

**ICAR- INDIAN INSTITUTE OF SOIL SCIENCE
NABIBAGH, BERASIA ROAD, BHOPAL-38**

F.No. 6-7/2016-17/C&B/IISS

Dated: 20.12.2016

CIRCULAR

For calculation of advance payment of Income Tax, payable on the income drawn during the current financial year 2016-17 and its deduction thereof, before the end of the financial year, all the Officers/Officials, are requested to submit the statement of all Income under the Head "Salaries" drawn, to be drawn by them from March 2016 to 28th February, 2017 by 24th December, 2016.

For claiming relief under insurance premium/CTD/Mutual Funds/Bonds etc. savings the latest premium receipt and CTD pass Book & Children education fee, HBA statement, Medical reimbursement etc. may be produced for verification. House rent allowance qualifying for exemption shall be allowed only if the officer submits the requisite printed rent receipt with owner's PAN No. for the year 2016-17. In the event of non submission of the statement duly filled in all respect as stated above may result in non-drawl of the pay and allowances and deductions of income tax at source as per records. The statement should be submitted to the DDO within the stipulated period i.e up to 24/12/2016 on the blank proforma with enclosures Annexure I, II, III & IV (may be downloaded from the Institute's website www.iiss.inc.in). **A copy of PAN card and Aadhar Card may also be attached.** The declaration once submitted will be taken final during the financial year. The Statement of Pay and allowance is sent through e-mail.

(P.S.Sunil Kumar)
Drawing & Disbursing Officer
Mob: 9826340496
e-mail-ao@iiss.res.in
pssunil343@gmail.com

To

1. All Officers/ Staffs, IISS, Bhopal
2. I/c AKMU, IISS, Bhopal for uploading in IISS website.

INDIAN INSTITUTE OF SOIL SCIENCE : BHOPAL

Final Income Tax Statement of Income U/s 192(2B) of the Income Tax Act 1961(Financial yr. 2016-17)

Year ending **31.3.2017**

Financial Year 2016-17

Assessment Year 2017-18

Name of the Employee Dr./Mr./Sh./Smt. _____ Designation _____

PAN No. _____ (attach copy of PAN card), Date of Birth (for Scientist staff only) _____

FMS/MIS ID No _____ Aadhar No _____

Details of Salary paid & any other Income & Tax deducted at Source

1.	Annual Salary Income	₹ each	₹ total
	(a) Gross Salary (Pay+GP+DA+TA+DA on TA+Personal Pay)		
	(b) Other perquisite if any		
	(c) Pay Arrear (due to revision of pay)		
	(d) DA Arrear (JAN-MAR & JULY-OCT)		
	(e) Medical reimbursement in excess of Rs.15000/-		
	(f) Leave encashment		
	(g) Tuition fee reimbursement (Limited to two Children)		
	(h) Honorarium/ Intellectual fee/ Remuneration		
	(i) Bonus		
2	Less : HRA Rebate qualifying for exemption if any U/s 19(13A) Pl. enclose House rent receipt with owner's PAN No. (admissible amt. - whichever is less out of 'a' and 'b' mentioned below)		
	(a) HRA Received Rs.....		
	(b) Rent paid on excess of 10% of (salary +GP) Rs.....		
	(c) Professional Tax		
	(d) Transportation allowance (subject to maximum 19200/-)		
	Total of S.No. 2		
3	Income chargeable U/head Salary (1-2)		
4	Income from other source: Bank Interest, P.O. deposit, NSC,FD interest etc.		
5	Gross Total Income (3+4)		
6	Income from House Property:		
	(a) Interest accrued on HBA deductions u/s24(i)(iv) before 31.3.99 max ₹ 30000/- After 31.3.99 maximum ₹ 2,00,000 for self occupied house		
7	Deduction under chapter VI-A	Gross Amt.	Qualifying Amt.
	(a) Donation 80G(100 or 50%)	₹	₹
	(b) Med.Insur.80D(₹ 15000-20000)	₹	₹
	(C) H/Capped persons 80U (₹ 50000-1lakh.)	₹	₹
	(d) Repayment of Edu.loan no limit of Interest	₹	₹
	(e) NPS Employee Contribution 10% of Salary (Basic+GP+DA)		
8	Total deductions (6+7)		
9	Net Income (5-8)		

Continued.....

10	Contribution of saving : U/s 80CC		
	Pension Plan LIC		
	GPF Contribution		
	LIC Premium		
	ICAR GSLIS		
	Tuition Fee limit to two children		
	10 or 15 Yrs. a/c under the PO Saving(CTD)/PPF		
	NSC Purchase		
	Re-investment of interest on NSC		
	ULIP/Mutual fund , PLI		
	Repayment of House Building loan		
	Other if any		
	Total saving u/s 80 cc (S.No.10) subject to maximum Rs.1,50,000/- + Rs.50,000/- NPS		
11	*Taxable Income (9-10)		
12	Amount of Tax		
*	A Tax rebate of Rs. 5,000/- from tax calculated will be available for individual having an annual income upto Rs. 5.00 lakh U/s 87-A		
13	3% Education Cess will be payable on the net tax (including surcharge)payable for all accesses		
14	Total Tax (12+13)		
15	Relief U/s 89 (if any)		
16	Tax payable (14-15)		
17	Less: Income Tax deducted for 2016-17 (up to November 2016)		
18	Balance Tax to be deducted		
19.	Balance Tax to be deducted in equal proportion from the salary for m/o Dec 16		
		Jan 17	
		Feb 17	

Signature of the employee -----

Mobile No.& Intercom No. -----

e-mail address -----

alternate e-mail address.....

whatsapp No.....

A. NORMAL RATES OF TAX

Taxable Income	Others
Up to 2,50,000	NIL
2,50,001 to 5,00,000	10% of the amount by which the total income exceeds ₹ 2,50,000/-
5,00,001 to 10,00,000	₹ 25000/- plus 20% of Income exceeding ₹ 5,00,000/-
Where the total income exceeds ₹ 10,00,001 above	₹ 1,25,000/- plus 30% of Income exceeding ₹ 10,00,000/-

(B) Rates of tax for a Senior Citizens 60 years and above but less than 80 years

3,00,000	Nil
3,00,001-5,00,000	10% of the amount by which the total income exceeds ₹ 3,00,000/-
5,00,001-10,00,000	₹ 20,000+20% on Income exceeding ₹ 5,00,000/-
10,00,001 and above	₹ 1,20,000+30% on Income exceeding ₹ 10,00,000/-

Indian Institute of Soil Science

Nabibagh Berasia Road, Bhopal-462038

Those who are paying rent for his/her residential purpose and seeking rebate on Income Tax, the following details of the landlord be furnished.

1. Name of the Landlord : _____
2. Address : _____

3. PAN No. (Landlord) _____
4. In case there is no PAN No. of the Landlord, Declaration to this effect from the Landlord be attached along with copy of property tax paid.
5. Whether the person to whom rent being paid is declared to be dependent to the employee and the declaration to this effect is submitted to the concern Establishment section or not.
6. Whether the employee or his/her spouse owns residential accommodation or not. If so, the details and status be furnished.
7. Whether the spouse of the employee is availing Income Tax rebate on account of rent being paid from his/her employee.

Signature: -----

Name: -----

Designation:-----

Indian Institute of Soil Science
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COMPUTATION OF HOUSE PROPERTY

1. Location of property : _____
2. Status (Self Occupied/let out) : _____
3. Annual value amount for which the Property might reasonably be let out or Annual Municipal valuation or actual rent received or receivable whichever is highest. :
4. Less: Municipal tax paid :
5. Net adjust annual value :
6. Less-deduction under section 24(1) 30% of net adjusted annual value :
7. Less-Interest on borrowed capital :
8. Net Income from House property :

Signature: -----

Name: -----

Designation:-----

INCOME TAX RULES, 1962

FORM No.12C

(See Rule 26B)

Form for sending particulars of Income under section 192 (2B) for the year Ending 31st March, 2016.

1. Name and address of the employee : _____
2. Permanent Account Number : _____
3. Residential Status : _____
4. Particulars of income (not being less) under any head other than "Salaries" received in the financial year:
- | | |
|---|-------------------|
| (i) Interest on securities | Rs. : _____ |
| (ii) Income from house property | Rs. : _____ |
| (iii) Profits and gains of business or profession | Rs. : _____ |
| (iv) Capital gains | Rs. : _____ |
| (v) Income from other sources | |
| a) Dividends | Rs. : _____ |
| b) Interests | Rs. : _____ |
| c) Other Income (Specify) | Rs. : _____ |
| | Total Rs. : _____ |
5. Aggregate of sub items(i) to (v) of item 4.
6. Tax deducted at source (enclosed certificate(s) issued under Section203.)

Place _____

Dated _____

(Signature of the employee)

Verification

I, _____ do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified to-day, the _____ day of _____ 2016

Place _____

Dated _____

(Signature of the employee)

Form No.19BA
(See Rule 11B)
DECLARATION TO VE FILLED BY THE ASSESSEE
CLAIMING DEDUCTION U/S 80CC

I/We _____ (Name of the assessee with Permanent Account Number) Do hereby certify that during the previous year _____ I/We had occupied the premises _____ (full address of the premises) for the purpose of my/our residence for a period of _____ months and have paid Rs. _____ in cash/through crossed cheque, bank draft towards payment of rent to Shri/Ms/Mrs _____ (name and complete address of the landlord). It is further certified that no other residential accommodation is owned by

- (a) Me/my spouse/my minor child/our family (in case the assessee is HIF), at _____
 Where I/we ordinarily reside / perform duties of Office or employment or carry on business of profession, or
- (b) Me/us at any other place, being accommodation in my occupation, the value of which is to be determined u/s 23(2)(1) or u/s 23(2)(b).
- (c) The information as per enclosed Performa is also required on Annexure-1.

Name _____

Designation _____

Divn./Section _____