

# Haryana Power Generation Corporation Ltd.

O/o Chief Accounts Officer, (P & A), HPGCL, Panchkula

From

Chief Accounts Officer/P&A  
HPGCL, Urja Bhawan, C-7  
Sector 6, Panchkula.

To

All Gazetted Officers of HPGCL

Memo No.: Ch-1/CAO/P&A/Cs

Dated :

**Subject: Deduction of Tax at Source-Submission of Income Tax Statement for the Financial Year 2015-2016 (Assessment Year 2016-2017).**

Your kind attention is invited to the provision of Section 192 of the Income Tax Act. , which are reproduced below for your kind notice.

"Sub-Section (1) of Section-192 of Income Tax Act 1961 provides that the person responsible for paying any income chargeable under the head "Salaries" shall, at the time of making payment deduct Income-tax on the amount payable at the average rate of Income Tax computed on the basis of the rates in force for the financial year, in which the payment is made, on the estimated income, under this head, of the assessee, for the Financial Year. The aggregate tax thus calculated on the estimated income divided by 12 and rounded off to the nearest rupee, is required to be deducted from the monthly salary."

Despite the above provisions, the Self Tax Planning Statement has not been received in many cases. The non-submission of Self Tax. Planning Statement in time by each officer, not only disturb the system of regulating the income-Tax deduction, but also cause delay in deciding the final amount of income-tax to be deducted in the .remaining months of the financial year.

With a view to ensure timely and correct deduction of income-tax and to provide an opportunity to the employees, blank performa for submitting the Income-Tax Statements for the year 2015-2016 is sent herewith. The said statements may be submitted to this office on or before 31<sup>st</sup> December, 2015 so that the Income-Tax due could be deducted accordingly, failing which the Income-Tax shall be deducted on the basis of data available with this office.

It may be specifically noted that no deduction/rebate whatsoever will be entertained on the transactions of savings not carrying an authentic proof thereof. It is, therefore, obligatory for all the employees to ensure that the photo-copies duly attested in triplicate are attached with the Self Tax Planning Income Tax Statement be submitted to this office in respect of the savings against which the deduction is claimed.

However, it has been experienced during the past years that in some cases, the LIC premium is due to be payable in the month of February against which the assessee usually shows their inability to produce the proof of its deposit with the LIC. In such cases, the assessee may submit an undertaking that he will deposit the LIC premium 'within time and will supply the attested photocopy of the receipt of the same within the month of March. In case, any assessee submits false undertaking, he shall be held responsible himself for the consequences i.e. interest, penalties, punishment, if any, imposed by the Income Tax Department as per rules and regulations. In case, the proof of deposit of LIC premium is not received by the end of **January**, this office will take action to recover the income-tax by nullifying the savings of LIC shown by the assessee. The exemption of submission of photocopies of savings by March is only admissible in case of LIC premium due in the month of February. In all other cases, the rebate of tax on savings will only to be allowed where attested photocopies as a proof of savings have been received.

Some officers do not fill up the form for reimbursement of electricity charges and leave all the columns blank whereas all the officers are supposed to fill all the columns indicating the Account No. and name of Sub-Division where he is paying the electricity bills.

The above instructions may kindly be followed meticulously in order to avoid any complication with regard to the payment of Income-tax at any stage.

These issues with the approval of CAO, HPGCL, Panchkula.

DA/Proforma of Income Tax

Accounts Officer/P&A  
for CAO, HPGCL, Panchkula.

- Note :**
- (i) Please attach all savings proofs failing which no deduction will be given under section 80 (C) to 80 CCG.**
  - (ii) In case of rebate on account of Accrued Interest on HBA, the officer must attach House Completion Certificate failing which no rebate will be given.**
  - (iii) Rent Receipt (If Rent Slip is more than 1,00,000/-P.A. than owner PAN No. Must be attached failing which no rebate will be given) (Mandatory)**
  - (iv) In the Absence of Saving Proof the Salary for the month of February, 2016 will not be released till 6th March after that rebate shall not be allowed.**

# Haryana Power Generation Corporation Ltd.

Income tax statement of Sh./Smt.-----for the Financial  
year 2015-16 (Assessment Year 2016-17)

Employee Code-----

Bank Account No.-----

Permanent Account No.----- Mobile No :-----

Department :

Sr.	Pay & Allowances	Rate	Period		Rs.	Rs.
			From	To	To be filled by the Employee	For office use
1	Pay Arrears					
2	Grade pay Incl. Arrear					
3	Personal Pay/Special Pay/BOE					
4	Hardship Allowance					
5	Cash Medical Allowance					
6	Project Allowance					
7	Rent Free Concession					
8	Honorarium					
9	Production Bonus					
10	Shift Duty Allowance					
11	D.A.					
12	Children Education Allowance					
13	Leave Travel Allowance(One Month Salary)					
14	Electricity Allowance					
15	Other component					
16	Total (A)					
17A	(a) When Accommodation is owned by HPGCL Add 15% of Total (A) above where Rent Free Accommodation or on concessional Rent was provided in the above period in a city of population exceeding 25 lakhs as per 2001 census <p style="text-align: center;">OR</p> @ 10% if the accommodation so provided in a city of population more than 10 lacs but not exceeding 25 lakhs as per 2001 census <p style="text-align: center;">OR</p> 7.5 % of population not exceeding 10 lakhs as per 2001 census. (ii) Less : Rent Deducted in case of Accommodation on concessional rates (b) when accommodation is taken on lease by HPGCL Amt of lease rent paid or 15% of salary whichever is less  Less: Rent Deduction.					
17B	Add Interest concession on Loans (Annexure-A attached)					
17C	When Board Vehicles has been provided by the HPGCL Rs.2700/- pm will be added as perk value					

Sr. No	particulars	To be filled by the Employee	For Office use
18	Any Other Income inc i Employers contribution towards CPF ii Other Income (To be Specified)		
19	Add: Actual House Rent Allowance received from the corporation During the above period		
	Less: Deduction being least of the following		
	(i) Actual HRA Received during the period		
	(ii) 40 % of the salary(Pay+GP+DA) during the above period		
	(iii) HRA paid in excess of 10% of salary during the period (Salary here means (Pay+GP+DA). Please attaché Rent Receipts		
20	Total(income Chargeable under the head "Salaries")		
21	Any Other Income:		
	(I) Income from Bank Interest/Accrued int. on NSC's		
	(ii) Income from house property		
	(iii) Loss from House Property (Accrued interest on HBA) (Attach Completion Certification)		
22	Gross Total Income (20+21)		
23	Deductions Under section 80C :		
24	Amount Deposited in GPF/NPS (Account No. _____)		
25	Amount Deposited in Mutual Fund		
26	Life Insurance Premium*		
27	GIS		
28	Investment Made in the NSCs		
29	Tuition Fee of Children (restricted to two children only)		
30	Amount deposited in PPF (Account No. _____) upto 1,50,000/- as per PPF scheme		
31	Repayment of Principle of Housing loan Towards cost of Construction/purchase of residential property. <b>(Attach House Completion Certificate)</b>		
32	CTD Deposit in 10 years account or 15 years account in post office		
33	Term deposit for the period of 5 years or more with schedule bank		
34	Any other deduction(s) if any allowable u/s 80C of income tax		
35	Deductions under section-80 CCC LIC Jeewan Suraksha/Pension Plan.		

Sr. No	particulars	To be filled by the Employee	For Office use
36	Total Deductions (Subject to a maximum of Rs. 150,000/- u/s 80 C, 80 CCC, 80CCD(1) total of 24 to 35		
37	Deduction u/s 80CCD(2) Employers Contribution to NPS		
37 (A)	Additional deduction Under section 80ccd (1B) Rs. 50000/- deposited in NPS.		
38	Deduction u/s 80 CCG Rajiv Gandhi Equity Saving Scheme Investment Max. 50,000/- & Rebate Max. 50% i.e. Rs. 25,000/- <b>(For employees whose gross income is less than 12 lacs.)</b>		
39	Deduction u/s 80-D (Medi claim Policy/Central Govt. Health Scheme) (i) For Senior Citizen-Maximum Rs. 20,000/- (ii) For others-Maximum Rs. 15,000/-		
40	Deduction u/s 80-DD Maintenance of handicapped dependent		
41	Deduction u/s 80-G Contribution of One day salary		
42	Total Deduction (36+37+38+39+40+41)		
43	Total Income(22-42)		
44	Tax on Total income <b>For Senior Citizen Assessment :</b> Upto 3,00,000/- Nil From 3,00,001/- to 5,00,000/- @ 10% From 5,00,001/- to 10,00,000/- @ 20% Above 10,00,000/- @ 30% <b>For Other Assessee Inc Women Assesseees :</b> Upto 2,50,000/- Nil From 2,50,001/- to 5,00,000/- @10% From 5,00,001/-to 10,00,000/- @ 20% Above 10,00,000/- @ 30%		
45	Net Tax payable		
46	<b>Less: Rebate upto Rs. 2000/- if Taxable Income is upto 5 Lacs.</b>		
47	<b>Balance Tax</b>		
48	Add : Education Cess @ 2% (to be calculated on 47)		
49	Add : Higher Education @ 1% (to be calculated on 47)		
50	Total Tax Payable (47+48+49)		
51	Less : Tax Deducted at Source		
52	Balance Tax to be Recovered		



(b) Certified that I had purchased the following National Saving Certificates/VII/VIII issue in my name or in the name of my spouse or my minor children out of my savings. These have not been encashed so far and the interest accrued thereof is to be treated as re-invested. I am entitled for deductions under Sec-80C of the Income Tax Act as under :—

Sr. No. of NSC	Date of purchase	Face Value of Certificate	The year 1st/2nd/3rd/4th or 5th completed year	Amount of interest deemed to be invested

Note :—Interest on issue of NSCs be calculated on the basis of Table 'A' attached :

Total Rs. \_\_\_\_\_

**Note**

(i) I am residing in Board's accommodation/quarter/Kothi No. \_\_\_\_\_ field hostel since \_\_\_\_\_

(ii) Certified that deposits under NSC/CTD/ULIP/L1C/Mutual Funds/ULI/PPF/PLI etc. were made out of income chargeable to tax

(Signature of the Assessee)

Name :

Employee No.

Designation :

Address :

Mobile No.:

To

The Chief Accounts Officer,  
Pay & Accounts,  
HPGCL, Panchkula.

CERTIFICATE FOR THE DRAWAL OF LOCAL OUTDOOR DUTY ALLOWANCE FOR THE PERIOD OF 1-4-2015 TO 31-3-2016.

Certified that:-

1. I have not been provided with Corporation's vehicle.
2. I will not use any vehicle of the Corpn. for the performance of journeys within a radius of 8 KMs.
3. In the event of my availing any leave other than Casual Leave I shall inform the Drawing & Disbursing Officer.
4. I am maintaining a Motor-Car, Motor Cycle, Scooter, Moped No. \_\_\_\_\_ which is duly registered in my name and the same is being used for Corporation's work.
5. Certified that the Local Outdoor Duty Allowance/Special Allowance paid to me for the period \_\_\_\_\_ to \_\_\_\_\_ has been fully spent on the performance of my official duties within a radius of 8 kms from the place of my duty and has not resulted to be source of profit.
6. I further authorise the Drawing & Disbursing Officer to effect recovery of any amount found to have been paid to me in excess of this amount from my monthly salary.

(Signature of the Assessee)

Name :

Employee No.

Designation :

Address :

Mobile No.:



**HOUSE RENT CERTIFICATE (1-4-2015 TO 31-3-2016)**

**(Please attached rent slip If Rent Slip is more than 1,00,000/-P.A. than owner Pan No. must be attached failing which no rebate will be given) (Mandatory)**

1. Certified that I have not been provided with any Govt. accommodation. Further neither has any such residential accommodation been allotted to me nor does any residence earmarked for me is lying vacant or on account of non-occupation by me stand allotted to any other officer. I have also not refused and such accommodation during the period in respect of which house rent allowance is claimed. Also I have not during any portion of the month under review occupied any portion of rented house belonging either to State Govt. or to any other Govt. or autonomous organisation except for the days that I have been on tour.
2. I further certify that I have paid Rs. \_\_\_\_\_ P.M. for the period \_\_\_\_\_ Rs. \_\_\_\_\_ for House No. \_\_\_\_\_ situated in Sector \_\_\_\_\_ City \_\_\_\_\_ and no portion of accommodation for which house rent allowance is claimed was sublet and that rent paid was exclusive of water and electricity charges and of any furniture, gadgets, electrical or other appliances and crockery.

I certify that I am not sharing any accommodation for which house rent allowance has been claimed.

4. I certify that my husband/wife is not employed/is employed, but is not posted at the same station where I am posted and is not actually residing with me.

OR

I certify that my husband/wife is residing with me. He/She is an employee of \_\_\_\_\_ and he/she has not been provided with free house but he/she is drawing house rent allowance and/or rent free concession altogether Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) P.M.

(Signature of the Assessee)

Name :

Employee No.

Designation :

Address :

Mobile No.:

**CONSOLIATED HOUSE RENT CERTIFICATE FOR THE FINANCIAL YEAR 2015-16 AND ONWARDS (TO BE FURNISHED BY THOSE EMPLOYEES LIVING IN THEIR OWN HOUSE OR IN THE HOUSE OF THE RELATIVES)**

1. Certified that I have not been provided with any Govt./HPGCL Accommodation. Further neither has any such residential accommodation been allotted to me nor does any residence earmarked for me is lying vacant or on account of non-occupation by me stand allotted to any other officer, I have also not refused and such accommodation during the period in respect of which house rent allowance is claimed. Also I have not during any portion of the month under review occupied any portion of rented house belonging either to State Govt. or to HPGCL not to any other Govt. or autonomous organisation except for the days that I have been on tour.
2. I further certify that I am residing in House No. \_\_\_\_\_ Sector \_\_\_\_\_ Station \_\_\_\_\_ which is owned by me/by parents/wife/some of undivided family.
3. I certify that my spouse/son/daughter/parents are not drawing any house rent allowance from central/State Govt./Autonomous bodies or body corporate Boards etc.

OR

- 3-A. I certify that my spouse/son/daughter/parents are employed In \_\_\_\_\_ and are drawing house rent allowance of Rs. \_\_\_\_\_ alongwith they are residing with me.

Note : — Give details of the family members and house rent drawn by them alongwith pay Escalated pay with names of their organisation,

Sr, No.	Name	Relationship (Escalated)	Pay House Rent pay	Amount of Orgn./deptt. Drawn	Name of the

\* Also indicate scale of pay and date of increment.

Note : In cases falling under Sr. No. 3-A above assesment of rental value of own house from the Committee constituted by the Corporation should also be attached.

(Signature of the Assessee)

Name :

Employee No.

Designation :

Address :

Mobile No.:

**Calculation of perquisites on account of Interest Free or concessional Loans provided by the Employer to the employees**

Value of perquisite resulting from loan made to employee or any member of his house hold during previous year by employer or any other person on his behalf shall be as under .—

Nature of loans  (1)	Rate of interest applicable  (2)	Amount of loan (as on 01.04.2015)  (3)	Interest calculated @ SBI lending rates on HBA & vehicle Loan  (4)	Actual interest accrued  (5)	Difference as perquisite  (6) (4-5)
HBA Vehicle Computer Marriage Medical Education Loan					

1. Exemption : In case of loans for the medical treatment in respect of diseases specified in rule 3 A of Income Tax rules or where the amount of loan do not exceed Rs.20,000/- in aggregate. Exemptions not available in case the amount of loan has been re-imbursed to the employee under any medical insurance scheme.

**SBI Lending Rates**

		HPGCL As on April 1,2015	SBI for assessment year 2016-17
Housing Loan		8.70%	10.15 % 10.10% ( for women)
Car Loan for new car		8.70%	10.45% (for Women- 10.40%)
Two Wheeler loan		8.70%	18.25%
Education Loan	Loan Amount upto 4 lacs  Loan Amount above 4 lacs to 7.5 lacs  Above 7.5 lacs	13.50% An interest concession of 0.50% to girl student availing education loan  13.75% An interest concession of 0.50% to girl student availing education loan  11.75% p.a. An interest concession of 0.50% to girl student availing education loan	

Interest is to be calculated on "Maximum outstanding monthly balance"

\*Applicable in the case of metro/urban borrowings.

**STATEMENT OF INCOME FROM HOUSE PROPERTY OF HOUSE  
NO. \_\_\_\_\_ SECTOR \_\_\_\_\_**

1. Income from house property being self occupied house under section-23(2) of Income Tax Act Rs. \_\_\_\_\_
2. Less interest accrued on borrowed capital for the year Rs. \_\_\_\_\_ under Section 24 of Income Tax Act (Photo copy of letter attached)
3. Total Loss Rs. \_\_\_\_\_.

It is further certified that no portion of the above house has been sub-Letted by me and I have no other income from this house except as mentioned above.

(Signature of the Assessee)

Name:

Employee No

Designation :

Address:

Mobile No:

**Gross Qualifying amount under 80C is the aggregate of the following**

**Nature of Payment**

1. Life insurance premium (including payment made by Government employees to the Central Government Employees insurance scheme and payment made by a person under children's deferred endowment assurance policy) (subject to a maximum of 20 per cent of sum assured (sum assured does not include any premium agreed to be returned or any benefit by way of bonus).
2. Payment in respect of non-commutable deferred annuity.
3. Any sum deducted from salary payable to a Government Employee for the purpose of securing him a deferred annuity (subject to a maximum of 20 per cent of salary).
4. Contribution (not being repayment of loan) towards statutory provident fund and recognized provident fund.
5. Contribution (not being repayment of loan) towards 15 years public provident fund.
6. Contribution towards an approved superannuation fund.
7. Subscription to National Savings Certificates, VIII Issue.
8. Contribution for participating in the unit-linked insurance plan (ULIP) of Unit Trust of India.
9. Contribution for participating in the unit-linked insurance plan (ULIP) of LIC Mutual Fund (i.e. formerly known as Dhanraksha plan of LIC Mutual Fund).
10. Payment for notified annuity plan of LIC (i.e. New Jeevan Dhara and new Jeevan Akshay, New jeevan Dhara, I New Jeevan Akshay I and New Jeevan Akshay II, Jeevan Akshay III).
11. Subscription towards notified units of Mutual Fund or UTI
12. Contribution to notified pension fund set up by Mutual Fund of UTI (i.e. Retirement Benefit Unit Scheme of UTI and Kothari Pioneer Pension Plan of Kothari Mutual Fund).
13. Any sum paid (including accrued interest) as subscription to Home Loan Account Scheme of the National Housing Bank or contribution to any notified pension fund set up by the National Housing Bank.
14. Any Sum paid as subscription to any scheme of —
  - (a) Public sector company engaged in providing long-term finance for purchase/construction of residential houses in India (i.e. Public deposit scheme of HUDCO)
  - (b) Housing board constituted in India for the purpose of planning development or improvement of cities/towns.
15. Any sum paid as tuition fees (not including any payment towards development fees/donation/ payment of similar nature) whether at the time of admission or otherwise to any university/ college/educational institutions in India for full time education.
16. Any payment towards the cost of purchase/construction of a residential property (including repayment of loan taken from Government, bank, co-operative bank; LIC; National Housing Bank, assessee's employer where such employer is public company/public sector company/ university/co-operation society).
17. Amount invested in approved debentures of, and equity shares in, a public company engaged in infrastructure including power sector or units of a mutual fund proceeds of which are utilized for the developing maintaining, etc. of a new infrastructure facility.
18. Amount deposited in a flexed deposit for 5 years or more with a scheduled bank in accordance with a scheme framed and notified by the central Government (applicable from the assessment, year 2007-08) (it shall be a minimum of Rs. 100 or multiples thereof).
19. Subscription to any notified bonds of National Bank for Agriculture and Rural Development (NABARD) (applicable from the assessment year 2008-09).
20. Amount deposited under Senior Citizens Saving Scheme (applicable from the assessment year 2008-09).
21. Amount deposited in Five Year Time Deposit Scheme in post office (applicable from the assessment year 2008-09).
22. Sukanya Samridhi.

**CERTIFICATE FOR REIMBURSEMENT OF ELECTRICITY CHARGES**  
**FOR THE PERIOD 1-4-2015 TO 31-3-2016**

**(Please attach recent Electricity Bill)**

Certified that I am class \_\_\_\_\_ employee and entitled for free electricity unit i.e \_\_\_\_\_ units per month, which have been fully consumed by me/my family and paid to the authority concerned/landlord etc.

I undertake that the above Declaration given by me is true and correct and nothing has been concealed therein. I further undertake that I am liable to face disciplinary or other appreciated legal/penal action, which could involve recovery and penalty, if any of the aforesaid information is found false or incorrect.

(Signature of the Assessee)

Name :

Employee No.

Designation :

Address :

Mobile no.:

Dated