

DAKSHIN HARYANA BIJLI VITRAN NIGAM

From

Chief General Manager / Accounts
DHBVN, Hisar.

To

All Officials/Officers in DHBVN (by name)

Memo No. CH- _____ /I.TAX/CGM/P&A/DHBVN dated:

Subject: Deduction of Tax at Source – submission of Income Tax Statement for the Financial Year 2014-15 (Assessment Year 2015-16).

Your kind attention is invited to the earlier instructions issued by this office vide memo no. CH5650/I.TAX/CGM/P&A/DHBVN dt 19-11-2012 wherein detailed provision of sub-section (I) of Section 192 of the Income Tax Act, which are reproduced below, were brought to your notice:

"Sub Section (I) of Section 192 of Income Tax Act provides that any person responsible for paying any income chargeable under the head 'salaries' shall, at the time of making payment deduct income tax on the amount payable at the average of income tax computed on the basis of the rates in force for the financial year, in which the payment is made, on the estimated income of the assessee under this head for the financial year. The aggregate tax calculated on the estimated income divided by 12 and rounded off to the nearest rupee, is required to be deducted from the monthly salary."

With a view to ensure timely and correct deduction of income tax and to facilitate the assessee, blank income tax Proforma for submitting the income tax statements for the financial year 2014-15 is put on Nigam's website i.e. www.dhbvn.com. **The income tax statement may be sent to this office on or before 25th December, 2014 positively, so that the income tax due could be deducted accordingly, failing which the income tax on the basis of data available will be deducted by this office.**

It may be specifically noted that no deduction, whatsoever, will be allowed on the transactions of savings not carrying an authentic proof thereof. It is, therefore obligatory for all the assesses to ensure that the photo copies of all documents, duly attested in duplicate are attached with the income tax statement to be submitted to this office in respect of the savings against which the rebate is claimed.

It has been experienced during the past years that in some cases, the LIC premium is due to be payable in the month of February, against which the assesses usually show their inability to produce the proof of its deposit with the LIC. In such cases, the assessee may submit an undertaking that he will deposit the LIC premium within the month of March. In case any assessee submits false undertaking, he shall be responsible himself for the consequences i.e. penalties/ punishment etc. if any, imposed by the Income Tax Department according to their rules and regulations. In case the proof of deposit of LIC premium is not received by the end of March, this office will take action to recover the income tax by nullifying the savings of LIC shown by the assessee. The exemption of submission of photocopies of savings by March end is admissible only in case of LIC premium due in the month of February. In all other cases, the rebate of tax on savings will only be allowed where attested photo copy as a proof of savings have been received.

The assessee may send to the person responsible for making payment under sub-section (1) of section 192, a statement of any income chargeable under any head of income other than "Salaries" (not being a loss under any such head other than the loss under the head "Income from house property"), received by the assessee for the same financial year, and of any tax deducted on such income. A copy of Form No. 12 C is attached herewith.

The interest, as specified in the following table, shall accrue to the holder of the NSCs (VIIIth issue) & (IXth issue) at the end of each year and the interest so accruing at the end of each year upto the end of 5th year shall be deemed to have been earned for Income Tax purpose and re-invested under Section 80 C.

Table of accrued Interest on NSCs purchased after 01/04/2005 and onward per thousand NSC's VIII

Amount of interest accruing on the certificate of Rs. 100 denomination	Year for which Interest accrues						
	Period of purchase	First year	Second year	Third year	Forth year	Fifth year	Sixth year
	01.04.05 to 30.11.11	8.16	8.83	9.55	10.33	11.17	12.08
	01.12.11 to 31.03.12	8.58	9.31	10.11	10.98	11.92	Nil
	01.04.12 to 31.03.13	8.78	9.56	10.40	11.31	12.30	Nil
	01.04.13 to 31.03.14	8.68	9.43	10.25	11.14	12.11	N.A.
	After 01.04.14						

NSC IX

Amt. of interest accruing on the certificate of Rs. 100 denomination	Year for which Interest accrues										
	Period of purchase	1st year	2 nd year	3 rd year	4 th year	5 th Year	6 th Year	7 th Year	8 th Year	9 th Year	10 th Year
	01.12.11 to 31.03.12	8.89	9.68	10.54	11.48	12.50	13.61	14.82	16.13	17.57	19.13
	01.04.12 to 31.03.13	9.10	9.93	10.83	11.87	12.89	14.06	15.34	16.74	18.26	19.92
	01.04.13 to 31.03.14	8.99	9.80	10.68	11.64	12.69	13.83	15.08	16.43	17.91	19.52
	After 1.04.14										

All the required columns of enclosed I.T statement/ Annexures are to be filled up properly and completely. The documents with incomplete or ambiguous informations will not be accepted and will be returned for completion.

A photo-stat copy of your receipted Income Tax Return 1 or 2 filed by you earlier with the Income Tax Department for the financial Year 2013-14 (Assessment Year 2014-15), if applicable & photocopy of PAN Card may please be supplied with the subject cited Income Tax Statement.

The above instructions may kindly be followed meticulously in order to avoid any complication with regard to the payment of income tax at any stage.

- DA/
- Blank Performa of I.T. Statement
 - Form 12 C(Annexure-I)
 - H.R. certificate of rented/own house (Annexure-II & III) with rent receipt for the Calendar Year 2014 (If annual rent paid by the employee exceeds Rs. 100000/- p.a. it is mandatory for the employee to report PAN of the landlord to the employee. In case the landlord does not have a PAN, a declaration to this effect from the landlord alongwith the name and address of the landlord should be filed by the employee)
 - Certificate for re-imburement of Electricity units (Annexure-IV) for the Calendar Year 2014.
 - Certificate of income from self occupied house/property-Table A (Annexure-V) for the Calendar Year 2014.
 - Local Outdoor Duty Allowance Certificate (Annexure- VI) for the Calendar Year 2014.

A.O. / Pay & A/cs
For C.G.M., DHBVN, Hisar

Employee's Code No. _____

INOCME TAX STATEMENT OF SHRI _____

DESIGNATION _____ O/O _____ DHBVN,

FOR THE FINANCIAL YEAR 2014-15

(ASSESSMENT YEAR 2015-16)

Permanent Account No. (PAN) _____

Contact No. _____

Sr. No.	Description	For officer's use			For office use	
		Rate per month	Period			Amount
			From	To		
1	Pay					
	Grade Pay					
2	Special Pay					
3	Personal pay					
4	Pension					
5	Child Edu. All. (Less Rs. 100 per month per child)					
6	Fixed medical allowance					
7	Electricity allowance					
8	Honorarium					
9	Production Bonus					
10	Cash Incentive					
11	One month's salary in lieu of LTC	Rs. Received during M/O				
11 A	CPF (Employer's Contribution)					
12	Any other Allowance not covered under above					
13	Arrears of above, if any					
14	Total of 1 to 13 "A"					
15	Add 7.5% of total 'A' above where rent free accommodation or accommodation on concessional rent was provided (for a part of year the calculation be made proportionately) for stations other than Faridabad, Delhi & Panchkula. In case of posting at Faridabad, Delhi & Panchkula, it will be added@10%oftable 'A' above.					
a						
b	Less : Licenses fee					
c	Balance (a-b)					
16 a	ADA					
b	Arrear of ADA					
17 a	Leave encashment in excess of Rs 3,00,000.00 (U/S. 10/10 AA)					
B	DCRG in excess of Rs. 10,00,000 (who retired upto 24/5/2010)					

18 (a)	Perquisites-Concessional interest of loans(taxable)					
18 (b)	Perquisites for providing Nigam's vehicle for the period to Rs. 1800+900/per month (if cubic capacity of vehicle is up to 1.6 LTR) and 2400+900/per month (if cubic capacity of vehicle is above 1.6 LTR)					
19 a	Actual H. Rent Allowance received = Rs					
	Less: (minimum of the following U/S 10 (3 A): (HR Receipt + PAN of Landlord is mandatory)					
	i) Actual H.R. A received during the period.					
	ii) 50% (Delhi)/40% (others) of salary (Pay + D.A) during the period					
	iii) HR paid in excess of 10% of salary (Pay + DA) during the period = Rs.					
b	Add full H. R. A. Received for residing in own house or relative house when no rent paid.					
20	Total Salary Income (1 to 19)					
21	Add any other income (Detail in Form 12C)					
22	Accrued interest on NSCs/FD/Bank savings/Investment etc.					
23	Deposits encashed under NSS along with interest during Financial Year 2014-15					
24	Less: Accrued / Actual Paid interest on HBA under Section _____ (Annexure – V)					
25	Gross Total Income (20+21+22+23 - 24)					
26	Deduction under Section 80-C, 80-CCC and 80-CCD (Maximum admissible up to Rs. 1,50,000.00) (Detail of each and Proof thereof to be attached)					
	1) Life Insurance					
	i) LIC (Salary saving scheme)					
	ii) LIC (Direct Payment)					
	Policy No.					
			Amount Insured	Premium		
	iii) Payment of deferred annuity plan of LIC (i.e. Jeewan Dhara & Jeewan Akshay plan of LIC, New Jeewn Dhara I & Jeewan Aksay I & II)					
	PLI					
	II-GPF contribution A/c No.					
	III-CTD, Deposits in 10 Years A/c or 15 years in Post Office					
	Name & A/c NO.	Particulars	Relationship	A/c No.	Amount	
	IV) Subscription to any unit of notified mutual fund or UTI under any plan formulated in accordance with equity linked saving scheme will be permissible.					
	Sr. No.	Name	Relation			
	V – ULIP OF UTI & LIC _____					
	Rs. _____					
	VI – Public Provident Fund A/c No. _____					
	Rs _____					
	VII- Certified that I have purchase the following NSCs in my name or in the name of my spouse my minor children out of my income (if the spouse in employed, the benefit shall be given only first name person)					

	Issued No. & Serial NO. of NSC	Date of purchase	Amount			
	VIII – Certified that I had purchased the following NSCs VIII & NSCs IX issued in my name out of savings. These have not been en cashed so far and the interest accrued thereof is to be treated as income and re-invested. I am entitled for deductions U/S 80 C of the income Tax Act as under:-					
	Sr. No.	Issued No. and Sr. No. of NSC	Date of purchase	Face value of NSC certified	Year 1 st / 2 nd / 3 rd / 4 th or 5 th completed year	Amount of interest deemed to be reinvested.
	IX – Actual repayment of loans during the financial year for purchase / construction of house completed (Proof of repayment of loan from institutions and proof of completion of house from the authorities (HUDA / Municipal Committee / Corporation) should be attached without which no benefit of repayment of loan will be allowed.)					
	X- Subscription towards share & debentures in eligible issue of capital and units of the infrastructure such as under section 80 C.					
	Sr. No.	Particular of subscription	Date	Name	Relationship	Amount
	XI (a) – Amount paid as tuition fee of the children (Admissible upto two children only) – (proof to be attached)					
	XII-Deductions under 80 CCC – Annuity plan of Insurance companies (Max Rs. 10000/-)					
	XIII – Deduction					
	CPF Employee's Contribution (Restricted to 10% of Pay + A.D.A. drawn during FY 2014-15)					Total
	Total of 26 (1 to XIII) to be restricted to Rs. 1, 50,000/- in case of saving under Section 80C, 80 CCC and 80CCD.					
27A	CPF Employer's Contribution (Restricted to 10% of Pay + A.D.A. drawn during FY 2014-15)					
27B	Deduction, 50% of RGESS for those having Gross Total Income less than 12 lacs (Col. 25) U/s 80-CCG (max. 25000)					
28	Balance Taxable income rounded off to the nearest multiple of Rs. 10 (Col 25 – {26+27})					
29	Less – Further deductions admissible under the following Sections:-					
A	80-d (Medical Insurance Premium) maximum upto 15000 (Sr. Citizen 20000)					
B	80-DD, DDA & DDB (Deductions in respect of maintenance including medical treatment of handicapped dependent.)					
C	80-E (Deductions in respect o interest on loan taken for higher education)					

D	80-EE –Addl. Deduction in r/o interest on loan taken for residential House Property. Max. 100000 (sanctioned F.Y. 2014-15)		
E	80-G (Deductions in respect of Donation to PM/Governor/CM Relief Fund upto 10000.00 if, cash)		
F	80-U (Deductions in the case of permanent physical disability (Including blindness)		
30	Total deductions (29A to 29 E)		
31	Net Taxable Income (28-30)		
32	Income Tax:-		
	(i) (a) Up to Rs 2,50,000.00 (b) Up to Rs 3,00,000.00 (in case of senior citizen upto 80 years) (c) Up to Rs. 5,00,000.00 (In case of Sr. Citizen more than 80 years)		Nil
	(ii) (a) Rs 2,50,001 to Rs 5,00,000 (b) Rs 3,00,001 to Rs. 5,00,000 (in case of senior citizen upto 80 years)	@ 10%	
	(iii) (a) Rs 5,00,001 to Rs 10,00,000	@ 20%	
	(iv) Rs 10,00,001 and above	@ 30%	
33	Total Income Tax		
34	Add 3% education cess on Col. No – 33		
35	Total Income Tax Payable (Col. 34 + Col. 35)		
36	Income tax already recovered		
	(a) By DHBVN		
	(b) By other offices (Proof of concerned office to be attached)		
	Total (a) + (b)		
37	Balance Tax to be recovered: (Col 35 – Col 36)		

* **Section 87-A** – A rebate of Rs. 2000/- or the amount of tax payable, whichever is lower to an individual taxpayer, resident in India, whose total income not exceeding Rs. 500000/-

1. Certified that I have not been provided with any motor car/ motor cycle/ scooter or other moped for use otherwise than wholly or exclusively for performance of my official duties.
OR
Certified that Motor Car, Jeep, Tata Sumo No. _____ having cubic capacity of engine up to 1.6 liter has been provided to me for the period w.e.f. _____ to _____ by the Nigam partly for official use and partly for private use.
2. Certified that the local outdoor duty allowance/ special allowance paid to me for the period _____ to _____ has been fully spent on the performance of my official duties within a radius of 8 KM from the place of my duty and has not resulted to be source of profit.
3. I am residing in rent free/Concessional Nigam's/Govt. accommodation/quarter/Kothi No. _____ since _____.
4. Certified that I am living in rented/own house _____(Address)
5. Certified that the deposits under NSS were made out of income chargeable to tax and deposits, if any of previous years encashed during the year **2014-15** have been included in the income alongwith interest thereof.
6. Certified that the deposits under NSC/ CTD/ULIP/LIC/Mutual Funds, ULIIPIF, PLI/Infrastructure Bonds etc. were made out of income chargeable to tax.
7. Certified that the house property for which loss/accrued interest on borrowed loan has been claimed is fully self occupied.
8. Certified that I have never claimed benefit of accrued Interest on HBA earlier.
9. Certified that I have filed my income tax return (Saral Form) for the previous years including financial year 2013-14 (Assessment year 2014-15) with the income tax department in time, if applicable.

Signature of Assessee _____

Full Name & Designation _____

Office Address _____

Residential Address _____

To

The D.G.M. / Accounts (P&A),
DHBVN, Vidyut Sadan,
Vidyut Nagar, Hisar.

FORM NO. 12C
(See rule 26B)

**Form for sending particulars of income under section 192(2B) for the year ending
31st March, 2015**

1. Name and address of the employee:
2. Permanent Account Number:
(As allotted by Income Tax Deptt.)
3. Residential status:
4. Particulars of income (not being loss)
under any other than "salaries"

Received in the financial year Rs. _____

(i) Interest on Securities: Rs. _____

(ii) Income from house property: Rs. _____

(iii) Profits and gains of
business or profession Rs. _____

(iv) Capital gains Rs. _____

(v) Income from other sources:

(a) Dividends: Rs. _____

(b) Interest: Rs. _____

(Above 10000/- on Saving A/c u/s 80-TTA)

(c) Other incomes Rs. _____

(specify) Rs. _____

5. Aggregate of sub-items (i) to (v) of item 4 Total Rs. _____

6. Tax (deducted at source (enclose) certificate(s) issued under section 203).

Place: _____

Date: _____

Signature of the employee

Verification

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

Place: _____

Date: _____

Signature of the employee

HOUSE RENT CERTIFICATE (1-1-2014 to 31-12-2014)

1. Certified that I have not been provided with any Govt. accommodation. Further neither has any such residential accommodation been allotted to me nor does any residence earmarked for me is lying vacant or on account of non-occupation by me stand allotted to any other officer. I have also not refused any such accommodation during the period in respect of which house rent allowance is claimed. Also I have not during any portion of the month under view occupied any possession of rented house belonging either to State Govt. or to DHBVNL nor to any other Govt. or autonomous organization except for the days that I have been on tour.
2. I further certify that I have paid Rs. _____ P.M. for the period _____ for House No. _____ situated in Sector _____ and no portion of accommodation for which house rent allowance is claimed was sublet and that rent paid was exclusive of water and electricity charges and of any furniture gadgets, electrical or other appliances and crockery.
3. I certify that I am not sharing any accommodation for which house rent allowance has been claimed.
4. I certify that my husband/wife is not employed, is employed, but is not posted at the same station where I am posted and is not actually residing with me.

OR

I certify that my husband/wife is residing with me. He/She is an employee of _____ and he/she has not been provided with free house but He/She is drawing house rent allowance and/or rent free concession altogether Rs. _____ (Rupees _____) P.M.

(SIGNATURE OF THE APLICANT)

Name: _____

Designation: _____

Office of the: _____

_____.

CONSOLIDATED HOUSE RENT CERTIFICATE FOR THE CALENDAR YEAR 2014 AND ONWARDS (TO BE FURNISHED BY THOSE EMPLOYEES LIVING IN THEIR OWN HOUSE OR IN THE HOUSE OF THE RELATIVES)

(1-1-2014 to 31-12-2014)

1. Certified that I have not been provided with any Govt./DHBVN Accommodation. Further neither has any such residential accommodation been allotted to me nor does any residence earmarked for me is lying vacant or on account of non-occupation by me stand allotted to any other officer. I have also not refused any such accommodation during the period in respect of which rent allowance is claimed. Also I have not during any portion of the month under review occupied any portion of rented house belonging either to State Govt. or to DHBVNL nor to any other Govt. or autonomous organization except for the days that I have been on tour.
2. I further certify that I am residing in House No. _____ Sector _____ Station _____ which is owned by me/by parents/wife/some of undivided family.
3. I certify that my spouse/son/daughter/parents are not drawing any house rent allowance from central/State Govt./Autonomous bodies or body corporate boards etc.

OR

- 3-A I certify that my spouse/son/daughter/parents are employed in _____ and are drawing house rent allowance of Rs _____ although they are residing with me.

Note: - Give details of the family members and house rent drawn by them along with pay escalated pay with names of their organization.

Sr. No.	Name	Relationship	Pay (escalated pay)	Amount of House rent drawn	Name of the Organization / Department

Also indicate scale of pay and date of increment.

Note: - In cases falling under Sr. No. 3-A above assessment of rental value of own house from the Committee Constituted by the Board/Nigam should also be attached.

(SIGNATURE OF THE APPLICANT)

Name: _____

Designation: _____

Office of the: _____

DAKSHIN HARYANA BIJLI VITRAN NIGAM LTD.

**CERTIFICATE FOR REIMBURSEMENT OF ELECTRICITY CHARGES FOR THE PERIOD FROM
JANUARY 2014 TO DECEMBER 2014.**

1. I _____ S/o / W/o / D/o _____ working as
_____ employed in the office of _____.

Certify as under:-

(Strike out which is not applicable under Item No. 1/2)

That I am residing in my own/family member/Govt. House No. _____ Sector/Mohalla
_____ City _____. The Electricity connection installed in the said house is in
my name in the name of my family member _____ (name) &
the electricity units consumed for the said connection are exclusively by me/my family members.

OR

That I am residing as 'Tenant' in House No. _____ Sector/Mohalla _____ City
_____. The Electricity connection installed in the said house is in my name in the name of
my family member _____ (Name and the electricity units consumed for
he said Connection are exclusively utilized by me for my own use or proportionately divided amongst
the families residing in the said house.

OR

That my family is residing in House No. _____ Sector/Mohalla _____ City
_____ (In case the family is residing other than the place of posting). The Electricity
connection is in my name/ in the name of my family member _____ (name) & the
electricity units consumed for the said connection are exclusively utilized by my family or
proportionately divided amongst the families residing in the said house.

2. Certified that I am Class _____ employee and entitled for free Electricity units i.e.
_____ units per month, which have been fully consumed by me/ my family and paid to
the authority concerned/ landlord etc.

OR

I could not utilize the entitled Electricity Units during the months _____ and the actual Electricity
Units consumed during this period were as under:-

Period	Units Consumed	Units/Amount Recoverable
--------	----------------	--------------------------

I undertake that the above 'Declaration' give by me is true and correct and nothing has been concealed
therein, I further undertake that I am liable to face disciplinary or other appropriate legal/ penal action, which
could involve recovery and penalty, if any of the aforesaid information is found false or incorrect.

Dated:

(Signature of Employee)

Name: _____

Designation: _____

Office: _____

STATEMENT OF INCOME FROM HOUSE PROPERTY OF

HOUSE NO. _____ SECTOR _____ PLACE _____

1. Income from house property being self occupied house under section-23(2) of Income Tax Act.
2. Less: Interest Accrued / Actual paid of borrowed capital for the year 2014-15 under section-24 of income tax act (photo-copy of letter attached).
3. Total loss

It is further certified that no portion of the above house has been sublet by me and I have no other income from this house except as intentioned above.

The following details documents are here by supported to claim the above benefit to the full extent from tax as admissible

- 1) Date of borrowing loan _____
- 2) Amount of loan _____
- 3) Date of completion of construction /acquisition of self occupied residence _____.
- 4) Amount of accrued interest during the financial year 2014-15 _____ (Proof to be attached).
- 5) Proof of complete construction/possession of self occupied residence _____ (to be attached).
- 6) Detailed computation of above loss from self occupied property.

Note: This benefit will not be allowed until the above information with relevant proofs / documents & detailed computation of such loss from house property is supported herewith

(SIGNATURE OF THE APPLICANT)

Name: _____

Designation: _____

Residential Add: _____

Office Address: _____

**CERTIFICATE FOR THE DRAWL OF LOCAL OUT DOOR DUTY ALLOWANCE FOR
THE PERIOD FROM 1/1/2014 to 31/12/2014.**

Certified that:-

1. I have not been provided with Nigam vehicle.
2. I will not use any vehicle of the Nigam for the performance of journey within a radius of 8 KMs and will not prefer any claim in this regard.
3. In the event of availing any leave other than casual leave I shall inform the drawing and disbursing officer.
4. I am maintaining a Motor Car/ Motor Cycle/ Scooter / Moped/ Cycle No. _____ which is duly registered in my name and the same is being used for Nigam's work.
5. I further authorized the Drawing and Disbursing Officer to effect recovery of any amount found to have been paid to me in excess in this account from my monthly salary.

Signature: _____

Name: _____

Designation: _____

O/O _____
