



पूर्वोत्तर इंदिरा गांधी क्षेत्रीय स्वास्थ्य एवं आयुर्विज्ञान संस्थान शिलांग  
NORTH EASTERN INDIRA GANDHI REGIONAL INSTITUTE OF HEALTH & MEDICAL SCIENCES, SHILLONG

(भारत सरकार स्वास्थ्य एवं परिवार कल्याण मंत्रालय स्वायत्त संस्थान)

(An Autonomous Institute, Ministry of Health and Family Welfare, Government of India)

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F No

No. NEIGR-FIN/ACCTS(A)/02/2014/Pt-IV/ 302

Dated Shillong the 19<sup>th</sup> April, 2023

**CIRCULAR**

**Subject: Exemption from Income Tax of Schedule Tribe – regarding**

This is for general information of all Pensioners/Family Pensioners recipient who are members of Schedule Tribe (ST) that exemption from paying Income Tax shall be allowed by DDO only to ST pensioners and family pensioners who produce valid exemption certificate from the Income Tax Department.

The exemption certificate may be applied online and all concerned pensioners and family pensioners may refer to this Institute's circular No. NEIGR-Accts(A)/26/2014/Pt-I Dt. 4.5.2020 (copy enclosed) for detail instructions on the procedure for online application.

Time schedule for issuing of Anticipated Pension and submission IT exemption certificate will be as per the schedule below.

Sl. No.	Particulars	Date
1	Issue of Anticipated Pension/Family Pension	W.e.f. of 1 <sup>st</sup> April of every year
2	Last date for submission of IT Exemption Certificate	On or before 31 <sup>st</sup> July of every year

It may be noted that if the pensioner/family pensioner fails to submit the exemption certificate by the scheduled date, then he/she would be subject to normal provisions of TDS.

Therefore, compliance with the above instructions is important so as to prevent from financial hardship later in the event of TDS deductions.

**This circular shall continue to be applicable for the subsequent financial years also until further notice.**


  
(Freeda R. Tariang)  
Dy. Financial Adviser

No. NEIGR-FIN/ACCTS(A)/02/2014/Pt-IV/ 302

Dated Shillong the 19<sup>th</sup> April, 2023

Copy to:

- PA to Director for kind information of the Director.
- PS to DD(A) for kind information of DD(A).
- Pensioner's /Family Pensioner's for information and compliance of instructions of the Circular.

  
(Freeda R. Tariang)  
Dy. Financial Adviser

300



**पूर्वोत्तर इंदिरा गांधी क्षेत्रीय स्वास्थ्य एवं आयुर्विज्ञान संस्थान, शिलांग**  
**NORTH EASTERN INDIRA GANDHI REGIONAL INSTITUTE OF HEALTH & MEDICAL SCIENCES, SHILLONG**

(भारत सरकार, स्वास्थ्य एवं परिवार कल्याण मंत्रालय, स्वायत्त संस्थान)  
(An Autonomous Institute, Ministry of Health and Family Welfare, Government of India)  
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Dated Shillong, the 4<sup>th</sup> May, 2020

F. No.

F.No.NEIGR-Accts(A)/26/2014/Pt-I

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

**Subject: Exemption of Schedule Tribe from Income Tax – regarding**

It is hereby informed to all concerned employees including JR (PG) & SR (DM) who belong to Schedule Tribe that an application for certificate u/s 197(1)/195 of the Income Tax Act, 1961 is to be made in Form No. 13 electronically (online) as per Notification No. 08/2018 Dated 31.12.18 issued by Ministry of Finance, Central Board of Direct Taxes, Directorate of Income Tax (Systems), New Delhi (Copy enclosed).

Steps and Procedure for online application may be referred to para Sl. No. 4 of the above Notification. The TAN of NEIGRIHMS which is required to be provided is **SHLN00458D**. All concerned employees are requested to collect the Anticipated Annual Income statement form Accounts Section – A.

Therefore, all concerned Schedule Tribe employees including JR (PG) & SR (DM) are requested to submit the Exemption Certificate on or before **31<sup>st</sup> August, 2020**.

It may be noted that non compliance would render the employee liable to TDS provisions.

This circular shall continue to be applicable for the subsequent financial years also until further notice.

(D.T. Umdor)

Deputy Director (Admn)

Dated Shillong, the 4<sup>th</sup> May, 2020

Memo No.NEIGR-Accts(A)/26/2014/Pt-I

CC

1. PA to Director for kind information of the Director.
2. PS to DD(A) for kind information of DD(A).
3. PA to MS for kind information and wide circulation in the Department/Sections/Unit under the direct control of MS.
4. PA to Dean for kind information and wide circulation in the Academic Department.
5. All HODs/Section Heads/In-charge for kind information and necessary circulation amongst all the Faculty/Doctors/Officers/Staff in their respective Department/Sections/Unit. It is also requested that as and when newly appointed employees (ST) join in the Department(s), contents of this Circular may be brought immediately to their notice for necessary compliance.
6. Principal I/c, College of Nursing for kind information and wide circulation in the College.
7. Dr. Star Pala, Assoc. Prof. (Community Medicine) & Officer I/c, Computer Cell, NEIGRIHMS for uploading in the Institute's website (with and advance copy to Smti. Pynhunlin Sutnga, DPA Gr-II for early action).
8. All Notice Boards (Administrative Block/Hospital/College of Nursing/MRO Hostel).

**STEPS FOR ONLINE INCOME TAX EXEMPTION CERTIFICATE U/S 197 FOR INDIVIDUALS**

**Step No.**

- 1. Online/offline payment of income tax through bank challan of a minimum amount, eg. Rs 10 for individuals with following details.

Challan No. : ITNS 280

Self assessment tax: Code no. 300

Assessment year: 2019-20

Online tax payment website: <https://onlineservices.tin.egov-nsdl.com/etaxnew/tdsnontds.jsp>

N.B. For challan payment to reflect in 26AS statement atleast 3 days required after which follow step 2.

- 2. Online registration of taxpayer in the TDS TRACES website with following details: <https://www.tdscpc.gov.in/app/tapreg1.xhtml>

PAN,  
Date of Birth,  
Surname,  
First name

Option 2 for challan payment details:  
Assessment year : 2019-20  
Challa Serial No: (as per online/offline bank receipt)  
Amount: Rs.

- 3. After registration, login to TRACES website and fill up Form No. 13 and Annexures online:  
Annexure -I (for TDS)  
Annexure -III (for TCS)

- 4. Then submit it online with following attachments in PDF format:  
ST Certificate  
Salary Slip from Employer  
Posting order for outstation salary slip  
Pension statement  
Fixed Deposit/Bank statement  
Work Contract  
Lease agreement for rent

F.No. Pr. DGIT(S)/CPC(TDS)/NOTIFICATION/2018-19

**Government of India  
Ministry of Finance  
Central Board of Direct Taxes  
Directorate of Income-tax (Systems)  
New Delhi**

Notification No. 08/2018

New Delhi, 31<sup>st</sup> December, 2018

**Subject: – Procedure, format and standards for filing an application for grant of certificate for deduction of Income-tax at any lower rate or no deduction of Income-tax under sub-section (1) of Section 197 / collection of the tax at any lower rate under sub-section (9) of Section 206C of the Income-tax Act, 1961 through TRACES- reg.**

1. As per sub-section (1) of section 197 of the Income-tax Act, 1961, where, in the case of any Income of any person or sum payable to any person, Income-tax is required to be deducted at the time of credit or, as the case may be, at the time of payment at the rates in force under the provisions of sections 192, 193, 194, 194A, 194C, 194D, 194G, 194H, 194-I, 194J, 194K, 194LA [, 194LBB, 194LBC] and 195, if the Assessing Officer is satisfied that the total Income of the recipient justifies the deduction of Income-tax at any lower rates or no deduction of Income-tax, as the case may be, the Assessing Officer shall, on an application made by the assessee in this behalf, give to him such certificate as may be appropriate. Further as per sub-section (9) of section 206C of the Income-tax Act, 1961, where the Assessing Officer is satisfied that the total income of the buyer or licensee or lessee justifies the collection of the tax at any lower rate than the relevant rate specified in sub-section (1) or sub-section (1C), the Assessing Officer shall, on an application made by the buyer or licensee or lessee in this behalf, give to him a certificate for collection of tax at such lower rate than the relevant rate specified in sub-section (1) or sub-section (1C).
2. Vide Central Board of Direct Taxes Notification No. 74/2018 dated 25.10.2018, Rule 28 / 37G of the Income-tax Rules, 1962 has been amended to provide for filing an application for grant of certificate for deduction of Income-tax at any lower rate or no deduction of Income-tax under sub-section (1) of Section 197 / collection of the tax at any lower rate under sub-section (9) of Section 206C of the Income-tax Act, 1961 to be made in Form No. 13 electronically in accordance to the procedures, formats and standards for ensuring secure capture and transmission of data and uploading of documents to be laid down by the Principal Director General of Income-tax (Systems).
3. In exercise of the powers delegated by the Central Board of Direct Taxes, under sub-rule (2) of Rule 28 / sub-rule (2) of Rule 37G of the Income-tax Rules, 1962, the Principal Director General of Income-tax (Systems) hereby specifies the procedure, format and standards for the purpose of electronic filing of Form No. 13 and generation of certificate



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under sub-section (1) of section 197 / sub-section (9) of section 206C through TRACES, as per procedure in the succeeding paragraphs.

**4. Procedure for electronic filing of Form 13 shall be as follows: /**

4.1 The tax-payer/Deductee shall login in to the TRACES website for submission of application in Form 13 electronically, for grant of certificate for deduction of Income-tax at any lower rate or no deduction of Income-tax under sub-section (1) of Section 197 / collection of the tax at any lower rate under sub-section (9) of Section 206C of the Income-tax Act, 1961 through TRACES, as per procedure specified herein.

4.1.1 The tax-payer/Deductee who is not registered at TRACES shall be first required to register at TRACES ([www.tdscpc.gov.in](http://www.tdscpc.gov.in)) for login and filing application in Form 13. Detailed procedure for registration can be accessed through the link <https://contents.tdscpc.gov.in/en/taxpayer-registration-login-tutorial.html>

4.2 The tax-payer/Deductee shall submit the Form No. 13 along with supporting documents electronically,

- (i) under digital signature; or
- (ii) through electronic verification code.

4.3 After an online request for lower/no deduction certificate has been submitted successfully, it shall reach the TDS-Assessing Officer on 'TRACES AO Portal' on his/her login. The tax-payer/Deductee can track the status of his / her application through option 'Track Request for Form 13' under the tab 'Statement/Forms'.

**5. Procedure for assignment of application to the TDS Assessing Officers:**

5.1 On the basis of details furnished by the applicant in Form No. 13, the application shall be forwarded to the concerned TDS Assessing Officer.

5.2 For applications filed in Delhi, Mumbai, Chennai, Kolkata, Bangalore, Hyderabad, Ahmedabad and Pune, cases where revenue foregone exceeds a sum of Rs. 50 Lakh, the applications shall be assigned to the DCIT/ACIT exercising jurisdiction over TDS matters, and in other cases, the applications shall be assigned to the ITO exercising jurisdiction over TDS matters. If the jurisdiction orders are otherwise, the applications shall be assigned in accordance to such jurisdiction orders.

5.3 For applications filed in remaining cities / towns / jurisdictions, the applications where revenue foregone exceeds a sum of Rs. 10 Lakh, application shall be assigned to the DCIT/ACIT exercising jurisdiction over TDS matters, and in other cases, the applications shall be assigned to the ITO exercising jurisdiction over TDS matters. If the jurisdiction

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orders are otherwise, the applications shall be assigned in accordance to such jurisdiction orders.

5.4 After the applicant has successfully submitted application in Form 13, the following data, which are considered relevant and essential for the Assessing Officer to take a decision on the application will be obtained from CPC – ITR, E-filing and ITBA modules:

- (i) Processed data of Income Tax Returns of previous 4 F.Ys (If available).
- (ii) PAN Demand.
- (iii) e-filed Income Tax Returns of previous 4 F.Ys.
- (iv) Audit Report (along with form 3CD if accounts are audited) of previous 4 F.Ys.
- (v) Assessment Orders of previous 4 F.Ys (If available).

5.5 The application in Form 13 will then be assigned to the Assessing Officer exercising jurisdiction over TDS matters in respect of the applicant as explained in para 5.2 and 5.3. Such applications can be accessed by the Assessing Officer through path 'Lower/No Deduction Certificate > Generate Certificate > Certificate u/s 197(1)/206C (9) and select 'Open/ Restored' Request(s)'.

6. Processing of the tax-payer/Deductee's request by the TDS Assessing Officer, Range Heads and Commissioners of Income-tax:

6.1 Role of TDS Assessing Officer:

The Assessing Officer shall be required to process the application through TRACES - AO Portal after login using his / her credentials.

6.1.1 By navigating through the path 'Lower/No Deduction Certificate > Generate Certificate > Certificate u/s 197(1)/206C (9) and select 'Open/ Restored' Request(s)'', the Assessing Officer shall be able to access the following information:

- (i) Information furnished by the tax-payer/Deductee.
- (ii) Documents submitted by the tax-payer/Deductee.
- (iii) Information essential for processing the request in respect of the tax-payer/Deductee, as received from CPC (ITR), E-filing and ITBA.
- (iv) Information essential for processing the request in respect of the tax-payer/Deductee, as available at CPC (TDS).

6.1.2 If the Assessing Officer requires any further clarification or information or documents from the applicant for arriving at his / her decision, the same shall be obtained online using the option "Seek Clarification" available within the functionality. The query raised by the Assessing Officer shall be forwarded to the applicant through systems for furnishing a suitable response. The query will be available to the applicant in his/ her/ its Inbox in TRACES Portal through the applicants login. The response submitted by the tax-

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payer/Deductee shall be visible to the Assessing Officer within the functionality for taking a decision on the application.

- 6.1.2 (a) Based on the parameters defined in rule 28AA / 28AB / 37H of the Income-tax Rules, 1962 an estimated rate of tax will be suggested by the system functionality. However, the AO shall be free to arrive at Independent rate based on his / her method of calculation or by taking into consideration any other information available with him/her.
- 6.1.3 Based on his/her findings, the Assessing Officer shall allow the deduction / collection at such rate as evidenced in the "Permitted Tax Rate Table" by making any adjustments in respect of the rate, if required. The Assessing Officer may state the reason for arriving at a modified rate, if so is the case.
- 6.1.4 Once the Assessing Officer has taken a decision on the application in Form No. 13, the application will be forwarded to the supervisory authority, i.e. the JCIT or JCIT & CIT for according administrative approval in accordance to CBDT's Instructions on the subject.
- 6.2. **Role of Range Head:**  
The Range Head shall be required to process the application through TRACES - AO Portal after login using his / her credentials for granting administrative approval to the recommendation of the AO or otherwise.
- 6.2.1 The Range Head may view the application details, received for administrative approval, through the path 'Lower/No Deduction Certificate > Generate Certificate > Certificate u/s 197(1)/206C (9) and select 'Open Request(s)''. The following information will be available for viewing by the Range Head:
- (i) Information furnished by the tax-payer/Deductee.
  - (ii) Documents submitted by the tax-payer/Deductee.
  - (iii) Information essential for processing the request in respect of the tax-payer/Deductee, as received from CPC (ITR), E-filing and ITBA.
  - (iv) Information essential for processing the request in respect of the tax-payer/Deductee, as available at CPC (TDS).
  - (v) Recommendation of the TDS Assessing Officer.
- 6.2.2 If required, the Range Head may seek clarification from the AO and after submission of clarification by the AO through the AO Portal, the Range Head shall take a final decision on the application. All these steps shall be carried out on AO Portal in electronic mode under respective logins of Range Head and AO.
- 6.2.3 After a decision on the application has been taken by the Range Head, if the revenue foregone is within the powers conferred upon the Range Head (as per CBDT's Instructions on the subject) to accord administrative approval, the application will be marked back electronically on AO Portal to the Assessing Officer for issuance / rejection of the

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certificate under section 197(1) / 206C(9) of the Income-tax Act, 1961. The procedure for issuance of certificate is prescribed below in paragraph 7. However, if the revenue foregone is within the powers conferred upon the CIT (as per CBDT's Instructions on the subject) to accord administrative approval, the application shall be forwarded to the CIT for a decision in the matter.

**6.3. Role of the CIT:**

The CIT shall be required to process the application through TRACES - AO Portal after login using his / her credentials for granting administrative approval to the recommendation of the AO or otherwise.

6.3.1 The CIT may view the application details, received for administrative approval, through the path 'Lower/No Deduction Certificate > Generate Certificate > Certificate u/s 197(1)/206C (9) and select 'Open Request(s)''. The following information will be available for viewing by the CIT:

- (i) Information furnished by the tax-payer/Deductee.
- (ii) Documents submitted by the tax-payer/Deductee.
- (iii) Information essential for processing the request in respect of the tax-payer/Deductee, as received from CPC (ITR), E-filing and ITBA.
- (iv) Information essential for processing the request in respect of the tax-payer/Deductee as available at CPC (TDS).
- (v) Recommendation of the TDS Assessing Officer.
- (vi) Recommendation of the Range Head.

6.3.2 If any clarification is required by the CIT, the application may be sent back to the Range Head through TRACES AO-Portal for submitting clarification on the observations of the CIT by the Range Head / AO. All these steps shall be carried out on AO Portal in electronic mode under respective logins of the CIT, Range Head and AO.

6.3.3 The Range Head shall resubmit the case to CIT alongwith the clarifications as required by the CIT. This will be carried out electronically on AO Portal.

6.3.4 Based on the information available and the report of the Range Head and the Assessing Officer, the CIT shall take a decision in the case.

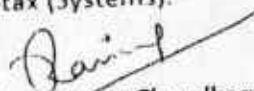
6.3.5 After a final decision on the application has been taken by the CIT, the application will be marked back electronically on AO Portal to the Assessing Officer for issuance / rejection of the certificate under section 197(1) / 206C(9) of the Income-tax Act, 1961. The procedure for issuance of certificate is prescribed below in paragraph 7.

**7. Issuance of Certificate:**




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- 7.1 Once approval of the competent authority has been received, the Assessing Officer shall generate the approved certificate / close the request (in case of rejection) based on decision taken on application filed in Form No. 13 through TRACES.AO Portal. This will be carried out electronically on AO Portal and the certificate will be system generated and hence will not require a signature.
- 7.2 The generated certificates shall be available to the deductor and the applicant for download through their TRACES login.
- 7.3 The issued certificates shall be available to the officers for view through path 'Lower / No Deduction Certificate > History > Certificate Issued'.
8. This issues with prior approval of the Pr. Director General of Income-tax (Systems).

  
(Ravkant Kumar Choudhary)  
Dy. Commissioner of Income Tax (CPC-TDS)  
O/o The Pr. Director General of Income-tax (Systems)

Copy for kind information to:

1. PPS to the Chairman and all Members, CBDT, North Block, New Delhi.
2. All Pr. Chief Commissioners/ Pr. Director Generals of Income-tax/ Chief Commissioners of Income-tax /Pr. Commissioners of Income-tax/ Commissioners of Income-tax / Commissioners of Income-tax(TDS) – with a request to circulate amongst all officers in their regions/charges.
3. JS (TPL)-I&II / Media coordinator and Official spokesperson of CBDT.
4. ADG (IT)/ADG (Audit)/ ADG (Vig.)/ ADG (Systems)-1,2,3,4,5 /ADG(TPS)-1,2/CIT(CPC-ITR)/ Bangalore.
5. ADG (PR, PP & OL) with a request for advertisement campaign for the notification.
6. TPL and ITA Divisions of CBDT
7. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
8. The Web Manager, 'incometaxindia.gov.in' for hosting on the website.
9. Database cell for uploading on [www.irsofficersonline.gov.in](http://www.irsofficersonline.gov.in) and in Pr. DGIT (Systems) corner.
10. ITBA publisher for uploading on ITBA Portal
11. ITO (CPC-TDS)-II for uploading on TRACES portal.

  
Dy. Commissioner of Income Tax (CPC-TDS)  
O/o The Pr. Director General of Income-tax (Systems)