



सं/No. No. U/P.483/E\_TDS/Vol.II

### All Branch Officers

**Sub :** Deduction of Income Tax from Salary of the Railway Employee for the FY 2022-2023.

**Ref :** (i) Railway Board Letter No.F(X)-I-2010/23/07 Dt:08/03/2011.

(ii) CPO/MAS PBC No:20/2011,22/2011,85/2011,70/2013 & 123/2020.

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As per Railway Board's instruction, it is the primary responsibility of all Bill Drawing officers to ensure proportionate **deduction of Income Tax from the salary bills of Railway Employees Every Month**. Further, it is also to be noted that in terms of Section 201(1A) of Income Tax Act 1961, interest would be levied on Bill Drawing Officers for any kind of less proportionate deduction of Income Tax from the salary of employees.

All the Bill Clerks and Supervisors working under the Bill Drawing officers may be advised suitably and to ensure that there should not be any less or excess recovery of income tax in any particular month or Year for which Income Tax assessed & required to be deducted on equated 12 monthly basis in terms of the above Ref (ii) of PB Circular.

Income Tax authorities insist that as per provisions of Income Tax Act, 1961, Income Tax has to be recovered proportionately starting from the salary paid on 1<sup>st</sup> April of the year (i.e.) from the salary of March itself.

Hence the deduction towards Income Tax for the year **2022-2023** shall be made **commencing from March-2022** salary onwards. It is advised that employees may submit their **Earnings/Savings data in Form-12BB (Format Enclosed) along with all Savings/HBA/Rent/Insurance Statements on or before 15/04/2022**.

In terms of , Section 115BAC of the Income Tax Act,1961, Employees are requested to exercise an option for (FY 2022-23) the deduction of TDS under Old/New Regime once, which cannot be changed for this current FY 2022-23 in a prescribed format which is enclosed as Annexure 'A'.

If **Option 1 (i.e Old Regime)** is exercised Employee has to submit **Form No.12BB**.

If **Option 2 (i.e New Regime)** is exercised Employee has to submit **Annexure 'A'**.

**Hence, Employees are requested to submit the Forms as mentioned above on or before 15/04/2022.**

Form No.12BB is available in the internet Madurai Division website in the following link **sr.indianrailways.gov.in AboutSR → Department → Personnel → Madurai Division Income Tax → Form-12BB and Annexure 'A'**.

Encl :12BB Form & : Annexure 'A'

वरिष्ठ मंडल कार्मिक अधिकारी

**SENIOR DIVISIONAL PERSONNEL OFFICER**

दक्षिण रेलवे / मदुरै

**SOUTHERN RAILWAY / MADURAI**

Copy to: PS to DRM & ADRM for kind information of DRM & ADRM please,  
All Branch Officer's/MDU Divn,  
All CS&WI's, S&WI's/Personnel Branch,  
All Branch Ch. OS/All Supervisors,  
DS/SRMU, AISC&ST/REA., AIOBC/REA.

# FORM NO.12BB

(See rule 26C)

1. Emp No :	
2. Emp Name:	
3. Address of the Employee :	
3. Permanent Account Number (PAN)of the employee:	
4. Financial year:	

## Details of claims and evidence thereof

SI No.	Nature of claim	Amount (Rs.)	Evidence / particulars
(1)	(2)	(3)	(4)
1	<b>House Rent Allowance:</b> (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	<b>Leave travel concessions or assistance</b>		
3	<b>Deduction of interest on borrowing:</b> (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	<b>Deduction under Chapter VI-A</b> (A) Section 80C,80CCC and 80CCD (i) Section 80C (a)..... (b)..... (c)..... (d)..... (e)..... (f)..... (g)..... (ii) Section 80CCC (iii) Section 80CCD (B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A (i) ..... (ii) ..... (iii)..... (iv) ..... (v) .....		

## Verification

I,..... Son/Daughter of..... do hereby certify that the information given above is complete and correct.

Place : .....  
Date : .....  
Designation : .....

Signature of the Employee

FULL NAME :

**Annexure 'A'**

**Format for Declaration to be submitted by the officer/employee under provision of Sec.115 BAC of Income Tax Act .1961 (For the current financial year 2022-2023)**

**To**

.....  
.....  
.....

**Sub :** Declaration of option for TDS to be deducted from salary under OLD/NEW Tax Regime.

**Sir,**

I hereby exercise my option for the deduction of TDS from my salary for the financial year 2022-2023 as under

<b>OPTION 1</b>	<b>Old Tax Regime</b>	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>
<b>OPTION 2</b>	<b>New Tax Regime</b>	<b>YES</b> <input type="checkbox"/>	<b>NO</b> <input type="checkbox"/>

**Exercised option is final and no change is allowed for this current year 2022-2023.**

**Signature :**  
**Emp Name :**  
**Designation :**  
**Emp Number (PF NO) :**  
**Office :**  
**Bill Unit No :**