

# सावित्रीबाई फुले पुणे विद्यापीठ



वित्त व लेखा विभाग

परिपत्रक


आयकर कायदा कलम ८९ अंतर्गत तरतूदीबाबत

सर्व संबंधित शिक्षकेतर सेवकांना या परिपत्रकाद्वारे कळविण्यात येते की, मा. सहसंचालक, उच्च शिक्षण, पुणे - ४११ ००१ यांचे आदेशानुसार सहाय्या वेतन आयोगाच्या फरकाची रक्कम संबंधित सेवकांच्या भ.नि.नि. खात्यामध्ये जमा करण्यात आलेली आहे.

सदर रकमेवर माहे ऑक्टोबर २०१४ पासून आयकर वसूली करण्यात आलेली आहे. सदर फरकाची रक्कम ०१ जानेवारी २००६ ते ३१ मार्च २००९ या कालावधीतील असल्यामुळे आयकर कायदा कलम ८९ अन्वये सदर रकमेची वर्षनिहाय विभागणी केली असता आयकरामध्ये काही प्रमाणात सुट मिळण्याची शक्यता असल्यामुळे त्याबाबत सेवकांनी योग्य ती कार्यवाही करावी.

सोबत जोडलेल्या आयकर फॉर्म नंबर १० इ नमुन्यामधील पान क्र. १ व Annexure I मधील माहिती प्रमाणित करून दिल्यास आयकर कपातीसंदर्भात नियमानुसार योग्य ती कार्यवाही करणे शक्य होईल. सदर फॉर्म नंबर १० इ संबंधित सेवकांनी वेतन विभागाकडे २० जानेवारी, २०१५ पर्यंत सादर करावेत.

गणेशखिंड, पुणे-४११ ००७  
संदर्भ : वित्त/२०१४-१५/  
दिनांक : ०२/१२/२०१४

  
वित्त व लेखा अधिकारी,  
सावित्रीबाई फुले पुणे विद्यापीठ, पुणे

**FORM NO. 10E**

[See rule 21AA]

**Form for furnishing particulars of income under section 192(2A) for the year ending 31st March, \_\_\_\_\_ for claiming relief under section 89(1) by a Government servant or an employee in a company, co-operative society, local authority, university, institution, association or body**

1. Name and address of the employee

2. Permanent account number

3. Residential status

*Particulars of income referred to in rule 21A of the Income tax Rules, 1962, during the previous year relevant to assessment year \_\_\_\_\_*

1. (a) Salary received in arrears or in advance in accordance Rs. with the provisions of sub-rule (2) of rule 21A
  - (b) Payment in the nature of gratuity in respect of past services, extending over a period of not less than 5 years in accordance with the provisions of sub-rule (3) of rule 21A
  - (c) Payment in the nature of compensation from the employer or former employer at or in connection with termination of employment after continuous service of not less than 3 years or where the unexpired portion of term of employment is also not less than 3 years in accordance with the provisions of sub-rule (4) of rule 21A
  - (d) Payment in commutation of pension in accordance with the provisions of sub-rule (5) of rule 21A
2. Detailed particulars of payments referred to above may be given in Annexure I, II, IIIA, III or IV, as the case may be

\_\_\_\_\_  
*Signature of the employee*

*Verification*

I, \_\_\_\_\_ do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the \_\_\_\_\_ day of \_\_\_\_\_.

Place \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_  
*Signature of the employee*

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**ARREARS OR ADVANCE SALARY**

1. Total income (excluding salary received in arrears or advance)
2. Salary received in arrears or advance
3. Total income (as increased by salary received in arrears or advance)[Add item 1 and item 2]
4. Tax on total income (as per item 3)
5. Tax on total income (as per item 1)
6. Tax on salary received in arrears or advance [Difference of item 4 and item 5]
7. Tax computed in accordance with Table "A" [Brought from column 7 of Table "A"]
8. Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 6 and 7]

**TABLE "A"**  
[See item 7 of Annexure I]

<i>Previous year(s)</i>	<i>Total income of the relevant previous year</i>	<i>Salary received in arrears or advance relating to the relevant previous year as mentioned in column(1)</i>	<i>Total income (as increased by salary received in arrears or advance) of the relevant previous year mentioned in column(1) [Add columns (2) and (3)]</i>	<i>Tax on total income [as per column(2)]</i>	<i>Tax on total income [as per column(4)]</i>	<i>Difference in tax [Amount under column (6) minus amount under column (5)]</i>
<i>1</i>	<i>(Rs.) 2</i>	<i>(Rs.) 3</i>	<i>(Rs.) 4</i>	<i>(Rs.) 5</i>	<i>(Rs.) 6</i>	<i>(Rs.) 7</i>

**Note :** In this Table, details of salary received in arrears or advance relating to different previous years may be furnished.

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