



भाकृअनुप-राष्ट्रीय डेरी अनुसंधान संस्थान(मानद विश्वविद्यालय)  
ICAR-National Dairy Research Institute (Deemed University)  
करनाल, हरियाणा(भारत). पिन-132001.  
Karnal, Haryana(India). PIN-132001



( नकदी एवं देयक अनुभाग-एक/ Cash & Bill Section-I )

फा.सं. सी एंड बी-II/इन्कम टैक्स/टीडीएस/20-21

दिनांक : 07.10.2021

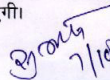
### परिपत्र

**विषय : वित्तीय वर्ष 2021-22 के लिए आयकर प्रपत्र।**

सभी अधिकारियों/कर्मचारियों जिनकी कुल आय तथा भत्ता, मानदेय आदि 2,50,000 से अधिक है तथा जो वित्तीय वर्ष 2021-22 के आयकर के दायरे में आते हैं को सूचित किया जाता है कि वित्तीय वर्ष 2021-22 के लिए जारी नए आयकर नियमों को यदि वो अपनाना चाहते हैं तो उन्हें संलग्न प्रपत्र पर लिखित रूप में सूचित करना होगा जिससे उनके आय से पुराने कर नियम के बजाय नए आयकर व्यवस्था के अनुसार कटौती की जाएगी।

सभी अधिकारियों एवं कर्मचारियों से निवेदन है कि आयकर अधिनियम के अंतर्गत आने वाले बचत/छूट आदि संबंधी जानकारी/दावों को आयकर की अनुलग्न प्रपत्र पर समर्थित दस्तावेजों के साथ नकदी एवं देयक अनुभाग-1 को दिनांक 31.10.2021 तक अनिवार्य रूप से उपलब्ध (सूचित करें) करायें।

अपेक्षित सूचना उपलब्ध नहीं कराने की स्थिति में वित्तीय वर्ष 2021-22 के दौरान भारत सरकार के आदेश के अनुसार आयकर नियम के अंतर्गत आयकर की कटौती पूर्व निर्धारित नियमों के आधार पर अधिकारी की आय तथा भत्तों आदि से की जाएगी।

  
7/10/21

(सुभाष चन्द)

सहायक प्रशासनिक अधिकारी  
(नकदी एवं देयक अनुभाग-1)

**CASH & BILL-I SECTION**  
**ICAR-NATIONAL DAIRY RESEARCH INSTITUTE**  
**KARNAL (HARYANA)**

No.F.C&B-II/I.Tax./TDS/20-21

Dated 27<sup>th</sup> Sept, 2021

**Sub: Deduction of Income Tax from salaries during the financial year 2021-22.**

In accordance with the provisions of the Income Tax Act, 1961, deduction of Income Tax from salaries during the financial year 2021-22 has to be made as per the provisions contained in that Act.

Under the rate schedules prescribed in the Finance Act (No. 1) of 1998 applicable to the Financial year 2021-22 (Assessment Year 2022-23), the slabs of Income Tax is prescribed as under:-

| Income Range                      | Rate of Income Tax (New Scheme) u/s 115BAC                 | Rate of Income Tax (Existing Scheme)                        |
|-----------------------------------|--|---|
| Upto Rs.2,50,000/-                | Nil  | Nil   |
| Rs.2,50,001 to Rs.5,00,000/-      | 5% of the Income exceeding 2,50,000/-                      | 5% of the Income exceeding 2,50,000/-                       |
| Rs.5,00,001 to Rs.7,50,000/-      | Rs. 12,500 + 10% of total income exceeding Rs. 5,00,000/-  | Rs. 12,500 + 20% of total income exceeding Rs. 5,00,000/-   |
| Rs. 7,50,001 to Rs. 10,00,000/-   | Rs. 37,500 + 15% of total income exceeding Rs. 7,50,000/-  |   |
| Rs.10,00,001/- to Rs. 12,50,000/- | Rs. 75,000 + 20% of total income exceeding Rs. 10,00,000/- | Rs.1,12,500 + 30% of total income exceeding Rs. 10,00,000/- |
| Rs.12,50,001 to Rs.15,00,000      | 1,25,000+ 25% of total income exceeding Rs. 12,50,000/-    |   |
| Above Rs. 15,00,000/-             | 1,87,500+ 30% of total income exceeding Rs. 15,00,000/-    |   |

Senior Citizens (Aged 60 years but less than 80 years)

| Income Range                      | Rate of Income Tax (New Scheme) u/s 115 BAC               | Rate of Income Tax (Existing Scheme)                         |
|-----------------------------------|---|--|
| Upto Rs.2,50,000/-                | Nil   | Nil  |
| Rs.2,50,001 to Rs.3,00,000/-      | 5%  | Nil  |
| Rs.3,00,001 to Rs.5,00,000/-      | Rs. 2,500+5% of total income exceeding Rs. 3,00,000/-     | 5% of the Income exceeding 3,00,000/-                        |
| Rs.5,00,001 to Rs.7,50,000/-      | Rs. 12,500 + 10% of total income exceeding Rs. 5,00,000/- | Rs. 10,000 + 20% of total income exceeding Rs. 5,00,000/-    |
| Rs. 7,50,001 to Rs. 10,00,000/-   | Rs. 37,500 + 15% of total income exceeding Rs. 7,50,000/- |  |
| Rs.10,00,001/- to Rs. 12,50,000/- | 75000 + 20% of total income exceeding Rs. 10,00,000/-     | Rs. 1,10,000 + 30% of total income exceeding Rs. 10,00,000/- |
| Rs.12,50,001 to Rs.15,00,000      | 1,25,000+ 25% of total income exceeding Rs. 12,50,000/-   |  |
| Above Rs. 15,00,000/-             | 1,87,500+ 30% of total income exceeding Rs. 15,00,000/-   |  |



- A standard deduction will remain same Rs.50000/- to all the employees under old regime.
- Health and Education Cess 4%
- Tax rebate under Section 87-A is available in both old and new regime up to Rs. 12500/- for an individual having total taxable income up to Rs.5,00,000/- lacs
- If Taxation under the new inserted section 115 BAC in 2020-21 is opted, then certain exemptions and deductions like Standard deduction u/s 16(ia), professional tax u/s 16(iii), HRA U/s 10(13A), Leave Travel allowance, conveyance allowance, Helper Allowance u/s 10(14), Children allowance/s 10(14), other special allowance u/s 10(14), Interest Paid on Houses loan U/s 24(b), deduction u/s 80C, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80TTA, 80TTB etc. shall not allowed.
- The additional deduction of Rs. 1.50Lac for Interest paid on home loan u/s 80EEA has been extended for one more year up to 31.03.2022 only in old tax scheme.
- The deduction @30% for repair u/s 24(a) in respect of rented property will still available under the new scheme as well.
- But interest on House Loan u/s 24(b) Rs. 2.00 lacs in respect of self occupied or vacant property shall not be allowed in new tax scheme.
- Deduction up to 15000 for family of pension not allowed in new Tax slab u/s 115BAC.

All the officer/officials are requested to work out the Income Tax payable showing the Income Tax to be deducted -w.e.f 01-03-2021 to 28-02-2022.

Tax rebate under any Section of the Income Tax Act,1961 will not be allowed in case the proof of actual deposit/subscription/payment made is not submitted with the Income Tax Statement. The Officers/officials claiming rebate of HRA U/s 80-GG may also submit a Certificate on Form No.19BA along with Annexure-I. The Officers/officials while submitting the Income Tax Statement, may also enclose Form 12-C duly filled in/signed by him/her. Performa for Income Tax Statement for the financial year 2021-22, Form No.19BA & Annexure-1(Declaration to be filled by the Assesses claiming deduction u/s 80CC) and Form No. 12-C (Form for sending particulars of Income under section 192(2B) may please be downloaded from the Institute's website "www.ndri.res.in".

Any employee, who wants to avail new tax regime introduced from financial year 2021-22, may write us to calculate the income tax according to new tax regime as per attached per-forma otherwise income tax will be calculated according to existing old tax regime.

The final Income Tax Statement may please be sent to the Cash & Bill Section on or before 31.10.2021 positively. In absence of the above mentioned requisite information, Income Tax recoverable during the year 2021-2022 will be worked out as per Govt. of India order as per existing old tax regime after taking into account the pay and allowances etc. drawn/admissible during the year allowing permissible deductions as per rules.

**Note:** Please **attach the proof** of each document against which the rebate is sought. The PAN of Income Tax must be mentioned in the Income Tax Statement in **BOLD LETTERS**.

29/9/21

Drawing & Disbursing Officer

**Distribution:-**

1. **All Head of Division/Section with the request to circulate the same among the staff working under their kind control.**
2. **In charge, Computer Section with the request to upload the above circular along with enclosed Forms on the Institute's website.**
3. **Nodal Officer E-Office to upload the circular on E-Office site.**

**FINAL INCOME TAX STATEMENT FOR THE FINANCIAL YEAR 2021-22  
ASSESSMENT YEAR 2022-23 FOR THE TAX DEDUCTION AT SORUCE.  
FOR OLD TAX REGIME**

Name of the officer \_\_\_\_\_ Designation \_\_\_\_\_

Emp. No. \_\_\_\_\_ D.O.B. \_\_\_\_\_ PAN No. \_\_\_\_\_

1. i) Pay : \_\_\_\_\_
- ii) Dearness Allowance : \_\_\_\_\_
- iii) H.R.A. : \_\_\_\_\_
- iv) Non Practice Allowance : \_\_\_\_\_
- v) Transportation Allowance : \_\_\_\_\_
- vi) Reimbursement of Tuition Fee : \_\_\_\_\_
- vii) Amount of Hon/Fee or other income  
received/to be received during 2021-22. : \_\_\_\_\_
- viii) (A) Amount of annuity/royalty received  
/to be received during 2021-22 : \_\_\_\_\_
- ix) Leave Encashment : \_\_\_\_\_
- x) D.A. arrear : \_\_\_\_\_
- xi) Arrear as a result of revision of pay : \_\_\_\_\_
- xii) Withdrawal with interest of NSS : \_\_\_\_\_
- xiii) Pension : \_\_\_\_\_
- xiv) Government's contribution to the  
New Pension Scheme : \_\_\_\_\_
- xv) Income from other source : \_\_\_\_\_
2. Total (i) to (xv) : \_\_\_\_\_
3. Less Standard Deduction : \_\_\_\_\_
4. Less HRA exemption U/s 80GG  
(Form No. 19BA & Annexure-1) : \_\_\_\_\_
5. Net Salary Income (2-3) : \_\_\_\_\_
6. Less Accrued Interest on HBA  
(Proof of Bank Certificate/Statement ) : \_\_\_\_\_
7. Net taxable income (4-5) rounded to whole  
Rupees. : \_\_\_\_\_

8. DEDUCTIONS (Savings under Section 80)  
(The aggregate amount of deduction under Section 80-C, 80-CCC & 80-CCD should not  
exceed Rs. 1,50,000/-(One Lac Fifty Thousand) ).

- i) GPF subscription : \_\_\_\_\_
- ii) G.I.S. : \_\_\_\_\_
- iii) L.I.C. Policy (Th: Salary/Direct) : \_\_\_\_\_
- iv) Subscription to the NSCs : \_\_\_\_\_
- v) Accrued interest on NSC : \_\_\_\_\_
- vi) HBA repayment (proof of possession  
Completion certificate by respective authority) : \_\_\_\_\_
- vii) Subs. to the 15 years PPF : \_\_\_\_\_
- viii) Tuition fee limited to two children : \_\_\_\_\_
- ix) Contribution to the New Pension Scheme  
limited to 10% of salary : \_\_\_\_\_
- x) Mutual Fund/Bond : \_\_\_\_\_

**Rebate(s)**

- xi) i) Mediciclaim /Insurance on the health of his parent(maximum Rs.25000/-)  
for Senior Citizen Rs.30000/-(Section 80D : \_\_\_\_\_  
ii) Payment for preventive health checkup of the assessee, his family and parent  
maximum of Rs.5000/- subject to ceiling as in (i) above. : \_\_\_\_\_  
xii) Expenditure incurred on dependent handicapped on his treatment/maintenance  
/réhabilitation(max. Rs.75000/- / 1,25,000) Section 80DD. : \_\_\_\_\_  
xiii) Deduction of Rs.75000/- person with, disability is 40% and above  
and Rs.1,25,000/- lakh if disability is 80% and above 80(U): : \_\_\_\_\_  
xiv) Any amount paid by way of interest on Education loan, Section 80E : \_\_\_\_\_  
xv) Any donation for charitable purpose 80G  
(PM Relief Fund / CM Relief Fund only) : \_\_\_\_\_  
xvi) House Rent paid if living in rented house during 2021-22(as per CBDT  
Circular deduction u/s 10 for payment of rent will be allowed only after  
detailed verification of landlord profile and Copy of PAN card of the  
incumbent in respect of the address where he is residing) : \_\_\_\_\_  
xvii) Interest on borrowed capital for acquisition/ construction of house  
with proof of possession of flat/house by respective authorities on which  
construction is going (also provide details as per Annexure-II) u/s 24 : \_\_\_\_\_

8. Taxable income (7-8) : \_\_\_\_\_

9. Income Tax Payable : \_\_\_\_\_

10. Less Income Tax U/s 87-A(if applicable) : \_\_\_\_\_

11. Health and Education Cess 4% : \_\_\_\_\_

12. Total Income Tax Payable (9-10+11) : \_\_\_\_\_

13. Income Tax Paid upto: \_\_\_\_\_ : \_\_\_\_\_

14. Balance payable in the month of : \_\_\_\_\_ : \_\_\_\_\_

**DECLARATION**

I undertake to supply the documentary proof in support of deduction claimed above, I shall be personally responsible to file return with the Income Tax department as required under the law and shall be liable to face consequences for the (i) wrong information supplied (ii) income concealed if any, and (iii) for non-submission of documents or non compliance of undertaking given as may be imposed by the Income Tax authority.

Signature: \_\_\_\_\_

Dated:

Name of the Officer: \_\_\_\_\_

Designation: \_\_\_\_\_

Divn./Section : \_\_\_\_\_

Mob. No: \_\_\_\_\_

EPBX No: \_\_\_\_\_

**FINAL INCOME TAX STATEMENT FOR THE FINANCIAL YEAR 2021-22  
ASSESSMENT YEAR 2022-23 FOR THE TAX DEDUCTION AT SOURCE.  
FOR NEW TAX REGIME**

Name of the officer \_\_\_\_\_ Designation \_\_\_\_\_

Emp. No. \_\_\_\_\_ D.O.B. \_\_\_\_\_ PAN No. \_\_\_\_\_

Gross Salary of the employee: \_\_\_\_\_

Dated:

Signature: \_\_\_\_\_

Name of the Officer: \_\_\_\_\_

Designation: \_\_\_\_\_

Divn./Section : \_\_\_\_\_

Mob. No: \_\_\_\_\_

EPBX No: \_\_\_\_\_

**INCOME TAX RULES, 1962**

**FORM No.12C**  
**(See Rule 26B)**

**Form for sending particulars of Income under section 192(2B) for the year Ending 31<sup>st</sup> March, 2022.**

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 Section 203.)

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 \_\_\_\_\_ 20\_\_

Place \_\_\_\_\_

Dated \_\_\_\_\_

\_\_\_\_\_  
(Signature of the employee)



**Form No.19BA**  
**(See Rule 11B)**  
**DECLARATION TO BE 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 \_\_\_\_\_

**ANNEXURE-I**

NATIONAL DAIRY RESEARCH INSTITUTE  
KARNAL

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 Landlord : \_\_\_\_\_
2. Address : \_\_\_\_\_  
: \_\_\_\_\_
3. PAN No. (Landlord)  
complosory if annual rent paid  
more than 1.00 lac : \_\_\_\_\_
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 of 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 \_\_\_\_\_

Emp. No. \_\_\_\_\_

**ANNEXURE-II**

**HOUSE PROPERTY COMPUTATION OF INCOME / LOSS FROM**

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 the highest.
4. Less : Municipal tax paid : \_\_\_\_\_
5. Net adjusted 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 \_\_\_\_\_

Emp. No. \_\_\_\_\_

