



**Office of the Pr. Accountant General (Audit),
Assam**

Maidamgaon, Beltola, Guwahati-781 029



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Circular

Circular No: 07

Date:10/08/2022

Subject: Particulars for computing Income Tax for the FY: 2022-23[AY:2023-24].

The officers and officials of this office whose income are liable for Income Tax deduction for the FY: 2022-23[AY:2023-24] are, hereby requested to furnish the information regarding savings, investments, income from other sources, etc. in the Pro-forma sent to the official mail id.

The information is to be furnished to **DDO & APIO Section** by 31/10/2022 without fail. Officers/officials may also submit their pro forma along with supporting documents through email - boddocell.asm.au@cag.gov.in. Particulars received after the due date shall not be entertained.

Officers/officials who opted New Income Tax regime for this financial year needs to submit only pro-forma-A. Other Officers/Officials who have opted Old tax regime for tax calculation need to submit only pro-forma-B along with required annexures.

Any document as and when required must be produced on demand.

In case of non-receipt of any information from the officers/officials within the stipulated time, their remaining income tax will be assessed/computed based on the information available in PFMS and deduction will be effected in equal instalments from their salary *w.e.f.* November 2022 onwards.

No objection certificate must be produced in cases where both husband and wife are Central Govt./Department/State Govt./ PSUs employees in order to avoid dual claim such as principal/interest of loans *etc.*

Officials are further requested to check their computation of income tax in their own PFMS account and if any mistake is found, it may be brought to the notice of DDO & APIO Cell for rectification by 15th February 2023.

[Authority: DAG (Admn)'s order dated 08/08/2022 at note sheet no 4 of File No. DDO&APIO Cell/AU/Form-16(FY:2022-23)

Sr. Audit Officer (DDO & APIO cell)

FORM NO. 10E

[See rule 21AA]

Form for furnishing particulars of income under section 192(2A) for the year ending 31st March, _____ for claiming relief under section 89(1) by a Government servant or an employee in a company, co-operative society, local authority, university, institution, association or body

1. Name and address of the employee

2. Permanent account number

3. Residential status

Particulars of income referred to in rule 21A of the Income tax Rules, 1962, during the previous year relevant to assessment year _____

1. (a) Salary received in arrears or in advance in accordance with the provisions of sub-rule (2) of rule 21A Rs.
 - (b) Payment in the nature of gratuity in respect of past services, extending over a period of not less than 5 years in accordance with the provisions of sub-rule (3) of rule 21A
 - (c) Payment in the nature of compensation from the employer or former employer at or in connection with termination of employment after continuous service of not less than 3 years or where the unexpired portion of term of employment is also not less than 3 years in accordance with the provisions of sub-rule (4) of rule 21A
 - (d) Payment in commutation of pension in accordance with the provisions of sub-rule (5) of rule 21A
2. Detailed particulars of payments referred to above may be given in Annexure I, II, IIA, III or IV, as the case may be

Signature of the employee

Verification

I, _____, do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the _____ day of _____.

Place _____.

Date _____.

Signature of the employee

ANNEXURE I
[See item 2 of Form No. 10E]

ARREARS OR ADVANCE SALARY

1. Total income (excluding salary received in arrears or advance)
2. Salary received in arrears or advance
3. Total income (as increased by salary received in arrears or advance)[Add item 1 and item 2]
4. Tax on total income (as per item 3)
5. Tax on total income (as per item 1)
6. Tax on salary received in arrears or advance [Difference of item 4 and item 5]
7. Tax computed in accordance with Table "A" [Brought from column 7 of Table "A"]
8. Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 6 and 7]

TABLE "A"
[See item 7 of Annexure I]

<i>Previous year(s)</i>	<i>Total income of the relevant previous year</i>	<i>Salary received in arrears or advance relating to the relevant previous year as mentioned in column(1)</i>	<i>Total income (as increased by salary received in arrears or advance) of the relevant previous year mentioned in column(1) [Add columns (2) and (3)]</i>	<i>Tax on total income [as per column(2)]</i>	<i>Tax on total income [as per column(4)]</i>	<i>Difference in tax [Amount under column (6) minus amount under column (5)]</i>
1	(Rs.) 2	(Rs.) 3	(Rs.) 4	(Rs.) 5	(Rs.) 6	(Rs.) 7

Note : In this Table, details of salary received in arrears or advance relating to different previous years may be furnished.

Signature of the employee

**PROFORMA FOR CALCULATION OF INCOME TAX FOR
TAX DEDUCTION AT SOURCE**

(To be submitted to DDO & APIO Section on or before 31/10/2022)

Name of the Employee :

Designation:

PAN no:

Subject: Declaration u/s 115BAC for opting new tax regime under Income Tax Act for computation of TDS on salary .

I , hereby declare that I want to opt for new tax regime under Income tax act for computation of TDS on salary. I also know that if I opt for new tax regime than I will have to forgo all the deduction under the Income tax act and pay taxes as per the new slab rates notified by the Finance Act 2020. Whereas if I opt for old tax regime than I will have get benefit of all the deduction under the Income tax act and pay taxes as per the old slab rates notified by the Finance Act 2020.

Therefore, I request you to consider this declaration, calculate, and deduct the TDS.

Phone No:

Email ID:

Signature of the Government Servant

PROFORMA FOR CALCULATION OF INCOME TAX FOR TAX DEDUCTION AT**SOURCE** (To be submitted to DDO & APIO Section on or before **31/10/2022**)

(A) Name of the employee (IN CAPITAL LETTERS):	
(B) Designation :	
(C) PAN card NO :	
(D) Details of the following items need to be furnish on YEARLY basis. Amount of premium paid/invested/ will be paid by 31st March 2023 with last premium receipt to keep in force on in respect of the spouse/self/any child of the officers/officials (Xerox copy).	
(1) Life Insurance	
(a) Salary Savings Scheme (Premium deducted from Salary)	
(b) Non-Salary Savings Scheme (Premium paid by self)	
(2) PLI (Postal Life Insurance)	
(3) PPF (Public Provident Fund)	
(4) NSC purchased during the FY:2022-23	
(5) GPF	
(6) NSS	
(7) ULIP	
(8) ELSS/Mutual FUND	
(9) Sukanya Samridhi Yojana	
(10) Tuition fees actually paid to school authority for dependent children (Max 2 Children) during 2022-23:	
(11) HBA principal from Salary (Annexure I)	
(12) HBA principal from other Institute/Bank (Annexure I)	
(13) Amount of Interest/Accrued interest on HBA (Annexure I)	
(14) Deduction i.r.o Any other Pension Fund Contribution:	
(15) Additional Investment under New Pension Scheme (NPS) up to 50000/- [u/s 80CCD1(B)]	
(16) Tax Savings Fixed Deposit for 05 yrs. locking period :	
(17) Amount of repayment of Loan interest taken for higher education :	
(18) Deduction i.r.o Rent paid annually: [In case of an employee residing in the rented house, rent receipts/agreement may be furnished for allowing exemption under Section 10(13) of IT Act thereof. (Furnish PAN of Landlord if rent paid is more than Rs.1 Lakh per Annum vide Section 192 Para 153.1)]	
(19) Deduction i.r.o Medical Insurance premium (Assesse/ Any Family member – Non Senior Citizen) other than CGHS:	
(20) Deduction i.r.o physically disabled dependent family member (Disability Certificate may please be furnished) :	
(21) Deduction i.r.o Donations (U/S 80G):	
(22) Relief Claim U/S 89 (1) on salary (including Cess):	
(23) Deduction i.r.o. interest paid for loan taken for the purchase of electric vehicle:	
(E) Income from House Property (Annexure IV) :	
(F) Income from other sources:	
(G) Interest earned/accrued interest on the Savings in Post Office/Bank during FY: 2022-23. (Mention if interest income is more than ₹ 10,000/- for the FY:2022-23)	

The above information is complete, true and correct to the best of my knowledge. I shall be personally responsible and liable if the same is found incorrect. I undertake to provide any further information which DDO may request me to provide in context of above declaration. If any part of the information contained herein is found to be fully or partly incorrect or misleading, then I will be personally liable including filing of original/revised individual tax return payment of any differential tax to the Income-tax Department and any other consequences.

Phone No: _____

Email ID: _____

Signature of the Government servant

ANNEXURE-I

For claiming deductions u/s 24(b) of IT Act, 1961, Interest on HBA (House Building Advance)
(i.e. Interest on borrowed capital)

(To be submitted to DDO & APIO Section on or before 31/10/2022)

(Duly signed Calculation Sheet of Accrued Interest is to be attached in case of HBA from Office

and

Certificate of Principal/Interest issued by Bank/Financial Institution is to be attached in case of HBA from Bank/Financial Institutions, etc.)

1. Name of Government Servant :-
2. Designation :-
3. No of House Properties against which exemption claimed: (If more than one property then kindly fill up separate Annexure -I)
4. **Details of Property:**
Name of the Property Owners: :-
Address of the Property: :-

city:

State:

Pincode:

Name Of the Financial Institute:

Possession date:

Property type:

Self Occupied

Let Out (Annexure IV for letout property)

Loan borrowed after 31/03/1999: Yes/No

Your Percentage of share in property: %

Principle paid:

Interest paid:

Signature of the Government Servant

Annexure - II

Declaration i.r.o Medical/Life Insurance (U/Section 80C or 80D) for the FY:2022-23 [AY:2023-24]
Self-Declaration by Employee

Life Insurance Details:

Sl No	Name of the Policy Holder	Age	Policy No	Receipt Date	Receipt No.	ReceiptAmount

Medical Insurance Details:

Sl No	Name of the Policy Holder	Age	Policy No	Receipt Date	Receipt No.	Receipt Amount

(Signature of Employee)

Annexure- III

House Rent Self-Declaration by Employee for the FY:2022-23 [AY:2023-24]

(All the fields below are mandatory)

Employee Number :

Employee Name : Designation

Annual Rent Paid :

Mode of Rent Payment : Cash/ Cheque / Online transfer

Name of Landlord :

Address of Rented Property:

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Contact No of Landlord :

Landlord address for communication (present address):

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PAN (Permanent Account Number) of Landlord
(Rent paid is more than Rs.1 Lakh per Annum):

Details of Monthly Rent paid (Excluding Water & Electricity Charges):

I. March 2022	_____	VII. September 2022	_____
II. April 2022	_____	VIII. October 2022	_____
III. May2022	_____	IX. November 2022	_____
IV. June2022	_____	X. December 2022	_____
V. July 2022	_____	XI. January2023	_____
VI. August 2022	_____	XII. February 2023	_____

Further, I hereby declare that I will continue to pay the rent till end of **Financial Year 2022-23**, as the tax proofs are collected in the month of _____. If the rent agreement period is ending prior to March 2021, then I undertake to renew the rent agreement and continue to pay the rent as per the renewed agreement. The rent amount & period declared here to be considered for providing HRA exemption.

The above information is complete, true and correct to the best of my knowledge and I have no reason to believe that this information can be misleading or inaccurate. I shall be personally responsible and liable if the same is found incorrect.

I undertake to provide any further information which DDO may request me to provide in context of my House Rent Allowance.

If any part of the information contained herein (including the actual rent paid) is found to be fully or partly incorrect or misleading, then I will be personally liable including filing of original/revised individual tax return payment of any differential tax to the Income-tax Department and any other consequences.

(Signature of Employee)

Annexure - IV

Declaration i.r.o Income from House Property (U/Section 24) for the FY:2022-23 [AY:2023-24]

Self-Declaration by Employee

(All the fields below are mandatory)

Calculation/Assessment of “Income from House Property” in case of “Let Out” type of House Property:

<u>Type of House Property</u>	<u>Let Out Property</u>
A. Gross Annual Value:	
B. Less: Municipal Taxes/ Taxes paid to local authorities:	
C. Net Annual Value (A-B):	
D. Less: Standard Deduction @ 30% of Net Annual Value (C) :	
E. Less : Interest on home loan:	
Income from House Property :	

The above information is complete, true and correct to the best of my knowledge and I have no reason to believe that this information can be misleading or inaccurate. I shall be personally responsible and liable if the same is found incorrect.

(Signature of Employee)

Annexure - V

Declaration of Family members i.r.o exemption on Children Education Allowance (U/Section10(14)) for the

FY:2022-23 [AY:2023-24]

Self-Declaration by Employee

Name of the Employee:

Designation:

Month of payment of children education allowance :

Sl. NO	Name	Date of Birth	Gender	School Name	Class	Relationship
1.						
2.						

Signature of the Employee

RECEIPT OF HOUSE RENT
(Under Section 1 (13-A) of Income tax Act)

Date: _____

Received a sum of Rs. _____ (Rupees _____)

towards the rent @ _____ per month from _____ to _____ in respect

of House No: _____ situated at _____

_____ Pin: _____.

Affix Revenue Stamp of Rs.1/-)

Signature of House Owner

PAN NO: _____