



Sevottam Compliant



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प्रशासनिक परिपत्र संख्या Administrative Circular no. 18/2019

विषय: स्रोत पर वित्त वर्ष 2019-20 (आकलन वर्ष 2020-21) के लिए आयकर की कटौती - आयकर की गणना के लिए दस्तावेजों के प्रस्तुतीकरण- से संबंधित।

Sub: Deduction of Income Tax for the financial year 2019-20 (Assessment Year 2020-21) 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 Income Tax will be recovered from salaries upto the month of February, 2019. The salient points to be noted are as follows:

1. आकलन वर्ष 2020-21 के मूल्यांकन के लिए, आयकर पर 4% की दर से स्वास्थ्य और शिक्षा उपकर वसूला जाएगा और उस पर कोई अधिभार हो, तो लगाया जाएगा।
For the assessment year 2020-21, Health and Education Cess shall be levied @ 4% on Income Tax and Surcharge thereon, if any.
2. 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.
3. आयकर की दरें अधोलिखित है The Income Tax rate are given below:-

कर योग्य आय Taxable Income	आयकर 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	₹ 1,12,500 + 30% income exceeding ₹ 10,00,000

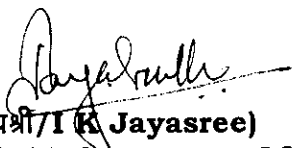
4. आयकर की छूट: - एक निर्धारित जिसकी कुल आय 3.5 लाख से अधिक नहीं है, कुल देय आयकर से ₹ 2,500/- की राशि की कटौती का हकदार होगा।
Rebate of Income Tax:- An assessee whose total income does not exceed ₹ 3.5 Lakhs, shall be entitled to a deduction of an amount of ₹ 2,500/- from the total Income Tax payable.

5. सभी अधिकारियों और कर्मचारियों को 20.10.2019 को या उससे पहले वेतन यूनिट को सहायक दस्तावेजों के साथ निवेश घोषणा पत्र (प्रतिलिपि संलग्न) 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 the Investment Declaration form (copy enclosed) along with the supporting documents to Pay Unit **on or before 20.10.2019**, failing which the Income Tax deduction will be done in accordance with the details of deduction qualified for exemption available with the office.

6. साक्ष्यों के साथ घोषणा पत्र को ईमेल आईडी admncuschn@gmail.com पर भी नियत तारीख से पहले जमा किया जा सकता है। नियत तारीख के बाद फॉर्म जमा करने पर उस पर किसी भी स्थिति में ध्यान नहीं 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 R Jayasree)
मुख्य लेखा अधिकारी/Chief Accounts Officer

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

दिनांक Dated: 30.09.2019.

संलग्न Encl: यथोपरि As above.

प्रतिलिपि Copy to:

All Group 'A' Officers/ Alls Sections/ All Staff Associations/ Notice Boards/ EDI (for uploading in Website)

**OFFICE OF THE COMMISSIONER OF CUSTOMS
CUSTOM HOUSE, COCHIN-09.**

**INVESTMENT DECLARATION FORM
For the financial year 2019-20 (A.Y. 2020-21)**

(Should be submitted to Administration (Pay Unit), Custom House latest by
20th October 2019)

Employee Name:	PAN:
Designation:	Mobile Number:

I hereby declare that the following investment has been /will be made by me during the whole financial year 2019-20 starting from 1st April 2019 to 31st of March 2020.

Item Name	Particulars	Eligibility (In 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 x Months	Metro/Non Metro	Total:_____ Note: Owner's PAN Is required if total is more than 1,00,000/-
LTA	Claims of HTC/LTC received in this financial year	Amount	
	Claims for the FY		
Tuition Fees	Re-imbursement of tuition fees received during the financial year from the Tuition Fees employer		
Medical Reimbursement (Please write total amount received during the F.Y)			

Exemption under section 24

1	Interest on housing loan, if self occupied and loan was taken before 01/04/1999 (Bankers Certificate to be Submitted).	up to 30000/-	
2	Interest on housing loan, if self occupied and loan was taken after 01/04/1999 (Bankers Certificate to be Submitted).	Up to 2,00,000/-	
3	Interest on housing loan, if let out/deemed to be lent out (If the property is LET-OUT-Rental income need to be specified).	No Limit	

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Deduction Under section 80C (Maximum up to Rs. 1, 50,000/-)

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	Tuition Fees Paid To school By employee (Max. 2 Children)	
10	Principal Repayment Of Housing Loan	
11	Stamp Duty, Registration charges incurred for Buying House (1st Year Only)	
12	Postal Life Insurance (PLI)	
13	Bank Fixed Deposit For 5 Years & Above	
14	Post Office Term Deposit For 5 Years & Above	

Deduction under Section 80

80D	Medical insurance premium (Self/spouse/Children)	Max 25000/- (if not senior citizen)	
80D	Medical insurance premium(Parents)	Max 30000/- (Senior citizen)	
80D	Preventive health check up	Max 5000/- (Inclusive 25000/30000)	
80DD	Medical treatment for dependent Handicap	75000(40% to 80%) 125000(above 80%)	
80DDB	Medical treatment for Specified disease	40000(For non senior citizen patient) 60000(For senior citizen patient)	
80E	Interest on loan taken for higher education	No limit (Only Interest)	
80U	Permanent Physical disability of assessee	75000(40% to 80%) 125000(above 80%)	
Other (Please specify)			

Income from Previous Employment:-

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

Declaration

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

Date:
Place:

Signature of Employee