

MOST URGENT
DATE BOUND

GOVT. MEDICAL COLLEGE & HOSPITAL, CHANDIGARH
(ACCOUNTS BRANCH)

1. The Medical Superintendent, GMCH, Chd
2. The Joint Director (Admn.), GMCH, Chd
3. All the HODs, GMCH, Chd
4. The Deputy Controller (F&A), GMCH, Chd
5. Assistant Controller (F&A)-I&II, GMCH, Chd
6. Registrar (Academics), GMCH, Chd
7. Office .Supdt. (E-I, E-II, E-III, E-IV), OS(Estate Br.), OS(HA-I), OS(HA-II) GMCH, Chd
8. OS(PB-I), OS(PB-II), Stores Officer, SO(A), SO(IAC), Law officer, Legal Cell, RTI Cell GMCH, Chd.
9. Nursing Supdt., Pharmacy Supdt., Librarian, Chief Dietician, DPE GMCH, Chd.
10. PA to Director Principal, PA/Medical Superintendent, GMCH, Chd PA/Joint Director (Admn.), PA to DC(F&A) GMCH, Chd,
11. Principal College of Nursing GMCH, Chd
12. The System Analyst, GMCH-32 with the request to upload the same on the GMCH web site.

Memo No. GMCH/AC(F&A)-I/DDO/2021/ 32768-80
Dated, Chandigarh the - 7 SEP 2021

Subject: Deduction of Income Tax at Source(TDS) under Sub Section 1 of Section 192 of Income Tax Act, 1961 for the Financial Year 2021-2022 and Assessment Year 2022-2023.

Reference to the subject cited above.

The Income Tax Department, Chandigarh Circle, on various occasions has drawn our attention and emphasized the need for deduction of Income Tax at Source on the estimated income of the employee, on proportionate basis from the salary of the staff under Sub Section 1 of Section 192 of Income Tax Act, 1961 followed by punitive action in case of non-compliance.

The Income Tax, needs to be assessed by the faculty and other staff members of this institute for the financial year 2021-22 and assessment year 2022-23 so as to enable this office to deduct the Income Tax on the estimated income of the employee on proportionate basis. The requisite proforma for declaring income from other sources and savings/proposed savings is attached herewith so as to enable the faculty/staff members (assesse) to fill the said proforma.

You are, therefore, again requested to direct all the officers/officials working under your control, to fill up the requisite information, in the prescribed format (copy enclosed) and forward the same to the Accounts Branch **on or before 30.11.2021 positively, failing which this office will be constrained to deduct the advance payment of income tax so calculated on their respective income, without allowing the benefit of saving or otherwise.** It may also be brought to the notice of all the concerned officers/officials that non-compliance shall attract penalty as well as prosecution proceeding under I.T.Act, 1961.

This may please be treated as **'MOST URGENT/DATE BOUND'**.


Assistant Controller (F&A)
Govt. Medical College & Hospital,
Sector-32, Chandigarh.

GOVERNMENT MEDICAL COLLEGE HOSPITAL, SECTOR 32, CHANDIGARH
SELF ASSESSMENT PROFORMA FOR INCOME TAX FOR THE FINANCIAL YEAR 2021-22

INITIAL MANDATORY DETAILS :

Name of the Officer/ official _____
Designation _____
Employee Code _____
Mobile No. _____
PAN _____

Residential Address (i) Govt Accommodation(if yes)

Mention the name of allottee _____ relationship _____

Govt. Accommodation Address : House No. _____ Type _____ Sector _____

(ii) Hired / Own Accommodation: _____

Address: _____

INCOME TAX PROFORMA –I (Part -I)
(as per old exemptions and deductions)

1. **ANNUAL SALARY INCOME** Rs. _____
 - i. Employer Contributions toward N.P.S Rs. _____
 - ii. Honorarium/fees/Other allowances etc Rs. _____
2. **Gross Salary** Rs. _____
3. (i) **LESS H.R.A. EXEMPTED** Rs. _____

Least of the following:

 - d. Actual HRA received Rs. _____
 - e. Rent paid in excess of 10% of salary Rs. _____
 - f. 40% of salary Rs. _____

Note: Attach House Rent paid receipts of F.Y. 2021-22

Total Rs. _____
4. **Net Salary (2-3)** Rs. _____

Less Standard Deductions u/s 16 (i) A Rs. - 50000/-
5. **Income from House property :** Rs. _____
 - a. Rent received/ receivable/commercial property Rs. _____
 - b. Less standard deduction @30% of the rent Rs. _____
 - c. Less interest paid on borrowed capital for acquiring the said property during the F.Y 2020-21 Rs. _____

House Building Loan (Interest Amount) Rs. _____
6. a. Income from other sources Rs. _____
b. Income from previous employer Rs. _____
7. **Gross Total Income (4+5+6)** Rs. _____
8. **Deduction under chapter VI A of income tax act (except 80C)**

U/S 80CCD (2) / (NPS-Employer Share)	Rs. _____
U/S 80CCD 1B (upto Rs. 50000)	Rs. _____
U/S 80D Mediclaim / Health Insurance	Rs. _____
U/S 80DD	Rs. _____
U/S 80DDDB	Rs. _____
U/S 80E (Education Loan-Interest)	Rs. _____
U/S 80TTA	Rs. _____
U/S 80U	Rs. _____

Total Deduction Rs. _____
9. **Taxable Income** Rs. _____

(7-8) rounded to Rs.
(nearest ten rupees)

Part -II
Self-Assessment Income Tax Proforma for FY – 2021-22

10.	SAVINGS U/S 80 C (Subject to a maximum of Rs.1, 50,000/-)	
	GPF	_____
	GIS	_____
	LIC	_____
	ULIP	_____
	NSC	_____
	PPF	_____
	Tuition Fee	_____
	Tax Saving Bonds	_____
	HBL Principal	_____
	Tax saving mutual Fund	_____
11.	80CCD (I) -NPS (Employee Contribution)	_____
	Others, if any	
	i)	Rs. _____
	ii)	Rs. _____
	Total	Rs. _____
12.	NET TAXABLE INCOME :	
	(9-10)	Rs. _____
13.	i)Tax payable	Rs. _____
	ii) 4 % Health &Educational cess on tax payable	Rs. _____
	iii) Total Income Tax Payable	Rs. _____
	Already deducted	Rs. _____
	iv) Tax to be paid	Rs. _____

INCOME TAX PROFORMA –II
(as per new tax rate regime with seven different tax slabs u/s 115 BAC)

1.	ANNUAL SALARY INCOME	Rs. _____
iii.	Employer Contributions toward N.P.S	Rs. _____
iv.	Honorarium/fees/Other allowances etc	Rs. _____
2.	Gross Salary	Rs. _____
3.	a. Income from other sources	Rs. _____
	b. Income from previous employer	Rs. _____
4.	Gross Total Income (2+3)	Rs. _____
5.	Deduction under chapter VI A of income tax act (except 80C)	
	U/s 80 CCD(2) / NPS - (Employer Share)	Rs. _____
6.	Total Income	Rs. _____
7.	i) Tax payable	Rs. _____
	ii) 4% Health &Educational cess on tax payable	Rs. _____
	iii) Total Income Tax Payable	Rs. _____
	Already deducted	Rs. _____
	iv) Tax to be paid	Rs. _____

MANDATORY INSTRUCTIONS

- i) That I will opt for the _____ (old tax Regime / new tax regime).
- ii) That I will file Income Tax return with the Income Tax Department on or before due date as per Income tax rules.
- iii) I hereby declare that the information given above are true and correct to the best of my knowledge and belief and nothing has been concealed therein.
- iv) I undertake to supply the documents in support of deductions/saving claimed above before **30/11/2021** otherwise, office will be at liberty to deduct the Income Tax from salary without taking into account the relief in Income Tax on my proposed savings and I will have no objection to it.
- v) I shall be personally responsible for furnishing the false information(s) and concealment of previous income/other source income/non-submission of any document/any proofs in support of deductions claimed above.

Signature _____
 (Name _____)
 DESIG. _____
 DEPTT/BRANCH _____
 Mobile No. _____

Dated:- _____.

Slab Rates for Income Tax
(as per old tax regime exemptions and deductions)

INCOME SLAB	Tax Rates %
Up to Rs. 2,50,000/-	Nil
Rs.2,50,001 to Rs. 5, 00,000	5% of the amount by which the total income Exceeds Rs. 2,50,000
Rs. 5, 00,001 to Rs. 10, 00,000	Rs. 12,500 plus 20% of the amount by which the total income exceeds Rs. 5, 00,000
Rs. 10, 00,001 and above	Rs. 1,12,500 plus 30% of the amount by which the Total income exceeds Rs. 10, 00,000
4% Cess will be charged on above tax	

Slab Rates for Income Tax
(as per new tax rate regime with seven different tax slabs u/s 115 BAC)

Yearly Income	Tax Rates %
Upto 2.5 Lakh	0
2.5Lakh to 5 Lakh	5%
5 Lakh to 7.5 Lakh	10%
7.5 Lakh to 10 Lakh	15%
10 Lakh to 12.5 Lakh	20%
12.5 Lakh to 15 Lakh	25%
Above 15 Lakh	30%

Important Notes

Note 1: TAX REBATE OF Rs. 12500 for individuals having Total Income upto Rs. 5 Lakh – 100% Tax Rebate subject to the maximum of Rs. 12500 shall be allowed u/s 87A to an individual resident in India, whose Total Taxable income does not exceed Rs. 5 lakh under both the Tax regimes (;existing/current tax regime’ and ‘new tax regime’)

Note 2: The New Income tax regime is optional and tax payer can either continue old exemption and deduction

Or

Opt for new reduce tax rate with tax slabs as mentioned above.