



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
Director's Block, Mawdiangdiang, Shillong - 793018 Meghalaya

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F. No.

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

Dated Shillong, the 25th October, 2022

CIRCULAR

In continuation to the Institute's Standing Circular No. NEIGR-Fin/Accts(A)/26/2014 Dt 8th April 2016 (copy enclosed) it is reminded that all Institute's employees who are liable to pay Income Tax are to submit the Final Declaration of Savings and Investments for Final Calculation of Income Tax as per dates mentioned in the above circular.

Further, please find enclosed herewith the condition for claiming deduction under section 80GG which is self explanatory for compliance of all Institute's employees who are liable to pay Income Tax.

It is also reminded that all ST ~~Institute's~~ employees who have not submitted the Income Tax Exemption Certificate are liable to TDS deductions.

Declaration forms received after the last date will not be entertained.

(F.R. Tariang)
Deputy Financial Adviser

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

Dated Shillong, the 25th October, 2022

Copy to :-

- 1) PA to Director for kind information of the Director.
- 2) PS to DD(A) for kind information of DD(A).
- 3) PS to DFA for kind information of DFA
- 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/Section In-Charge/Heads for kind information and necessary circulation amongst all the Faculty/Doctors/Officers/Staff in their respective Departments/Sections. It is also requested that as and when newly appointed employees 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) Dr. Star Pala, Assoc. Prof. (Community Medicine) & Officer In-charge Computer Cell, NEIGRIHMS for uploading in the Institute's website.
- 9) All Notice Board. (Administrative Block/Hospital/College of Nursing/RMO Hostel)

Sd/- Romonms
3/4/22

(F.R. Tariang)
Deputy Financial Adviser



पूर्वांचल इंदिरा गांधी क्षेत्रीय स्वास्थ्य एवं आयुर्विज्ञान संस्थान, शिलांग
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F. No.

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

Dated Shillong, the 8th April 2016.

CIRCULAR

In continuation to the 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 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.neigrilms.gov.in

contd.....2/-

	Submission of declaration of savings/investments/deductions/etc. for provisional calculation of income tax every year	of tax	*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 : <u>accounts.accounts@nigrihms.gov.in</u> on or before the last date of submission.
1.	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 validly for the subsequent financial years also until further notice.

(D.T. Umder)
Dy. Director (Admin)
Dated Shillong, the 8th April 2016

Memo No. NEIGR-Fin/Accts(A)/20/2014/

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 PA for kind information of PA.
- 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 / Section In-charge / Heads for kind information and necessary circulation amongst all the Faculty/Deans/Officers/Staff in their respective Departments/Sections.
- 7) Principal W/o, College of Nursing for kind information and wide circulation in the College.
- 8) Smti. P. Sanyal, PA Cr-II, NEIGRHMS for uploading in the Institute's website.
- 9) All Notice Board, Administrative Block / Hospital / College of Nursing / RMD Hospital

(Signature)
(D.T. Umder)
Dy. Director (Admin)
12/4/16

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

Dated Shillong, the 13th 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 13th March 2015.

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) All Notice Board.

(D.T. Umdor)

Dy. Director (Admn)

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Condition for claim Deduction Under Section 80GG

- You are self-employed or salaried
 - You have not received HRA at any time during the year for which you are claiming 80GG. HRA component should not form part of your salary to claim 80GG.
 - You or your spouse or your minor child or HUF of which you are a member – do not own any residential accommodation at the place where you currently reside, perform duties of the office, or employment or carry on business or profession.
 - In case you own any residential property at any place, for which your Income from house property is calculated under applicable sections (as a self-occupied property), no deduction under section 80GG is allowed.
- You will be required to file Form 10BA with details of payment of rent.

What is Form 10BA?

It is a declaration that has to be filed by an individual who wants to claim deduction under section 80GG for rent paid on rental property. To claim deduction under Section 80GG, the taxpayer must file a declaration in Form 10BA. Form 10BA can be filed online by logging on to the Income Tax E-Filing website. In Form 10BA, the taxpayer must declare the amount of rent paid and the name of the landlord. Form 10BA is the declaration required to be submitted while claiming benefits under section 80GG and while filing income tax return. It is a declaration that you have taken a house on rent during the relevant period and also that you have no other residence. Since Form 10BA is required to be furnished while claiming deduction under section 80GG.

Document Required

The form 10BA has to be filed mandatorily before the filing of the taxes and claiming a deduction under Section 80GG. Prerequisite Documents for Claiming Deduction Under Section 80GG: Rental agreement and rent receipts. If the rental amount exceeds ₹ 10,000, PAN details of the owner of the residential property.



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Dated the 25th April, 2022

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

C I R C U L A R

Subject: Exemption of Schedule Tribe from Income Tax – 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 2022-23.

It is requested that all concerned Schedule Tribe employees to submit the Exemption Certificate on or before 31st August, 2022.

Anticipated Annual Gross Salary will be issued by Accounts Section (A) on the 2nd May, 2022 onwards.

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 the 25th April, 2022

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.
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9. All Notice Board: (Administrative Block/Hospital/College of Nursing/MRO Hostel).

(F.R. Tariang)

Deputy Financial Adviser