



कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियप्पा मार्ग, कैपट लखनऊ-266002
Office of the Principal Controller of Defence Accounts (Central Command)
Cariappa Road, Canti., Lucknow, Pin Code - 226002

कार्यालय दूरभाष सं० 0522-2451547
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Office Fax NO. 0522-2451993

सं:-प्रशा/परिपत्र/2021-22

दिनांक-06.12.2021

सेवा में,

प्रभारी अधिकारी

समस्त अनुभाग, मुख्य कार्यालय,

सभी अधीनस्थ कार्यालय।

विषय- इनकम टैक्स कटौती वित्तीय वर्ष 2021-22 के संबंध में।

कृपया इस कार्यालय द्वारा जारी परिपत्र सं० AN/IV/Pay/Circular/2020-21 दिनांक 02.03.2021 का अवलोकन करें जिसके माध्यम से वित्तीय वर्ष 2021-22 के लिए वर्ष अन्त में Last Hour Rush से बचने के लिए Proof of saving, Form No. 12BB के साथ प्रत्येक माह की 05 और 20 तारीख को प्रेषित करने हेतु अनुरोध किया गया था। किन्तु अभी तक अधिकांश कर्मचारियों के Proof of Saving इस कार्यालय के प्रशासन - IV अनुभाग में प्राप्त नहीं हुए हैं।

अतः इस संबंध में आपसे पुनः अनुरोध है कि Proof of Saving दिनांक 20.12.2021 तक इस कार्यालय में भेजना सुनिश्चित करें ताकि Income Tax 192 प्रावधानों के तहत समय पर Income Tax की कटौती सुनिश्चित की जा सके।

कृपया इस परिपत्र को प्राथमिकता दें।

लेखा अधिकारी

(प्रशा. - IV)



प्रतिलिपि प्रेषित -

1. प्रभारी अधिकारी,
स्वचलन कक्ष (स्थानीय)।

{ परिपत्र को र0ले0प्र0नि0म0क0 की वेबसाइट
पर अपलोड करने हेतु।

(प्रशा. - IV)

संलग्नक - Form No. 12BB

	<p>रक्षा लेखा प्रधान नियंत्रक) मध्य कमान (करियप्पा मार्ग, लखनऊ छावनी 226002- Principal Controller of Defence Accounts (Central Command) Cariappa Road, Lucknow Cantt.- 226002 कार्यालय फोन सं 2453038 -0522-सं फैक्स कार्यालय/2451084-0522- Office Phone No.-0522-2451084/Office Fax No -0522-2453038 Email: pcdaccan4.dad@gov.in</p>	
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(Through website/email)

No: AN/IV/Pay/Circular/2020-21

Dated 2nd March 2021

To

The Officer-in-charge
All Sections Main Office
All Sub Offices under the PCDA (CC) Lucknow

Sub: Deduction of Income Tax for the FY 2021-22.

As per Section 192 of Income Tax Act – 'Any salary disbursing authority shall, at the time of Payment, deduct income tax on the amount payable at the average rate of Income Tax computed on the basis of the rates of Tax in force or the financial year in which payment is made, on the estimated income of the assessee under this Head for the Financial Year.'

On account of aforesaid provisions and in order to avoid last hour rush at the end of the Financial Year, it is directed that the Income Tax in the FY 2021-22 may be deducted in following manner ...

- i) Income Tax deduction will be started in the Pay bill of the month of 03/2021 based on 1/12 of the Tax liability of the previous year i.e. 2020-21 considering saving as per previous year. However IT deducted from arrears due to Pay Fixation/MACP/NFU can be excluded from said assessment.
- ii) During the financial year 2021-22, if any arrear of pay will be paid, IT will be deducted as per slab of the officer/Individual at the time of payment.
- iii) The deduction of Income Tax from RPB may be changed at any time as per request of the Officer/individual but only upon receipt of valid proof of saving documents.
- iv) Proof of saving during current financial year may be collected along with Form 12BB, Annexure-IIA by concerned sub office/Sections of Main office and forwarded to this section/office with covering letter on fortnightly basis (i.e. 5th and 20th of every month) required. The same can also be forwarded through official e_ mail ID and will be accepted.

v) Final calculation of Income Tax of FY 2021-22 will be done by this section in the month of November -2021 and accordingly Income Tax deduction will be changed as per Income Tax Liability actual showing in Pay Slip of this Financial Year.

PCDA has seen.

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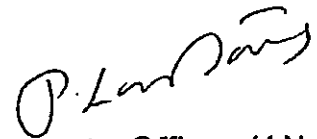
Accounts Officer

AN-IV

Encls: Form -12BB, Annexure-IIA

Copy to:

Officer-In-Charge } for uploading on the website of PCDA (CC).
✓ OA Cell (Local) }



Accounts Officer (AN-IV)

Encls: Form -12BB, Annexure-IIA

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 or Aadhaar number of the employee:			
3. Financial year:			
Details of claims and evidence thereof			
Sl No.	Nature of claim	Amount (Rs.)	Evidence 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 or Aadhaar number, as the case may be, of the landlord		
	Note: Permanent Account Number or Aadhaar number shall be furnished if the aggregate rent paid during the previous year exceeds one lakh rupees		
2	Leave travel concessions or assistance		
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 or Aadhaar 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)		
		
		
	(b)		
		
		
	(c)		
		
		
	(d)		

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	(e)		
	(f)		
	(g)		
	(ii) Section 80CCC		
	(iii) Section 80CCD		
	(B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A.		
	(i) section.....		
	(ii) section.....		
	(iii) section.....		
	(iv) section.....		
	(v) section.....		
Verification			
I.....son/daughter of..... do hereby certify that the information given above is complete and correct.			
Place.....			(Signature of the employee) Full Name
Date.....			
Designation			