

GOVT. OF NCT OF DELHI
OFFICE OF THE LABOUR COMMISSIONER
LABOUR DEPARTMENT (ACCOUNTS BRANCH)
5-SHAM NATH MARG, DELHI-110054

CIRCULAR

Sub: Exemption of HRA while calculating Income Tax.

As per new ruling of the Govt., *"the salaried person's claiming House Rent Allowance Deduction have to give landlord's PAN (Parmanent Account Number) to the employer and in case the landlord does not have a PAN, a declaration to this effect from the landlord alongwith his name and address should be filed by the employee"*.

Hence all the employees claiming HRA exemption while calculating their Income Tax are directed to follow the above guidelines otherwise their claim for HRA exemption shall not be considered in Tax calculation.


(Manoj Kumar V.M.)
Accounts Officer

No.F.5(900)/LC/Acctts./Misc./2013-14/ 3255

Dated: 20/11/2013

Copy to:

1. All the Head of Office of Labour Department Distt. (.....).
2. All the Branch Incharge of Labour Department (HQ), 5-Sham Nath Marg, Delhi-110054.
3. ✓ EDP Cell for uploading the same on the website of Labour Department.
4. Guard File.


(Manoj Kumar V.M.)
Accounts Officer