



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, विलिंग्डन आईलैंड, कोचिन



CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

Website: [www.cochincustoms.gov.in](http://www.cochincustoms.gov.in)

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फ सं F.No S43/05/2017-18 Admn.Cus

दिनांक Dated: 06.06.2022

प्रशासनिक परिपत्र सं. 7/2022

Administrative Circular No. 7/2022

विषय: वित्तीय वर्ष 2022-23 के लिए प्रस्तावित आयकर बचत निवेश तथा अन्य सूचनाओं की घोषणा।

**Subject: Declaration for proposed Income Tax saving investments & other information for the financial year 2022-23**

सभी अधिकारियों/कर्मचारियों को सूचित किया जाता है कि, आयकर नियम यू/एस 192, के अनुसार स्रोत पर आयकर की औसत दर से देय राशि की कटौती, डी डी ओ(आहरण तथा संवितरक अधिकारी) द्वारा की जानी है। वित्तीय वर्ष में लागू दरों के आधार पर आयकर की छूट, कटौतियों, व राहतों(एवजों) पर विचार करने के बाद प्रत्येक माह, सकल कर देयताओं के  $\frac{1}{12}$  भाग की कटौती की जानी है।

This is to inform all staff/officers that according to income tax rule u/s 192, the DDO is required to deduct tax at source on the amount payable at the average rate of income tax. For every month, 1/12 of this net tax liability after considering the incomes exempt, deductions and relief, determined on the basis of the rates in force for the financial year is required to be deducted.

इस उद्देश्य हेतु सभी अधिकारियों/कर्मचारियों से अनुरोध किया जाता है कि, वे वित्तीय वर्ष 2022-23 के लिए प्रस्ताविक आयकर बचत निवेश घोषणा तथा अन्य सूचनाएँ(सैन्य पेंशन, पारिवारिक पेंशन, पूंजीगत लाभ आदि को शामिल करते हुए) 07.07.2022 या उसके पूर्व प्रस्तुत करें ताकि यह कार्यालय बचत तथा कटौती के बाद आयकर की गणना कर सकें, अन्यथा पी एफ एम एस पोर्टल में उपलब्ध आकलन के आधार पर लागू दरों पर आयकर की कटौती की जाएगी।

For this purpose, all Officers/Staff are requested to submit **declaration for proposed income tax savings investments & other information (including income from other sources such as military pension, family pension, capital gain etc.)** in the pro-forma attached herewith for the F.Y 2022-23 so that this office can estimate the income tax liability after savings and deduction on or before 07.07.2022 failing which **income tax will be deducted according to estimation available in PFMS portal at the applicable rates.**

नोट: आय का विवरण ऑनलाईन पी एफ एम एस -ई आई एस पोर्टल द्वारा प्राप्त किया जा सकता है। कृपया लॉग-इन करें : <https://pfms.nic.in/>

Note: Income details can be viewed through online PFMS-EIS portal. Please login: <https://pfms.nic.in/>



(पुष्पवल्ली कैतक्काट्टिल Pushpavally Kaithakattil)  
प्रशासनिक अधिकारी (डी डी ओ)/ Administrative Officer  
(DDO)

संलग्न: यथोपरि Encl: as above

प्रतिलिपि प्रेषित Copy to:

सभी अधिकारी/सभी अनुभाग/ सभी कर्मचारी संघ/सूचना पट्ट/ ईडीआई (वेबसाइट में अपलोड करने हेतु)

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



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DECLARATION FOR PROPOSED INCOME TAX SAVING  
INVESTMENTS AND OTHER INFORMATION FOR THE FINANCIAL  
YEAR 2022-23

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

Select the Tax Scheme to be availed for Financial Year 2022-23:

- 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.

**Proposal of Investments for the F.Y 2022-23 and other information:**

Item Name	Particulars	Eligibility (Rs.)	Amount
<b>Exemption u/s 10</b>			
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	

<b>Deduction u/s 24</b>			
1	Interest on Housing Loan u/s 24 (If the house is Self- Occupied and the loan was taken before 1 <sup>st</sup> 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 <sup>st</sup> 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	Public Provident Fund(PPF)		
3	Unit Linked Insurance Policy(ULIP)		
4	Equity Linked Savings Scheme(ELSS)-Mutual Fund		
5	Payment for Tuition Fees for Children(Max. 2 Children)		
6	Principal Repayment Of Housing Loan		
7	Stamp Duty, Registration charges incurred for Buying House(1 <sup>st</sup> Year Only)		
8	Bank Fixed Deposit For 5 Years & Above		
9	Post Office Term Deposit For 5 Years & Above		
10	Sukanya Samriddhi Account Scheme		
11	Others(Please Specify)		

<b>Deduction u/s 80CCC</b>			
Contribution To Certain Pension Funds		Up to Rs.150000/-	
<b>Deduction u/s 80CCD(1B)</b>			
Contribution To National Pension Scheme(Please mention contribution from salary or separate investment)		Up to Rs.50000/-	
<b>Deduction u/s 80</b>			
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, the undersigned, declare that I am responsible to produce the relevant documentary evidences in support of my above stated income tax saving proposals in time, as and when it is asked by my employer. If I fail to produce the relevant documentary evidences in support of my income tax saving proposals, and as a result any income tax liability is arisen, I shall have no objection to the recovery of all such income tax liability along with interest by my employer from my monthly salary at a time.

Date:

Place:

Signature of the employee