



## ICAR - Indian Institute of Pulses Research

भा0 कृ0 अनु0 प0 –भारतीय दलहन अनुसंधान संस्थान

Kalyanpur, Kanpur – 208024 (U.P.)

कल्यानपुर, कानपुर 208024 (उ० प्र०)

(An ISO 9001:2008 Certified Institute)

Fax : 091-512-2580992 Phone:2580987 {EPABX Exchange:2580994, 2580995 & 2582580 Ext. 1115

No. 1-10/Tax/2020-21

Dated: 14.12.20

Dr./Sh./Ms.....

Sir / Madam,

Kindly find enclosed herewith your Salary/Pension statement for the year 2020-21 and Income Tax calculation sheet. It is requested that Salary statement may kindly be checked and after filling up the statement of savings, duly signed alongwith one copy of Income Statement may be returned to the undersigned latest by **10.1.2021 positively** to enable the office to calculate Income Tax and recover the balance Income Tax from your Salary/Pension. It may kindly be noted that rebate, if any, is claimed on account of savings other than saving made through Salary/Pension bills, it must be supported by documentary proof (i.e. attested copies of NSC's etc. and receipt in original for the house rent paid) otherwise no rebate will be allowed.

If statement of savings alongwith calculation sheet is not returned to the office by the above mentioned date, it will be presumed that you don't have any savings other than the savings made through Salary/Pension bill and the Income Tax will be calculated and recovered accordingly.

### Note :

- **In current financial year, the Assessee has to choose only one option :**
  - i) **Old slab**
  - ii) **New slab : New Rates & No exemptions**
- **Calculation sheet Proforma may be downloaded from email/ IIPR Website.**
- It is requested that in case you want to deduct the **Income tax /GPF** from the salary of **Dec. 2020/each month** during the year, please inform before **10<sup>th</sup> of every month** so that salary bill can be prepared in due course. As per rule, GPF can be increase two times during the financial year and decrease once only.
- Please include in salary statement which has been paid towards medical reimbursement of OPD.

Yours faithfully,

**Drawing and Disbursing Officer**

Encl.: As above

**Note : Please see the Income Tax Proforma on your email ID.**

**ICAR- INDIAN INSTITUTE OF PULSES RESEARCH  
KANPUR - 208024**

Those who are paying rent for his/her residential purpose and seeking rebate on income tax, for following details of the land be furnished:

Name of Landlord :	
Address :	
<b>PAN (Landlord)</b> :If you are paying rent up to Rs. 3,000, rent receipt is not mandatory for house rent allowance exemption, but for rent above Rs. 3,000, rent receipt is mandatory for HRA exemption. <b>Rent above Rs. 1 lakh per annum will require a PAN card of the landlord.</b> (Refer circular No. 8/2013 dated 10 October 2013)	
In case, there is no PAN of the landlord, declaration to his 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 of not	
Whether the employee of 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:.....

Division/Section.....

Contact No.....

**ICAR-INDIAN INSTITUTE OF PULSES RESEARCH  
KALYANPUR, KANPUR – 208024**

**Last date of submission: 10.1.2021      Financial year 2020-21 (Assessment year 2021-22)**

**Statement of Income of Dr./Sh./Ms.....Sl.No.....**

**PAN NO.**

--	--	--	--	--	--	--	--	--	--

- |  |          |
|--|----------|
| 1. (a) Pay received/receivable during the year ending 28.2.2021    | Rs.....  |
| (b) D.A.   | Rs. .... |
| (c) HRA  | Rs. .... |
| (d) Transport Allowance  | Rs. .... |
| (e) Pension/Family Pension   | Rs. .... |
| (f) Honorarium/T.V. talk/Field visit/Fee                           | Rs. .... |
| (g) Per. Pay   | Rs. .... |
| (h) Bonus  | Rs. .... |
| (i) Pay arrear   | Rs. .... |
| (j) Children Education Allowance                                   | Rs. .... |
| (k) Leave encashment   | Rs. .... |
| (l) Medical reimbursement ( <i>OPD only</i> ) April-20 to March-21 | Rs. .... |

**Gross Income      Rs. ....**

- |  |          |
|--|----------|
| 2. Less Standard deduction Rs.50,000/-                                     | Rs. .... |
| 3. (i) HRA exemption (US-10 (13-A)   | Rs. .... |
| a. <i>Actual amount of HRA received</i>                                    | Rs. .... |
| b. <i>Expend on rent in excess of 10% of Salary (Pay+DA)</i>               | Rs. .... |
| c. <i>40% of salary (Pay + DA)</i>   | Rs. .... |
| (ii) Less Education allowance ( <i>Rs.100/- Per month per child only</i> ) | Rs. .... |

**Total Income      Rs. ....**

4. Deduction admissible from taxable income under Chapter VI-A (*donation*) of income Tax Act.

	Amount Paid	Qualifying Amount
(a) Donation	Rs.....	Rs.....
(b) HBA Interest	Rs. ....	Rs.....

*\*Deduction limit on account of interest on loan in respect of self occupied house property raised Rs. 2.00 lakh*

**Total deductible amount      Rs. ....**

**5. Taxable Income      Saving (Under See 80-C)      Rs. ....**

- |   |                |
|---|----------------|
| (a) GPF contribution                              | Rs. ....       |
| (b) GSLIS Contribution                            | Rs. ....       |
| (c) 10% New Pension Scheme contribution 80CCD (1) | Rs. ....       |
| (d) LIC Premium                                   | Rs. ....       |
| Policy No.  | Total Premium  |
| (e) Refund of HBA (Principal)                     | upto 1.50 lakh |
|   | Rs. ....       |

(f) NSC VIII issue	Rs. ....
(g) Accrued interest on NSC	Rs. ....
(h) Others	Rs. ....
1.	Rs. ....
2	Rs. ....
<b>Total</b>	<b>Rs. ....</b>
(Limit upto Rs. 1,50,000/- only)	<b>Rs. ....</b>

**6. Taxable Income**  
(Rounded off to the nearest multiple of Rs. 10/-) **Rs. ....**

7. Tax on income upto 2,50,000	: NIL	Rs. ....
Rs. 2,50,001 to 5,00,000	: 5% of total income <i>minus</i> Rs. 2,50,000	Rs. ....
Rs. 5,00,001 to 10,00,000	12,500+20% of total income <i>minus</i> Rs.5,00,000/-	Rs. ....
Rs. 10,00,001 and above	1,12,500+30% of total income <i>minus</i> Rs.10,00,000/-	Rs. ....

**8. Total Tax** **Rs. ....**

9. Payable for all assesses  
i) Health and Education cess 4% **Rs. ....**

**10. Total Tax Payable** **Rs. ....**  
Less : Rebate u/s 87A **Rs. ....**

**11. NET TAX PAYABLE** **Rs. ....**

	Tax paid till Nov. 2020	Rs. ....
12. Income Tax recoverable in Dec. 2020		Rs. ....
Income Tax recoverable in Jan. 2021		Rs. ....
Income Tax recoverable in Feb. 2021		Rs. ....

**NOTE : The amount of Rebate u/s 87A is 100% of income tax or Rs. 12,500/- whichever is less provided Net Taxable Income is upto Rs. 5 Lacs.**

***Certified that***

1. I certify that I have been paying house rent @ Rs. ....per month during the fy 2020-21.
2. I will actually pay a sum of Rs. ....towards LIC/NSC/UTI during the fy 2020-21.
3. No amount included in this statement was withdrawn from GPF for financing the policy during 2020-21.
4. I have got all the receipt with me and attested copies are enclosed.
5. I have no other income from any source to the best of my knowledge.

\* *Verify the Salary statement through pay detail on ERP*

\*\* *Please include OPD medical bill reimbursement from April 2020 to March 2021.*

Signature .....Date:.....

Name.....

Designation.....

Mobile No.....

**ICAR-INDIAN INSTITUTE OF PULSES RESEARCH  
KALYANPUR, KANPUR – 208024**

**Last date of submission: 10.1.2021      Financial year 2020-21 (Assessment year 2021-22)**

**Statement of Income of Dr./Sh./Ms.....Sl.No.....**

**PAN NO.**

--	--	--	--	--	--	--	--	--	--

- |  |          |
|--|----------|
| 1. (a) Pay received/receivable during the year ending 28.2.2021    | Rs.....  |
| (b) D.A.   | Rs. .... |
| (c) HRA  | Rs. .... |
| (d) Transport Allowance  | Rs. .... |
| (e) Pension/Family Pension   | Rs. .... |
| (f) Honorarium/T.V. talk/Field visit/Fee                           | Rs. .... |
| (g) Per. Pay   | Rs. .... |
| (h) Bonus  | Rs. .... |
| (i) Pay arrear   | Rs. .... |
| (j) Children Education Allowance                                   | Rs. .... |
| (k) Leave encashment   | Rs. .... |
| (l) Medical reimbursement ( <i>OPD only</i> ) April-20 to March-21 | Rs. .... |

**Gross Income      Rs. ....**

2. Less Standard deduction Rs.50,000/-      NOT ALLOWED

- |   |             |
|---|-------------|
| 3. (i) HRA exemption (US-10 (13-A))                   | NOT ALLOWED |
| a. Actual amount of HRA received                      | Rs. ....    |
| b. Expend on rent in excess of 10% of Salary (Pay+DA) | Rs. ....    |
| c. 40% of salary (Pay + DA)                           | Rs. ....    |

    (ii) Less Education allowance (Rs.100/- Per month per child only)      NOT ALLOWED

**Total Income      Rs. ....**

4. Deduction admissible from taxable income under Chapter VI-A (*donation*) of income Tax Act.

- |                  |             |             |
|------------------|-------------|-------------|
|                  | Amount Paid |             |
| (a) Donation     | Rs.....     | NOT ALLOWED |
| (b) HBA Interest | Rs. ....    | NOT ALLOWED |

**5. Taxable Income      Rs. ....**

**6. Taxable Income      Rs. ....**  
**(Rounded off to the nearest multiple of Rs. 10/-)**

- |                                |  |          |
|--------------------------------|--|----------|
| 7. Tax on income upto 2,50,000 | : NIL  | Rs. .... |
| Rs. 2,50,001 to 5,00,000       | : 5% of total income <i>minus</i> Rs. 2,50,000           | Rs. .... |
| Rs. 5,00,001 to 7,50,000       | : 12,500+10% of total income <i>minus</i> Rs. 5,00,000/- | Rs. .... |

Rs. 7,50,001 to 10,00,000	: 37,500+15% of total income <i>minus</i> Rs. 7,50,000/-	Rs. ....
Rs. 10,00,001 to 12,50,000	: 75,000+20% of total income <i>minus</i> Rs. 10,00,000/-	Rs. ....
Rs. 12,50,001 to 15,00,000	: 1,25,000+25% of total income <i>minus</i> Rs. 12,50,000/-	Rs. ....
Rs. 15,00,001 and above	: 1,87,500+30% of total income <i>minus</i> Rs.15,00,000/-	Rs. ....

**8. Total Tax** **Rs. ....**

**9. Payable for all assesses**  
 i) Health and Education cess 4% Rs. ....

**10. Total Tax Payable** **Rs. ....**

Less : Rebate u/s 87A Rs. ....

**11. NET TAX PAYABLE** **Rs. ....**

Tax paid till Nov. 2020 Rs. ....

**12. Income Tax recoverable in Dec. 2020** Rs. ....

Income Tax recoverable in Jan. 2021 Rs. ....

Income Tax recoverable in Feb. 2021 Rs. ....

***Certified that***

1. I certify that I have been paying house rent @ Rs. ....per month during the fy 2020-21.
2. I will actually pay a sum of Rs. ....towards LIC/NSC/UTI during the fy 2020-21.
3. No amount included in this statement was withdrawn from GPF for financing the policy during 2020-21.
4. I have got all the receipt with me and attested copies are enclosed.
5. I have no other income from any source to the best of my knowledge.

**\* Verify the Salary statement through pay detail on ERP**

**\*\* Please include OPD medical bill reimbursement from April 2020 to March 2021.**

Signature .....Date:.....

Name.....

Designation.....

Mobile No.....