



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमा शुल्क गृह, विलिंगडन आईलैंड, कोचीन
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009



आज़ादी
अमृत महोत्सव

Website: www.cochincustoms.gov.in
E-mail: cochincustoms@nic.in

Control Room: 0484-2666422
Fax: 0484-2668468

प्रशासनिक परिपत्र संख्या Administrative Circular No. 16/2021

विषय: स्रोत पर वित्त वर्ष 2021-22 (आकलन वर्ष 2022-23) के लिए आयकर की कटौती - आयकर की गणना के लिए दस्तावेजों के प्रस्तुतीकरण- से संबंधित।

Sub: Deduction of Income Tax for the financial year 2021-22 (Assessment Year 2022-23) at source - Submission of documents for calculation of Income Tax - reg.

सभी संबंधित अधिकारियों को यह सूचित किया जाता है कि फरवरी, 2019 के महीने तक के वेतन से आयकर की वसूली की जाएगी। ध्यान में रखे जाने वाले मुख्य बिंदु इस प्रकार हैं:

All concerned officers are hereby intimated that applicable Income Tax will be recovered from salaries of the officers upto the month of February, 2022. The salient points to be noted are as follows:

1. आकलन वर्ष 2022-23 के लिए, दो कर योजनाएं उपलब्ध हैं अर्थात् नई कर योजना और पुरानी कर योजना। कर्मचारी अपनी व्यक्तिगत ई आई एस प्रोफाइल के माध्यम से या संलग्न निवेश घोषणा पत्र के माध्यम से कर योजना का विकल्प चुन सकते हैं। चुने गए विकल्प का संशोधन केवल 31.12.2021 तक उपलब्ध होगा।
For the assessment year 2022-23, two Tax Schemes are available viz. **New Tax Scheme** and **Old Tax Scheme**. The employees can opt the tax scheme either through their individual EIS profile or through the enclosed Investment Declaration form. Revision of option chosen will be available only upto 31.12.2021.
2. आयकर अधिनियम, 1961 के तहत दिए गए सभी कर राहत और कटौती का लाभ केवल पुरानी कर योजना के तहत लिया जा सकता है। पुरानी कर योजना के लिए कर्मचारी को संलग्न निवेश घोषणा फॉर्म भरना आवश्यक है।
All the tax reliefs and deductions provided under the Income Tax Act, 1961 can be availed under the **Old Tax Scheme only**. Employee opting for Old Tax Scheme is required to fill enclosed Investment Declaration Form.
3. आकलन वर्ष 2022-23 के लिए, स्वास्थ्य और शिक्षा उपकर, आयकर और उस पर अधिभार 4% की दर से लगाया जाएगा, यदि कोई हो तो।
For the assessment year 2022-23, Health and Education Cess shall be levied @ 4% on Income Tax and Surcharge thereon, if any.
4. शेष बचत और निवेश के संदर्भ में (अधिकतम 1.5 लाख रुपये के अधीन) अर्थात् एल आई सी, जी पी एफ, नई पेंशन योजना में योगदान, एन एस सी, ट्यूशन फीस आदि को कुल आय से घटाया जा सकता है।
In respect of savings and investments (subject to maximum of Rs. 1.5 Lakh) viz. LIC, GPF, Contribution to the New Pension Scheme, NSC, Tuition fees etc. Can be deducted from the total income.

5. आयकर की दरें अधोलिखित है The Income Tax rates are given below:-

पुरानी कर योजना Old Tax Scheme	
कर योग्य आय Taxable Income	आय कर Income Tax
Upto ₹ 2,500,00	Nil
₹ 2,50,001 to 5,00,000	5% of the income exceeding ₹ 2,50,000

₹ 5,00,001 to 10,00,000	₹ 12,500,+20% of income exceeding ₹ 5,00,000
₹ 10,00,001 and above	₹ 1,25,000 +30% income exceeding ₹ 10,00,000
नई कर योजना New Tax Scheme	
कर योग्य आय Taxable Income	आय कर Income Tax
Upto ₹ 2,50,00	Nil
₹ 2,50,001 to 5,00,000	5% of the income exceeding ₹ 2,50,000
₹ 5,00,001 to 7,50,000	₹ 12,500,+ 10% of income exceeding ₹ 5,00,000
₹ 7,50,001 to 10,00,000	₹ 37,500 + 15% of income exceeding ₹ 7,50,000
₹ 10,00,001 to 12,50,000	₹ 75,000 + 20% of income exceeding ₹ 10,00,000
₹ 12,50,001 to 15,00,000	₹ 1,25,000 + 25% of income exceeding ₹ 12,50,000
Above ₹ 15,00,000	₹ 1,87,500 + 30% of income exceeding ₹ 15,00,000

6. आयकर की छूट: - एक निर्धारित जिसकी कुल आय 5 लाख से अधिक नहीं है, वह कर के 100% या ₹ 12,500/- की राशि, जो भी कम हो, की कटौती का हकदार होगा।

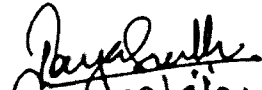
Rebate of Income Tax:- An assessee whose total income does not exceed ₹ 5 lakhs, shall be entitled for a deduction of an amount of equal to 100% of income tax or ₹ 12,500, whichever is less.

7. सभी अधिकारियों और कर्मचारियों को **20.10.2021** को या उससे पहले वेतन यूनिट को कर योजना के विकल्प/ निवेश घोषणा पत्र (प्रतिलिपि संलग्न) को सहायक दस्तावेजों के साथ जमा करना आवश्यक है, चूंकि होने पर आयकर कटौती, कार्यालय में उपलब्ध छूट कटौती के विवरण के अनुसार की जाएगी।

All officers and staff are required to submit their **option for tax Scheme/Investment Declaration form** (copy enclosed) along with the supporting documents to Pay Unit **on or before 20.10.2021**, failing which the Income Tax deduction will be done in accordance with the details of deduction qualified for exemption available with the office.

8. साक्ष्यों के साथ घोषणा पत्र को ईमेल आईडी admncuschn@gmail.com पर भी नियत तारीख से पहले जमा किया जाए। नियत तिथि के बाद फार्म जमा करने पर निश्चित रूप से उसे अस्वीकृत कर दिया जाएगा।

Declaration form along with the proofs can also be submitted to email id **admncuschn@gmail.com** before the due date. Late submission of form after the due date is strictly not entertained.



(आई के जयश्री I K Jayasree)

मुख्य लेखा अधिकारी Chief Accounts Officer

F No. S43/05/2017-18 Admn.Cus

दिनांक Dated: 29.09.2021.

संलग्न Encl: यथोपरि As above.

प्रति Copy to:

All Officers/ All Sections/ All Staff Associations/ Notice Boards/ EDI (for uploading in Website)



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INVESTMENT DECLARATION FORM FOR THE YEAR 2021-22

Employee Name:	
Designation :	PAN:
Mobile Number :	Employee Code :

Select the Tax Scheme to be availed for Financial Year 2021-22:

- New Tax Scheme
- Old Tax Scheme

Note: All the tax reliefs and deductions provided under the Income Tax Act, 1961 can be availed under the **Old Tax Scheme only**. Employee opting for Old Tax Scheme is required to fill the below Investment Declaration Form.

I hereby declare that the following investment will be made by me during the financial year 2021-22 starting from 1st of April 2021 to 31st of March 2022.

Item Name	Particulars	Eligibility (Rs.)	Amount
Exemption u/s 10			
House Rent Allowance	I am staying in a Rented House and I agree to submit Rent receipts or Rent Agreement with the Landlord when required. Rent Paid is: _____ x _____ Months	Metro/ Non-Metro	
LTA	Proposed travel for LTA Exemption for the Block 2018-2021	Planning to claim LTA this year	
	Claims during the year 2018	Yes/No	
	Claims during the year 2019	Yes/No	
	Claims during the year 2020	Yes/No	
	Claims during the year 2021	Yes/No	
	If I do not produce the bills to the satisfaction of the company, then the Company can consider the amount paid towards LTA for tax purpose	Yes/No	

Deduction u/s 24

1	Interest on Housing Loan u/s 24(If the house is Self- Occupied and the loan was taken before 1 st April 1999) Bankers Certificate to be Submitted)	Up to Rs.30000/- (If Self-Occupied)	
2	Interest on Housing Loan u/s 24(If the house is Self- Occupied and the loan was taken after 1 st April 1999) Bankers Certificate to be Submitted)	Up to Rs.200000/- (If Self-Occupied)	
3	Interest on Housing Loan u/s 24(Let-out/Deemed to be Let-out) (If the property is LET-OUT-Rental income need to be specified)		

Deduction u/s 80C (Maximum Amount Up to Rs.150000/-)

Sl. No	Particulars	Document Number	
1	Life Insurance Premium(LIC)		
2	Provident Fund(PF)		
3	Public Provident Fund(PPF)		
4	Voluntary Provident Fund(VPF)		
5	National Savings Certificate(NSC)		
6	Interest accrued on NSC(Re-invested)		
7	Unit Linked Insurance Policy(ULIP)		
8	Equity Linked Savings Scheme(ELSS)-Mutual Fund		
9	Payment for Tuition Fees for Children(Max. 2 Children)		
10	Principal Repayment Of Housing Loan		
11	Stamp Duty, Registration charges incurred for Buying House(1 st Year Only)		
12	Infrastructure Bonds		
13	Bank Fixed Deposit For 5 Years & Above		
14	Post Office Term Deposit For 5 Years & Above		
15	Senior Citizen Savings Scheme		
16	Sukanya Samriddhi Account Scheme		
17	Others(Please Specify)		

Deduction u/s 80CCC			
Contribution To Certain Pension Funds		Up to Rs.150000/-	
Deduction u/s 80CCD(1)			
Contribution To Pension Scheme of Central Government		Up to Rs.150000/-	
Deduction u/s 80CCD(1B)			
Contribution To National Pension Scheme		Up to Rs.50000/-	
Deduction u/s 80			
80 D	Medical Insurance Premium-Individual, Spouse & Children	(Max. Limit-Rs.25000/- Additional Rs.25000,if any person insured is a Senior Citizen)	
80 D	Medical Insurance Premium-Parents	(Max. Limit-Rs.25000/- Additional Rs.25000,if any person insured is a Senior Citizen)	
80 D	Preventive Health Check-up	Max. Rs.5000/- (Within overall limit of Rs.25000/50000)	
80 E	Interest for Loan taken for Higher Education	No Limit (Only Interest portion)	
80 TTA	Deduction in respect of interest on deposits in saving account	Up to Rs.10000/-	
Others (Please Specify)			

Income from Previous Employment:-

1. Income after exemptions _____
2. Provident Fund (PF) _____
3. Professional Tax (PT) _____
4. Tax Deducted At Source(TDS) _____

Income from Other Sources:-

- 1.
- 2.

Declaration:-

I _____ hereby declare that the information given above is correct and true in all respects. I also undertake to indemnify the office for any loss/liability may arise in the event of the above information being incorrect.

Date:

Place:

Signature of the employee

Applicable Tax Rates under New and Old Scheme for the year 2021-2022

Income Bracket In Rs.	New Tax Scheme	Old Tax Scheme
1 to 2,50,000	NIL	NIL
2,50,001 TO 5,00,000	5%	5%
5,00,001 TO 7,50,000	10%	20%
7,50,001 TO 10,00,000	15%	20%
10,00,001 TO 12,50,000	20%	30%
12,50,001 TO 15,00,000	25%	30%
Above 15,00,000	30%	30%
Surcharge	10% (If taxable income > ₹ 50 lakh's but not > ₹ 1 Crore)	10% (If taxable income > ₹ 50 lakh's but not > ₹ 1 Crore)
	15% (If taxable income > ₹ 1 Crore but not > ₹ 2 Crore)	15% (If taxable income > ₹ 1 Crore but not > ₹ 2 Crore)
	25% (If taxable income > ₹ 2 Crore but not > ₹ 5 Crore)	25% (If taxable income > ₹ 2 Crore but not > ₹ 5 Crore)
	37% (If taxable income > ₹5 Crore)	37% (If taxable income > ₹ 5 Crore)
Health & Education Cess	4% of (Income Tax + Surcharge)	4% of (Income Tax + Surcharge)