



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)

निदेशक ब्लॉक, मावडीयांगडीयांग, शिलांग - 793018 मेघालय  
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F. No.

No. NEIGR-Fin/Accts(A)/26/2014/

Dated Shillong, the 8<sup>th</sup> April 2016.

**CIRCULAR**

In continuation to this Institute's Circular No.NEIGR-Fin/Accts(A)/26/2014/ dated 13.03.2015 (copy enclosed), it is hereby informed to all Institute's employees including JR (PG) and SR (DM) who are liable to pay Income tax that recovery of TDS for the current financial year 2016-17 shall start from the salary bills for April 2016 onwards based on previous year's tax.

Arrears and income from other sources, if any, as declared by the employees in the previous year shall not be taken into account in order to arrive at the monthly TDS rate w.e.f. April 2016.

Applications/request from employees for higher monthly TDS than the amount fixed by the Accounts Section (A) shall be accepted.

With regard to newly appointed employee(s) joining during the year, he/she shall have to submit TDS certificate or ITR filed for the previous year or declaration of savings/investments/deductions/etc. at the time of joining for TDS recovery from monthly salary bills.

Following is the time schedule for income tax deduction/computation w.e.f. the current financial year 2016-17 onwards:-

Sl. No.	Activity/Work	*Dates		Remarks (employees to note)
		From	To	
1.	Recovery of tax at source (income tax) for every financial year will be started from the salary bills for the month of March based on previous year's tax and final tax recovery will be made from salary bills for February based on final tax calculation.  <i>(effective from F/Y 2017-18 onwards)</i>	March	February	---
2.	Issue of Declaration Form of savings/investments/deductions/etc. by the Accounts Section (A) for provisional calculation of income tax	*1 <sup>st</sup> May of every year	*15 <sup>th</sup> July of every year	Employees proceeding on long leave before the date of issue of declaration forms may collect the same on any working day during office hours before proceeding on leave  <b>Or</b>  The form may also be downloaded from the Institute's website : <a href="http://www.neigrihms.gov.in">www.neigrihms.gov.in</a>

	Submission of declaration of savings/investments/deductions/etc. for provisional calculation of income tax every year	*1 <sup>st</sup> May of every year	*1 <sup>st</sup> August of every year	Employees who are on long leave and out of station may send the form by post and the same should reach this Section latest by the last date of submission.  <b>Or</b>  The form may also be sent via e-mail to this Section's e-mail id : <a href="mailto:accounts.neigrihms@nic.in">accounts.neigrihms@nic.in</a> on or before the last date of submission.
4.	Issue of Declaration Form of savings/investments/deductions/etc. by the Accounts Section (A) for final calculation of income tax	*1 <sup>st</sup> October of every year	*31 <sup>st</sup> December of every year	Employees who have already submitted declaration of savings/investments/deductions/etc. supported with full documentary proofs of payment at the time of provisional calculation need not submit again the declaration for final calculation.
5.	Submission of declaration of savings/investments/deductions/etc. for final calculation of income tax every year	*1 <sup>st</sup> October of every year	*10 <sup>th</sup> January of every year	

*\*If the dates indicated above happen to fall on Saturday/Sunday/Closed Holiday, then the next working day(s) shall be the dates for issue/submission.*

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

(D.T. Umdor)  
Dy. Director (Admn)

Dated Shillong, the 8<sup>th</sup> April 2015.

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

Copy to :-

- 1) PA to Director for kind information of the Director.
- 2) PS to DD (A) for kind information of DD (A).
- 3) PA to FA for kind information of FA.
- 4) PA to MS for kind information and wide circulation in the Hospital.
- 5) PA to Dean for kind information and wide circulation in the Academic Department.
- 6) All HODs / Sections In-charge / Heads for kind information and necessary circulation amongst all the Faculty/Doctors/Officers/Staff in their respective Departments/Sections.
- 7) Principal I/c, College of Nursing for kind information and wide circulation in the College.
- 8) Smti. P. Sutnga, DPA Gr-II, NEIGRIHMS for uploading in the Institute's website.
- 9) All Notice Board. (Administrative Block / Hospital / College of Nursing / RMO Hostel)

(D.T. Umdor)  
Dy. Director (Admn)

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

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FAX : (0364) 2538011/2538025

No. NEIGR-Fin/Accts(A)/26/2014/

Dated Shillong, the 13<sup>th</sup> March 2015.

**CIRCULAR**

This is for the information of all the employees of the Institute, who are liable to pay Income tax as per the tax slabs specified by the Income Tax Act / Rules, that the TDS for the current financial year i.e. 2015-16 shall be deducted w.e.f. the salary bills for April 2015 onwards.

Arrears and income from other sources, if any, as declared by the employees in the previous year 2014-15 shall not be taken into account in order to arrive at the monthly TDS rate w.e.f. April 2015.

Applications/request from employees for higher TDS than the rate fixed by the Accounts Section (A) shall be accepted.

**It may kindly be noted that this practice shall also be applicable in the subsequent years until further notice.**

(D.T. Umdor)

Dy. Director (Admn)

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

Dated Shillong, the 13<sup>th</sup> March 2015.

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- 7) Principal I/c, College of Nursing for kind information and wide circulation in the College.
- 8) All Notice Board.

(D.T. Umdor)

Dy. Director (Admn)

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**FORMAT FOR DECLARATION / SUBMISSION OF SAVINGS/INVESTMENTS/DEDUCTIONS/Etc.  
FOR PROVISIONAL CALCULATION OF INCOME TAX FOR F.Y. \_\_\_\_\_ (A/Y \_\_\_\_\_)**

Sl. No.	Type of Saving/Investment/Deduction/Etc.	u/s*	Amount	Total	Remarks, if any
1	GPF subscription	80C, 80CCC, 80CCD (1)			
	NPS (Employee's contribution only)				
	GSLI / CGEGIS / CGEIS premium				
	LIC / PLI premium				
	LIC (SSS : recovered from monthly salary bills)				
	NSC / PPF				
	ULIP				
	HBA / Housing Loan (principal amount only)				
	Term Deposit (min 5 years and above)				
	Tuition Fees (for any two children only)				
	Approved debenture / equity shares / bond / units of mutual fund				
2	NPS (Employer's contribution only)	80CCD (2)			
3	Investment in specified Equity Shares	80CCG			
4	Medical Insurance premium	80D			
5	Expenditure incurred in respect of maintenance and/or medical treatment of dependent (person with disability)	80DD			
6	Expenditure incurred in respect of medical treatment of specified diseases as per IT Act and Rules	80DDB			
7	Repayment of interest on loan taken by an individual for higher education	80E			
8	Donations to approved funds and institutions	80G			
9	Expenditure incurred for payment of house rent	80GG			
10	Deduction in respect of interest on savings bank account	80TTA			
11	Deduction in respect of permanent physical disability (including blindness)	80U			
12	Interest on Housing loan	u/s 24			
13	Professional tax	u/s 16(iii)			
14	Others, if any				
15	Expenditure incurred in payment of House Rent (applicable for employee who receives HRA)	10(13A)			

I do hereby declare that all the information/figures given above are true, complete and correct to the best of my knowledge and belief. Photo copies of savings, etc. (already invested) attached.

Photo copies of savings/investments/etc. declared but yet to be invested shall be submitted immediately after investement **Or** together with the final Declaration Form of Savings, etc.

In case of any change in the above declaration which may have tax implications on the higher side, I undertake to inform the Accounts Section (A), Finance Department immediately.

**Signature with  
date  
FULL NAME  
DESIGNATION  
DEPARTMENT  
PAN  
CONTACT NO.**

<b>Sl. No</b>	<b>U/s</b>	<b>Amount of deduction available in a Financial Year</b>
1	80C	Maximum allowable upto Rs 150000
2	80CCG	50% or 25000 Whichever is less For approved Shares (BSE Listed only)
3	80CCD(2)	Maximum upto 10% of salary( basic pay + Dearness Allowance)
4	80D	
	a)	Maximum allowable upto Rs 15000
	b)	In case a senior citizen dependent is also included in the plan, maximum is allowed upto Rs 20000
5	80DD	Fixed Deduction of Rs 50000 to eligible employees.
6	80DDB	Fixed Deduction of Rs 40000 to eligible employees.
7	80E	Entire amount paid by the way of interest is deductible
8	80G	
	a)	100% deduction in case of prime minister/ chief minister fund
	b)	50% deduction in case of others
9	80GG	
		<b><u>Least of the following is allowed as deduction ( This deduction is not applicable for the employees who is receiving HRA)</u></b>
	a)	Rs 2000 Per month
	b)	25% of "Total income"
	c)	the excess of actual rent paid over 10% of "Total income"
10	80TTA	Maximum allowable up to Rs 10000
11	80U	Fixed Deduction of Rs 50000 and Rs 100000 for severe disability (i.e. having any disability of 80% and above)
12	24	maximum allowable upto Rs 200000
13	10 (13A)	This is applicable for employee who receives HRA and pays rent to the houseowner.

**Instructions for employees before filling in the Final Declaration Form**

- Savings/Investments/Deductions/Etc. may be shown as invested or the allowable maximum limit whichever is less.
- (i)
  - (ii) Do not overwrite the amount claimed for deductions.
  - (iii) Copies of savings documents are required to be signed each by the employee.
  - (iv) Employees claiming deduction for House Rent are required to submit the original Receipt from the House owner.

**FORMAT FOR DECLARATION / SUBMISSION OF SAVINGS/INVESTMENTS/DEDUCTIONS/Etc.  
FOR FINAL CALCULATION OF INCOME TAX FOR F.Y. \_\_\_\_\_ (A/Y \_\_\_\_\_)**

Sl. No.	Type of Saving/Investment/Deduction/Etc.	u/s*	Amount	Total	Remarks, if any
1	GPF subscription	80C, 80CCC, 80CCD (1)			
	NPS (Employee's contribution only)				
	GSLI / CGEGIS / CGEIS premium				
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13	Professional tax	u/s 16(iii)			
14	Others, if any				
15	Expenditure incurred in payment of House Rent (applicable for employee who receives HRA)	10(13A)			

I do hereby declare that all the information/figures given above are true, complete and correct to the best of my knowledge and belief. Photo copies of savings, etc. attached.

Photo copies of savings/investments/etc. declared but due after the last not later than 31st March shall be submitted immediately after payment.

In case of any change in the above declaration which may have tax implications on the higher side, I undertake to inform the Accounts Section (A), Finance Department immediately within February.

**Signature with  
date  
FULL NAME  
DESIGNATION  
DEPARTMENT  
PAN  
CONTACT No.**

*\*please see reverse for details of allowable deductions/instructions.*

*This format is subject to change depending upon the provisions in the Finance Bill/Act relating to direct taxes.*

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