



कार्यालय, रक्षा लेखा नियंत्रक,

नं. 1, स्टाफ रोड, सिकंदराबाद - 500 009

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No. AN/Pay/5032/I.T/Corr

Dt: 17th February 2016

CIRCULAR

SUB : Recovery of Income Tax for the Financial Year 2015-16
(Assessment Year 2016-17) – reg.

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In continuation of this office Circular even No. dated 10.09.2015, the following points may please be added.

- 1) Section 87A provides relief in the form of rebate to individual tax payers, resident in India, having total income not exceeding Rs.5,00,000/-. The amount of rebate is Rs.2,000/- or the amount of tax payable, which is lower.
 - 2) Who is claiming exemption under Section 10(13A) of I.T. Act i.e HRA **exemption "if annual rent paid by the employee exceeds Rs.1,00,000/- per annum, it is mandatory for the employee to report PAN of the landlord to the employer"**. In case the landlord does not have a PAN, a declaration to this effect from the landlord alongwith the name and address of the landlord should be furnished to the employer. **Hence, those who have already submitted IT returns, the PAN of the Landlord may be furnished to this office otherwise Income Tax will be calculated on the total HRA received by them, no HRA exemption will be allowed.**
2. In response to the above mentioned IT circulars issued by this section, the following is stated for information and compliance. It is mandatory to submit the proof of savings such as copies of LIC receipts, rent receipts alongwith **FORM 10BA**, Housing Loan Statements and any savings claimed under section 80CCG [under 80-CCG the amount deduction is at 50% of amount invested in equity shares/units. However, the amount of deduction under this provision cannot exceed Rs.25,000/-] along with their IT statements. **Officers/staff who have not submitted the above copies, are hereby requested to submit immediately. Mere claiming the savings in IT statements will not suffice for exemption of tax recovery and the same will not be considered as savings.**

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3. As TDS for salaried employees are to be deducted in the February 2016 pay bill for effecting Tax recovery, all the officers and staff members who have not yet submitted their I.T. Statements / proof of savings are hereby requested to submit the same to this section by 24/02/2016. The income portion will be calculated and the entire tax will be deducted in the month of February 2016, considering the proof of savings submitted by 24/02/2016.

4. It may be noted that the responsibility of submission of proof in r/o deductions / concessions claimed by the assessee solely rests on the Govt. servant.

5. In terms of section 80G of Income Tax Act donations made to various funds, charitable organisation etc. NO DEDUCTION should be allowed by the DDO from salary income in r/o such donations. The tax relief on such donations except PM / CM relief funds will have to be claimed by the tax payer in the return of income.

6. All the Officers of the Sections / Offices are directed that the contents of this circular may please be brought to the notice of all concerned for strict compliance.

CDA has seen.

ASST. CONTROLLER (AN)

Copy to:-

1	The CDA, IT & SDC, Secunderabad	FOR INFORMATION & NECESSARY ACTION
2	The Addl. CDA i/c, PAO(ORs)EME, Secunderabad.	
3	The Addl. CDA i/c, AAO (Army), Visakahpatnam.	
4	The ACDA i/c, PAO(Ors)AOC, Secunderabad.	
5	All Sub Offices / Sections (As per standard list)	

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ASST. CONTROLLER (AN)