



दक्षिण रेलवे/SOUTHERN RAILWAY

No.P(R)356/P/Vol.XIV

प्रधान कार्यालय/Headquarters Office
कार्मिक शाखा / Personnel Branch
चेन्नै/Chennai - 600 003
दि./ Dated: 26-11-2013

पी बी सी सं/ PBC No. 149 / 2013

All PHODs / DRMs / CWMs / CEWE / CAO / CPM / Dy.CPOs / Sr.DPOs / DPOs / SPOs / WPOs / APOs of HQ / Divisions / Wokshops / other Units, etc.,
(As per mailing list -'A')

Sub: Deduction of Income Tax from Railway Employees – reg.

As per the provisions contained vide Sec. 10 (13A) of Income Tax Act 1961 HRA granted to an employee by his employer to meet the expenditure incurred on payment of rent in respect of residential accommodation occupied by the employee is exempted for Income Tax subject to governing certain terms and conditions.

In terms of recent circular No. 8/2013 & F.275/192/213/IT(v) dt. 10-10-2013 (para 5.3.9) issued by the Central Board of Direct Taxes (CBDT) / Ministry of Finance, Govt. of India, if annual rent paid by the employee exceeds Rupees One lakh per annum it is mandatory for the employee to report PAN of the land lord to the employer. In case if the land lord does not have a PAN a declaration to this effect from the land lord with Name & Address of the land lord should be filed by the employee . This CBDT's circular can be perused through Railnet in www.incometaxindia.gov.in & www.finmin.nic.in.

In view of above it is advised that hereafter including for the financial year 2013-14, all the bill drawing officers are advised to ensure that the employees are furnishing the PAN / Declaration as required above if they produce rent receipt exceeding Rupees One Lakh per annum. The employees are to furnish these details in the annual declaration form to be submitted every year.

The annual declaration form required to be submitted by every employee at the beginning of the process of computation of Income Tax every year and prescribed format of which circulated under this office PB Circular No. 20 / 2011 is consequently amended in view of instructions above and revised copy of annual declaration form is enclosed for circulation among all the employees.

This has the approval of CPO.



(V. SRINIVASAN)

वरिष्ठ कार्मिक अधिकारी/नियम
Senior Personnel Officer/Rules
कृते मुख्य कार्मिक अधिकारी
For Chief Personnel Officer

संलग्न/Encl: as above

प्रतिलिपि/Copy to : The Genl Secy / SRMU
The Genl Secy / AISCSTREA
The Genl Secy/ AIOBCREA

The Genl Secy/NFIR

**DECLARATION FOR OTHER SAVINGS FOR THE COMPUTATION OF INCOME TAX FOR
FINANCIAL YEAR 2013-14**

(To be submitted to the Bill Clerks on or before - -2013. It is compulsory for every employee to submit this declaration)

1	a)	Name of the employee / Officer	:	
	b)	Designation	:	
	c)	Office/Station/Depot / Shop	:	
	d)	Contact No. (Office/ CUG)	:	
2	a)	PF Number	:	
	b)	Bill Unit Number	:	
	c)	PAN Number (compulsory)	:	
3	a)	Residential Address	:	
	b)	Indicate whether residing in own house or rented house	:	Own house / Rented house
	c)	If rented house, indicate the amount of rent being paid monthly (Rent receipt is to be enclosed)	:	
	d)	If the receipt produced for annual rent paid by the employee exceeds Rs. 1,00,000/- (Rs. One Lakh per annum), indicate the name, residential address & PAN of land lord	:	

4.	Details of deduction under Sec. 80 C/80 CCC (Maximum amount admissible for deduction is Rs. 1,00,000 only)	:	
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a) Insurance Policies:

Sl. No.	Name of Insurance Company	Policy No.	Premium amount paid	Period of quarter, Half, & Whole Year for which premium paid	Date of Payment of Premium

b) Tuition fees paid to School / College (Limited to 2 children only)

Sl. No.	Name of the child	Class/Std	Name of School / College	Amount of tuition fee paid	Date of Payment of fees
1					
2					

c)	Indicate the details of other savings particulars viz. NSC-VII, PPF, NSS-92 ULIP, Post Office Time Deposit – Rule 1981 etc.,	
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d)	Details of repayment of loan made towards HBA (Principal) through financial Institution for the above financial year.	
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5.	Details of earnings / loss on property for the above financial year. a) Income from house property (Gain) : b) Loss from house property (Interest) : c) Whether housing loan borrowed : d) Date of loan availed :	
6.	Details of deduction under Chapter VI-A a) Medi-claim u/s 80D (Maximum Rs. 15,000) : b) Expenditure incurred on medical treatment, training and rehabilitation of Handicapped Dependent- u/s 80DD : c) For permanent physical disablement – u/s 80U : d) Amount paid as interest on loan borrowed from Financial Institution for Higher Education – u/s 80E :	
7.	Details of any other savings permissible under IT Act. :	

(Photo copy of documentary proof as required under IT Act for the savings / expenditure for the items 4 -8 shown above are to be enclosed along with this Declaration form without fail)

8. In case, no savings details are furnished under item No. 4 to 7 above, the employee is to indicate whether any subscription of VPF is required to be deducted from salary and if so, indicate the amount of VPF to be recovered from salary	
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The particulars furnished by me vide item 1-7 above are true, correct and complete to the best of my knowledge.

Place:

Signature of employee :

Date:

Name (in capital letters) :

PF No. :