



## PONDICHERRY UNIVERSITY

**S.RAGHAVAN IA & AS**  
**Finance Officer**

R.V Nagar, Kalapet  
Pondicherry 605 014

Ref. PU/Fin A2/IT/2009-10/

Date: 01 /10/2009

### **C I R C U L A R**

**Sub: Filing of Income Tax calculation Statement for the year 2009-2010  
by the Faculty members, Officers, and Staff of this University-  
Reg.**

\* \* \* \* \*

The Income Tax calculation statement is to be submitted by all the staff members of the University whose annual gross total income is expected to cross one lakh sixty thousand rupees in case of male members and one lakh ninety thousand rupees in case of female members during the financial year 2009-10. An Income Tax calculation statement proforma along with instructions for filling up the statement is sent herewith to all the assesses. **The PAN number should be necessarily filled at the Part-A of Income Tax statement form. Without PAN Number, IT calculation statement will be returned to the individuals immediately.**

For availing of the various deductions under Income Tax Act the relevant instructions and the time schedule attached herewith is to be strictly adhered to by all the assesses. While furnishing the Income Tax calculation statement relevant proofs for Savings/Investments made including rent receipt have to be attached. Any incomplete statement without relevant proofs as per the instructions for claiming the deductions will not be considered. Also in case of failure to comply the time schedule given in the instructions for filling the Income Tax statement, the Finance and Accounts section will be compelled to calculate and deduct Income Tax for these assesses on the basis of the information available with the University. Income Tax as per the University's calculation will be recovered from such assesses from salary payable during November 2009 to February 2010. **To avoid problems in finalizing the Income Tax, we strictly impose deadline to submit the IT calculation statement by 20<sup>th</sup> October 2009 failing which the salary for the month of November 2009 will be withheld without any further communication.** It may be ensured that while submitting the statement itself proofs for savings/investments made should be furnished. The statement along with the relevant proofs may be submitted to the Section Officer (Salary) of the Finance & Accounts Section on or before 20<sup>th</sup> October 2009. **The statements received without proofs would be returned immediately.**

In case any faculty member/Officer/Staff has given a request for increase in GPF, he/she may ensure that the increase in GPF subscription is reflected in the next month pay slip.

To avoid any complication in this regard all the assesses are hereby requested to cooperate with the Finance and Accounts section strictly by adhering to the instructions and by keeping up the time schedule which would facilitate them to discharge this important obligation of Income Tax remittance smoothly.

**(S. RAGHAVAN)**  
**FINANCE OFFICER**



**PONDICHERRY UNIVERSITY, PONDICHERRY**  
**STATEMENT OF CALCULATION OF INCOME TAX**  
**FOR THE FINANCIAL YEAR 2009- 10**

**(Please carefully read the instruction/note attached herewith  
before filling up this statement)**

*PART – A* (Refer Note 1)

- |  |                |
|--|----------------|
| a) PAN Number :  | b) GIR No.     |
| c) E.C.No. :   | h) Pay Band :  |
| d) <b>Name of the Employee</b> :                                     | i) Grade Pay : |
| e) <b>Designation</b> :  |                |
| f) Name of the School/Dept/Section/<br>Centre etc in which working : |                |
| g) Date of increment   |                |

*PART – B*

**1. (I) Total Gross Salary Income**

(Refer Note 2) :

- |   |       |
|---|-------|
| a) Gross Salary received  | : Rs. |
| b) Pay Arrears received   | : Rs. |
| c) D.A. Arrears received  | : Rs. |
| d) <b>6th Pay Arrears/D.A. Arrears</b>  | : Rs. |
| e) Bonus received   | : Rs. |
| f) Honorarium received  | : Rs. |
| g) OTA received   | : Rs. |
| h) Remuneration received  | : Rs. |
| i) Children's Tuition fee reimbursement received                                | : Rs. |
| j) Medical Reimbursement (Total during the year)<br>exceeding Rs.12000 received | : Rs. |

- |  |      |
|--|------|
| (II) <b>ADD (a)</b> Any other perquisites Remuneration,<br>Etc. received (Refer Note. 3) | :Rs. |
| (b) Salary Received from Previous<br>Employment  | :Rs. |

- |  |       |
|--|-------|
| <b>2. LESS :</b> (i) HRA exempted (Refer Note 4) | : Rs. |
| (ii) Transport Allowance exempted (Max 800/pm)   | : Rs. |
| (iii) Professional Tax paid                      | : Rs. |

**3. Total Salary Income (1 – 2)** : Rs.

**4. Income from House Property** :

i) **For Self Occupied property**

**LESS** : Interest paid on HBA/Housing Loan {Max 1.5 Lakhs}: Rs.

(ii) **For Income from Let out property**

- |  |       |
|--|-------|
| a) Income from Let out property  | :Rs.  |
| b) <b>LESS</b> House Tax paid  | : Rs. |
| c) Net Value of income [(a) – (b)]   |       |
| d) <b>LESS</b> 30% of Net Value (c) for repairs and maintenance            | : Rs: |
| e) <b>LESS</b> Interest paid on HBA/Housing loan                           | : Rs. |
| f) Income chargeable under income from house property<br>(c) – [(d) +(e) ] | : Rs. |

**5. Income from Other Sources**

- |  |       |
|--|-------|
| (i) Interest on NSC VIII issue/NSS/UTI etc | : Rs. |
| (ii) Interest on Govt. Securities          | : Rs. |
| (iii) Bank Interest                        | : Rs. |
| (iv) Any Other Income                      | : Rs. |

**6. Aggregate of (3) – 4(i)+(5) or (3) +4(ii) +(5)** : Rs.

**LESS Deduction under Section 80 C, 80 CCC & 80 CCD \* (Refer Note 6)**

- (i) a) Contribution in Provident Fund(GPF/CPF/NPS) : Rs.
- b) Life Insurance Premium paid : Rs.
- c) Repayment of Housing Loans paid (Principal) : Rs.
- d) Infrastructure Bond purchased : Rs.
- e) Tuition fees paid : Rs.
- f) Group Insurance premium : Rs.
- g) PLI Premium paid/PPF : Rs.
- h) NSC Investment : Rs.
- i) Investment on Govt. Securities : Rs.
- j) Investment on approved shares : Rs.
- k) Contribution in Pension Fund : Rs.
- l) Investment in approved mutual funds (*Sec 80 CCC*) : Rs.
- m) Investment on other approved institutions : Rs.

**Total Deduction Claimed**(Subject to maximum of Rs.1,00,000) : Rs.

**8. LESS Contribution in Mediclaim policy (*Sec 80 D*) \*** : Rs.  
(Refer Note 7)

**9. LESS Expenditure on Medical Treatment incurred for physically Handicapped dependant (*Sec 80 DD*)\*** : Rs.  
(Refer Note 8)

**10. Interest paid on Loan taken for Education (*Sec 80 E*)\*** : Rs.

**11. LESS Donation paid to the approved institution(*Sec 80 G*)\*** : Rs.

**12. Total Taxable Income [6 -( 8+9+10+11)]** : Rs.

**13 Tax on Total Taxable Income (Refer Note 9)** : Rs.

**14. ADD Education cess 3% on Tax** : Rs.

**15. Total Income Tax Payable by the Employee (13 + 14)** : Rs.

**16. LESS Tax deducted at source/from arrears** : Rs.

**17. LESS Advance Tax, Self Assessment Tax paid** : Rs.

**18. Balance Tax Payable (15 - [(16 +17)])** : Rs.

**19. Proposal to recover the Balance Tax** : Rs.

**I hereby authorize the Drawing Officer/Disbursing Officer to deduct the balance amount of tax from my monthly salary as detailed below.**

<b>OCT' 09</b>	<b>Rs.</b>	<b>JAN' 10</b>	<b>Rs.</b>
<b>NOV' 09</b>	<b>Rs.</b>	<b>FEB' 10</b>	<b>Rs.</b>
<b>DEC' 09</b>	<b>Rs.</b>		

**20. Any Other Information** :Rs.

**(\* All these deductions are subject to limitations stated in Income Tax Rules)**

**21. Declaration** :

*I \_\_\_\_\_ hereby certify that the above, information submitted by me is true and correct to the best of my knowledge and I did not suppress any material facts. In case of any discrepancy/controversy in r/o proofs furnished, I agree to go by the IT deductions made by the University based on the records of University*

**Signature** :

Place : Pondicherry **Name** :

Date : / / 2009 **Designation** :

**IMPORTANT NOTES FOR FILLING UP THE INCOME TAX  
CALCULATION STATEMENT**

Note 1	The PAN and GIR numbers should be necessarily filled at the Part-A of the Income Tax Statement Form. Any form submitted without these important information will not be accepted and it will be returned to the individuals immediately
Note 2	The pay arrears/D.A. arrears received during the financial year should be included under Sl.No.1 (I)
Note 3	All the additional income received by way of honorarium, remuneration from Pondicherry University and other institutions are to be included under Sl.No.1 (II)
Note 4	<p>For claiming HRA exemption a working sheet has to be attached in the following methods.</p> <p style="text-align: center;"><b>HRA EXEMPTION WORKING SHEET</b></p> <p>I. Actual HRA received (Annual) : Rs</p> <p>II Rent Paid in Excess of 10% of Salary i.e.10% of (Basic pay + Grade pay (annual)) : Rs.</p> <p>III 40% of Basic + Grade Pay (Annual) : Rs..</p> <p>IV The Least amount among I, II and III : Rs. (Proof for payment of house rent has to be attached denoting the location of the house, signature of the Land Lord, his name and address</p>
Note 5	The copy of the permission letter obtained from the University for house construction and copy of the certificate issued by the Institution which released House Building Advance/Housing Loan etc, by clearly mentioning payments of principal and interest, are to be necessarily submitted for claiming deduction under Sl.No.8. Otherwise the claim will be summarily rejected.
Note 6	The remittances towards Provident Fund, Insurance premium, HBA (principal), PLI etc made by the assessee directly other than salary recovery, are to be proved through proper evidences. Otherwise the contribution made through salary recovery alone will be taken into account for allowing deduction under Section 80 C (Sl.No. 10)
Note 7	Under Section 80 D deduction is allowed for medical insurance premium paid under approved schemes which are popularly known as MEDICALIM for maximum of Rs.20,000 for the Senior Citizen (65 yeas and above) and Rs.15,000 for others.
Note 8	Under Section 80 DD deduction is allowed in respect of expenditure incurred for medical treatment of the handicapped dependant etc. and deposit made for maintenance of handicapped dependants for a maximum amount of Rs. 50,000. To avail this deduction the dependant should be an handicapped with disability of 40 % and above and the assessee should prodpuce the dependency certificate, physical disability certificate and proof for incurring the expenditure for treatment, rehabilitation, maintenance etc.

<p>Note 9</p>	<p style="text-align: center;"><b>INCOME TAX CALCULATION TABLE FOR TAXABLE INCOME</b></p> <p style="text-align: center;"><b>I. FOR WOMEN</b></p> <p>a) upto Rs. 1,90,000 : Tax : Nil</p> <p>b) from Rs.1,90,001 to Rs.3,00,000 : 10 % of the tax on income exceeding Rs.1,90,000/-</p> <p>c) from Rs.3,00,001 to Rs.5,00,000 : Rs.11,000 plus 20% of the tax on income exceeding Rs.3,00,000/-</p> <p>d) Above Rs.5,00,000 : Rs.51,000plus 30% of the tax on the income exceeding Rs.5,00,000/-</p> <p style="text-align: center;"><b>II. FOR INDIVIDUALS</b></p> <p>a) upto Rs. 1,60,000 : Tax : Nil</p> <p>b) from Rs.1,60,001 to Rs.3,00,000 : 10 % of the tax on income exceeding Rs.1,60,000</p> <p>c) from Rs.3,00,001 to Rs.5,00,000 : Rs.14000 plus 20% of the tax on income exceeding Rs.3,00,000</p> <p>d) Above Rs.5,00,000 : Rs.54,000plus 30% of the tax on the income exceeding Rs.5,00,000</p> <p style="text-align: center;"><b>III FOR SENIOR CITIZEN (65 YEARS AND ABOVE)</b></p> <p>a) upto Rs. 2,40,000 : Tax : Nil</p> <p>b) from Rs.2,40,001 to Rs.3,00,000 : 10 % of the tax on income exceeding Rs.2,40,000/-</p> <p>c) from Rs.3,00,001 to Rs.5,00,000 : Rs.6000 plus 20% of the tax on income exceeding Rs.3,00,000/-</p> <p>d) Above Rs.5,00,000 : Rs.46,000plus 30% of the tax on the income exceeding Rs.5,00,000/-</p>
<p>Note 10</p>	<p>Under the Income Tax rules, deduction from gross income towards tax benefit will be allowed strictly subject to production of relevant proofs to the satisfaction of the Pay Drawing and Disbursing Officer. Hence all the employees are hereby informed to produce the proofs along with IT Calculation Statement in time for such deductions as claimed by them. Otherwise such deduction will be automatically disallowed.</p>
	<p><b><u>Schedule for submission of Income Tax Calculation forms.</u></b></p> <p>a) Last date for submission Income Tax Calculation Statement in the Finance Section : <b>20<sup>th</sup> October 2009</b> With Proof for claiming deductions</p> <p>b) Form 16 Will be issued from : <b>MAY 2010</b></p>