



कार्यालय, रक्षा लेखा नियंत्रक  
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आज़ादी का  
अमृत महोत्सव

No. AN/PAY/5022/IT/Corres

Date: 08.08.2022

**(IMPORTANT CIRCULAR)  
(INCOME TAX FOR THE FY 2022-23)**

**Subject : Deduction of Income Tax at Source for the AY-2023-24**

Attention is drawn to Section 115BAC, Income Tax Act, 1961, under which tax payer has option for choosing from two types of Income Tax Deduction, Viz., the rate/calculation upto F.Y. 31.03.2021 and w.e.f. 01.04.2021

All the Officers and Staff are hereby requested to exercise their option quoting 'Old'/'New regime' so as to enable this office to mark against their option in IT Module. The Option once exercised will be final upto the end of the F.Y. 31.03.2023.

1. The Old Regime will continue to take into account all exemptions as applicable upto F.Y. 2022-23.
2. The New Regime which does not take into account any type of exemptions and IT will be calculated on Gross Salary.

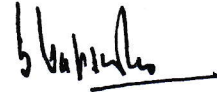
All the officers and staff are also requested to submit their Income Tax Saving Documents (like Rent Receipts, LIC Premium Receipts, PPF Receipts, Provisional Payment Certificate for Home Loan, Tuition Fee Receipts etc) duly self attested with details such as Name A/c No by 21.08.2022 positively, to enable this office to arrive at the tax liability correctly and effect recovery of Income Tax, as per Section 192(1) of IT ACT, 1961.

It may please be noted that in the event of non-receipt proof of savings, if any, by the above date, this office will be constrained to calculate Income Tax with reference to the details available in the Pay Details and recovery of Income Tax will be carried out accordingly

Further, attention of all taxpayers is drawn to Section 234C, under which the Income Tax Department can levy interest for default in payment of instalment(s) of advance tax. As per Section 208, every person whose estimated tax liability for the year exceeds Rs. 10,000, shall pay his tax in advance in the form of "advance tax" by the following dates:

Status	By 15th June	By 15th September	By 15th December	By 15th March
Taxpayers (other than those who opted for presumptive taxation scheme of section 44AD or section 44ADA)	Upto 15% of advance tax	Upto 45% of advance tax	Upto 75% of advance tax	Upto 100% of advance tax

The contents of this circular may please be brought to the notice of all the officers and staff working in your office, including those on leave.



**(S. VATSALA)**  
**Asst. Controller (AN/Pay)**

To,  
All the Sections in Main Office  
All sub-offices under CDA, Secunderabad  
EDP Section Local-for uploading in Website