



केन्द्रीय उत्पाद शुल्क के आयुक्त का कार्यालय, चेन्नै – उत्तर आयुक्तालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST CENTRAL EXCISE,
(Pr. CCO Accounts Wing),CHENNAI NORTH COMMISSIONERATE
26/1, महात्मा गांधी मार्ग, नुंगम्बक्कम, चेन्नै 600034-
26/1, MAHATMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI- 600 034.

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F.No.II/19/23/2024-CAO

25-09-2024

Sub : IT Calculation Worksheet for the FY 2024-25 (AY 2025-26)
— Submission — Reg.

All Officers & staffs coming under the Pr.CCO Accounts payroll are requested to submit online the duly filled PFMS-EIS-Income tax — tax calculation with details of savings for the FY 2024-25.

2. They are also required to submit hard copy of FORM 12BB (specimen uploaded at www.gstchennai.gov.in), along with respective photocopies as proof of payments for the exemptions claimed as tabulated below:

Exemption Claimed	Photocopy to be enclosed
Rent	Photocopies of Rent Receipt(s)/Lease agreement with details of house owner. (NOTE: PAN of the owner should be quoted in case of annual rent paid exceeding Rs.1,00,000/- (Rupees One Lakh))
Interest on Home Loan	Photocopies of Certificate of repayment of interest & principal, issued by the concerned bank/ institution. In case of department's HBA, worksheet for accrued interest is to be submitted. (NOTE: Amount paid in r/o HBA INTEREST will not be taken for deduction under this Section as the interest on HBA is allowable as a de duction only ON ACCRUAL BASIS and NOT ON ACTUAL BASIS.)
Deductions under Chapter VI-	Photocopies of proof of payments / Particulars of payments (NOTE: Proof of payments towards GPF, CGEGIS, LICSSS, Dept. HBA Principal is not required)

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3. Officers are requested to intimate to the AO, Bills Section, Pr. CCO Accounts Wing in writing regarding change in TDS recovery/GPF Subscription on or before 12th of October 2024.

4. Due date for submitting hard copy of 12BB along with photocopy for proof of **payments at Pr. CCO-Accounts section is 12.10.2024.**

5. It is also informed that, the appropriate tax as computed by PFMS-EIS-Income Tax will be deducted as TDS from the salary of the officer concerned (as per Sec.192 of IT act).

Encl: 1) Form 12 BB,

**Signed by Jayanthi
Srivatsan**

Date: 25-09-2024 16:44:19

JAYANTHI SRIVATSAN

CHIEF ACCOUNTS OFFICER

To

The Assistant Commissioner of GST & Central Excise Pr. CCO Chennai.

The All the Officers of Pr. CCO

Copy to: The Superintendent-Computer Section (for displaying the circular at office website.) The Notice Board

FORM NO.12BB

(See rule 26C)

1. Name, Designation and address of the employee:			
2. Permanent Account Number of the employee:			
3. Financial year:			
Details of claims and evidence thereof			
Sl No.	Nature of claim	Amount (Rs.)	Evidence / particulars
(1)	(2)	(3)	(4)
1	House Rent Allowance: (i) Rent paid to the landlord (ii) Name of the landlord (iii) Address of the landlord (iv) Permanent Account Number of the landlord Note: Permanent Account Number shall be furnished if the aggregate rent paid during the previous year exceeds one Lakh rupees		
2	Leave travel concessions or assistance		
3	Deduction of interest on borrowing: (i) Interest payable/paid to the lender (ii) Name of the lender (iii) Address of the lender (iv) Permanent Account Number of the lender (a) Financial Institutions(if available) (b) Employer(if available) (c) Others		
4	Deduction under Chapter VI-A* (A) Section 80C,80CCC and 80CCD (i) Section 80C (a) (b) (c) (d) (e) (f)..... (ii) Section 80CCC (iii) Section 80CCD (B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A. (i) section..... (ii) section..... (iii) section..... (iv) section.....		
Verification			
I,.....,son/daughter of.....do hereby certify that the information given above is complete and correct.			
Place.....		(Signature of the employee) Full Name	
Date.....			
Designation			

*For claiming deduction under 80D(Medical Insurance), a copy of Insurance certificate containing the name of the insured persons may be enclosed.

Form no. 12c
FORM FOR SENDING PARTICULARS OF INCOME UNDER SECTION 192(2B)
FOR THE YEAR ENDING 31ST MARCH 2023

1	Name and Address of the employee	
2	Permanent Account Number	
3	Residential Status	
4	Particular of income under any head of income other than 'Salaries'(not being a loss under any such head other than the loss under the head "Income from house property") received in financial year	
		Rs.
	(i) Income from House Property (in case of loss, enclose computation thereof)	
	(ii) Profits and Gains of business or Profession	
	(iii) Capital gains	
	(iv) Income from other sources	
	Interest	
	(i) FD	
	(ii) RD	
	(iii) SB	
	(v) Other Incomes (Specify, if any)	
	TOTAL	

Note: 1) For item (ii) to (v) only plus income to be included

2) Tax will be deducted at source but proof should be produced to the Department along with return.

5	Aggregate of sub-items (i) to (v) of items 4	
6	Tax deducted at source(enclose certificate(s) issued under section 203	

Place:

Date:

Signature of the Employee

VERIFICATION

I,-----
-----do hereby declare that what is stated above is true to the best of my knowledge and belief.
Verified today, the-----day of-----20

Place:

Date:

Signature of the Employee

ANNEXURE-1
DETAILS OF SELF OCCUPIED HOUSE PROPERTY

1	Location of property/Properties	
2	Date of acquisition/Completion of construction of the house	
3	Sources of funds own/ HBA/outside loan	
4	If finance is available through outside loan	
	a) Name of the Financial institution	
	b) Amount of loan obtained	
	c) Date of borrowal of loan	
	d) Repayment of Principal from 01.04.2022 to 31.03.2023	
	e) Interest paid or accrued towards loan from 01.04.2022 to 31.03.2023 (Enclose certificate from the Institution)	

ANNEXURE-2
DETAILS OF HOUSE PROPERTY OTHER THAN SELF OCCUPIED
(Vide item 4(i) of Form-12C)

1	Location of the Property/ Properties	
2	Whether let out/kept vacant/occupied by dependent parents(if let out income from House Property to be arrived at separately)	
3	Date of acquisition/ Completion of construction of the house	
4	Sources of funds own/HBA/outside loan	
5	If finance through outside loan	
	a) Name of the Financial institution	
	b) Amount of loan obtained	
	c) Date of borrowing of loan	
	d) Repayment of Principal from 01.04.2022 to 31.03.2023	
	e) Interest paid or accrued towards loan from 01.04.2022 to 31.03.2023(Enclose certificate from the Institution)	

COMPUTATION OF INCOME FROM HOUSE PROPERTY-LET OUT

	Rs.	
Annual Rent Received		(A)
Less: Municipal Taxes Paid (NAV is "Nil" for self occupied properties)		(B)
Net Annual Value (A-B)		(C)
Deductions: Sec.23(a) (30% of C) for maintenance		(D)
Sec.24(i) Interest paid on borrowed capital		
Net chargeable income from House Property (C-D)		(E)

Note: If (E) is a minus figure, the loss can be set off against income under any other heads of the particular assessment year.

Place:
Date:

Signature of the Employee