



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 ग्वायत मंत्रालय)
(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-in/Accts(A)/26/2014/Pt-II

Dated 3rd May, 2024

C I R C U L A R

Subject: Income Tax Exemption Certificate & time schedule for submission of declaration of savings/investment, etc – regarding

With reference to the subject mentioned above, kindly find enclosed herewith the Standing Circular No.NEIGR-Accts(A)/26/2014/Pt-I Dt 04.05.20 for submission of **Income Tax Exemption Certificate** for the F/Y 2024-25.

Anticipated Annual Gross Salary will be issued by Accounts Section w.e.f the **13th May, 2024** onwards. It is also requested that all concerned Schedule Tribe employees to submit the Income Tax Exemption Certificate on or before **30th September, 2024**. **It may be noted that non compliance would render the employee liable to TDS provisions.**

The Standing Circular No. NEIGR-Fin/Accts(A)/26/2014 Dt 8th April 2016 for time schedule for **submission of income tax declaration of savings/investments etc** is also enclosed herewith for necessary compliance.

All sections/department are requested to re-circulate the Standing Circular mentioned above for information and necessary action.

(F.R. Tariang)
Deputy Financial Adviser

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

Dated 3rd May, 2024

1. PA to Director for kind information of the Director.
2. PS to DD(A) for kind information of DD(A).
3. PS to Deputy Financial Adviser formation of DFA.
4. PA to MS for kind information and wide circulation in the Department/Sections/Unit under the direct control of MS.
5. PA to Dean for kind information and wide circulation in the Academic Department.
6. 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.
7. Principal, College of Nursing for kind information and wide circulation in the College.
8. In-charge, Computer Cell, NEIGRIHMS for uploading in the Institute's website.
9. All Notice Boards (Administrative Block/Hospital/College of Nursing/MRO Hostel).

(F.R. Tariang)
Deputy Financial Adviser



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F. No.

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

Dated Shillong, the 4th May, 2020

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 **31st 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 4th 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).

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



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F. No.

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

Dated Shillong, the 8th 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 TD 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 st May of every year	*15 th 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 Or The form may also be downloaded from the Institute's website www.neigrhms.gov.in

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3.	Submission of declaration of savings/investments/deductions/etc. for provisional calculation of income tax every year	*1 st May of every year	*1 st 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. Or The form may also be sent via e-mail to this Section's e-mail id : accounts.neigrhms@nic.in 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 st October of every year	*31 st 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 st October of every year	*10 th 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 8th April 2016.

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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F. No.370142/06/2023-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(TPL Division)

Dated: 5th April, 2023

Sub: Clarification regarding deduction of TDS under section 192 read with sub-section (1A) of section 115BAC of the Income-tax Act, 1961 - reg.

Vide Finance Act, 2023, sub-section (1A) has been inserted in section 115BAC of the Income-tax Act, 1961 (the Act) to provide for a new tax regime with effect from the assessment year beginning on or after the 1st day of April, 2024. This regime applies to an individual or Hindu undivided family or association of persons [other than a cooperative society] or body of individuals, whether incorporated or not, or an artificial juridical person. Under this new regime, the income-tax in respect of the total income of the person shall be computed at the rates provided in sub-section (1A) of section 115BAC, subject to certain conditions, including the condition that the person does not avail of specified exemptions and deductions.

* 2. The above mentioned new tax regime is the default tax regime applicable to all persons mentioned above. However, under sub-section (6) of section 115BAC of the Act, a person may exercise an option to opt out of this tax regime. A person not having income from business or profession can exercise this option every year.

3. Representations have been received expressing concerns regarding tax to be deducted at source (TDS) on salary income of a person under section 192 of the Act as the deductor, being an employer, would not know if the person, being an employee, would opt out from taxation under sub-section (1A) of section 115BAC of the Act or not.

4. In order to avoid the genuine hardship in such cases, the Board, in exercise of powers conferred under section 119 of the Act, hereby directs that a deductor, being an employer, shall seek information from each of its employees having income under section 192 of the Act regarding their intended tax regime and each such employee shall intimate the same to the deductor, being his employer, regarding his intended tax regime for each year and upon intimation, the deductor shall compute his total income, and deduct tax at source thereon according to the option exercised.

5. If intimation is not made by the employee, it shall be presumed that the employee continues to be in the default tax regime and has not exercised the option to opt out of the new tax regime. Accordingly, in such a case, the employer shall deduct tax at source, on income under section 192 of the Act, in accordance with the rates provided under sub-section (1A) of section 115BAC of the Act.

6. It is also clarified that the intimation would not amount to exercising option in terms of sub-section (6) of section 115BAC of the Act and the person shall be required to do so separately in accordance with the provisions of the sub-section.

7. This circular is in supersession of Circular No. C1 of 2020 dated 13.04.2020 and shall be applicable for TDS during the financial year 2023-24 and subsequent years.

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Vipul Agarwal
Director(TPL-I)

Copy to the:

1. PS/ OSD to FM/ PS/OSD to MoS(F).
2. PS to the Finance Secretary.
3. Chairman and Members, CBDT.
4. Joint Secretaries/ CsIT/ Directors/ Deputy Secretaries/ Under Secretaries, CBDT.
5. C&AG of India (30 copies).
6. JS & Legal Adviser, Ministry of Law & Justice. New Delhi.
7. Institute of Chartered Accountants of India.
8. CIT (M&TP). Official Spokesperson of CBDT.
9. Principal DGIT (Systems) for uploading on departmental website.



Vipul Agarwal
Director(TPL-I)