

ਨੋਟਿਸ

ਸਰਵ ਸੰਬੰਧਿਤ  
ਡੀਏਮਡਬਲ੍ਯੂ/ਪਟਿਆਲਾ

Sub:- Declaration for the purpose of deduction of Income Tax at Source (**TDS**)  
for the Financial Year 2021-2022 ( relevant to Assessment Year 2022-23)

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All Officers and Staff are requested to assess their income tax liability viz-a-viz estimated income for the F.Y. 2021-2022 and furnish their details of income and savings/investments. In terms of extant instructions of Income tax department, the deduction of Income Tax at Source (TDS) is required to be made on average basis. The **declaration of income tax liability viz-a-viz estimated income for the F.Y. 2021-2022 (A.Y. 2022-23)** is required to be submitted on the enclosed proforma to the controlling officer who shall ensure that declarations should reach Bills Section of Personnel Department on or before 20.11.2021. It may please be noted that for the time being, the person, who intends to seek rebate in Income Tax under any of the Sections of Income Tax Act (old scheme) is required to submit the relevant particulars of the claim without attaching any evidence thereof with this declaration because it is declaration of mere estimation of income and TDS.

**Old Tax Regime :**

*Under the Old regime, the tax shall be calculated considering all deductions and exemptions allowed under Income tax Act, 1961, which were hitherto available. The slab rates are mentioned in Annexure- 1.*

**New Tax Regime:**

*Under the New Tax Regime, tax shall be calculated as per the slab rates as mentioned in Annexure II. In this regime, the tax rates are kept lower but no exemptions/deductions are allowed. Major deduction which have been abolished in this tax regime are as per Annexure- 1:*

Central Board of Direct Taxes (M/O Finance) vide Gazette Notification dated 29.04.2016 had introduced **Form No. 12BB**. Format of Form 12BB is also enclosed. This Form 12BB, duly filed in, is required to be submitted on or before 01.02.2022. **This Form 12 BB must be accompanied by the relevant evidence**, wherever stipulated in the said Form 12BB, in respect of rebate period from 1.4.2021 to 31.1.2022. It may please be noted that **in case any employee fails to submit Form No. 12 BB by 01.02.2022, the entire amount of rebate is liable to be disallowed and TDS shall be re-worked out by DDO accordingly without allowing any rebate on behalf of Income Tax Department**. Under such circumstances, the whole TDS shall be deducted from salary of Feb'2022.

*In respect of savings/investments made (other than salary Bill) between 01.02.2022 and 31.03.2022 (both days inclusive), the rebate is not feasible to be given by DDO. It shall however, be sought by the assessee from the Income Tax department at the time of filing his/her Income Tax Return.*

As per provisions of the Income Tax Act, if any Income Tax payee has not obtained his/her PAN or has submitted wrong PAN to this office, the TDS will be deducted by this office as per Section 206AA of Income Tax Act, from his/her income @ 20% or applicable rate, whichever is more. The exemption limit of Rs. 2,50,000/- is not applied in such cases.

ਸਹਾਯਕ ਕਾਰਮਿਕ ਅਧਿਕਾਰੀ/ਵੇਤਨਅ

8/11/21

ਪ੍ਰਤਿਲਿਪਿ :-

1. Secy. to PCAO - for kind information of PCAO Sir.
2. All PHODs/ CHODs, HODs
3. All other Officers.
4. Jt. Secy. Staff Council, DMW/Patiala.
5. President, All India SC/ST Association, (DMW Zone Patiala).
6. President, All India OBC Association,(DMW Zone Patiala).
7. All SSEs, Ch.OSs, CDMSSs, Sectional Incharges for giving wide publicity amongst staff working under their supervision.
8. Incharge, Camp Office, Tilak Bridge New Delhi.
9. ਸਹੀ ਨੋਟਿਸ ਬੋਰ्ड

ਡੀ.ਐਮ.ਡਬਲ੍ਯੂ  
**D.M.W**

OLD IT SchemeAnnexure-I

डीज़ेल रेल इंजन आनिकीकरण कारखाना, पटियाला

DECLARATION for Individuals who has opted old Income Tax Scheme FOR FY 2021-22 [AY-2022-23]

I [Name].....Designation.....Emp. No. ....

PAN No.....D.O.B:.....Bill Unit:.....serving in Shop/Office

.....opt for the Old Tax Module for the FY: 2021-22 (AY: 2022-2023). I may be allowed the following exception claimed for Old Tax module on production of relevant documents

Whether retiring on completion of 60 years of age in FY 2021-22, Please state: Yes or No

1. Total estimated salary (including all Allowances, PLB, Honorarium, Leave Encashment, Children Education Allowance, arrears of salary or other allowances paid through monthly Salary Bills). Rs:- .....

*(Note : TA/DA and reimbursement of Newspaper expenses is not in be counted)*

2. Taxable amount received by the employee such as Award, Honorarium received other than through Salary Bill. Rs.....
  
3. a) Income from former Non-Railway employer Rs .....
- b) Income from other sources Rs .....
4. Income from House Property Rs .....
5. Standard Deduction Rs 50,000/-
6. Gross Total Income (1+2+3+4 minus 5 ) Rs- .....
7. HRA Exemption U/S 10(13A) claimed Rs:-.....
8. Exemptions / Deductions under the provisions of Income Tax Act Rs:-.....

| Section of Income Tax under which Rebate/ Exemption/ Deduction is sought | Type of saving/ investment such as PPF, NSC, LIC premium, payment of tuition fee*, interest on borrowed capital for construction/ purchase of residential house | Total amount of saving/ investment | Date of saving/ investment | Amount eligible for rebate under Income Tax Act in respect of FY 2021-22 [AY:2022-23] |
|--|---|------------------------------------|----------------------------|---|
| 80 C   |   |                                    |                            |   |
| 80 CCC   |   |                                    |                            |   |
| 80 CCD   |   |                                    |                            |   |
| 80 CCG   |   |                                    |                            |   |
| 80 D   |   |                                    |                            |   |
| 80 DD  |   |                                    |                            |   |
| 80 U   |   |                                    |                            |   |
| 80 DDB   |   |                                    |                            |   |
| 80 E   |   |                                    |                            |   |
| 80 EE  |   |                                    |                            |   |
| 80 G   |   |                                    |                            |   |
| 80 GGA   |   |                                    |                            |   |
| 80 TTA   |   |                                    |                            |   |
| Any other relevant Section may be added                                  |   |                                    |                            |   |

\*Payment in the nature of development fees of capitation fees or donation or payment of similar nature is not eligible for rebate. As per rules Tuition fee paid for full time education of any two children in india is admissible for rebate.

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D.M.W.

9. Total ELIGIBLE amount of deductions claimed (7 + 8 above) Rs:.....

10. TAXABLE INCOME, (6 minus 9 ) Rs:- .....

11. a) Tax on Total Income (please refer to Tax rates given below) Rs:- .....

b) Rebate U/s 87-A: A resident individual is entitled for rebate under section 87A if his total income does not exceed Rs. 5,00,000. The amount of rebate shall be 100% of income-tax or Rs. 12,500, whichever is less.

Rs: .....

c) Tax liability after rebate if admissible U/S 87-A ( a minus b) Rs:- .....

d) Health and Education Cess @ 4% on (c) above Rs:- .....

e) Total Tax Liability [(c) plus (d)] Rs:- .....

12. Tax deducted by employer ( DMW or any other ) upto Oct'2021

(please give copy of proof only in respect of TDS deducted by other than DMW) Rs.....

13. Tax deducted by any other person (other than employer)

during the current year till date ( Please give copy of proof) Rs:- .....

14. Self assessment tax/advance tax deposited in employee during the current year till date.

(Please give copy of proof) Rs:- .....

15. Balance Income Tax Payable.

Rs:-.....

(I am aware that this shall be deducted by DMW employer as TDS in installments from Salary of Nov'2021 to Feb'2022) per month @ Rs.....

Date:.....

(Signature of the Employee)

Bill Unit No.....

Full Name.....

Dept.....

Emp. No.....

Shop/Office.....

Mobile No.....

Note : Form No 12BB(See Rule 26C of Income Tax Rules) must be submitted to Bill Section of Personnel Department by 01.02.2022

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Tax rate applicable to employees below the age of 60 years as on 01.04.2021(AY: 2022-23) Under OLD Tax Regime:-

| Income range               | Income Tax Rates                                      | Health and Education Cess |
|----------------------------|---|---------------------------|
| Up to Rs 2,50,000          | Nil   | Nil                       |
| Rs 2,50,000 to Rs 5,00,000 | 5% of (total income minus Rs.2,50,000)                | 4% of Income Tax          |
| Rs 5,00,001 to 10,00,000   | Rs. 12,500+ 20% of (total income minus Rs.5,00,000)   | 4% of Income Tax          |
| Above Rs 10,00,000         | Rs. 1,12,500+30% of (total income minus Rs.10,00,000) | 4% of Income Tax          |

Tax rates applicable to employees who shall be of 60 years or more at any time during the FY 2021-22 (AY:2022-23)

| Income range               | Income Tax Rates                                      | Health and Education Cess |
|----------------------------|---|---------------------------|
| Up to Rs 3,00,000          | Nil   |                           |
| Rs 3,00,000 to Rs 5,00,000 | 5% of (total income minus Rs. 3,00,000)               | 4% of Income Tax          |
| Rs 5,00,000 to 10,00,000   | Rs. 10,000+ 20% of (total income minus Rs.5,00,000)   | 4% of Income Tax          |
| Above Rs 10,00,000         | Rs. 1,10,000+30% of (total income minus Rs.10,00,000) | 4% of Income Tax          |

*Disclaimer:- Please refer to official website of Income Tax Department to ascertain any rule position with regard to admissible Rebates, Tax Rates and TDS etc.*

डीज़ल रेल इंजन आनिकीकरण कारखाना, पटियाला

DECLARATION for Individuals who has opted New Income Tax Module FOR FY 2021-22 [AY-2022-23]

I [Name]..... Designation..... Emp. No. ....  
 PAN No..... D.O.B:..... Bill Unit:..... serving in Shop/Office  
 ..... opt for the NEW INCOME TAX Module for the FY: 2021-22 (AY: 2022-2023).

1. Total estimated salary (including all Allowances, PLB, Honorarium, Leave Encashment, Children Education Allowance, arrears of salary or other allowances paid through monthly Salary Bills).  
*(Note : TA/DA and reimbursement of Newspaper expenses is not in be counted)* Rs:- .....
2. Taxable amount received by the employee such as Award, Honorarium received other than through Salary Bill. Rs.....
3. a) Income from former Non-Railway employer Rs .....
- c) Income from other sources Rs .....
4. Income from House Property Rs .....
5. Gross Total Income (1+2+3+4) Rs .....
6. Tax deducted by employer ( DMW or any other ) up to Oct'2021  
 (please give copy of proof only in respect of TDS deducted by other than DMW) Rs.....
7. Tax deducted by any other person (other than employer)  
 during the current year till date (Please give copy of proof) Rs:- .....
8. Self assessment tax/advance tax deposited in employee during the current year till date.  
 (Please give copy of proof) Rs:- .....
9. Balance Income Tax Payable. Rs:-.....  
 (I am aware that this shall be deducted by DMW employer as TDS in installments from Salary of Nov'2021 to Feb'2022) per month @ Rs.....

Date:.....

(Signature of the Employee)

Bill Unit No.....

Full Name.....

Dept.....

Emp. No.....

Shop/Office.....

Mobile No.....

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Tax rates applicable Under New Tax Regime :

| Income Tax Slab            | Tax Rate applicable as per new module/regime             | Health and Education Cess |
|----------------------------|--|---------------------------|
| Up to Rs 2,50,000          | Nil  | Nil                       |
| Rs 2,50,001 to Rs 5,00,000 | 5%   | 4% of Income Tax          |
| Rs 5,00,001 – 7,50,000     | Rs. 12500 +10% of total income exceeding Rs 5,00,000     | 4% of Income Tax          |
| Rs 7,50,001 – 10,00,000    | Rs. 37,500 +15% of total income exceeding Rs 7,50,000    | 4% of Income Tax          |
| Rs 10,00,001 – 12,50,000   | Rs. 75,000 +20% of total income exceeding Rs 10,00,000   | 4% of Income Tax          |
| Rs 12,50,001 – 15,00,000   | Rs. 1,25,000+25% of total income exceeding Rs 12,50,000  | 4% of Income Tax          |
| Above Rs 15 Lakh           | Rs. 1,87,500 +30% of total income exceeding Rs 15,00,000 | 4% of Income Tax          |

Note: Under New Tax scheme, no Tax rebate is permissible on any type of saving made by the employee

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**Form No.12 BB (See rule 26C of Income Tax Rules)**

**Statement showing particulars of claims by an employee for rebate from deduction of tax under section 192 of Income Tax Act. For F.Y. 2021-22 (A.Y. 2022-23). The due date for submission of information in Form No.12BB is 01.02.2022**

1. Name and address of employee:

2. Permanent Account Number (PAN) of the employee:

(As per provisions of the Income Tax Act, if any Income Tax payee has not obtained his/her PAN or has submitted wrong PAN to this office, the TDS will be deducted by the office on his/her income @20% or the applicable rate, whichever is more. The exemption limit of Rs.2,50,000/- is not applied in such cases)

| <b>Details of claims and evidence thereof</b> |  |             |                                       |
|---|--|-------------|---------------------------------------|
| S. No   | Nature of Claim  | Amount      | Requisite Information                 |
| (1)   | (2)  | (3)         | (4)                                   |
| 1.  | House Rent Allowance<br>(i) Rent paid to the landlord<br>(ii) Name of the landlord<br>(iii) Address of the landlord<br>(iv) Permanent Account Number of the landlord<br><br>Note: Permanent Account Number shall be furnished if the aggregate rent paid during this year exceeds rupees one lakh.                           |             |                                       |
| 2.  | Leave travel concessions or assistance   |             | Evidence of expenditure               |
| 3.  | Deduction of Interest on borrowing under the head 'Income from house Property'<br>(i) Interest payable paid to the lender<br>(ii) Name of the lender<br>(iii) Address of the lender<br>(iv) Permanent Account Number of the Lender<br>(a) Financial Institutions (if available)<br>(b) Employer (If Available)<br>(c) Others |             |                                       |
| 4.  | Deduction under Chapter VI –A<br><b>(A) Section 80C,80CCC and 80 CCD</b><br>(i) Section 80C<br>(a).....<br>(b).....<br>(c).....<br>(d).....<br>(e).....<br>(g) .....   | Amount(Rs.) | Evidence of investment or expenditure |
|   | (ii) Section 80 CCC  |             |                                       |
|   | (iii)Section 80 CCD  |             |                                       |

|  |  |  |  |
|--|--|--|--|
|  | <p><b>(B) Other Sections (e.g. 80E, 80G, 80 TTA etc.) Under Chapter VI-A</b></p> <p>(i) Section.....<br/> (ii) Section.....<br/> (iii) Section.....<br/> (iv) Section.....<br/> (v) Section.....</p> |  |  |
|--|--|--|--|

### Verification

I.....Son/Daughter of.....do hereby certify that the information given above is complete and correct.

Date.....

(Signature of the Employee)

Bill Unit No.....

Full Name.....

Dept/Shop.....

Desg.....

Mobile No.....

Emp.No.....

*Note: This Form No.12BB duly filled in, along with requisite evidence, wherever stipulated, must be submitted to Bill Section of Personnel Deptt. by 01.02.2022 in respect of savings /investment made upto 31.01.2022. If any employee fails to submit Form No.12BB by 01.02.2022, the entire amount of rebate is liable to be disallowed and TDS shall be worked out by DDO accordingly without allowing any rebate on behalf of Income Tax department. Under Such circumstance, the whole TDS shall be deducted from salary of Feb'2022. In respect of saving/Investment made (other than salary bill) between 01.02.2022 and 31.03.2022 (both days inclusive), the rebate is not feasible to be given by DDO. It shall, however , be sought by the assessee from the Income Tax Department at the time of filing his/her Income Tax Return.*