

(A) Estimated annual taxable income for 1968-169
 (Pay bill for 3/68 paid in 4/68 to pay bill for 2/69 to be paid in 3/69)

Name of the Officer *Arul Phattarajay*

Department *Education*

Designation *Principals D. Senghiah*

Month in which drawn.	Pay	Taxable D.A.	income drawn as C.C.A.	H.R.A.	Honorarium	Children's Edn. Allowance; re-imbursment of tuition fees, medical allowance & others.	Total	C.P.F.	Deduction on a/c of Life Insurance P.L.I.; H.F.A.	10/15 Year cumulative time depo-sit.	Total	N.D.F.	Donations Nehrui Memorial Fund.	Total
April '68	1100	80	8.35	X			1188.35	200	119	X	319	X		X
May '68	1150	80	8.35	X			1238.35	"	"	"	"	"		"
June '68	"	"	"	"			"	"	"	"	"	"		"
July '68	"	"	"	"			"	"	"	"	"	"		"
August '68	"	"	"	"			"	"	"	"	"	"		"
Sept. '68	"	"	"	"			"	"	"	"	"	"		"
Oct. '68	"	"	"	"			"	"	"	"	"	"		"
Nov. '68	"	90	"	"			1248.35	"	"	"	"	"		"
Dec. '68	"	"	"	"			"	"	"	"	"	"		"
Jan. '69	"	"	"	"			"	"	"	"	"	"		"
Feb. '69	"	"	"	"			"	"	"	"	"	"		"
March '69	"	"	"	"			"	"	"	"	"	"		"
Gross salary Income.	14860													
Total Deduction.							3828							

A.S. 21/2/69 (225)

$1248.35 \times 5 = 6241.75$
 $= 9430.10$
 $1238.35 \times 1 = 1198.35$
 14860.20

319
 319
 319
 319

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Deduction on account of House Rent.

B) The amount of H.R.A. which should not be taken into account for the purpose of calculation of Income-tax etc. in respect of persons who actually incur expenditure in payment of house rent is as follows :-

(a) The amount of H.R.A. received ... Rs. _____

(b) The amount of House Rent paid ... Rs. _____

less 1/10th of the amount of salary*

(c) An amount equal of :-

(i) In respect of residential accommodation situated in Calcutta 1/5th of the amount of salary* in respect of the relevant period. Rs. _____

(ii) For such residential accommodation as situated in any other place 1/10th of the amount of salary in respect of the relevant period. Rs. _____

(d) A sum calculated at Rs. 300/- p.m. in respect of the relevant period which-ever is the least. Rs. _____

The least of the amount as at (a), (b), (c) or (d) so arrived at should be deducted from the Gross salary income.

Persons claiming exemption of H.R.A. for the purpose of income-tax as mentioned above should furnish certificates as follow :-

1) Certificate

I pay Rs. _____ as house rent for my residential accommodation situated at _____.

Signature _____

Designation _____

2) Certificate

The amount of house rent as stated above has been verified from the rent receipts and found to be correct.

Signature _____

Designation of _____
Controlling Officer.

* NOTE : For this purpose, salary has the meaning as defined in the fourth schedule to Income Tax Act, under which salary includes D.A. if the terms of appointment provide that D.A. will count for retirement benefit.

(Contd.... 3)

C) Ann annual return in the following proforma should be sent by the Administrative authorities.

Proforma
Annual return relating to rent free residences
for the year ending 31.3.69

Sl. No.	Designation of the post	Name of the present incumbent of the post.	Particulars of the residence.	Annual Rental value of the residence according to Govt. rules excluding value of rent free furniture, water, electric and other services.
(1)	(2)	(3)	(4)	(5)

Signature of the
Administrative Authority _____

Designation _____

NOTE : The annual rental value of the residence, if any, should be added to find out the annual salary income.

D) Standard Deduction on account of conveyance.

The Finance Bill, 1968, has provided for standard deduction on account of maintenance, expenditure and also wear and tear of conveyance of various categories owned by salaried tax-payers and used for purpose of employment. The amounts of these standard deductions, which in the case of motor cars vary according to the range of salary income of the tax-payer are as given below :-

Category of conveyance	Amount of the standard deduction for every month or part of the month during which the conveyance has been used for the purpose of employment.
(1) Motor Cars :	Rs.
(a) Where the amount of the gross salary income (i.e. the aggregate of the salary and taxable allowance) during the year does not exceed Rs. 15,000 150
(b) Where the gross salary income exceeds Rs. 15,000 but does not exceed Rs. 25,000 200

(Contd 4)

(C) where the gross salary income exceeds Rs. 25,000	...	250
(2) Motor Cycles, scooters or other Mopeds	...	50
(3) Bicycles	...	5

The deduction of the appropriate amount for expenditure on maintenance of conveyance and its wear and tear should be allowed in calculating the tax to be deducted at source from the salary.

The following certificate should be furnished by the administrative Authority.

Certificate
 Shri Anil Bhattacharya Designation _____
 owned a car/Motor cycle, Scooter or other Moped/Bicycle for the period from Feb '69 to March '69 and used for the purpose of employment.

Signature _____

Designation of Administrative Authority Principal, Presidency College, Calcutta.

E) Deduction on account of Life Insurance Premium, Contribution to Provident Fund and Deposit in 10/15 year Cumulative Time Deposit.

While computing the taxable income, the Disbursing Officers should allow a deduction of 60 per cent of the first Rs. 5,000 and 50 per cent of the balance of the qualifying amount of payments towards Life Insurance Premium, Contributions to Provident Fund and Deposits in a 10-Year Account or 15-Year under the Post Office Savings Bank (Cumulative Time Deposits) Rules 1959. The qualifying amount of the item taken together will be limited to 30 per cent of the estimated "salary" income of the employee (as computed before making the above deduction) of Rs. 15,000, whichever is less.

Certificate:

"Certified that the concerned policy or policies for which rebate on Income-tax etc. has been claimed has or have not expired or been ~~expired~~ surrendered before the 31st March of the financial year 1968-69.

~~Signature~~

Signature Anil Bhattacharya

Designation Professor, Presidency College, Calcutta.

F) Relief on account of donations to National Defence Fund, Jawaharlal Nehru Memorial Fund & Prime Minister's Draught Relief Fund and deductions on account of tax on professions, trades, callings or employments ~~levied~~ levied under any State or Provincial Act.

1) No deduction should be made from the salary income in respect of any donations for charitable purposes. The tax relief on such donations will have to be claimed by the taxpayer separately at the time of the finalisation of the assessment. However, in cases where contributions to the National Defence Fund, Jawaharlal Nehru Memorial Fund or the Prime Minister's Draught Relief Fund are made by deduction from the pay bills,

Cont'd....

fifty-five per cent of such contributions may be deducted in computing the taxable income of the employee. Care should be taken to see that the aggregate of such contributions for the year is not less than Rs. 250.

2. In cases where deductions are claimed on account of tax on professions, trades, callings or employments levied under any State or Provincial Act the same may be allowed from the total income for purposes of deductions of tax at source on production of proof by the assessee before the Disbursing Officer. The adjustment in this behalf in the tax deductible at source may be made in the last month.

Schedule II

Income-tax calculation in respect of Shri Anand Bhattarajji designation..... for the year 1968-69.

(A) Gross salary income upto and including 31.3.69 Add balance of advance of pay if any taken during the year and not recovered during the year. Less Advance of pay if any repaid during the year on which income-tax was paid last year. Rs. 14,860

(B) Deduct H.A.A. that should not be taken into a/c. for the purpose of calculation of Income tax (vide para B of the first schedule) Rs. _____

(C) Add actual rental values of the rent free residence as shown in para C of the first schedule Rs. _____

(D) Deduct standard deduction on a/c. of conveyance (vide para D of the first schedule) Rs. 300

(E) Deduction on a/c. of Life Insurance Premium, contribution to Provident Fund & Deposit in 10/15 year Cumulative time Deposit as arrived at para E of the first schedule- Rs. 227459
~~Rs. 28287~~

(F) Deduct relief on a/c. of donation to National Defence Fund, Jawaharlal Nehru Memorial Fund & Prime Minister's Draught Relief Fund and deduction on a/c. of tax on professions, trades, callings or employments levied under any State or Provincial Act (vide para F of the first schedule) Rs. 500

Books purchased

Total Taxable Income (A+C) - (B+D+E+F) Rs. ~~XXXXXX~~
- Rs. 10,232

Note: Total Taxable Income is to be rounded off to the nearest multiple of ten rupees.

Rate of Income-tax.

- 1) where the total income does not exceed Rs. 5,000. 5 per cent. of the total income; Rs.
- 2) where the total income exceeds Rs. 5,000 but does not exceed Rs. 10,000. Rs. 250 plus 10 per cent. of the amount by which the total income exceeds Rs. 5,000; Rs.
- 3) where the total income exceeds Rs. 10,000 but does not exceed Rs. 15,000. Rs. 750 plus 15 per cent. of the amount by which the total income exceeds Rs. 10,000; Rs. 785.00.

Cont'd.....

- 4) where the total income exceeds Rs.15,000 but does not exceed Rs.20,000; Rs.1,500 plus 20 per cent. of the amount by which the total income exceeds Rs.15,000; Rs.
- 5) where the total income exceeds Rs.20,000 but does not exceed Rs.25,000. Rs.2,500 plus 30 per cent. of the amount by which the total income exceeds Rs.20,000; Rs.
- 6) where the total income exceeds Rs.25,000 but does not exceed Rs.30,000. Rs.4,000 plus 40 per cent. of the amount by which the total income exceeds Rs.25,000; Rs.
- 7) where the total income exceeds Rs.30,000 but does not exceed Rs.50,000 Rs.6,000 plus 50 per cent. of the amount by which the total income exceeds Rs.30,000; Rs.
- 8) where the total income exceeds Rs.50,000 but does not exceed Rs.70,000. Rs.16,000 plus 60 per cent. of the amount by which the total income exceeds Rs.50,000; Rs.
- 9) where the total income exceeds Rs.70,000 but does not exceed Rs.1,00,000. Rs.28,000 plus 65 percent. of the amount by which total income exceeds Rs.70,000; Rs.
- 10) where the total income exceeds Rs.1,00,000 but does not exceed Rs.2,50,000. Rs.47,500 plus 70 percent. of the amount by which total income exceeds Rs.1,00,000; Rs.
- 11) where the total income exceeds Rs.2,50,000. Rs.1,52,500 plus 75 percent. of the amount by which total income exceeds Rs.2,50,000; Rs.

Gross Income Tax:-

Rs. 785.00

*Less:-

(1) where such person is an individual whose total income does not exceed Rs.10,000 and who has, during the previous year relevant to the assessment year commencing on the 1st day of April, 1969 incurred any expenditure for the maintenance of any one or more of his parents or grand parents mainly dependent on him, the income-tax computed at the rate hereinbefore specified shall be reduced by so much of the amount specified hereunder, as does not exceed the amount of income-tax so computed:-

- (a) Rs. 145 In the case of an unmarried individual; Rs.
- (b) Rs. 220 in the case of a married individual who has no child mainly dependent on him; Rs.
- (c) Rs. 240 in the case of a married individual who has one child mainly dependent on him; Rs.
- (d) Rs. 260 in the case of a married individual who has more than one child mainly dependent on him; Rs.

So, however, that in the case of a married individual whose spouse has a total income exceeding Rs.4,000 in respect of the previous year relevant to the assessment year commencing on the 1st day of April, 1969 this clause shall have effect as if for the amounts of Rs.220, Rs.240 and Rs.260 the amount of Rs.145, Rs.165 and Rs.185 had, respectively, been substituted;

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(ii) where such person is an individual not falling under clause (i) or a Hindu undivided family, the income-tax computed at the rate hereinbefore specified shall be reduced by so much of the amount specified hereunder, as does not exceed the amount of income-tax so computed:-

(a) Rs. 125 in the case of an unmarried individual Rs.....

(b) Rs. 200 in the case of a married individual who has no child mainly dependent on him or a Hindu undivided family which has no minor coparcener: Rs.....

(c) Rs. 220 in the case of a married individual who has one child mainly dependent on him or a Hindu undivided family which has one minor ~~xxx~~ coparcener mainly supported from the income of such family; Rs..... 145.00

(d) Rs. 240 in the case of a married individual who has more than one child mainly dependent on him or a Hindu undivided family which has more than one minor coparcener mainly supported from the income of such family; Rs.....

So, however, that in the case of a married individual whose spouse has a total income exceeding Rs.4,000 in respect of the previous year relevant to the assessment year commencing on 1st day of April, 1969 this clause shall have effect as if for the amounts of Rs.200, Rs.220 and Rs.240, the amounts of Rs.125, Rs.145, and Rs.165 had respectively been substituted.

(iii) (A) where such person is an individual whose total income exceeds Rs.10,000 but does not exceed Rs.20,000 and who has, during the previous year relevant to the assessment year commencing on the 1st day of April, 1969 incurred any expenditure for the maintenance of any one or more of his parents of grand parents mainly dependent on him, the income-tax payable by him in respect of such total income shall not exceed the aggregate of-

(1) the income-tax which would have been payable by the individual if his total income ~~and~~ had been Rs.10,000 and

(2) 40 per cent of the amount by which the total income of the individual exceeds Rs.10,000;

(B) where such person is not an individual whose case falls under sub-clause (A) and the total income of such person does not exceed Rs.20,000, the income-tax payable, thereon shall not exceed 40 per cent. of the amount by which the total income ~~exceeds~~ ~~exceed 40 per cent. of the amount by which the total income exceeds~~ exceeds the limit of Rs.4,000/-

Explanation- For the purposes of clause (i) and sub-clause (A) of clause (iii) of this proviso, a parent or grand parent of an individual shall not be treated as being mainly dependent on such individual if the income of the parent or as the case may be, the grand parent from all sources in respect of the previous year relevant to the assessment year commencing on the 1st day of April, 1969 exceeds one thousand rupees.

Net Income Tax Rs. 640.....

[*Persons concerned should score out the 7 categories not applicable to him.

Add Surcharge on income-tax at 10% of the net Income-tax Rs. 64.....

Total Income-tax plus surcharge payable: Rs. 704.....

Note:-1) Total tax to be rounded upto the nearest rupee.

2) No Income-tax is deductible unless the net taxable income exceeds Rs.4,000/- per annum.

3) In the case of a resident unmarried individual, the provisions for marginal relief operates where the total income after the deduction of 60 per cent. of the qualifying amount of contributions to Provident Fund, Life Insurance Premia, etc., does not exceed the following amounts:-

(a) where the individual incurs expenditure on the maintenance of a dependent parent or grand parent-Rs.4,150.

(b) in any other case-Rs.4,210.

The marginal provision limits the income-tax payable in such a case to 40 per cent. of the amount by which the total income exceeds Rs.4,000. The special surcharge at 10 per cent. of the income-tax will be levied in addition.

Schedule-III

Total tax payable during the year 1968-69

Income Tax payable as per Schedule II	Tax already deducted upto pay bill for 1/69 paid in 2/69.	Balance of tax to be deducted from pay bill for 2/69.
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Rs 704

Rs 825

Nil

Skb./17.2.69.

$$\begin{array}{r} 1200 \\ 712 \\ \hline 1440 \end{array}$$

$$\begin{array}{r} 1048 \\ 215 \\ \hline 833 \end{array}$$

Signature..... Anil Bhattarajji

Designation..... Professor,
Presidency College, Calcutta.