



रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) 1 करियप्पा मार्ग, लखनऊ छावनी-226002  
Principal Controller of Defence Accounts (Central Command) 1 Cariappa Road,  
Lucknow Cantt.- 226002  
कार्यालय फोन सं. -0522-2451084/कार्यालय फ़ैक्स सं-0522-2453038  
Office Phone No.-0522-2451084/Office Fax No.-0522-2453038  
E. Mail- [pcdaccean4.dad@gov.in](mailto:pcdaccean4.dad@gov.in)



(Through website/email)

No. An/IV/Pay/Circular/2023-24

Dated 3<sup>rd</sup> March 2023

To,

The Officer-In-Charge

All Section Main Office

All Sub Office under the PCDA (CC) Lunknow.

**Sub: Deduction of Income tax for the FY 2023-24.**

\*\*\*\*\*

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.

2. On account of afore said 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 2023-24 may be deducted in following manner.....

- i) Income tax deduction will be started in the Pay bill of the month of 03/2023 based on 01/12 of the Tax liability of the expected in current year i.e. 2023-24, However IT deducted From arrears Due to Pay Fixation/MACP/NFU can be excluded from said assessment.
- ii) During the financial year 2023-24, if any arrear of pay will be paid, IT will be deducted as per 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 12-BB, Annexure-IIA by concerned sub office/Sections of Main office and Forwarded to this section/office with covering letter on fortnightly basis (i.e. 5<sup>th</sup> and 20<sup>th</sup> of every month) required. The same can also be forwarded through official e-mail ID and will be accepted.

- v) Income Tax calculation will be done as per average basis by the system as per liability during the FY 2023-24 and accordingly Income Tax deduction will be changed on submission of savings proof automatically by the system.

*Sl -*

**Sr. Account Officer(AN-IV)**

Encls: Form- 12BB, Annexure-IIA

Copy to:

Officer-In-charge

OA Cell (Local)

}

for uploading on the website of PCDA (CC).

*Sl -*

**Sr. Account 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:			
<b>Details of claims and evidence thereof</b>			
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)		

5

		..... .....		
	(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.....				
Date.....			(Signature of the employee)	
Designation .....			Full Name	