

कार्यालय रक्षा लेखा प्रधान नियंत्रक

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

**IMPORTANT CIRCULAR-III**  
**(THROUGH WEBSITE ONLY)**

Sub : Deductions allowed under various sections of Income Tax Act, 1961 : Submission of Valid documents / Forms for exemption.

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Kind attention is invited towards this office Important Circular No. even dated 02.07.2019 & 15.10.2019. Even though a lapse of approx. 1 and ½ months, merely 30-35% officials have complied with the circulars.

Of late, it has been observed that various savings under different sections of Income Tax are being claimed by the individuals during previous financial years without proper documents and forms as prescribed in the rule. In some cases, huge amount of savings are being claimed without documents even when documents/provisional documents might have been available like Tuition Fee, Rent receipt, provisional house loan certificate etc. Non submission/ failure of submission of proper documents for IT savings proof resulted in short deduction as it is very difficult for this office to recover huge amount TDS in last month. The short deduction results in penalty to the Govt. Offices.

The following are the few sections of Income Tax Act 1961 under which frequent savings are being received in this office:

S. N.	Section	Description	Documents /provisional Documents/ Forms required
1	80-D	Health Insurance Premia	Insurance receipt for the amount claimed
2	80-DD	Maintenance including medical treatment of a dependent who is a person with disability.	Proof of expenditure incurred for the medical treatment (including nursing), training and rehabilitation of a dependant or self certification regarding expenditure incurred towards above purpose and along with a copy of certificate issued by the medical authority in prescribed format. See 80-DD (1) (b) & 80-DD(4)
3	80-E	Interest on loan taken for higher education	Provisional certificate from bank + The number of years already claimed.
4	80-EE	Interest on loan taken for residential house property	Provisional certificate from bank duly mentioning the names of co owners/co borrowers with % of share claimed.
5	10 (13A)	HRA Exemption	Rent receipts duly mentioning mode of payment and address of the landlord. In case value is more than Rs.1 lakh, PAN No. of the Landlord is mandatory. (Circular No 08/2013 dated 10 October 2013)

Hence, it is enjoined upon all concerned that while claiming any savings/deductions as per sections of Income Tax Act 1961, applicable form/receipt as available or provisional must be submitted to avoid rejection of exemptions. **The claim without documents will not be considered for exemption.**

In addition to above, all the savings proof along with IT Statement should be forwarded to Admin Pay-I section of main Office by **15.12.2019** through proper channel only **failing which tax liability as per TULIP will be recovered in three equal instalments from the pay bill of 12/2019 onwards.**

All the Officer-In-Charge of the sub-offices and Sections of Main Office are requested to ascertain maximum dissemination of the contents of this circular.

No: AN/PAY/I/CIRCULAR

Dated: 04/12/2019

*K. Janga*  
5/12/19  
ACDA (AN-PAY)

Distribution:

1. All Officer-In-Charge (through Website only) for dissemination to all concerned.
2. EDP Section (Local) .... For uploading on website of PCDA, Bangalore.

Gen Corr

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Page 7

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