CIRCULAR

भारत सरकार / GOVT. OF INDIA

रक्षा मंत्रालय / MINISTRY OF DEFENCE

कार्यालय, रक्षा लेखा नियंत्रक, नं.1, स्टाफ रोड, सिकंदराबाद - 500 009

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

No.1, STAFF ROAD, SECUNDERABAD-500009

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No.AN/PAY/5031/Income Tax   Dated: 20/03/2018

To

1 The CDA
   ITSCD, Secunderabad

2. The Addl.CDA I/C.
   PAO(ORs) EME, Secunderabad

3. The SAO I/C
   AAO(Army), Visakhapatnam

4. The ACDA I/C
   PAO(ORs) AOC, Secunderabad

5. All GOs/SAOs/AAOs

6. All Sections (Local)

7. All Sub Offices

Sub: Deduction of Income Tax at Source for the FY 2018-19.

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As per extant rules, the Employer, i.e., CDA, Secunderabad in this case, is liable to deduct the Income Tax At Source from salary paid to the staff & officers and pay it into the Government Account.

As per Section 192 of Income Tax Act, 1961 "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 for the Financial Year in which the payment is made, on the estimated income of the Assessee under IT Head for that Financial Year. The aggregate tax calculated on the estimated income divided by 12 and rounded off to the nearest rupee is required to be ducted from the monthly salary."

In pursuance of the above, it is informed to all the officers and staff working under this Organisation that Income Tax will be deducted at source @ tax calculated on annual income and divided by 12 (or 11 as the case may be). The deduction will commence from the paybill of April, 2018. It is also clarified that while recovering the TDS, standard deductions/exemptions viz., Professional Tax, TPTA, HRA GPF, HBA Principal/Interest as admissible will be taken into account and actual Income Tax would be arrived in due course considering proofs of exemptions.

(B. SHAILAJA RAO)

Sr.Accounts Officer (An-Pay)

Copy to:

| The EDP Centre (Local) | For uploading in CDA, Sec'bad website. |

sd/-

Sr.Accounts Officer