

OFFICE OF PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)
LEKHA PARIKSHA BHAVAN, 361 ANNA SALAI, CHENNAI 600018

PDA(C)/Claims I/ IT/2022-23/09, 11

Dt.26.04.2022

CIRCULAR No.04

Sub: Recovery of Income Tax for the year 2022-23 (Assessment Year 2023-24)

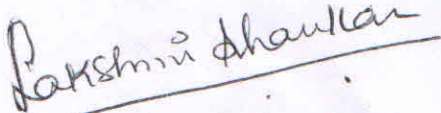
Ref: This office Circular No. 21 issued in Lr. No. PDA(C)/Claims II/ Unit IT/2021-22/62
dt. 23.03.2022

The Finance Act 2020 had made changes in respect of salaried class with an option for the individual to select tax calculation either with savings and standard deduction or to opt for tax calculation without these deductions. The new tax regime envisages:

- i) At the start of **each financial year**, the employee willing to opt new tax regime will have to intimate to employer to make TDS in accordance with the provisions of section 115 BAC.
- ii) If such intimation is not made TDS will be deducted at old tax regime.
- iii) Intimation once made cannot be modified during the year.
- iv) The option at the time of filing of return of income could be different from the intimation made by the employee to the employer for that previous year.

In this connection, officials intending to opt or to continue for new tax regime for the Financial Year 2022-23 (AY 2023-24) may intimate the same to Claims Section **on or before 31-05-2022 in the enclosed format**. If the intention of deducting TDS in the new tax regime is **not submitted within the due date it will be presumed that the official is willing for the old tax regime**. Only those officials who are not opting for new tax regime should submit form 12 BB and the same should be submitted on or before **30.11.2022** with relevant proof. **Savings declared without relevant proof will not be considered for tax benefit.**

(Vide orders of PDA(C) Dt: 26.04.2022)


Sr. Audit Officer /Claims

1. Notice Board
2. All Branch Officers (for circulation within all sections and field parties)
3. EDP section for uploading in official website and sending SMS/E mail to official ID of all officials
4. Hindi section for translation

**OFFICE OF PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)
LEKHA PARIKSHA BHAVAN, 361 ANNA SALAI, CHENNAI 600018**

**(TO BE FILLED IN BY EMPLOYEES WHO ARE OPTING FOR NEW TAX REGIME FOR FY 2022-23 AND
AS WELL AS BY EMPLOYEES WHO OPT TO CONTINUE IN NEW TAX REGIME FOR FY 2022-23)**

To

The Senior Audit Officer/Claims
O/o. PDA (Central)
Chennai 18.

Madam,

Sub: Intimation to make TDS in accordance with the provisions of
section 115 BAC for the year 2022-23 (AY 2023-24) – Reg

NAME

DESIGNATION

WING/SECTION

PAN NO.

MOBILE NO.

EMPLOYEE ID

The TDS for the Financial year 2022-23 (Assessment Year 2023-24) may be recovered
based on new tax regime under Section 115 BAC

SIGNATURE OF THE EMPLOYEE

DATE:

FORM NO.12BB

(See rule 26C)

1. Name, Designation and address of the employee:			
2. Permanent Account Number of the employee:			
3. Financial year:			
Details of claims and evidence thereof			
Sl No.	Nature of claim	Amount (Rs.)	Evidence / particulars
(1)	(2)	(3)	(4)
1	House Rent Allowance: (i) Rent paid to the landlord (ii) Name of the landlord (iii) Address of the landlord (iv) Permanent Account Number of the landlord Note: Permanent Account Number shall be furnished if the aggregate rent paid during the previous year exceeds one Lakh rupees		
2	Leave travel concessions or assistance		
3	Deduction of interest on borrowing: (i) Interest payable/paid to the lender (ii) Name of the lender (iii) Address of the lender (iv) Permanent Account Number of the lender (a) Financial Institutions(if available) (b) Employer(if available) (c) Others		
4	Deduction under Chapter VI-A* (A) Section 80C,80CCC and 80CCD (i) Section 80C (a) (b) (c) (d) (e) (f)..... (ii) Section 80CCC (iii) Section 80CCD (B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A. (i) section....., (ii) section..... (iii) section..... (iv) section.....		
Verification			
I,.....,son/daughter of..... do hereby certify that the information given above is complete and correct.			
Place.....		(Signature of the employee) Full Name	
Date.....			
Designation			

*For claiming deduction under 80D(Medical Insurance), a copy of Insurance certificate containing the name of the insured persons may be enclosed.

Form no. 12c
FORM FOR SENDING PARTICULARS OF INCOME UNDER SECTION 192(2B)
FOR THE YEAR ENDING 31ST MARCH 2023

1	Name and Address of the employee	
2	Permanent Account Number	
3	Residential Status	
4	Particular of income 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 in financial year	
		Rs.
	(i) Income from House Property (in case of loss, enclose computation thereof)	
	(ii) Profits and Gains of business or Profession	
	(iii) Capital gains	
	(iv) Income from other sources	
	Interest	
	(i) FD	
	(ii) RD	
	(iii) SB	
	(v) Other Incomes (Specify, if any)	
	TOTAL	

Note: 1) For item (ii) to (v) only plus income to be included
 2) Tax will be deducted at source but proof should be produced to the Department along with return.

5	Aggregate of sub-items (i) to (v) of items 4	
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.
 Verified today, the ----- day of ----- 20

Place:
Date:

Signature of the Employee

ANNEXURE-1
DETAILS OF SELF OCCUPIED HOUSE PROPERTY

1	Location of property/Properties	
2	Date of acquisition/Completion of construction of the house	
3	Sources of funds own/ HBA/outside loan	
4	If finance is available through outside loan	
	a) Name of the Financial institution	
	b) Amount of loan obtained	
	c) Date of borrowal of loan	
	d) Repayment of Principal from 01.04.2022 to 31.03.2023	
	e) Interest paid or accrued towards loan from 01.04.2022 to 31.03.2023 (Enclose certificate from the Institution)	

ANNEXURE-2
DETAILS OF HOUSE PROPERTY OTHER THAN SELF OCCUPIED
(Vide item 4(i) of Form-12C)

1	Location of the Property/ Properties	
2	Whether let out/kept vacant/occupied by dependent parents(if let out income from House Property to be arrived at separately)	
3	Date of acquisition/ Completion of construction of the house	
4	Sources of funds own/HBA/outside loan	
5	If finance through outside loan	
	a) Name of the Financial institution	
	b) Amount of loan obtained	
	c) Date of borrowing of loan	
	d) Repayment of Principal from 01.04.2022 to 31.03.2023	
	e) Interest paid or accrued towards loan from 01.04.2022 to 31.03.2023(Enclose certificate from the Institution)	

COMPUTATION OF INCOME FROM HOUSE PROPERTY-LET OUT

	Rs.	
Annual Rent Received		(A)
Less: Municipal Taxes Paid (NAV is "Nil" for self occupied properties)		(B)
Net Annual Value (A-B)		(C)
Deductions: Sec.23(a) (30% of C) for maintenance		(D)
Sec.24(i) Interest paid on borrowed capital		
Net chargeable income from House Property (C-D)		(E)

Note: If (E) is a minus figure, the loss can be set off against income under any other heads of the particular assessment year.

Place:
Date:

Signature of the Employee

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