

## UTTAR HARYANA BIJLI VITRAN NIGAM

From

Chief Accounts Officer/Pay & a/cs  
Flat no 522, Power House Colony  
Industrial Area, Phase II Panchkula

To

1. All Officials/Officers in UHBVNL
2. All Sectional Head in UHBVNL

Memo No. CH-1/I.TAX/CAO/Pay A/cs dated: 30.11.2015

**Subject: Deduction of Tax at Source – submission of Income Tax Statement for the Financial Year 2015-16 (Assessment Year 2016-17).**

Your kind attention is invited to the earlier instructions issued by this office in previous year on the above noted subject, wherein detailed provision of sub-section (l) of Section 192 of the Income Tax Act, which are reproduced below, were brought to your notice:

"Sub Section (l) of Section 192 of Income Tax Act provides that any person responsible for paying any income chargeable under the head 'salaries' shall, at the time of making payment deduct income tax on the amount payable at the average of income tax computed on the basis of the rates in force for the financial year, in which the payment is made, on the estimated income of the assessee under this head for the financial year. The aggregate tax calculated on the estimated income divided by 12 and rounded off to the nearest rupee, is required to be deducted from the monthly salary."

With a view to ensure timely and correct deduction of income tax and to facilitate the assessee, blank income tax Proforma for submitting the income tax statements for the financial year 2015-16 is sent herewith. **The income tax statement may be sent to this office on or before 15<sup>th</sup> December, 2015 positively, so that the income tax due could be deducted accordingly, failing which the income tax on the basis of data available will be deducted by this office.**

It may be specifically noted that no deduction, whatsoever, will be allowed on the transactions of savings not carrying an authentic proof thereof. It is, therefore obligatory for all the assesses to ensure that the photo copies of all documents, duly attested in duplicate are attached with the income tax statement to be submitted to this office in respect of the savings against which the rebate is claimed.

It has been experienced during the past years that in some cases, the LIC premium is due to be payable in the month of February, against which the assesses usually show their inability to produce the proof of its deposit with the LIC. In such cases, the assessee may submit an undertaking that he will deposit the LIC premium within the month of March. In case any assessee submits false undertaking, he shall be responsible himself for the consequences i.e. penalties/ punishment etc. if any, imposed by the Income Tax Department according to their rules and regulations. In case the proof of deposit of LIC premium is not received by the end of March, this office will take action to recover the income tax by nullifying the savings of LIC shown by the assessee. The exemption of submission of photocopies of savings by March end is admissible only in case of LIC premium due in the month of February. In all other cases, the rebate of tax on savings will only be allowed where attested photo copy as a proof of savings have been received.

It has come to the notice that all assessee while submitting their return do not show the income earned under the heads other than salary. Since DDo's are to ensure that all the income other than salary has been duly accounted for the income tax return, all the officers are requested to submit declaration in Form no 12-C, along with the income tax return. It is made clear that income tax return will not be entertained by this office without the declaration in Form no 12-C.

All the required columns of enclosed I.T statement/ Annexures are to be filled up properly and completely. The documents with incomplete or ambiguous informations will not be accepted and will be returned for completion. **PLEASE ATTACH YOUR PAN CARD PHOTOCOPY (MANDATORY).**

The above instructions may kindly be followed meticulously in order to avoid any complication with regard to the payment of income tax at any stage.

- DA/
- a) Blank Performa of I.T. Statement
  - b) Form 12 C(Annexure-I)
  - c) H.R. certificate of rented/own house (Annexure-II & III)
  - d) Certificate for re-imbusement of Electricity units (Annexure-IV)
  - e) Certificate of income from self occupied house/property-Table A(Annexure-V)
  - f) Local Outdoor Duty Allowance Certificate (Annexure- VI)
  - g) Certificate for salary and income tax by other DDO (Annexure-VII)
  - h) Calculation of Perquisites (Annexure-VIII)



Accounts Officer/Pay & A/cs  
For Chief Accounts officer  
UHBVNL Panchkula.

Salary Code \_\_\_\_\_

INCOME TAX STATEMENT OF SH \_\_\_\_\_ S/O SH \_\_\_\_\_

MOBILE NO \_\_\_\_\_ DOB \_\_\_\_\_ DOR \_\_\_\_\_ DOJ in the board \_\_\_\_\_

FOR THE YEAR 2015-2016 (A.Y. 2016-2017) PAN NO \_\_\_\_\_ (with photocopy)

GPF A/c No. \_\_\_\_\_ B.F. A/c No. \_\_\_\_\_

- 1 Gross Salary: including Edu. Allowance, LTC paid through salary, Honorarium etc as per pay slip issued, Pension/Contract pay (Details given as per table "A" attached) \_\_\_\_\_
- 2 Amount /Arrears received/Bonus/LTC other than the Gross Salary as per S. No. 1. which has not been paid through pay slip. \_\_\_\_\_
- 3 Contribution of Employer towards pension scheme \_\_\_\_\_
- 4 Total Salary (1+2+3) \_\_\_\_\_
- 5 Less (A) LODA /Spl All. Attached as per Annexure-VI \_\_\_\_\_  
(B) Less educ. Allowances exempted @ Rs. 100/- PM Per Child/ \_\_\_\_\_  
(C) Less Washing Allowance \_\_\_\_\_  
(D) Ration money, KMA of Police Personal \_\_\_\_\_
- 6 Net Salary after deduction of LODA/Edu., Washing All Ration Money & KMA (4-5) \_\_\_\_\_
- 7 Less:- HRA if living in private accommodation to the extent of least of the following being exempt u/s-10 \_\_\_\_\_
  - i) Actual House Rent received during the period. \_\_\_\_\_
  - ii) 40% of the salary (Pay + GPay +DA) during the period. \_\_\_\_\_
  - iii) House rent paid in excess of 10% of salary during the period (salary here means (Pay+GP+DA) \_\_\_\_\_The HRA Certificate, Rent Receipt / Affidavit is attached as per Annexure –II & III \_\_\_\_\_
- 8 Net Salary ( 6-7) \_\_\_\_\_
- 9 Add:- Value of perquisite on account of free accommodation or accommodation on concessional rent was provided in the FY-2015-2016) \_\_\_\_\_
  - i) Add 7.5% of total of Sr. No. 8 if the accommodation so provided in the city having population up to 10 lacs. \_\_\_\_\_
  - ii) Add 10% of total of Sr. No. 8 if the accommodation so provided in the city having population exceeding 10 lacs & up to 25 lacs. \_\_\_\_\_
  - iii) Add 15% of total of Sr. No. 8 if the accommodation so provided in the city having population more than 25 lacs \_\_\_\_\_OR if accommodation is provided on lease rent basis. Less rent recovery for accommodation at concessional rent \_\_\_\_\_  
(HRA Certificate attached as per annexure IV) \_\_\_\_\_  
Note:- for calculation of RFC LTC may be excluded from definition of pay. \_\_\_\_\_
- 10 Add value of perquisite on account of interest free loan/concession in interest, if interest rates are below prescribed limits of SBI for FY-2015-16 (details as per annexure VIII) \_\_\_\_\_
  - i) HBA 8.75% \_\_\_\_\_
  - ii) Car Loan 11.25% \_\_\_\_\_
  - iii) Other Loans 16.50% \_\_\_\_\_
- 11 Value of Perquisite on a/c of use of board vehicle for personal purpose \_\_\_\_\_
- 12 Diwali Gift \_\_\_\_\_ **Rs 1000/-**
- 13 Income chargeable under the head salary (S.No. 8 + 9 + 10+11+12) \_\_\_\_\_
- 14 Income/Loss (in case of self occupied house property)from House Property as per Form 12-C attached as per Annexure-I \_\_\_\_\_  
(The certificate of Loss from House property is attached as per Annexure-V). (The certificate of accrued interest from loan Disbursing/ sanctioning authority is attached) along with completion certificate. \_\_\_\_\_
- 15 Add- Income from any other sources i.e. interest, dividend etc. as per annexure-I \_\_\_\_\_
- 16 Gross Total Income (Sr. No. 13+14+15) \_\_\_\_\_

17 Deductions under Chapter VI A

- i) 80-D Medi Claim Policy \_\_\_\_\_
- ii) 80-DD Mtc. Of handicapped dependent \_\_\_\_\_
- iii) 80-U Totally blind or Physically dependent \_\_\_\_\_
- iv) 80 CCD(2) Employee contribution towards CPF \_\_\_\_\_
- v) 80 TTA Bank Inf \_\_\_\_\_

18 Net Taxable income (Sr. No. 16-17) \_\_\_\_\_

19 Less savings REBATE U/Section 80C (Up to Rs. 150000/-)

- a. GPF Account No. \_\_\_\_\_
- b. LIC (SSA) \_\_\_\_\_
- c. LIC (Direct/Including Jeevan Suraksha) \_\_\_\_\_
- d. PPF Account No. \_\_\_\_\_
- e. Tuition Fee (limited to 2 children only) \_\_\_\_\_
- f. NSC Purchase \_\_\_\_\_
- g. Repayment of HBA  
(completion certificate attached) \_\_\_\_\_
- h. FDR TAX saving
  - i. Infrastructure Bonds \_\_\_\_\_
  - j. Post office CTD (10 Yrs.)  
Deposits or mutual funds \_\_\_\_\_
  - k. Accrued interest on NSC \_\_\_\_\_
- Sub total (a to k) \_\_\_\_\_

20 Net Taxable Income (18-19) \_\_\_\_\_

21 Tax on net taxable income

- i) 1<sup>st</sup> Rs. 2.50 Lac (Sr. Cit. 3.00 Lacs) \_\_\_\_\_ NIL
- ii) Rs. 2.50 lac /3.50 Lacs to 5.0 Lacs \_\_\_\_\_ @10%
- iii) Rs. 5.0 Lacs to 10.00 Lacs \_\_\_\_\_ @20%
- iv) Above 10.00 Lacs \_\_\_\_\_ @30%

22 Rebate u/s 87-A \_\_\_\_\_  
(If 20 is less than 5 lakh Rs. 2000 or tax at 21 w.e. is less may be deducted from tax)

23 Net tax payable (21-22) \_\_\_\_\_

24 Education cess @ 3% of total at Sr. No. 23 \_\_\_\_\_

25 Total Tax payable (Total Col 23+24) \_\_\_\_\_

26 Tax deducted at source from 04/2015 to 11/2015 (details as per table "A") \_\_\_\_\_

27 Balance Tax to be deducted from 12/2015 onwards

Dec-15 \_\_\_\_\_

Jan-16 \_\_\_\_\_

Feb-16 \_\_\_\_\_

**Note :**

- i) Certificate that I have not provided with any Motor Car, Motor cycle, Scooter or other Moped for use other wise than wholly or exclusively to the performance of my official duties.
- ii) Certificate that the Local Out Door Duty Allowance /Special allow. paid to me for the period \_\_\_\_\_ to \_\_\_\_\_ has been fully spent on the performance of my official duties within a radius of 8 KMS from the place of my duty and has not resulted to be source of profit.
- iii) I am residing in Boards Accommodation /Quarter/Kothi No. \_\_\_\_\_ field Hostel since \_\_\_\_\_.
- iv) Certified that the deposits under NSS were made out of Income chargeable to tax and deposits, if any or previous years encashed during the year 2015-2016 have been included in the income along-with interest there on.
- v) Certified that income from interest on investment /Bank savings/ NSC etc. have been included in the statement as above.
- vi) Certified that deposits under NSC/CTD/ULIP/LIC/mutual Funds/ULI/PPF/PLI/Bonds etc. were made out of Income chargeable to tax
- vii) Certified that tuition fee shown in the statement does not include Development Funds/Fees or Donation or Payment of similar nature.
- viii) Certified that I have consumed the electricity units more than the admissibility as per annexure VIII attached.
- ix) Certified that I have consumed the amount received for uniform charges received in april 2015 to till date.

Date \_\_\_\_\_

Signature of the official/Officer  
 Name & Designation.....  
 Place of posting .....  
 Salary code \_\_\_\_\_

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:  
(As allotted by Income Tax Deptt.)
3. Residential status:
4. Particulars of income (not being loss)  
under any other than "salaries"

Received in the financial year

Rs. \_\_\_\_\_

- (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) Interest: Rs. \_\_\_\_\_
  - (c) Other incomes Rs. \_\_\_\_\_  
(specify) Rs. \_\_\_\_\_

5. Aggregate of sub-items (i) to (v) of item 4 Total Rs. \_\_\_\_\_

6. Tax (deducted at source (enclose) certificate(s) issued under section 203).

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Signature of the employee

**Verification**

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

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Signature of the employee

HOUSE RENT CERTIFICATE (01-04-2015 to 31-03-2016)

Annexure-II

Note : (Please also supply house rent receipt OR affidavit on specified format as per Performa attached, if living in private accommodation and claiming HRA and basic pay exceed Rs. 10500.00 otherwise HRA will not paid w.e.f December, 2015)

1. Certified that I have not been provided with any Govt. accommodation. Further neither has any such residential accommodation been allotted to me nor does any residence earmarked for me is lying vacant or on account of non-occupation by me stand allotted to any other officer. I have also not refused any such accommodation during the period in respect of which house rent allowance is claimed. Also I have not during any portion of the month under view occupied any possession of rented house belonging either to State Govt. or to DHBVNL nor to any other Govt. or autonomous organization except for the days that I have been on tour.
2. I further certify that I have paid Rs. \_\_\_\_\_ P.M. for the period \_\_\_\_\_ for House No. \_\_\_\_\_ situated in Sector \_\_\_\_\_ and no portion of accommodation for which house rent allowance is claimed was sublet and that rent paid was exclusive of water and electricity charges and of any furniture gadgets, electrical or other appliances and crockery.
3. I certify that I am not sharing any accommodation for which house rent allowance has been claimed.
4. I certify that my husband/wife is not employed, is employed, but is not posted at the same station where I am posted and is not actually residing with me.

OR

I certify that my husband/wife is residing with me. He/She is an employee of \_\_\_\_\_ and he/she has not been provided with free house but He/She is drawing house rent allowance and/or rent free concession altogether Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) P.M.

Date:

C/s by the controlling Officer

Home \_\_\_\_\_

Designation \_\_\_\_\_

(SIGNATURE OF THE APLICANT)

Name: \_\_\_\_\_

PAN : \_\_\_\_\_

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

Office of the: \_\_\_\_\_

\_\_\_\_\_

N.B.: If the certificate is not C/s, then the payment of HRA will be stopped w.e.f. 01/2016.

Please mention the name & PAN NO. of the landlord if annual rent paid is more than Rs. 1 lakh.

**Annexure-III**

**CONSOLIDATED HOUSE RENT CERTIFICATE FOR THE CALENDAR YEAR 2016 AND ONWARDS (TO BE FURNISHED BY THOSE EMPLOYEES LIVING IN THEIR OWN HOUSE OR IN THE HOUSE OF THE RELATIVES)**

\_\_\_\_\_  
(01-04-2015 to 31-03-2016)

1. Certified that I have not been provided with any Govt./DHBVN Accommodation. Further neither has any such residential accommodation been allotted to me nor does any residence earmarked for me is lying vacant or on account of non-occupation by me stand allotted to any other officer. I have also not refused any such accommodation during the period in respect of which rent allowance is claimed. Also I have not during any portion of the month under review occupied any portion of rented house belonging either to State Govt. or to DHBVNL nor to any other Govt. or autonomous organization except for the days that I have been on tour.
2. I further certify that I am residing in House No. \_\_\_\_\_ Sector \_\_\_\_\_ Station \_\_\_\_\_ which is owned by me/by parents/wife/some of undivided family.
3. I certify that my spouse/son/daughter/parents are not drawing any house rent allowance from central/State Govt./Autonomous bodies or body corporate boards etc.
- 3-A I certify that my spouse/son/daughter/parents are employed in \_\_\_\_\_

\_\_\_\_\_ An dare drawing house rent allowance of Rs \_\_\_\_\_ although they are residing with me.

Note: - Give details of the family members and house rent drawn by them along with pay escalated pay with names of their organization.

Sr. No.	Name	Relationship	Pay (escalated pay)	Amount of House rent drawn	Name of the Organization / Department

\* Also indicate scale of pay and date of increment.

Note: - In cases falling under Sr. No. 3-A above assessment of rental value of own house from the Committee Constituted by the Board/Nigam should also be attached.

(SIGNATURE OF THE APPLICANT)

Date: \_\_\_\_\_

Name: \_\_\_\_\_

PAN : \_\_\_\_\_

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

Place of Posting: \_\_\_\_\_

\_\_\_\_\_

Annexure-IV

CERTIFICATE FOR REIMBURSEMENT OF ELECTRICITY CHARGES FOR THE PERIOD FROM  
JANUARY 2015 TO DECEMBER 2015.

1. I \_\_\_\_\_ S/o / W/o / D/o \_\_\_\_\_ working as  
\_\_\_\_\_ employed in the office of \_\_\_\_\_.

Certify as under:-

(Strike out which is not applicable under Item No. ½)

That I am residing in my own/family member/Govt. House No. \_\_\_\_\_ Sector/Mohalla  
\_\_\_\_\_ City \_\_\_\_\_. The Electricity connection installed in the said  
house is in my name in the name of my family member  
\_\_\_\_\_ (name) & the electricity units consumed for the  
said connection are exclusively by me/my family members.

OR

That I am residing as 'Tenant' in House No. \_\_\_\_\_ Sector/Mohalla \_\_\_\_\_  
City \_\_\_\_\_. The Electricity connection installed in the said house is in my name in  
the name of my family member \_\_\_\_\_ (Name and the electricity  
units consumed for the said Connection are exclusively utilized by me for my own use or  
proportionately divided amongst the families residing in the said house.

OR

That my family is residing in House No. \_\_\_\_\_ Sector/Mohalla  
\_\_\_\_\_ City \_\_\_\_\_ (In case the family is residing other than the  
place of posting). The Electricity connection is in my name/ in the name of my family  
member \_\_\_\_\_ (name) & the electricity units consumed for the said connection  
are exclusively utilized by my family or proportionately divided amongst the families residing in  
the said house.

2. That the said electricity connection bearing a/c no \_\_\_\_\_ falls in the jurisdiction of  
\_\_\_\_\_ (OP) S/Div \_\_\_\_\_ under (OP) Div.

3. Certified that I am Class \_\_\_\_\_ employee and entitled for free Electricity units i.e.  
\_\_\_\_\_ units per month, which have been fully consumed by me/ my family and  
paid to the authority concerned/ landlord etc.



## STATEMENT OF INCOME FROM HOUSE PROPERTY OF

Name of Owner of Property \_\_\_\_\_ H. No. \_\_\_\_\_ Sector \_\_\_\_\_  
(In duplicate)

1. Income from house property being self occupied house under section-23(2) of Income Tax Act. Rs. \_\_\_\_\_
2. Less: Interest Accrued on borrowed loan for Construction of House for the year 2015-16 under section-24 of income tax act.  
(photo-copy of letter attached in duplicate From loan sanctioning/disbursing Authority along with completion certificate Of house) evidence of interest paid is Also enclosed. Rs. \_\_\_\_\_
3. Total loss (1-2) Rs. \_\_\_\_\_

1. It is certified that no portion of the above house has been sub-let by me and I have no other income from this house except as intencioned above.
2. It is certified that I fulfill all the conditions for claim of this interest as loss as per the provisions of income tax act such as one house in possession etc. if it is found or not complying with the provisions, I am able for any penalty etc.

(Signature of the Applicant)

Name: \_\_\_\_\_

PAN: \_\_\_\_\_

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

Address: \_\_\_\_\_

**Note :**

If you claim income-tax exemption of repayment or interest of Housing Loan. The proff of owner/co-owner of property may be attached.

**CERTIFICATE FOR THE DRAWL OF LOCAL OUT DOOR DUTY ALLOWANCE FOR THE PERIOD OF (F.Y.2015-2016) FROM 1/4/2015 to 31/03/2016.**

**Certified that:-**

1. I have not been provided with Nigam vehicle.
2. I will not use any vehicle of the Nigam for the performance of journey within a radius of 8 KMs and will not prefer any claim in this regard.
3. In the event of availing any leave other than casual leave I shall inform the drawing and disbursing officer.
4. I am maintaining a Motor Car/ Motor Cycle/ Scooter / Moped/ Cycle No. \_\_\_\_\_ which is duly registered in my name and the same is being used for Nigam's work.
5. I further authorized the Drawing and Disbursing Officer to effect recovery of any amount found to have been paid to me in excess in this account from my monthly salary.

C/s by the controlling Officer

Name \_\_\_\_\_

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

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

Name: \_\_\_\_\_

Designation \_\_\_\_\_

PAN No.: \_\_\_\_\_

Place of Posting \_\_\_\_\_

\_\_\_\_\_

N.B.: If the certificate is not C/s, than the payment of LODA will be stopped w.e.f. 01/2016.

**Certificate for salary and income tax by other DDO's of UHBVNL.**

Name of the DDO : \_\_\_\_\_

Address of the DDO : \_\_\_\_\_

\_\_\_\_\_

TAN of DDO : \_\_\_\_\_

Total amount of salary paid : \_\_\_\_\_

Total amount of TDS deducted: \_\_\_\_\_

**Detail of TDS to be provided in the following format**

MONTH	TDS AMOUNT	DATE OF DEPOSIT OF CHALLAN	CHALLAN NO.	BSR CODE OF BANK	BANK NAME & ADDRESS OF BRANCH

Signature of Employee

Signature of DDO with stamp

*Annexure - VIII*

**Calculation of perquisites on account of interest free concessional loans  
Provided by the Employer to the employees.**

Value of perquisite resulting for loan made to employee or any member of his house hold during previous year by employer or any other person on his behalf shall be as under:-

Nature of loans	Rate of Interest applicable	Amount of loan (as on 01.04.2015)	Interest Calculated @ as SBI rates	Actual interest accrued / Interest as UHBVNL rates	Difference as perquisite
(1)	(2)	(3)	(4)	(5)	(6)
HBA					
Vehicle					
Computer					
Marriage					
Medical					

1. **Exemption:** In case of loan for the medical treatment in respect of diseases specified in rule 3A of income tax rule or where the amount of loan do not exceed Rs. 20000/- in aggregate. Exemptions not available in case the amount of loan has been re-imbursed to the employee under any medical insurance scheme.
2. Figure may be filled after working out the amount at your level.