



“हर काम देश के नाम”

	<p>रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) 1 करियप्पा मार्ग, लखनऊ द्वावनी-226002 Principal Controller of Defence Accounts (Central Command) 1 Cariappa Road, Lucknow Cantt.- 226002 कार्यालय फोन नं.-0522-2451084/कार्यालय फैक्स नं.-0522-2453038 Office Phone No.-0522-2451084/Office Fax No.-0522-2453038 E.Mail- pcdaccdp.dad@gov.in</p>	
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(Through website/email)

No. AN/Pay/1/Circular.2024-25

Date: 06.03.2024

To,

The Officer in-Charge
All Section of Main Office
All sub Office under the PCDA (CC) Lucknow

Sub: Deduction of Income tax for the FY 2024-25.

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 aforesaid provisions and order to avoid last hour rush at the end of the Financial Year it is directed that the income tax in the FY 2024-25 may be deducted in the following manner:

- I. Income tax deduction will be started in the Pay bill of the month of 03/24 based on 01/12 of the Tax liability of the expected in current year i.e., 2024-25, However IT deducted from arrears due to pay fixation/MACP/NFU can be excluded from the said assessment.
- II. During the financial year 2024-25, if any arrear of pay will be paid, IT will be deducted as per the officer/individual at the time of the 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 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 to 20th every month) required. The same can be forwarded through official email ID and will be accepted.

- V. Income Tax calculation will be done as per average basis by the system as per liability during the F.Y. 2024-25 and accordingly Income Tax deduction will be changed on submission of savings proof automatically by the system.

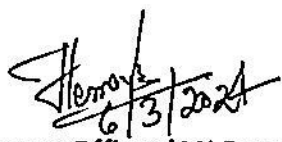

Sr. Accounts Officer (AN Pay-1)

Encls: Form 12 BB, Annexure- II A

Copy to:
Officer in- Charge }
OA Cell (Local) }

For uploading on the website of PCDA (CC).

Encls: Form 12 BB, Annexure- II A


Sr. Accounts Officer (AN Pay-1)

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			
<i>Sl. No.</i>	<i>Nature of claim</i>	<i>Amount (Rs.)</i>	<i>Evidence/particulars</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
1.	<p>House Rent Allowance:</p> <p>(i) Rent paid to the landlord</p> <p>(ii) Name of the landlord</p> <p>(iii) Address of the landlord</p> <p>(iv) [Permanent Account Number or Aadhaar Number] of the landlord</p> <p>Note : [Permanent Account Number or Aadhaar Number] shall be furnished if the aggregate rent paid during the previous year exceeds one lakh rupees</p>		
2.	Leave travel concessions or assistance		
3.	<p>Deduction of interest on borrowing:</p> <p>(i) Interest payable/paid to the lender</p> <p>(ii) Name of the lender</p> <p>(iii) Address of the lender</p> <p>(iv) [Permanent Account Number or Aadhaar Number] of the lender</p> <p>(a) Financial Institutions (if available)</p> <p>(b) Employer (if available)</p> <p>(c) Others</p>		
4.	<p>Deduction under Chapter VI-A</p> <p>(A) Sections 80C, 80CCC and 80CCD</p> <p>(i) Section 80C</p> <p>(a)</p> <p>(b)</p> <p>(c)</p> <p>(d)</p> <p>(e)</p> <p>(f)</p> <p>(g)</p>		

	(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

Designation

.....

(Signature of the employee)

Full Name: