

No.G-27036/1/2011-Cash-I
Government of India
Directorate General of Health Services
(Cash-I Section)

NirmanBhawan, New Delhi

Dated the 27.08.2020

CIRCULAR

Subject : - Income Tax deduction at source from salaries during the financial year 2020-21 (U/S 192 of the Income Tax Act, 1961) – information regarding.

Cash-I Section is required to work out Income Tax liability in respect of all the officials and recover remaining Income Tax from salary in remaining months of the current financial year.

For the financial year 2020-21 all officials have the option to choose whether to opt for old taxation system or for new taxation system. The option may be intimated to the Cash-I Section immediately.

All the officers/staff, in Dte. G.h.S are, therefore, requested to intimate savings (**other than GPF/NPS contribution, CGEGIS & CGHS**) as per proforma enclosed so that income tax liability can be worked out and recovered in the remaining months of current financial year on an average basis. In case of non-receipt of information by **15th September 2020**, it will be presumed that there is no savings besides GPF/ NPS contribution, CGEGIS & CGHS and income tax will be deducted accordingly on an average basis.

If staying in rented accommodation, proper rent receipt from the landlord may be provided. Further, if annual rent paid by the employee exceeds Rs. 1,00,000/- per annum, it is mandatory to furnish in **form 12BB**(available in proforma), the name, address, and Pan of the landlord(s).

Officers who are drawing **Annual Allowance** are requested to submit a certificate to the effect that the annual allowance drawn by them for the year 2020-2021 has been utilized for the purpose for which it was given.

Self attested copies of documents in respect of savings intimated may also provided

Complete information may reach Cash-I Section by 15.09.2020 positively so that further deduction may be made accordingly.



(JOHNSON)

Section Officer & DDO

Directorate General of Health Services

To

1. All Officers/ Officials in Dte. GHS.
2. **General Section/IT Cell for uploading on the website of Dte. GHS. (dghs.gov.in) and e-office.**

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PROFORMA

(I) Allowance exempt under Section 10 (Rent receipts & PAN of landlord to be furnished)

1. Rent Paid during 200-2/14 @ ₹ _____ p.m.) ₹ _____ /annum

(II) Deductions under Chapter VI - A (Copies of savings to be furnished)

- | | |
|---|---------|
| 1. PFI / LIC/ ULIP / MF | ₹ _____ |
| 2. PPF | ₹ _____ |
| 3. National Saving Certificates (NSC) | ₹ _____ |
| 4. HBA repayment (principle amount)
(Form 12C may be filled up to claim deduction) | ₹ _____ |
| 5. Tuition Fees paid limited to 2 children | ₹ _____ |
| 6. 5 years' Time Deposit in PO/Bank | ₹ _____ |
| 7. Any other savings | ₹ _____ |
| 8. Pension Schemes (LIC Jeevan Suraksha etc.) | ₹ _____ |
| 9. U/s Sec 80-D - Medical Insurance policies | ₹ _____ |
| 10. U/s Sec 80-G - Donations | ₹ _____ |
| 11. U/s Sec 80-E - Interest on loan taken for Higher Education. | ₹ _____ |
| 12. U/s Sec 80CCD (1B) - New Pension Scheme | ₹ _____ |
| 13. | ₹ _____ |

(III) Income from House property: Deduction U/S 24 & U/S 80C to be claimed in form- 12 C.

Tax slabs :	Individuals below the age of 60 years	Individuals at the age of 60 years or more but less than 80 years
Upto ₹ 2,50,000	Nil	Nil
₹ 2,50,001 to ₹ 3,00,000	5%	
₹ 3,00,001 to ₹ 5,00,000	20%	5%
₹ 5,00,001 to ₹ 10,00,000	30%	20%
Exceeding ₹ 10,00,000		30%

Emp. Code: _____ Signature: _____

Name: _____ Designation: _____

Ph.(Direct/4 digit/3-digit) : _____ / _____ / _____ Mobile No. _____

e-mail address: _____

**Proforma for furnishing particulars of income
under head other than "Salaries"**

I Income from other sources

- a) Interest
 - (i) Saving Bank Interest
 - (ii) Fixed Deposit Interest
- b) Other incomes (specify)

II Income from House Property (fill separate sheets for more than one house property)

1	Address of house property in respect of which the deduction is claimed for.	
2	Status of house/flat i.e. Rented or Self occupied?	
3	Is the house vacant? If yes state reason	
4	Amount of HBA/housing loan borrowed	
5	When borrowed?	
6	Purpose of loan (Repair/Renewal/reconstruction of existing house or acquisition/purchase of new house)	
7	Date of acquisition of flat or completion of construction in case of plot (Enclose Possession/Completion Certificate)	
8	Name of the person in whose name property is registered (self or Spouse or both)	
9	In case of joint ownership, percentage share of assesee in the property (Deduction is available in proportion to the ratio of ownership)	
10	Justification for claiming full deduction in case of joint ownership?	

A. Gross Annual Value
Amount of which the property might reasonably be let out for annual municipal valuation or actual rent received whichever is the highest

B. Loss : Corporation/Municipal Tax actually paid by the owner in the year

C. Net Annual Value (A - B)

D. (a) Deductions - 30% of C

(b) Interest on money borrowed (Enclose certificate from borrower)

(c) Total Deduction [D (a) + (b)]

E. Net chargeable Income [C-D(c)]

I, _____ (name of the assesee), do declare that what is stated above is true to the best of my information and belief.)

Signature: _____

FORM NO. 12BB
(See rule 26C)

1. Name and address of the employee:	
2. Permanent Account Number of the employee:	
3. Financial year:	

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