



INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN; NEW DELHI

F.No. 2(8)/2015-Cash-II

Dated 23rd August, 2016

CIRCULAR

In order to assess the Income Tax deduction at source for the year 2016-17, all officers/staff at the ICAR Hqrs posted in Krishi Bhawan/Krishi Anusandhan Bhawan – I/II, whose total Income on account of pay and allowances, Honorarium etc exceeds Rs. 2,50,000/- are liable for tax deduction at source during 2016-17, are requested to furnish the relevant information in the Income Tax Proforma, complete in all respects to Cash-II Section latest by 30th September, 2016. **In the absence of the required information, Income Tax recoverable during the financial year 2016-17 will be worked out** as per GOI's orders after taking into account the pay and allowances etc drawn/admissible during the year allowing the permissible deductions as per rules.

The details of any savings/rebate claimed under Income Tax Act therefore may be provided in the Income Tax **Proforma latest by 30th September, 2016** to get the requisite rebate.

(VED PRAKASH)

DRAWING & DISBURSING OFFICER(ESTT)

NOTE: Income Tax Proforma may be accessed from the ICAR website.

Distribution

1. All Officers/Section/Units of ICAR Krishi Bhawan/KAB – I & II.
2. PPS/PS/PA to all officers of ICAR Krishi Bhawan/KAB – I & II.
3. ISO, DKMA, KAB-I for uploading in ICAR website.

उपरी सू.
Dy. No. 18/2016-RUC
दिनांक/Date. 26/8/2016

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26/8/16

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INDIAN COUNCIL OF AGRICULTURAL RESEARCH
KRISHI BHAVAN: NEW DELHI

INCOME TAX PROFORMA FOR THE FINANCIAL YEAR 2016-17

NAME & I.D. NO.		
DESIGNATION		
DATE OF BIRTH (Scientific staff only for getting benefit of Sr. Citizen)		
PAN No.(attach a clear copy of PAN Card)		
A(i)	Amount of Hon/Fee or other income received/to be received during the year 2016-17	
(ii)	Amount of Annuity/royalty received/to be received during the year 2016-17	
B	<u>Details of savings under Section 80(C) (Maximum Rs.1.50 lakh)</u> <u>(attach a copy each of the document)</u>	
(i)	LIC premia/United Linked Insurance Plan/Invest in NSC VIII Issue during 2016-17	
(ii)	Amount deposited/to be deposited in PPF during 2016-17	
(iii)	Fixed deposit in SBI or Public Sector Bank/Post Office Time Deposit for minimum period of 5 years during 2016-17	
(iv)	HBA Principal (proof of possession/completion certificate by respective authority)	
(v)	Tuition Fee paid during 16-17 (maximum 2 children with copy of receipts)	
C	<u>Details of deduction under Section 80CCD(1B)(Max. Rs. 50,000/-) (attach a copy of the document)</u>	
	Amount deposited in National Pension Scheme during 2016-17	
D	<u>Details of deduction under Section 80(D) (attach a copy each of the document)</u>	
(i)	Mediclaime (maximum Rs.25,000/),(for Sr. Citizen Rs.30,000/-)	
(ii)	Rs. 25,000/- to upkeep in force an insurance on the health of his parent/parents .(for senior citizen it is Rs. 30,000/-)	
(iii)	Payment for preventive health checkup of the assessee, his family and parents maximum of Rs.5000/- subject to ceiling as in (i) above	
E	<u>Details of deduction under Section 80(DD) (attach a copy each of the document)</u> <u>(Exp. Incurred on dependent, being a person with disability, Max. Rs.0.75/1.25 lakh)</u>	
(a)	on medical treatment/maintenance/rehabilitation	
(b)	Paid or deposited any amount under the scheme framed in this behalf by the LIC or any other insurer or the specified company approved by the Board	

F	<u>Details of deduction under Section 80(E) (attach a copy each of the document)</u>	
(i)	Any amount paid by way of interest on Education loan during 2016-17	
G	<u>Details of deduction under Section 80(G) (attach a copy each of the document)</u>	
(i)	Any donation for charitable purpose	
H	<u>Details of deduction under Section 80(U) (attach a copy of disability certificate)</u>	
(i)	Deduction of Rs.0.75 Lakh if assessee's disability is 40% and above, and Rs.1.25 lakh if disability is 80% and above	
I	<u>Amount of deduction claimed u/s 10 (along with original rent receipt, Photo I-card for proof of residence/copy of PAN card of landlord alongwith details in Annexure –I attached)</u>	
(i)	House Rent paid if living in rented House during 2016-17 (As per CBDT Circular deduction u/s 10 for payment of rent will be allowed only after detailed verification of landlord profile and Photo identity card of the incumbent in respect of the address where he is residing.)	
J	<u>Details of deduction u/s 24 (attach copy of possession /completion certificate) In case Loan taken for more than one property, details may be shown separately.</u>	
	Interest on borrowed capital for acquisition/construction of house with proof of possession of flat/house by respective authorities in which construction is going (also provide details as per Annexure II & III.)	Rs.
(i)	Address of the property against which loan is taken	
(ii)	Self-occupied/rented	
(iii)	Date of loan availed	
(iv)	Purpose of loan (construction/ acquiring property/Renovation)	
(v)	Date on which construction is/will be completed	
(vi)	Date of possession of property	
(vii)	Ownership(sole or Joint), If joint, relationship and percentage of share in the property	
(viii)	Whether joint owners is/ are claiming deduction under income Tax Act 1961(Pl. indicate amount)	
K	<u>Any other item</u>	

Note :Income Tax Assessee claiming the above deduction/rebate under different Sections of IT Act are required to provide documentary proof regarding the claim, failing which no deduction/rebate will be allowed

(SIGNATURE)

Place of posting _____
Contact Number _____

**INDIAN COUNCIL OF AGRICULTURAL RESEARCH
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CASH - II SECTION**

Those who are paying rent for his/her residential purpose and seeking rebate on Income Tax, the following details of the landlord be furnished:

Name of the landlord : _____

Address : _____

PAN (landlord) : _____

In case there is no PAN of the
Landlord, declaration to this effect
from the Landlord be attached :
alongwith copy of the proof of
ownership of property

Relationship with the
employee, if any : _____

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 concerned
Establishment Section or not : _____

Whether the employee or his/her
Spouse owns residential
accommodation or not. If so
the details & status be furnished: _____

Whether the spouse of the employee
is availing Income Tax rebate on
account of rent being paid from
his/her employer. _____

Signature : _____
Name & Designation : _____
ID No. : _____
Division/Section : _____
Contact No : _____

Annexure - II

Form for sending particulars of Income under Section 192(2B) for the year ending 31st March, 2017

1.	Name & Designation of the employee		
2.	Permanent Account Number (PAN)		
3.	Residential Status with address, i.e whether self-occupied/let out (details in Annexure –III may also be furnished)		
4.	Particulars of income under any head of income other than “salaries” (not being a loss under any such head other than the loss under “Income from house Property”) received in the financial year.		
	(i) Income from House property		
	(ii) Profits and gain of business or profession		
	(iii) Capital Gains		
	(iv) Income from other sources (g) Dividends (h) Interest (i) Other Income (Specify)		
5.	Aggregate of sub-items (i) to (iv) of sub-item 4		
6.	Tax deducted at source (enclose certificate) issued under Section 203		

Place:

(Signature of the employee)

Date:

Verification

I _____ do hereby declare that what is stated above is true to the best of my knowledge and belief. Verified today the _____.

Place:

(Signature of the employee)

Date:

Annexure - III

COMPUTATION OF INCOME/LOSS FROM HOUSE PROPERTY

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
which ever 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 :

Name & Designation :

Dated:

Signature :