



തിരുവിതാംകൂർ ദേവസ്വം ബോർഡ്

"സ്വാമി ശരണം"

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ഡി.എ.നം.49/22/E3

ദേവസ്വം അക്കൗണ്ട്സ് ഓഫീസ്

തിരുവനന്തപുരം

തീയതി: 21/03/2023

സർക്കുലർ

വിഷയം:- 2023-2024 വർഷത്തെ ആന്റിസിപേറ്ററി ഇൻകം ടാക്സ് അസസ്മെന്റ് സ്റ്റേറ്റ്മെന്റ് സമർപ്പിക്കേണ്ടത് - സംബന്ധിച്ച്.

തിരുവിതാംകൂർ ദേവസ്വം ബോർഡിലെ ജീവനക്കാർ മാർച്ച് മാസത്തെ ശമ്പള ബില്ലിനോടൊപ്പവും ദേവസ്വം ബോർഡിൽ നിന്നും പെൻഷൻ പറ്റി പിരിഞ്ഞ ജീവനക്കാർ ഏപ്രിൽ മാസത്തെ പെൻഷനോടൊപ്പവും 2023-2024 വർഷത്തെ ആന്റിസിപേറ്ററി ഇൻകം ടാക്സ് അസസ്മെന്റ് സ്റ്റേറ്റ്മെന്റ് ചേർത്തിരിക്കേണ്ടതാണ്.

ആന്റിസിപേറ്ററി ഇൻകം ടാക്സ് അസസ്മെന്റ് സ്റ്റേറ്റ്മെന്റിലെ ശമ്പളം/പെൻഷൻ തുകയ്ക്കനുസരിച്ചുള്ള മാസ വിഹിതം ഇൻകം ടാക്സ് ഇനത്തിൽ ശമ്പളം/പെൻഷനിൽ നിന്നും ഈടാക്കി ആയത് നിയമാനുസൃതം ഒടുക്ക് വരുത്തേണ്ടതുമാണ്.

വിശ്വസ്തതയോടെ

ദേവസ്വം അക്കൗണ്ട്സ് ഓഫീസർ

ANTICIPATORY INCOME TAX STATEMENT FOR THE FINANCIAL YEAR 2023-24

(ASSESSMENT YEAR 2024-2025)

PAN:

In respect of Shri.....		
, to be furnished by the employees/officers whose income exceeds Rs 2,50,000/-		
1a	Gross Salary Income(includes Salary,DA,HRA,CCA,Iterim Relief, OT Allowance,Deputation Allowance,Medical Allowance,etc)	
	March	2023
	April	2023
	May	2023
	June	2023
	July	2023
	August	2023
	September	2023
	October	2023
	November	2023
	December	2023
	January	2024
	February	2024
b	Leave Surrender:	
c	Festival Allowance/Bonus/Ex-gratia and Incentive:	
d	Arrear salary	
e	Total Salary Income(a+b+c+d):	
2	Deduct HRA in the case of persons who actually incur expenditure by way of rent	
	i Actual HRA received during the year	
	ii Actual rent paid in excess of 1/10th of the salary	
	iii 40% of the salary	
	(i)to(iii)whichever is least is exempted	
3	Balance(1-2)	
4	Deduct	
	a Standard Deduction	
	b Entertainment Allowance	
	c Profession Tax Paid	
5	Net Salary Income (3-4)	
6	Deduct interest /Accured interest on HBA(maximum admissible amount is Rs 30,000/-,if the property is acquired or constructed on or after 1/4/99 and such acquisition or construction is completed within three years of from the end of the financial year in which capital is borrowed deductible amount is Rs.2.00Lakh)	
7	Any other income (Business,Capital Gains or Other Sources)	
8	Gross Total Income (5-6+7)	
9	Deduct	
a	Mediclame (maximum of Rs.30,000/-taken on the health of the tax payer,spouse,dependent children and if it is taken on parents Rs.25,000/-Policy taken on the health of a senior citizen additional Rs.30,000/-)including amount paid up to Rs.30,000/-for preventive health check-up	
b	Expenditure on medical treatment of mentally or physically handicapped dependents(including the amount deposited in their name) (max Rs 1,00,000/-in the case of severe disability over 80% max Rs 1,25,000/-)	
c	Expenditure incurred on medical on medical treatment of the employee or spouse or children or parents,brothers and sisters for specified deceases or ailment like cancer,AIDS,etc (max Rs 40,000/- in case of treatment is made to a person who is senior citizen Rs.60,000/-)	
d	Amount of Interest repaid on loan taken for higher education of self or relative	
e	Interest on fresh Housing Loan taken during the period from 1-4-2016 to 31-03-2017 for the first house and for loan up to Rs.35 Lakhs & value of the residential house property does not exceeds Rs.50 lakhs (Addl.50,000/-)-u/s 80EE	
f	Interest on fresh Housing Loan taken during the period from 1-4-2019 to 31-03-2020 for the first house and value of the residential house property does not exceeds Rs.45 Lakhs (Addl.150000/-) u/s 80EEE	
g	Interest on loan taken for the purchase of an electric vehicle and loan sanctioned during ther period between 1-4-2019 and 31-3-2023 (max deduction Rs.1,50,000/-)	
h	Donation to various charitable and other funds including PM's National Relief Fund,Gujarath Earthquake Relief Fund,etc.	

	(for amount exceeding Rs 10,000/- deductible only if the payment is made otherwise than by cash)	
i	Contribution (Other than cash) made to political party /electrol trust	
j	Deduction for interest from Savings Bank Accounts (Max Rs.10000)	
k	Deduction for interest from Bank A/c's,Co-op.banks and Post Office (Max Rs.50,000/-) (only for Senior Citizens)	
l	Deduction for person with disability (Rs 50,000;in case of severe disability over 80%-Rs 1 Lakh)	
10	Gross Total Income (8-9)	
11	Deduction under section 80 C(max Rs 1,50,000/-)	
a	Contribution to GPF	
b	Contribution to SLI,GIS, LIC etc	
c	Life Insurance premia of self ,spouse & children (for new policies after 1-4-2012 premium limited to maximum of 10% of the sum assured)	
d	Purchase of NSC VIII issue	
e	Term deposit with Scheduled Bank for a fixed period of not less than 5years	
f	Contribution towards Unit Linked Insurance Plan of UTI or LIC (of Self,Spouse & Children)	
g	Payment under a contract for annuity plan of the LIC or any other insurer	
h	purchase of tax saving units of Mutual Fund or UTI	
I	Contribution to any Deposit Scheme or pension fund set up by National Housing Bank	
j	Tuition fees (paid to university,college,school or education a institution situated with in India for full-time education to any 2 children)	
k	Housing Loan Repayment (Principal) & Stamp duty paid for purchase of property	
l	Subscription to equity shares or debentures of an eligible issue	
m	Subscription to eligible units of mutual fund	
n	Contribution of PPF account of Self ,Spouse & Children	
o	Subscription to Infrastructure Bonds of NABARD	
p	Deposit under Senior Citizens Saving Scheme	
q	Girl Child Deposit Scheme-Sukanya Samridhi Account	
r	Five year Time Deposit in Post Office	
s	Contribution to Natinal Pension Scheme (NPS)-Section 80 CCD Deduction subject to ceiling u/s 80CCE Additional Deduction for NPS u/s 80CCD(1B)	
12	Total Income rounded off to nearest multiple of ten rupees(8-9-10-11)	
13	Tax on Total Income	
14	Less Rebate Under sec.87A(Rs.12,500/-applicable for individuals having total income not exceeding Rs.5 lakhs)	
15	Income tax after Rebate (13-14)	
16	Surcharge if total income exceeds Rs 50 Lakhs	
	Total income above 50 lakhs upto Rs 1 crore - 10% of (11) Total incoe above 1 crore 15% od (11)	
17	Total Tax Payable (15+16)	
18	Health & Education cess (@4%of (15))	
	Tax with Cess	
19	Less Releif for arrears of salary u/s 89(1)	
20	Balance Tax Payable (17-18)	
21	Amount of Tax already deducted from Salary	
22	Balance Income Tax to be paid/ refund	
Place:	Signature	
Date:	Name,Designation & Office	

ANTICIPATORY

INCOME TAX STATEMENT FOR PENSIONERS THE FINANCIAL YEAR 2023-2024

(Assessment Year 2024 - 2025) PAN No.:

In respect of Sri / Smt _____

to be furnished to the Treasury / Bank whose income exceeds Rs. 2,50,000/-

1	a	Gross Pension Income (<i>Strike off the month not considered</i>)	
		March/April 2023	:
		April/May 2023	:
		May/June 2023	:
		June/July 2023	:
		July/August 2023	:
		August/September 2023	:
		September /October 2023	:
		October/ November 2023	:
		November/December 2023	:
		December 2022 /January 2023	:
		January/ February 2024	:
		February/March 2024	:
	b	Medical Allowance	:
	c	Festival Allowance /Bonus/Ex-gratia and Incentive	:
	d	Pay Revision Arrears	:
	e	Total Salary Income (a + b + c + d)	:
2		Standard Deduction (Rs. 50,000/-)	:
3		Net Salary Income (1-2)	:
4		Deduct Interest / Accrued interest on HBA (maximum admissible amount is Rs. 30,000/-, if the property is acquired or constructed on or after 1-4-99 and such acquisition or construction is completed within three years of from the end of the financial year in which capital is borrowed deductible amount is Rs. 2.00 Lakh)	:
5		Any other income ((70% of Rental Income less Building Tax and interest on building loan), Business- Capital Gains, Interest Income, etc.)	:
6		Gross Total Income (3 - 4 + 5)	:
7		Deduct:	
	a.	Mediclaime paid by any mode other than cash	:
		(a) Premium or payment for preventive health check up including for family not exceeding Rs. 25,000/- (in case of senior citizen Rs. 50,000/-)	:
		(b) Premium or payment for preventive health check up for parents not exceeding Rs. 25,000/- (in case of senior citizen Rs. 50,000/-)	:
		(c) Amount paid for medical expenditure including for family not exceeding Rs. 50,000/- (only for senior citizen)	:
		(d) Amount paid for medical expenditure for parents not exceeding Rs. 50,000/- (only for senior citizen)	:
		Aggregate amount of (a) & (c) or (b) & (d) should not exceed Rs. 75,000/-	:

b	Expenditure on medical treatment of mentally or physically handi- capped dependents (including the amount deposited in their name) [max. Rs. 1,00,000/- in case of severe disability over 80% max. Rs. 1,25,000/-] :
c	Expenditure incurred on medical treatment of the employee or spouse or children or parents, brothers and sisters for specified diseases or ailment like cancer, AIDS, etc. [max. Rs. 40,000/- in case of senior citizen Rs. 60,000/-and very senior citizen Rs. 80,000/-] :
d	Amount of Interest repaid on loan taken for higher education of self or relative :
e	Interest on fresh Housing Loan taken during the period from 1-4-2016 to 31-3-2017 for the first house and for loan upto Rs. 35 lakhs & value : of the residential house property does not exceed Rs. 50 lakhs [Addl. Rs. 50,000/-] - u/s 80EE
f	Interest on fresh Housing Loan taken during the period from 1-4-2019 to 31-3-2022 for the first house and value of the residential house : property does not exceed Rs. 45 lakhs [Addl. Rs. 1,50,000/-] u/s 80EEA
g	Interest on loan taken for the purchase of an electric vehicle and loan sanctioned during the period between 1-4-2019 and 31-3-2023 : [max. deduction Rs. 1,50,000/-]
h	Donation to various charitable and other funds including PM's/CM's National Relief Fund, Gujarath Earthquake Relief Fund, etc. : (for amounts exceeding Rs. 2,000/-; deductible only if the payment is made otherwise than by cash)
i	Deduction for rent paid (minimum of [Rent minus 10% of Total Income, 25% of Total income and Rs. 5,000/- pm]) :
j	Contribution (other than cash) made to political party / electoral trust :
k	Deduction for interest from Savings Bank Accounts [Max. Rs. 10,000] :
l	Deduction for interest from Bank A/c.s, Co-op. Banks and Post Office [Max. Rs. 50,000] only for senior citizen :
m	Deduction for person with disability [Rs. 75,000; : in case severe disability over 80% Rs. 1,00,000]
	Total (a) to (m) :
8	Gross Total Income (6-7) :
9	Deduction under section 80C [max. Rs. 1,50,000/-] :
a	Life Insurance premia of self, spouse & children (for new policies after 1-4-2012 premium limited to maximum of 10% of the sum assured) :
b	Purchase of NSC VIII issue :
c	Term deposit with Scheduled Bank for a fixed period of not less than 5 years :
d	Contribution towards Unit Linked Insurance Plan of UTI or LIC (of Self, Spouse & Children) :
e	Payment under a contract for annuity plan of the LIC or any other insurer :
f	Purchase of tax saving units of Mutual Fund or UTI :
g	Contribution to any Deposit Scheme or pension fund set up by National Housing Bank :

h	Tuition fees [paid to university, college, school or educational institution situated within India for full-time education to any 2 children]	:
i	Housing Loan Repayment (Principal) & Stamp duty paid for purchase of property	:
j	Subscription to equity shares or debentures of an eligible issue	:
k	Subscription to eligible units of mutual fund	:
l	Contribution to PPF account of Self, Spouse & Children	:
m	Subscription to Infrastructure Bonds of NABARD	:
n	Deposit under Senior Citizens Saving Scheme	:
o	Girl Child Deposit Scheme - Sukanya Samriddhi Account	:
p	Five year Time Deposit in Post Office	:
q	Contribution to National Pension Scheme (NPS)-Section 80CCD	:
	Total (a) to (q) (Maximum Rs. 1,50,000/- additional Rs. 50,000/-for NPS) :	
10	Total Income rounded off to nearest multiple of ten rupees (8-9)	:
11	Tax on Total Income (<i>See Note</i>)	:
12	Less: Rebate under Sec. 87A (Rs.12,500/- applicable for individuals having total income not exceeding Rs. 5 lakhs)	:
13	Income tax after Rebate (11-12)	:
14	Surcharge	:
	Total Income above Rs. 50.00 lakhs upto Rs. 1.00 crore - 10% of (14)	:
	Total Income above Rs. 1.00 crore upto Rs. 2.00 crores - 15% of (14)	:
	Total Income above Rs. 2.00 crores upto Rs. 5.00 crores - 25% of (14)	:
	Total Income above Rs. 5.00 crores - 37% of (14)	:
15	Total Tax Payable (13 + 14)	:
16	Health & Education Cess [@ 4% of (15)]	:
17	Less: Relief for arrears of salary u/s. 89(1)	:
18	Balance Tax Payable (15+16-17)	:
19	Amount of Tax already deducted from Pension	:
20	Balance Income Tax to be paid	:

Place:

Signature:

Date:

Name:

Note:- Every individual has option either to continue to compute income tax under old income tax rates as shown in Table A with all the deductions and exemptions as existed in last year or compute income tax as per new income tax rates as shown in Table B without claiming any deductions and exemptions. If you are going to compute tax under new tax rates as per Table B, you will not be able to claim exemption for House Rent Allowance (as per point no: 2 in the statement). Standard Deduction & Profession Tax (as per point no: 4 in the statement). Housing Loan interest (as per point no: 6 in the statement), any of the deductions (as per point no: 9 & 11 in the statement).

In the case of Individuals born after 01-04-1963

TABLE A:

Total Income up to Rs. 2.50 lakhs - nil

Total Income exceeds Rs. 2.50 lakhs & less than Rs. 5.00 lakhs - 5% of Total Income in excess of Rs. 2.50 lakhs

Total Income exceeds Rs. 5.00 lakhs & less than Rs. 10.00 lakhs - Rs. 12,500 plus 20% of Total Income in excess of Rs. 5.00 lakhs

Total Income exceeds Rs. 10.00 lakhs - Rs. 1,12,500 plus 30% of Total Income in excess of Rs. 10.00 lakhs

In the case of Individuals (Senior Citizens) born during 01-04-1942 and 31-03-1962:

TABLE A: (Under old scheme)

Total Income up to Rs. 3.00 lakhs - nil

Total Income exceeds Rs. 3.00 lakhs & less than Rs. 5.00 lakhs - 5% of Total Income in excess of Rs. 3.00 lakhs

Total Income exceeds Rs. 5.00 lakhs & less than Rs. 10.00 lakhs - Rs. 10,000 plus 20% of Total Income in excess of Rs. 5.00 lakhs

Total Income exceeds Rs. 10.00 lakhs - Rs. 1,00,000 plus 30% of Total Income in excess of Rs. 10.00 lakhs

In the case of Individuals (Super Senior Citizens) born before 01-04-1942:

TABLE A: (Under old scheme)

Total Income up to Rs. 5.00 lakhs - nil

Total Income exceeds Rs. 5.00 lakhs & less than Rs. 10.00 lakhs - 20% of Total Income in excess of Rs. 5.00 lakhs

Total Income exceeds Rs. 10.00 lakhs - Rs. 1,00,000 plus 30% of Total Income in excess of Rs. 10.00 lakhs

TABLE B:

Total Income up to Rs. 2.50 lakhs - nil

Total Income exceeds Rs. 2.50 lakhs & less than Rs. 5.00 lakhs - 5% of Total Income in excess of Rs. 2.50 lakhs

Total Income exceeds Rs. 5.00 lakhs & less than Rs. 7.50 lakhs - Rs. 12,500 plus 10% of Total Income in excess of Rs. 5.00 lakhs

Total Income exceeds Rs. 7.50 lakhs & less than Rs. 10.00 lakhs - Rs. 37,500 plus 15% of Total Income in excess of Rs. 7.50 lakhs

Total Income exceeds Rs. 10.00 lakhs & less than Rs. 12.50 lakhs - Rs. 75,000 plus 20% of Total Income in excess of Rs. 10.00 lakhs

Total Income exceeds Rs. 12.50 lakhs & less than Rs. 15.00 lakhs - Rs. 1,25,000 plus 25% of Total Income in excess of Rs. 15.00 lakhs

Total Income exceeds Rs. 15.00 lakhs - Rs. 1,87,500 plus 30% of Total Income in excess of Rs. 15.00 lakhs