



# केंद्रीय प्रदूषण नियंत्रण बोर्ड, दिल्ली

(पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार के अंतर्गत एक स्वायत्त संस्था)  
'परिवेश-भवन', पूर्वी अर्जुन नगर, शाहदरा, दिल्ली - ११० ०३२

मिसिल संख्या. एसी-१०१/०५/वीजी/२०१९-२०/

मार्च 5, 2020

## CIRCULAR/परिपत्र

विषय: आयकर अधिनियम १९६१ के तहत वित्त-वर्ष २०१९-२० के वेतन से आयकर की कटौती के संदर्भ में

**SUBJECT: INCOME-TAX DEDUCTION FROM SALARIES DURING THE FINANCIAL YEAR 2019-20 UNDER SECTION 192 OF THE INCOMETAX ACT, 1961.**

As per the Finance Act, 2019, income-tax is mandatorily required to be deducted under Section 192 of the Act from income chargeable under the head "Salaries" for the financial year 2019-20 i.e. Assessment Year 2020-2021.

2. The deduction of income-tax from the payment of income chargeable under the head "Salaries" during the financial year 2019-20 is being made under the provisions of the Income Tax Act, 1961 and Income-tax Rules, 1962. The relevant Acts, Rules, Forms and Notifications are available at the website of the Income Tax Department-[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in).

3. Kind attention of those employees, who are subscriber/member of NPS fund (Who joined CPCB on or after 01.01.2004) in Tier-1, is invited to provisions of the section 80CCD of Income Tax Act 1961. The content of aforesaid section is hereby reproduced below: -

Particulars	Limit of exemption	Available to
Contribution to Pension Scheme (NPS) notified by the Central Government (Subject to certain conditions). <b>Note:-</b> 1. Deduction under section 80CCD(2) on account of contribution made by the employer to a pension scheme is not subject to ceiling limit of Rs. 1,50,000 as provided under section 80CCE. 2. Addition deduction of Rs. 50,000 shall not be allowed in respect of contribution which is considered for deduction under section 80CCD(1), i.e.,	Amount contributed to pension scheme or 10% of salary/gross total income*, whichever is less (subject to ceiling limit of Rs. 1,50,000 as provided under Section 80CCE) shall be allowed as deduction under section 80CCD (1).  Additional deduction to the extent of Rs. 50,000 shall also be available to the assessee under section 80CCD (1B). The additional deduction is not subject to ceiling limit of Rs. 1,50,000 as provided under Section 80CCE.  Contribution made by employer shall also	Individual



<p>limit of 10% of salary/gross total income.</p> <p>3. Any payment from NPS to an assessee because of closure or his opting out of the pension scheme is exempt to the extent of 60%. However, with effect from the assessment year 2017-18, the whole amount received by the nominee from NPS on death of the assessee shall be exempt from tax.</p> <p>4. Any partial withdrawal from NPS shall be exempt to the extent of 25% of amount of contributions made by the employee.</p>	<p>be allowed as deduction under section 80CCD (2) while computing total income of the employee. However, amount of deduction could not exceed 14% of salary in case of central Govt. employees and 10% in any other employees.</p> <p>*10% of salary in case of employees otherwise 20% of gross total income.</p>	
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4. The deduction of Rs. 50,000/- under section 80CCD (1B) will not be available out of compulsory 10% deductions which is considered for deduction under section 80CCD(1). One has to make additional contribution in Tier-1 account for claiming deduction under this section and receipts may be submitted to F&A Division latest by 20<sup>th</sup> March 2020.

5. With regard to Board's matching contribution, actual contribution (i.e.14%) will be added in your income and only 10% deduction under section 80CCD(2) will be allowed with reference to the above rule position.

Hence, the taxability of the income will be assessed accordingly.



(वीरेंद्र बंसल)

लेखा अधिकारी  
व प्रभारी, वित्त एवं  
लेखा विभाग

Copy to:

1. PS to Chairman, CPCB - for kind information of CCB please.
2. PS to Member Secretary, CPCB - for kind information of MS please.
3. All Divisional Heads -
4. Incharges, Regional Directorates of CPCB - Kolkatta, Bengaluru, Bhopal, Shillong, Lucknow, Vadodara and Project Office- Agra with a request to take circulate among officials.
5. All Notice Board of CPCB -
6. Assistant Director (OL) - for publishing the above order in Hindi.
7. IT Division- for publishing Hindi as well as English version of this order on CPCB portal.
8. Office Order file