



कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियप्पा मार्ग, कैण्ट लखनऊ-266002
Office of the Principal Controller of Defence Accounts (Central Command) Cariappa Road, Cantt., Lucknow, Pin Code - 226002
कार्यालय दूरभाष सं०- 0522-2451547 कार्यालय फैक्स सं०- 0522-2451993
Office Phone NO. 0522-2451547 Office Fax NO. 0522-2451993

Circular/Most Important

No.: -AN/IVA/I.Tax/Salary St.
To

Dated:- 05/12/2018

The OI/C

1. All sections of main office
2. All PAOs' Office
3. All Area Accounts Offices
4. All AO/AAO GEs' office
5. All LAOs'/ALAOs'/RAO's office

Subject: **Salary statement for the financial year 2018-19.**

Income tax for the financial year 2018-19 is to be deducted at source in the ensuing months of this financial year. It is therefore directed that **salary statement for the period from 03/2018 to 02/2019** may invariably be forwarded to this office **latest by 14th December**, so as to enable this office to compute and deduct Income Tax from pay & allowances of the individuals. Under mentioned items are required to be included along with regular pay & allowances:-

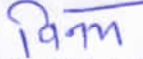
1. Arrear of pay & allowances on a/c of GP / MACP / Promotion
2. Leave encashment on a/c of LTC.
3. CEA / Hostel subsidy.
4. Arrear of DA.
5. All other taxable income.
6. Honorarium.

Note:- Rent receipt for exemption in HRA is necessary.

Further your attention is invited towards **CIRCULAR NO: 08 /2013 F.No. 275/192/2013-IT(B)**, Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi, dated the 10th October, 2013, reproduced below-

- (i) Any false information, fabricated documentation or suppression of requisite information will entail consequences thereof provided under the law.
- (ii) **"PAN of the landlord to the employer is mandatory where annual rent paid by the employee exceeds Rs 1,00,000 per annum .In case the landlord does not have a PAN ,a declaration to this effect from the landlord along with the name and address of the landlord should be filed by the employee."**
- (iii) **If employee (deductee) fails to furnish his/her PAN to the deductor, the deductor has been made responsible to make TDS at higher rate.**
- (iv) DDO is responsible for deducting tax and liable for **penalty, under section 272A(2)(i) for any false information.**

It is therefore enjoined upon all Officers/Staff to provide complete/authenticated information regarding IT deductions. Office will not be responsible for any vague or incomplete information from the deductee end and Income Tax will be deducted as per the IT rule 1961 for any Nil or improper information cases. It is also requested to forthwith report any discrepancy in the PAN as printed on the Pay Slip. It is pertinent to mention here that incorrect PAN would result in compilation of tax deducted to incorrect PAN and further jeopardizing generation of **Form 16/16A which has to be mandatorily generated and downloaded from the TRACES (Income Tax) portal.**


(V.K. Srivastava)
Accounts Officer (AN-IV)