



# 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/

सितंबर २५, २०१९

## 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, २०१९, 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 २०१९-२० i.e. Assessment Year २०२०-२१.

2. This present Circular contains the rates of deduction of income-tax from the payment of income chargeable under the head "Salaries" during the financial year २०१९-२० and explains certain related provisions of the Act and Income-tax Rules, १९६२ (hereinafter the Rules). 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. Every person who is responsible for paying any income chargeable under the head "Salaries" shall deduct income-tax on the estimated income of the assessee under the head "Salaries" for the financial year २०१९-२०. The income-tax is required to be calculated on the basis of the rates given in this circular, subject to the provisions related to requirement to furnish PAN as per sec २०६AA of the Act, and shall be deducted at the time of each payment. No tax, however, will be required to be deducted at source in any case unless the estimated salary income including the value of perquisites, for the financial year exceeds ₹२,५०,०००/- or ₹३,००,०००/- as the case may be, depending upon the age of the employee.

4. Permanent Account Number (PAN) and address of the assessee are mandatory. If not furnished, tax at source is to be deducted at the prescribed rates or 20% whichever is higher without giving any rebate/deduction.

5. Section १९२(२बी) enables a taxpayer may furnish particulars of income under any head other than "Salaries" (not being a loss under any such head other than the loss under the head – Income from house property) received by the taxpayer for the same financial year and of any tax deducted at source thereon. The particulars may be furnished in the enclosed Form of 12 BB along-with annexure, which is properly to be signed and verified by the taxpayer in the manner as prescribed under Rule २६बी(२) of the Income Tax Rules.

6. DDO can take into account loss under the head – Income from house property only. Loss under any other head cannot be considered by the DDO for calculating the amount of tax to be deducted. Also Tax on salaries cannot be reduced by the addition of TDS on Other Income.

7. If the jurisdictional TDS officer of the Taxpayer issues a certificate of No Deduction or Lower Deduction of Tax under section १९७ of the Act, in response to the application filed before him in Form No १३ by the Taxpayer; then

the DDO should take into account such certificate and deduct tax on the salary payable at the rates mentioned therein. (Rule 24AA). The Unique Identification Number of the certificate is required to be reported in Quarterly Statement of TDS (Form 24Q).

8. Further, as per Circular 08/2013 dated 16/08/2013 all deductors shall issue the Part A of Form No. 16, by generating and subsequently downloading it through TRACES Portal and after duly authenticating and verifying it, in respect of all sums deducted on or after the 1st day of April, 2012 under the provisions of section 192 of Chapter XVII-B. Part A of Form No 16 shall have a unique TDS certificate number. 'Part B (Annexure)' of Form No. 16 and Form 12BA shall be prepared by the deductor at his own and issued to the deductees after due authentication and verification along-with the Part A of the Form No. 16.

9. **The proof of Income details & savings** under various sections of Income Tax Act may be submitted as per the following scheduled dates:

Last Date	Receipt of Form 12BB in F&A Division by 15th January 2020
<b>Annexure</b>	I & II along-with proof of the savings (self-attested) by 15 <sup>th</sup> January 2020.
<b>Numbered Serially</b>	All the enclosures must be numbered & arranged serially according to the format so that it may not lead to unattended.

10. Soft copies of this circular & saving submission in form 12BB, both are also available in the staff corner on the CPCB's web-site i.e. <http://cpcb.nic.in/circular.php> and at Intranet portal (<http://125.19.52.218/intra/admin/>)

11. An early submission of "Form 12BB" is requested to avoid last minute hardship.

(वीरेंद्र बंसल)

लेखा अधिकारी  
व प्रभारी, वित्त एवं  
लेखा विभाग

Encl.: As above

### Income Tax Rates for the Financial Year 2019-20

Normal tax rates applicable to a resident individual below the age of 60 years i.e. born on or after 1.4.1960

Net income range	Income-tax rates	Education and Health Cess
Up to ₹2,50,000	Nil	Nil
₹2,50,000 – ₹5,00,000	5% of (total income minus ₹2,50,000) [*]	4% of income-tax
₹5,00,000 – ₹10,00,000	Rs. 12,500 + 20% of (total income minus ₹5,00,000)	4% of income-tax
Above ₹10,00,000	Rs. 1,12,500 + 30% of (total income minus ₹10,00,000)	4% of income-tax

**Surcharge:** Surcharge is levied @ 10% on the amount of income-tax if net income exceeds ₹50 Lakh [As amended by Finance Act, 2017] but doesn't exceed ₹1 crore and @ 15% on the amount of income tax if net income exceeds ₹1 crore. In a case where surcharge is levied, Education and Health Cess @ 4% will be levied on the amount of income tax plus surcharge.

[\*] A resident individual (whose net income does not exceed ₹ 5,00,000) can avail rebate under section 87A. It is deductible from income-tax before calculating education cess. The amount of rebate is 100 per cent of income-tax or ₹12,500, whichever is less.

**Things one must know:**

1. **Budget 2019-20 & the Finance Bill 2019** have been tabled in Parliament. The income tax rates have been kept unchanged by the Finance Minister for the Financial Year 2019-20(Assessment Year 2020-21).
2. **Transport allowance to become taxable**  
From previous year onwards transport allowance became fully taxable in your hands except the exemption upto Rs. 3200 per month only to the person who is blind or orthopedically handicapped with disabilities of lower extremities, to meet the cost of his expenditure for the purpose of commuting between the place of the residence and the place of his duties.
3. **Introduction of Standard Deduction**  
However, in lieu of the above allowance, standard deduction of Rs 50,000 from salary and pension will be available.
4. **Threshold limit of exemption** from personal income tax in the case of all assesses (male and female both) below the age of 60 years is ₹ 2,50,000, while for a resident senior citizen over 60 years is ₹3,00,000 and for resident super senior citizen over 80 years is ₹500,000.  
The last date for e.filing of individual income tax return is 31st July 2020 unless otherwise extended by Income Tax Department. As per the new law wef AY 2018-19, a penalty of Rs 5,000 will be levied if the return is filed after the due date but before December 31 of that year and Rs 10,000 post December 31. However, as relief to small taxpayers, if your income is not more than Rs 5 lakh, the maximum penalty levied will be Rs 1,000.
5. Apart from penalty on late filing of ITR, if you make a mistake while filing for FY2019-20, then you would have time till 31 March, 2021 to file your revised return.

Copy to:

1. PS to MS: - For kind information of MS
2. Hindi Officer: - For putting Hindi version of this circular on the CPCB web-site.
3. Incharge-I.T. Division- for publishing this circular on CPCB web-site & Intranet portal.
4. Divisional Incharges: –  
For information and circulation in their division please.
5. Incharge, Zonal Offices: –  
(i) For information and circulation in Zonal Office please.  
**(ii) Before forwarding to HO, the saving enclosures be checked by ZO Accounts Officials.**  
**(iii) To update HO for payments of allowances paid locally on regular basis.**
6. Notice Board
7. Master file

(वीरेंद्र बंसल)

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