

**PROFORMA**

Calculation of Income tax for the Financial Year 2022-23 (A.Y. 2023-24)

NAME :  
DESIGNATION :  
PERMANENT ACCOUNT NO. (PAN) :  
PARTICULARS OF SALARY, ETC :

**A Income:-**

1.	Salary for March 2022 to February 2023 (Give full details in a statement)	--	
2.	Honorarium	--	
3.	Tuition fee reimbursement	--	
4.	Other Supplementary income including medical reimbursement, interest on bank deposits etc.,	--	
5.	DA Arrears(a) (b)	--	
6.	Pay Fixation / Other Arrears {if any }	--	
7.	Bonus / Annuity / Royalty received during the year 2022-23	--	
8.	Any other income	--	
A	<b>GROSS INCOME</b>		

**B EXEMPTIONS:**

1) In respect of H.R.A. (Section 10(13) A of I.T. Act 1961 read with Rule 2A of I.T. Rules 1952)

a) Actual HRA received Rs. \_\_\_\_\_

b) Rent paid in excess of 10% of salary Rs. \_\_\_\_\_

c) 40% of Salary Rs. \_\_\_\_\_

(Least of (a) to (c) will be excluded from the Gross Income) Rs. \_\_\_\_\_

2) Professional Tax under Sec. 16(1) of Income tax act Rs. \_\_\_\_\_

3) Standard deduction of ₹50,000/- or the amount of salary,  
whichever is less (Section 16(I a) Rs. \_\_\_\_\_

**Aggregate of B: Rs. \_\_\_\_\_**

**C Balance of A-B Rs. \_\_\_\_\_**

**D** Deductions from gross total income (chapter VIA):

**1) Deductions under Sec. 80C:-**

Deduction is available for the amount paid or deposited towards Life Insurance Premium, PF, PPF, Unit Linked Insurance Plan Contribution, NSC, Subscription to units of Mutual fund notified u/s. 10(23), contribution to any Pension fund set up by Mutual fund notified u/s. 10(23), Tuition fees (excluding development fees, donation etc.), Repayment towards Principal amount of Housing loan etc. to the extent of Rs.1,50,000/-.

Rs. \_\_\_\_\_

**2) Deduction under Sec. 80CCC:-**

Deduction to the extent of Rs. 1,50,000/- for contribution to effect or keep in force or a contract of any **annuity plan of LIC** or other insurer for receiving **pension**.

Rs. \_\_\_\_\_

**3) Deduction under Sec. 80CCD:-**

**Deduction** for any amount paid or deposited under a New Pension Scheme notified by the Central Government to the extent of 10% of salary (including DA if terms of employment so provide but excluding all other allowances & perquisites).

Rs. \_\_\_\_\_

**(THE TOTAL AMOUNT ELIGIBLE FOR DEDUCTION UNDER SECTION 80-C, 80-CCC AND SECTION 80-CCD(1) SHOULD NOT EXCEED ₹ 1,50,000/- )**

**E** Deductions under Sec.24 (b):

**a) FOR SELF OCCUPIED PROPERTY:-**

- i) If property is acquired or constructed with loan taken after 01/04/99 & Construction is completed within 3 years from date of loan, Rs. 2,00,000/- or actual whichever is less is deductible.
- ii) If new housing loan is taken for repayment of old loan (old loan taken after 01-04-99) Rs.2,00,000/- or actual interest payable whichever is less is allowed as Deduction.
- iii) If property is acquired or constructed with loan taken before 01-04-09, Rs.30,000/- or actual interest payable whichever is less is allowed as deduction.

Rs. \_\_\_\_\_

**b) For let out property :-**

Interest paid/payable can be claimed as deduction.

Rs. \_\_\_\_\_

Only owner of the house property can avail the above deductions.

**2) DEDUCTION U/S.80D:-**

Any sum paid by cheque to keep in force an insurance on health of the assessee or his dependents in accordance with the scheme framed by the General Insurance Corporation of India or any other insurer and approved by the Insurance Regulatory and Development Authority, upto Rs.**25,000/-** is allowed as deduction. Where the premium is paid in respect of an assessee aged 65 years and above, the permissible deduction will be **Rs.50,000/-**.

Rs. \_\_\_\_\_

**3) DEDUCTION U/S.80DD:-**

The amount a) of expenditure incurred by way of medical treatment, training and rehabilitation of a handicapped dependent or b) paid or deposited under any scheme framed in this behalf by the LIC or UTI or any other insurer and approved by the board for the maintenance of the handicapped dependent, shall be allowed as a deduction upto **Rs.75,000/- (if it is more than 40% disability)** either under (a) or (b) or aggregate of (a) & (b) on the production of a certificate from the government hospital in the prescribed Form and manner, along with the return of income u/s. 139 in respect of the assessment year for which the deduction is claimed. Where such dependent is a person with severe disability, a deduction of **Rs.1,25,000/- (if it is more than 80% disability)** can be claimed.

Rs. \_\_\_\_\_

**4) DEDUCTION U/S.80G:-**

Donations in the form of money to certain funds, approved charitable institutions qualify for deduction to the extent of 100% or 50% as notified by the IT department. For donations made to Charitable and religious Institutions approved by IT department. Tax payers have to claim this deduction/tax rebate in the returns filed to IT department (as DDO is not authorized to do so).

Rs. \_\_\_\_\_

**F**

Estimated annual salary from which tax is to be deducted at source Income to be rounded off to nearest multiple of ten rupee

Rs. \_\_\_\_\_

(Sec. 288-a of I.T, Act) **C-[D+E] [TAXABLE INCOME]**

**G** Income Tax chargeable on estimated annual salary  
Taxable income

Rs. \_\_\_\_\_

**Computation of Income tax**

a) Income Tax on the estimated salary (F)

Rs. \_\_\_\_\_

b) Health & Education cess @ 4% of IT

Rs. \_\_\_\_\_

**Total Tax Liability**

Rs. \_\_\_\_\_

Rebate u/s 87A

Rs. \_\_\_\_\_

**Net Tax Payable**

Rs. \_\_\_\_\_

**Less:-**Already deducted at source up to Sep.2022.

Rs. \_\_\_\_\_

**Balance tax to be payable**

Rs. \_\_\_\_\_

**TAX TO BE DEDUCTED FROM SALARY  
FROM OCT 2022 ONWARDS**

October 2022		Signature with date :  Name of the Officer:  Designation:
November 2022		
December 2022		
January 2023		
February 2023		

:

**Certificate for claiming exemption towards H.R.A.**

I, certify that I am residing in a rented house. I am actually incurring an expenditure of Rs. \_\_\_\_\_ per month/Rs. \_\_\_\_\_ per annum, towards payment of rent in respect of the residential accommodation occupied by me. I am enclosing herewith stamped rent receipt for the months of \_\_\_\_\_ 2022 & \_\_\_\_\_ 2022 for claiming exemption. **(Stamped Rent Receipt of Twelve months should be enclosed with full address of the House occupied and provide Owner PAN No. if the rent exceeds Rs.1,00,000/- per annum).**

**Certificate for claiming Tuition fees exemption**

I, certify that my spouse \_\_\_\_\_ (name) who is working in \_\_\_\_\_ (dept.) has not claimed exemption of tuition fee in respect of \_\_\_\_\_ (son/daughter) towards which the exemption has been claimed by me.

Signature of Officer \_\_\_\_\_

Name in Block letter \_\_\_\_\_

Designation \_\_\_\_\_

Date: \_\_\_\_\_

**ANNEXURE-II**

**Income Tax Rates/Slabs for F.Y.(2022-23) & A.Y.2023-24)**

Slab (Rs.)	Income Tax Rates (OTHERS)	Senior Citizens of 60 years and above but less than 80 years
Up to Rs.2,50,000/-	Nil	Nil
Rs.2,50,000/- to Rs.5,00,000/-	5% of amount by which the taxable income exceeds Rs.2,50,000/-.	5% of amount by which the taxable income exceeds Rs.2,50,000/-.
Rs.5,00,000/- to Rs.10,00,000/-	Rs. 12,500/- + 20% of the amount by which the taxable income exceeds Rs. 5,00,000/-.	Rs.10,000/- + 20% of the amount by which the taxable income exceeds Rs.5,00,000/-
Rs.10,00,000/- and above	Rs. 1,12,500/- + 30% of the amount by which the taxable income exceeds Rs. 10,00,000/-.	Rs.1,10,000/- + 30% of the amount by which the taxable income exceeds Rs.10,00,000/-.

Note: 1. Tax relief 87-A – Relief of upto ₹ 12,500 towards tax in respect of individuals having total income of upto ₹ 5 lakhs.

2. Surcharge of 10% on IT if income is more than ₹ 50 lakhs but not more than ₹ 1 crore and 15% on IT if income is more than ₹ 1 crore.

3. Health and Education Cess at 4% of IT is to be levied in all cases.

**DIRECT SAVINGS**

LIC (Under Sec.88)	Policy No.	Name of the Policy holder	Amount Paid	Payment Term (Qtrly/Hly/Yrly)
1.				
2.				
3.				
4.				
<b>TOTAL</b>				

LIC (Under Sec.88ccc)	Policy No.	Policy holder's Name	Amount Paid	Payment Term (Qtrly/Hly/Yrly)
1.				
2.				
3.				
<b>TOTAL</b>				

	Policy No.	Policy holder's Name	Amount Paid	Payment Term (Qtrly/Hly/Yrly)
1.				
2.				
3.				
<b>TOTAL</b>				

**PUBLIC PROVIDENT FUND (PPF):-**

Account No.	Amount paid during the year			
<b>TOTAL</b>				

**Investment in National Savings Certificate**

Sl.No.	NSC No.	Date of Investment	Date of Maturity	NSC Amount
1.				
2.				
3.				
4.				
5.				
6.				
<b>TOTAL</b>				

Interest on NSC

Sl. No.	NSC No.	Date of Investment	Date of Maturity	NSC amount	% of Interest calculated	Interest amount
TOTAL						

FOR HOUSING LOAN

- i. The recovery of HBA whether Principal amount :  
or Interest amount – specify?
- ii. If Interest amount – from which month it started :
- iii. Accrued Interest on HBA for current financial year :  
(the certificate proof should be submitted)

Housing Loan availed from Outside:

TOTAL			

Copy of Proof of remittance should be enclosed.

**The provisional certificate of proof claiming IT rebate (for deductions authorized under the purview of DDO) should be submitted to the office within 5<sup>TH</sup> of January 2023 and the final Certificate for Principal & Interest amount of EMI during the current financial year should be submitted.**

**The Details of Savings/Remittance for I.T. Rebate**

Sl. No.	Particulars	Certificate/Bond No. & Date	Amount	Savings under Sec.

**To be invested /saved DURING THIS FINANCIAL YEAR**

Sl. No.	Particulars	Certificate/Bond No. & Date	Amount	Savings under Sec.

**The copies of proof to be submitted along with application**

**Enclosures required (if applicable):-**

**{Should be submitted along with application}**

1. Self Certified Rent Receipt Original with revenue Stamp alongwith PAN No. of the Owner of the house
2. Self Certified Certificate for accrued interest on HBA {Loan availed from Office}
3. Self Certified Copy of proof of provisional certificate from bank for the Housing Loan for this financial year
4. Self Certified Copy of Proof of Savings/Investments- (Xerox copies of the pass book/ Certificate/Premium Receipt/ Bond, etc., should be enclosed wherever applicable)
5. Self Certified Copy of Tuition fees Receipt

Signature of Officer \_\_\_\_\_

Name of Block Letter \_\_\_\_\_

Designation \_\_\_\_\_

Date:-

