

Office of the Registrar  
Kakatiya University  
Warangal – 506 009

No. **67** /F2/KU/2021-2022

Date: **16** 11-2021

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 2021-2022 (Assessment Year 2022-2023)**-Supply of Income Tax forms with some guidelines - Reg.

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 Audit Officer, (Pre-Audit) of Kakatiya University, along with the pay bills for the month of **30<sup>th</sup> November, 2021**. The Income Tax Returns **Proforma-A** duly filled-in and received in this office will be treated as final and no further claims of deductions/exemptions will be entertained. The proposed investments eligible for rebate U/s 88 should be made well in advance before February, 2022.

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 the payment of rent should be enclosed to the **Proforma-A** otherwise the exemption cannot be admitted.

**Other Deductions**

- a) The deductions in respect of Medical Insurance premia paid under an approved Scheme up to Rs. 25,000/- is admissible under section 80-D (premium actually paid or Rs. 25,000/- whichever is less) and additional amount of 30,000=00 for parents.
- b) The deduction in respect of Medical treatment etc., of Handicapped dependent under section 80-DD is admissible up to Rs. 75,000/-. (*Rs. 1,25,000/- in case of severe disability*)
- c) The deduction in respect of medical treatment of the assessee or dependent under section 80-DDB is admissible up to Rs. 40,000/-(certified by Nero surgeon Form-10-I).
- d) The deduction in respect of interest paid against loan taken for his own, spouse, and children's higher education under section 80-E (Actual amount of interest paid on loan for initial year plus 07 years)
- e) The deduction in respect of C.M. Relief Fund under section 80-G and donations to certain specified funds and recognized charitable institutions
- f) The deduction in respect of permanent disablement (including blindness) under section 80-U is admissible up to Rs. 75,000/- (upto 79% percentage )(*Rs. 1,25,000/- in case of severe disability*)above 80%



**Total deduction: Aggregate of section 80-C & 80-CCC should not exceed Rs. 1,50,000/-**

- e) Relief under section – 89; The arrears of salary when received will be spread over the years to which the arrears belong. The tax liability of those years will be calculated once again taking into account the arrears now received and the differential liability of those years.
- f) 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..

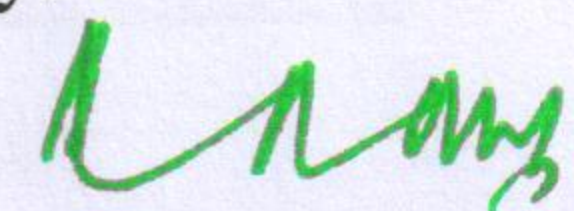
Further, it is noticed during the previous years that the statements received were incomplete and without necessary enclosures, which were sent at the fag-end of the financial year (i.e., at the end of February of every year). In no case the proposed investments claimed for deductions will be accepted during the month of March, 2022.

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, 2022 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 2021- 2022 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 notbe any exemptions whatsoever.

Further, the Audit Branch will be constrained to **refuse the pay bills for the month of November, 2021** if the Income Tax returns (Proforma-A) are not sent along with the pay bills.

IT returns (Proforma-A) is available on website : [www.kakatiya.ac.in](http://www.kakatiya.ac.in) only.



**REGISTRAR**

Encl: (Proforma-A)

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.