IMPORTANT

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF THE DIVISIONAL COMMISSIONER
REVENUE DEPARTMENT(HQ)
5-SHAM NATH MARG: DELHI-110054

No. F. 1(30)/Div.Com./OIC(B &B)/Salary/IT/2016-17/ 735 Dated: 24th MAY 2016

CIRCULAR

Subject: Regarding deduction of Income Tax from salary during the Financial Year 2016-17.

As per instructions/guidelines, Income Tax is leviable annually for each financial year is commencing on the 1st of April and ending on the 31st March following. From salaries, it is levied on the annual basis, but recovered on a monthly basis for the sake of convenience. Also the return of salary is required to be filed on quarterly basis and proportionate tax is to be deducted from salary on monthly basis. For this purpose, every salary Disbursing Authority has, at the time of payment, to 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 this head for the financial year. The aggregate tax calculated on the estimated income divided by 12 and rounded off to the nearest rupee is required to be deducted from the monthly salary. As such, Drawing and Disbursing Officer is required to assess the Income Tax liability of each and every officer/ Official from beginning of the financial year.

Therefore, all the Officers/Officials of the Office of the Divisional Commissioner, Revenue Department (HQ), Govt. of NCT of Delhi, 5-Sham Nath Marg, Delhi-110054 who are coming within the purview of deduction of Income Tax from salary during the Financial Year 2016-17, are hereby requested to intimate/submit their undertakings/details of their savings to be made by them/deductions to be allowed (other than those being recovered from salary) and eligible for rebate in Income Tax during the financial year 2016-17.

The declarations/ undertakings for savings for Financial Year 2016-17 should reach to the Accounts Branch, Office of the Divisional Commissioner, Revenue Department(HQ) latest by 31.05.2016 positively, to consider the proposed savings/deductions for income tax assessment purposes for the financial year 2016-17 by D.D.O. so that proportionate Income Tax could be deducted from the salary and failing which it will be presumed that there are no savings/deductions to be made and the Income Tax shall be deducted proportionately on monthly basis after taking into consideration the savings being recovered from salary and are eligible for rebate for this purpose.

The declaration/undertaking/information may be furnished in the prescribed Performa, enclosed herewith, which can also be obtained/collected from the Accounts Branch of this Office.

P.T.O.

3/6/16

24/05/2016

Pl. upload on website

6/6/16

A.P. → DEO

6/6/16

From pre page:

All the officers/officials who furnish necessary declarations/undertakings by 31.05.2016 shall be required to furnish self attested copies of their savings/deduction proof before 31.12.20156 or as soon as the savings are made whichever is earlier along with original documents for verification failing which necessary tax (which has not been deducted due to undertaking/declaration) shall be deducted from his/her salary of January, 2017 without any further intimation unless any specific requested is made in writing for extending the above cut of date for suitable period but before 31.01.2017.

For deductions/rebate of interest of House Building Loan, the employee shall be required to submit statement/certificate from the Bank in June, 2016, January, 2017 and finally in the 1st week of April, 2017 in respect of Principal/ Interest payable/ finally paid during Financial Year 2016-17.

No saving will be accepted without PAN Number.

All the Head of Branches/Sections under Office of Divisional Commissioner, Revenue Department (HQ), Govt. of NCT of Delhi are, therefore, requested to bring this circular/information among all the Officers/Officials posted in their Branches/ Sections. This Circular & pro-forma can also be uploaded from Web side of this Office.

24/05/2016

(J.P. Sharma)
OIC (B&B)/DDO (HQ)

Encls.: As above.

No. F. 1(30)/Div.Com./OIC(B &B)/Salary/IT/2016-17/ 735 Dated: 24/05/2016

Copy forwarded for information and necessary action to the :-

1 P.S. to Secretary (Revenue)-cum-Divisional Commissioner, Govt. of NCT of Delhi, 5-Sham Nath Marg, Delhi-110054.
2 P.A. to Deputy Commissioner (HQ) – I / II / III Office of the Divisional Commissioner, Revenue Department(HQ), Govt. of NCT of Delhi, 5-Sham Nath Marg, Delhi-110054.
3 DCA (HQ), Revenue Department (HQ), Govt. of NCT of Delhi, 5-Sham Nath Marg, Delhi-110054.
4. All SDM's / Supdt. under Office of the Divisional Commissioner, Revenue Department(HQ), Govt. of NCT of Delhi, 5-Sham Nath Marg, Delhi-110054 with the request to bring the above Circular to the knowledge of all staff member working under them.
5. Sr. System Analyst, Office of the Divisional Commissioner, Revenue Department (HQ), Govt. of NCT of Delhi, 5-Sham Nath Marg, Delhi-110054 with the request for uploading the circular with prop form in the Website of the Department.
6. Dealing Assistant, Account Branch, Office of the Divisional Commissioner, Revenue Department (HQ), Govt. of NCT of Delhi, 5-Sham Nath Marg, Delhi-110054
7. Notice Board
8. Guard File

24/05/2016

(J.P. Sharma)
OIC (B&B)/DDO (HQ)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
OFFICE OF THE DIVISIONAL COMMISSIONER
REVENUE DEPARTMENT (HQ):5-SHAM NATH MARG: DELHI-110054.

Information/undertaking/declaration relating to Savings for the purpose of deductions in taxable income/rebate in Income Tax

Current Financial Year: From: 01.04.2016 to 31.03.2017.

Name :
Designation :
Income Tax PAN Number :

The following expenditure shall be incurred/investments or Savings shall be made or to be made by me during the Current Financial year 2016-17 (Except GPF/CPF, Group Insurance, Recovery of HBA- Principal Amount and interest etc. which is to be Considered on the basis of PBR):

Sl. No.	Item/Description (with policy no./ref. no and date etc.)	Name of the School/Bank/ Insurance Co./Company etc. where Invested	Mode of payment (Quarterly/Half Yearly/Yearly)	Due date of Payment	Amount Paid (Amount in Rs.)	Total Payment made/to be during the year (excluding late fee) (Amount in Rs.)	Section of Income Tax Act under which covered
1.	**For Exemp. Of HRA** ***Full Address of the rented house,** if HRA is to be exempted for calculation of IT. (PAN No. of the Owner of the Rented House be mentioned, if the Rent paid exceed the prescribed limit prescribed for exemption for submission of PAN of the owner of the rented house)	Name & Add. of the owner with Tel. No.	Period for which to be occupied on rent during current FY: From: To :		**Rent paid** Amount of Rent P.M.:		
2.	Payment of Interest on HBA/Housing Load (Other than Salaries)						
3.	Health Insurance Premium						
4.	Health Insurance Premium for senior citizines						80-D 80-D
5.	Maintenance, including medical treatment of a dependent who is person with disability						80DD
6.	Maintenance, including medical treatment of a dependent who is person with sever disability						80DD
7.	Person with disability						
8.	Person with sever disability						80U
9.	New Pension Fund						80U
10	Contribution made to NPS (Other than Salary)						80CCD 80CCD
11	Recovery of Principal Amount of HBA (Other than Salaries)						80C
12	L.I.C.						
13	P.L.I.						80C
14	Infrastructure Bond (Tax Saving)						80C 80C
15	N.S.C.						
16	Tuition Fee						80C
17	P.P.F.						80C
18	ULIPS						80C 80C

P.T.O.

From pre-page:

19	Any other item, which can be considered for rebate/deduction by DDO as per rule 1. 2. 4. 5. etc.						
	TOTAL						**P.T.O.**

I have gone through the instructions and circular & note below on the subject and the note below.

I,..... hereby undertake/ensure that I shall invest Rs. ..... (Rupees.....) as detailed above for the purpose of rebate in income tax during FY 2016-17. All proofs of savings/investments shall be submitted by me positively by 31.12.2016 failing which necessary tax may be deducted from my salary without any further intimation unless any specific requested is made by me in writing for extending the above cut of date for suitable period but before 31.01.2017. Therefore, necessary exemption/deductions/rebate may be allowed accordingly.

Dated:

Signature :
Name :
Designation :
Branch/Section :
Mob./Tel. No. :

To:

The Drawing & Disbursing Officer,
Office of the Divisional Commissioner,
Revenue Department(HQ), Govt. of NCT of Delhi
5-Sham Nath Marg, Delhi-110054.

Note:

(I.) The Savings intimated may be supported by documentary proofs duly attested by the applicant, failing which, Income Tax as due shall be deducted from Salary Income and the employee shall be responsible for giving incorrect information.

(II.) For rebate on account of recovery of Principal Amount of HBA and interest of HBA, the following documents may be submitted as proof: -

(i.) Possession Letter
(ii.) Statement of recovery/anticipated recovery from the bank for the current Financial Year
(iii.) Certificate to the effect that the property is self occupied and no income is from the House Property on account of rent etc. otherwise the interest on HBA may be adjusted against income from property.
(iv.) The employee shall be required to submit statement/certificate from the bank in June, 2016, January, 2017 and in the 1st week of April, 2017 in respect of Principal/ Interest payable/ finally paid during Financial Year 2016-17.

(III.) No Undertaking will be entertained on account of Tuition Fee paid, Rent Paid, LIC Policies already Paid, which may be supported by documentary evidence duly self attested failing which no rebate will be granted on such information. However, No rent receipt is require in those cases where HRA received is less than Rs.3000/- Per Month.

(IV) **Payment of Rent every month by employees shall be verified through rent receipt as per rule.**
*** Details of rented accommodation:**
(i) Address of rented residential accommodation :
(ii) Date from which occupied :
(iii) Name & Address of owner with Mob./Tel. No. :