

Office of the Registrar  
Kakatiya University  
Warangal – 506 009

No.152/F2/KU/2022-2023

Date: 20-10-2022

To  
All the Principals of University/Constituent Colleges  
All the Heads of Departments  
The Director, SDLCE  
All the Drawing Officers  
KAKATIYA UNIVERSITY  
WARANGAL

Sub: INCOME TAX – Deduction of Tax at source from the salaries during the **Financial Year 2022-2023 (Assessment Year 2023-2024)**-Supply of Income Tax forms with some guidelines - Reg.

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Sir,

Find enclosed **Proforma-A** of Income Tax Returns with a request to distribute the same in triplicate to each of the Teaching & Non-teaching employees and Contractual Teaching staff working under your control. Kindly arrange to get the Income Tax Returns **Proforma-A** completed in all respects together with the necessary enclosures certified by the Drawing Officers concerned and transmit them in duplicate to the Deputy Registrar, Accounts Branch/Audit Office, (Pre-Audit) of Kakatiya University, along with the pay bills on or before **20<sup>th</sup> November, 2022**. The Income Tax Returns **Proforma-A** duly filled-in and received in the office will be treated as final and no further claims of deductions/exemptions remains shall be entertained.

In case of House Rent Allowance exemption under section 13-A and Rule 2 A of the Act., is claimed, the Rent receipt in Original towards payment of rent should be enclosed to the **Proforma-A** otherwise the exemption cannot be admitted.

**Other Deductions**

a)	The deductions in respect of House Property Interest on Home Loan) Enclose relevant documents. u/s 192B Maximum Rs.2.00 lakhs
b)	The deductions in respect of Medical Insurance premia paid under an approved Scheme up to Rs. 25,000/- is admissible under section <b>80-D</b> (premium actually paid orRs. 25,000/- whichever is less) and 50,000=00 for Senior Citizens
c)	The deduction in respect of Medical treatment etc., of Handicapped dependent under section <b>80-DD</b> is admissible up to Rs. 75,000/-. ( <b>Rs. 1,25,000/- in case of severe disability</b> )
d)	The in respect of medical treatment of the assessee or dependent under section <b>80-DDB</b> is admissible up to Rs.40,000/- (certified by specialist by Form-10-I) such disease or allowed on the basis of a prescription from an oncologist, a urologist, nephrologists, a hematologist, an immunologist or such other specialist, as mentioned in Rule 11DD
e)	The deduction in respect of interest paid against loan taken for his own, spouse, and children's higher education under section <b>80-E</b> (Actual amount of interest paid on loanfor initial year plus 07 years)



f)	The TS Chief Minister Cyclone Relief Fund <b>80 G</b> and donations to certain specified funds and recognized charitable institutions (No deduction under this section is allowable in case the amount or donation exceeds Rs.2000/- unless the amount is paid by any mode other than cash)
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**Total deduction: Aggregate of section 80-C & 80-CCC should not exceed Rs. 1,50,000/-**

In accordance with provisions under section 208 to 219 of the Income Tax Act., the tax shall be payable in advance during the financial year in respect of the total income of assessee which would be chargeable to tax for the assessment year immediately following that financial year.

Further, it is noticed during the previous years that the statements received were incomplete and without necessary enclosures, which were sent at the fag-end of the financial year (i.e., at the end of February of every year). In no case the proposed investments claimed for deductions will be accepted during the month of March, 2023.

Therefore, all taxpayers (*All Teaching, Gazetted Officers, Non-Teaching and Class-IV employees and Contractual Teaching staff*) are requested to finalize their proposals and complete the investments if any, before submitting the statements. The investments proposed to be invested by **the end of February, 2023 only**, failing which the proposed investments will be deemed as not invested. Any subsequent claims of deductions not supported by the documentary evidence cannot be admitted by the Audit. Tax once calculated will be treated as final and no revision can be admitted by this office.

It is to inform that there are two Regimes of Income Tax Calculation for the year Financial Year 2022- 2023 They are 1) Old Income Tax Regime and 2) New Income Tax Regime. Under New Income Tax Regime the Income Tax will be calculated as per slab rates on Gross Income and there will not be any exemptions whatsoever.

Further, all the Service Pensioners (Teaching & Non-Teaching) are also hereby informed to submit the designated **Proforma-B** (enclosed) to be Pension Section, Accounts Branch by November, 2022.

Further, the Audit Branch will be constrained to **refuse the November, 2022 month Pay bills/Pension bills, if not accompanied by the Income Tax Returns (Proforma-A & Proforma-B).**

IT returns (Proforma-A & Proforma-B) are available at website : [www.kakatiya.ac.in](http://www.kakatiya.ac.in) only.



**REGISTRAR**

Encl: (Proforma-A & Proforma-B)

Note: 1. Aadhar Card xerox copy

2. PAN Card xerox copy

3. Bank Pass book first page xerox copy

Copy to:

1. The Secretary to the Vice-Chancellor, KU., Wgl.

2. The P.A. to Registrar, KU.

3. The SF.