

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DIRECTORATE OF AUDIT  
DELHI SECRETARIAT.,  
I.P.ESTATE:NEW DELHI

F.12(2)/DOA/Acctts/Misc/2017/

3995-3999

Dated:

21/9/2020

CIRCULAR

Sub: Exercising of option for deduction of tax at source under old or new rates for the Financial year 2020-2021 (ASSESSMENT YEAR 2021-2022)

As per the provisions of the income tax Act'1961, any income chargeable under the head "SALARY" is subject to deduction of income tax at source at the rate appropriate to the estimated salary of the relevant year. Further, the orders on the subject stipute that tax should be deducted proportionately by the Drawing & Disbursing Officer..

A new tax regime has been inserted in the income Tax Act-1961, which provides that a person being an individual having income other than 'Income from business or profession', may opt to pay tax from the financial year 2020-2021 onwards either as per old tax regime or new tax regime, which ever is beneficial.

As per new tax regime, from the Financial year 2020-2021 (Assessment Year 2021-22), total taxable income shall be computed without considering any exemption/deduction such as standard deduction, HRA Exemption, loss from house property, deductions granted under the provisions of Chapter VI.A (except deduction under sub section (2) of Section 80 CCD) at the following rates :-

Sl.No.	Taxable Income	Tax Rate	Tax Rate (New Scheme)
1	Up to Rs2,50,000	Nil	Nil
2	From Rs2,50,001 to 5,00,000	5%	5%
3	From Rs5,00,001 to 7,50,000	20%	10%
4	From Rs7,50,001 to 10,00,000	20%	15%
5	From Rs 10,00,001 to 12,50,000	30%	20%
6	From Rs 12,50,001 to 15,00,000	30%	25%
7	Above Rs 15,00,000	30%	30%

Moreover; Income tax rates prevailed in the financial year 2019-2020 will continue to exist and the individual has the option to choose between old and new rates for the purpose of monthly income tax recovery from pay and allowances.

Therefore, all officers/officials drawing salary from Directorate of Audit are requested to exercise their option, in writing and choose either old or new income tax structure for the financial year 2020-2021 (Assessment Year 2021-2022) for the purpose of monthly income tax deduction from pay and allowances. This option should be forwarded to DDO, Directorate of Audit latest by 30.09.2020.

In case, no option is received by the stipulated date, it will be presumed that the officer/official is opting for the old tax structure and income tax recoveries will be made accordingly.

**THIS MAY BE TREATED AS MOST URGENT**

All Officers/officials  
on the strength of Directorate of Audit

  
DY.CONTROLLER OF ACCOUNTS

Copy for information and necessary action to :-

1. Sr.AO/AO (HQ), Dte of Audit, with the request to circulate the proforma to all the officers/officials working in field audit parties.
2. Officers/Staff Working in diverted capacity.
3. PA to Controller of Accounts(Audit)/Joint Secretary Finance(Accounts)/Jt. Secretary Finance (Budget).
4. AO (Website), Dte of audit
5. Notice Board for information to all concerned

  
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## 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  Note: Permanent Account Number shall be furnished if the aggregate rent paid during the previous year exceeds one lakh rupees		
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) Full Name
Date.....	
Designation .....	