



कार्यालय: रक्षा लेखा प्रधान नियंत्रक

Office of the Principal Controller of Defence Accounts

सं. 107, लोअर अग्रम रोड , अग्रम पोस्ट , बेंगलूर - 560 007

No. 107, Lower Agram Road, Agram Post, Bangalore – 560 007

फोन नं./Phone No. – 29710474/475 नं./Fax No. – 29710132/33

E-mail id : pcdablrpaytech.dad@hub.nic.in



No.PayTech/2933/GEN CORR /2021

Dated 07 -10-2021

To

All Units/formations,
All AO GE offices,

Sub: Recovery of Income Tax for the FY -2021-22

Please refer to this office letter of even number dated 17-05-2021.

As per Rule 192 of Income Tax Act, TDS is to be recovered by DDO from the Pay & Allowances of the Employees. Circular dated 17-05-2021 was issued to proportionately recover the income tax by calculating the Income Tax Liability of all Officers and Staff. However, it has been observed that some units/formations are not effecting recovery of Income Tax every month and this may results in recovery of higher amount from the salary on account of Income Tax at the fag end of the Financial Year.

2. As per Income Tax act all taxpayer has the option to choose between two types of IT deduction, i.e. Old Regime and New Regime. All the Officers and staff may be requested to exercise option for either of the scheme. While exercising option, the assessee may satisfy himself/herself as to which regime to be chosen after careful application of the following guidelines. The option exercised once, shall be final.

- i) The new regime which does not take into account any type of exemptions and IT will be calculated on the Gross Salary.
- ii) The old regime will continue to take into account all the exemptions applicable.

If the employees are opting for old regime with exemptions, all supporting documents, such as

- a) Rent Receipts for HRA Exemption, mentioning PAN No. of the house owner where rent paid is in excess of Rs.1.00 lakh.
- b) certificate, letter in original from Banks/Financial institutions for HBA principal and Interest exemption.
- c) proof of Life Insurance/Health Insurance premium paid receipts.

are to be forwarded along with Income Tax Calculation Sheet. It is requested that Pension drawn by Ex-servicemen also need to be taken in to account for arriving at the Gross Salary of the Ex-servicemen re-employed in Civil Service, if TDS is not recovered by Pension Paying authority.

3. In view of the above, it is requested to recover Income Tax accordingly w.c.f. October-2021 Salary without fail. It is also requested to forward the IT statements of all Officers and Staff with supporting documents on or before 15-12-2021 for verification and adjustment, if any by this office.

Senior Accounts Officer(Civil Pay)

Copy to:

EDP Cell : for uploading the same in PCDA Bangalore Website.