस्व विभाग DEPARTMENT OF REVENUE केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS सीमा शुल्क आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER OF CUSTOMS सीमा शुल्क गृह, विल्लिंग्डन आईलैंड, कोचिन CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009 Website: www.cochincustoms.gov.in E-mail: cochincustoms@nic.in DECLARATION FOR ANTICIPATED INCOME TAX SAVINGS

#### DECLARATION FOR ANTICIPATED INCOME TAX SAVINGS INVESTMENTS AND INCOME FROM OTHER SOURCES FOR THE FINANCIAL YEAR 2024-25

Employee Name:	
Designation :	PAN:
Mobile Number :	Employee Code :

Select the Tax Regime to be availed for Financial Year 2024-25:

New Tax Regime Old

**Old Tax Regime** 

Particulars of Investments/Deduction for the F.Y 2024-25 and other information:

Item	Particulars	Eligibility	Amount
Name		(Rs.)	
	Exemption u/s 10(13A)		
House Rent	For HRA exemption, employees should provide self-attested copy of rent agreement/rent receipts.	Metro/Non- Metro	
Allow ance	Enclose photocopy of PAN of landlord if rent per year is above Rs.100000/-	(Please tick appropriate one)	
	Rent Paid is: (Rent per month) XMonths		

	Deduction u/s	24	
	Name of the financial institution		
	sing Loan jointly held , please mention percentage of share in repayment		
1	Interest on Housing Loan u/s 24(If the house is Self- Occupied and the loan was taken before 1 <sup>st</sup> April 1999) Bankers Certificate to be submitted)	Up to Rs.30000/- (If Self-Occupied)	
2	Interest on Housing Loan u/s 24(If the house is Self- Occupied and the loan was taken after 1 <sup>st</sup> April 1999) Bankers Certificate to be Submitted)	Up to Rs.200000/- (If Self-Occupied)	
3	Interest on Housing Loan u/s 24(Let-out/Deemed to be Let-out) (If the property is LET-OUT-Rental income need to be specified)		

Deduction u/s 80C (Maximum Amount Up to Rs.150000/-)			
Sl. No	Particulars	Document Number	Amount
1	Life Insurance Premium(LIC)		
2	Public Provident Fund(PPF)		
3	Unit Linked Insurance Policy(ULIP)		
4	Equity Linked Savings Scheme(ELSS)-Mutual Fund		
5	Payment for Tuition Fees for Children(Max. 2 Children)		
6	Principal Repayment Of Housing Loan		
7	Stamp Duty, Registration charges incurred for Buying		
	House(1 <sup>st</sup> Year Only)		
8	Bank Fixed Deposit For 5 Years & Above		
9	Post Office Term Deposit For 5 Years & Above		
10	Sukanya Samriddhi Account Scheme		
11	Others(Please Specify)		

ľ	Deduction u/	/s 80CCC	
Contrib	oution To Certain Pension Funds	Up to Rs.150000/-	
	Deduction u/s	80CCD(1B)	
Scheme	oution to National Pension e( <b>Please mention contribution</b> alary or separate investment)	Up to Rs.50000/-	
	Deduction	u/s 80	
80 D	Medical Insurance Premium-Individual, Spouse & Children	(Max. Limit Rs.25000/- Additional Rs.25000/- if any person insured is a Senior Citizen)	
80 D	Medical Insurance Premium- Parents	(Max. Limit- Rs.25000/- Additional Rs. 25000/, if any person insured is a SeniorCitizen)	
80 D	Preventive Health Check-up	Max. Rs.5000/- (Within overall limit of Rs.25000/50000)	
80 E	Interest for Loan taken for Higher Education	No Limit (Only Interest portion)	
80 DD	Maintenance/Treatment of Handicapped dependent who is a person with disability	Max Rs. 75,000/- for disability and Rs.1,25,000/- for severe disability 80% and above	
Others (Please Specify			

### **Income from Other Sources:-**

- 1. Military /Family pension
- 2. Income from house property( If let out)
- 3. Any other

#### Self Declaration:-

I, the undersigned, declare that I am responsible to produce the relevant documentary evidences in support of my above stated income tax saving proposals in time, as and when it is asked by my employer. If I fail to produce the relevant documentary evidences in support of my income tax saving proposals, and as a result any income tax liability is arisen, I shall have no objection to the recovery of all such income tax liability along with interest by my employer from my monthly salary at any time.

Signature of the Employee

Date: