



कृषि वैज्ञानिक चयन मंडल
कृषि अनुसन्धान एवं शिक्षा विभाग, भारत सरकार
कृषि अनुसंधान भवन-1, पूसा, नई दिल्ली-110012
AGRICULTURAL SCIENTISTS RECRUITMENT BOARD
Department of Agricultural Research and Education, Govt. of India
Krishi Anusandhan Bhavan-I, Pusa, New Delhi – 110012



F.No.1(1)/2020-Cashier Unit

Dated: 28th September, 2021

CIRCULAR

Subject: Income Tax Proforma for the financial year 2021-22

All individuals whose total income on account of pay and allowances, honorarium etc. exceeds Rs. 2,50,000/ (Rs. 3,00,000/- in case of senior citizens) are liable for tax deduction at source during the financial year 2021-2022.

Any employee, who wants to avail new tax regime i.e. lower tax structure under section 115BAC may opt for the same as per attached proforma otherwise income tax will be calculated according to existing old tax regime.

In order to assess the Income Tax deduction at source for the financial year 2021-22, all officers/staff of ASRB are requested to furnish the details of any savings/rebate claimed under Income Tax Act in the enclosed Income Tax Proforma alongwith documents in support of their claim, completed in all respect to **Cashier Unit(ASRB) latest by 22nd October, 2021.**

In absence of the above mentioned requisite information, Income Tax recoverable during the year 2021-22 will be worked out as per Govt. of India's order as per existing old tax regime after taking into account the pay and allowances etc. drawn/admissible during the year allowing permissible deductions as per rules.


(Upendra Mehta)

DRAWING AND DISBURSING OFFICER

Enclosure:- Blank Income Tax Proformas (As per old and new tax regimes) for the financial year 2021-22.

NOTE:- Any change in saving/exemption etc. will not be entertained after 22.10.2021. All are requested to intimate the saving details along with self-attested copies of relevant document, within the stipulated time.



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INCOME TAX PROFORMA FOR THE FINANCIAL YEAR 2021-22

NAME & ERP I.D. NO.		
DESIGNATION		
Whether opting for taxation u/s -115 BAC (Yes/No) If yes, it implies to be considered for new tax regime. If No, it implies to be considered for old tax regime.		
DATE OF BIRTH (for getting benefit of Sr. Citizen, if applicable)		
PAN No. (attach a clear copy of PAN Card)		
A	Income under any head other than salary declared under section 192 (2B) e.g. interest, capital gains, Fee/Honorarium, dividends etc. (Provide details as per Annexure - I)	
B	Details of savings under Section 80(C) (Maximum Rs.1.50 lakh) (attach a copy each of the document)	
(i)	LIC premia/United Linked Insurance Plan/Invest in NSC VIII Issue during 2021-22	
(ii)	Amount deposited/to be deposited in PPF during 2021-22	
(iii)	Contribution made to Tier-I NPS account during 2021-22	
(iv)	Fixed deposit in SBI or Public Sector Bank/Post Office Time Deposit for minimum period of 5 years during 2021-22	
(v)	HBA Principal (proof of possession/completion certificate by respective authority)	
(vi)	Tuition Fee paid during 2021-22 (maximum 2 children with copy of receipts)	
(vii)	Any other	
	Total	
C	Details of deduction under Section 80CCD(1B) (Max. Rs. 50,000/-) (attach a copy of the document)	
	Amount deposited in National Pension Scheme during 2021-22	
D	Details of deduction under Section 80(D) (attach a copy each of the document)	
(i)	Mediclaime (maximum Rs. 25,000/-), (for Sr. Citizen Rs. 50,000/-)	
(ii)	Rs. 25,000/- to upkeep in force an insurance on the health of his parent/parents. (for senior citizen it is Rs. 50,000/-)	
(iii)	Payment for preventive health checkup of the assessee, his family and parents maximum of Rs. 5000/- subject to ceiling as in (i) above	

E	<u>Details of deduction under Section 80(DD)(attach a copy each of the document)</u> <u>(Exp. Incurred on dependent, being a person with disability, Max. Rs.0.75/1.25 lakh)</u>	
(a)	on medical treatment/maintenance/rehabilitation	
(b)	Paid or deposited any amount under the scheme framed in this behalf by the LIC or any other insurer or the specified company approved by the Board	
F	<u>Details of deduction under Section 80(E)(attach a copy each of the document)</u>	
(i)	Any amount paid by way of interest on Education loan during 2021-22	
G	<u>Details of deduction under Section 80(G)(attach a copy each of the document)</u>	
(i)	Any donation for charitable purpose	
H	<u>Details of deduction under Section 80(U)(attach a copy of disability certificate)</u>	
(i)	Deduction of Rs.0.75 Lakh if assessee's disability is 40% and above, and Rs.1.25 lakh if disability is 80% and above	
I	<u>Amount of deduction claimed u/s 10 (along with original rent receipt, Photo I-card for proof of residence/copy of PAN card of landlord alongwith details in Annexure -II attached)</u>	
(i)	House Rent paid if living in rented House during 2021-22 (As per CBDT Circular deduction u/s 10 for payment of rent will be allowed only after detailed verification of landlord profile and Photo identity card of the incumbent in respect of the address where he is residing.)	
J	<u>Details of deduction u/s 24 (attach copy of possession/completion certificate).In case Loan taken for more than one property, details may be shown separately.</u>	
	Interest on Home Loan for acquisition/construction of house with proof of possession of flat/house by respective authorities (Provide details as per Annexure III.)	
K	<u>Any other item</u>	

Note :Income Tax Assessee claiming the above deduction/rebate under different Sections of IT Act are required to provide documentary proof regarding the claim, failing which no deduction/rebate will be allowed.

(SIGNATURE)

Place of posting _____

Ph. Number _____ (O)

_____ (M)

Dated:

AGRICULTURAL SCIENTISTS RECRUITMENT BOARD

Form for sending particulars of Income under Section 192(2B) for the year ending 31st March, 2022

1.	Name & Designation of the employee	
2.	Permanent Account Number (PAN)	
3.	Residential Status with address, i.e whether self-occupied/let out	
4.	Particulars of income under any head of income other than "salaries" (not being a loss under any such head other than the loss under "Income from house Property") received in the financial year.	
	(i) Income from House property (details in Annexure- III may also be furnished)	
	(ii) Profits and gain of business or profession	
	(iii) Capital Gains	
	(iv) Amount of Hon/Fee received	
	(v) Amount of of Annuity/royalty received	
	(vi) 1. Income from other sources (a) Dividends (b) Interest (c) Other Income (Specify) 2. Exemption sought from this income, if any. (a) u/s 80 TTA (b) u/s 80 TTB (C) Any other	
5.	Aggregate of sub-items (i) to (vi) of sub-item 4	
6.	Tax deducted at source (enclose certificate) issued under Section 203 by the concerned.	

(Signature of the employee)

Place:

Date:

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Those who are paying rent for his/her residential purpose during financial Year 2021-22 and seeking rebate on Income Tax, the following details of the landlord be furnished:

Name of the landlord : _____

Address : _____

PAN (landlord) : _____

In case there is no PAN of the Landlord, declaration to this effect from the Landlord be attached : _____
 alongwith copy of the proof of ownership of property

Relationship with the employee, if any : _____

Whether the person to whom Rent being paid is declared to be dependent to the employee and the declaration to this effect is submitted to the concerned Establishment Section or not : _____

Whether the employee or his/her Spouse owns residential accommodation or not. If so the details & status be furnished: _____

Whether the spouse of the employee is availing Income Tax rebate on account of rent being paid from his/her employer. _____

Signature : _____

Name & Designation : _____

ID No. : _____

Division/Section : _____

Contact No : _____

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COMPUTATION OF INCOME/LOSS FROM HOUSE PROPERTY DURING F.Y.2021-22

(i)	Address of the property against which loan is taken	
(ii)	Self-occupied/rented	
(iii)	Date of loan availed	
(iv)	Value of House property	
(v)	Amount of loan availed	
(vi)	Purpose of loan (construction/ acquiring property/Renovation)	
(vii)	Date on which construction is/will be completed	
(viii)	Date of possession of property(Attach Possession certificate)	
(ix)	Ownership(sole or Joint), If joint, relationship and percentage of share in the property	
(x)	Whether joint owners is/ are claiming deduction under income Tax Act 1961(Please indicate amount)	
(xi)	Annual value- amount for which the property might reasonably be let out or annual Municipal valuation or actual rent received or receivable whichever is the highest (If applicable).	
(xii)	Less - Municipal tax paid	
(xiii)	Net adjusted annual value	
(xiv)	Less - deduction under Section 24(1) 30% of (Net adjusted Annual value	
(xv)	Less - Interest on borrowed capital	
(xvi)	Net Income from House Property	

Name & Designation :

Dated:

Signature :