



Government of West Bengal
Office of the District Inspector of Schools (S.E.)
Bankura

Memo No. 155/S

Date:-25/01/2021

From : The District Inspector of Schools (S.E.), Bankura.

To : All Headmaster/ Headmistress/ Teachers-in-Charge of Secondary Schools/ Madrasah under Bankura district.

Sub : Deduction of Income Tax from the salary requisition for the month of Feb'2021(F.Y-2020-21)

He/She aware to the fact that, he/ she is the authority to submit salary requisition of all teaching & Non teaching staff of his/her school/ Madrasah through OSMS2.

He/She is requested to deduct the due amount of Income Tax for the Financial Year 2020-21, if due of any of the teaching and non-teaching staff of his /her school/ Madrasah from the salary requisition for the month of Feb'2021 as per existing Rules as framed by the Income Tax Department.

Arrear Salary should be added at the time of calculation of gross salary. (If drawn in the F.Y-2020-21)

He/She is also requested to collect and preserve all relevant records in connection with the exemption of Income Tax in favour of all staff of his/her school/ Madrasah in his/her custody for future reference.

Liability will be fixed upon him/ her for any kind of short deduction of Income Tax of his / her staff.

In this regard he is further requested to furnish a certificate with the salary requisition for the month of Feb'2021 in the following manner:-

“This is to certify that, the residue amount of Income Tax if any for financial year 2020-21 of all the teaching and non teaching staff of this schools/ Madrasah has already been deducted from the salary requisition of Feb'2021.”

Two types of calculation sheet is annexed with this letter for calculation of tax.

N.B: All HOI are requested to deduct Income Tax equally in each month not total amount in the last month for the F.Y-2021-22 as per existing Rules as framed by the Income Tax Department.

25/01/21

District Inspector of Schools(S.E)
Bankura

PARTICULARS FOR COMPUTATION OF INCOME TAX FINANCIAL YEAR 2020 – 2021

New Tax Regimes

- | | |
|---|--------------------|
| 1. a) Income from Salaries (Current Employer) | a) Rs. |
| b) Income from Salaries (Previous Employer) | b) Rs. |
| 2. Gross Salary (1a+1b) | 2. Rs. |
| 3. Income from other sources | |
| a) Int. on bank A/C (Savings) | a) Rs. |
| b) Int. on bank A/C (Fixed, who 15G filed on Bank) | b) Rs. |
| c) Int. on NSC / Others | c) Rs. |
| 4. Gross Total Income (2+3a+3b+3c) | 4. Rs. |
| 5. Other deduction chapter VI A | |
| a) Section 80CCD(2) [Employer's Contribution] | a) Rs. |
| 6. Taxable Income (4 - 5) | 6. Rs. |
| 7. Tax Payable | 7. Rs. |
| 8. Tax credit U/S 87A(Max 12500, whose SI No.6 <=5Laks) | 8. Rs. |
| 9. Education cess [(7-8) x 4%] | 9. Rs. |
| 10. Total Tax Payable (7-8+9) | 10. Rs. |
| 11. Relief U/S 89(1) | 11. Rs. |
| 12. Balance Tax Payable (10 – 11) | 12. Rs. |
| 13. a)TDS upto January (Current Employer) | a) Rs. |
| b)TDS upto January (Previous Employer) | b) Rs. |
| 14. Tax deduction at Source in February | 14. Rs. |
| 15. Tax Payable / Refundable {12-(13a+13b+14)} | 15. Rs. |

For All Citizens

Upto Rs. 2,50,000	Nil
Rs. 2,50,001 to Rs. 5,00,000	5%
Rs. 5,00,001 to Rs. 7,50,000	10%
Rs. 7,50,001 to Rs. 10,00,000	15%
Rs. 10,00,001 to Rs. 12,50,000	20%
Rs. 12,50,001 to Rs. 15,00,000	25%
Above Rs. 15,00,000	30%

U/S 87A upto 12500 for individuals with Taxable income (SI No6) upto **5** laks.

Name -

PAN –

D.O.B –

I ,

..... declare that
this statement is true to the best of my
information and belief.

Signature -

Format made by JYOTSNA, Bankura

https://www.incometaxindiaefiling.gov.in/Tax_Calculator/

<https://www.incometaxindia.gov.in/Pages/tools/income-tax-calculator-234ABC.aspx>

PARTICULARS FOR COMPUTATION OF INCOME TAX FINANCIAL YEAR 2020 – 2021

Old Tax Regimes(Old /New) → **OLD**
 Employee PAN →
 Employee Name →
 Deductee type (Others / Women / Senior Citizen) →

Gross Amount

Deductible Amount

1	a) Income from Salaries (Current Employer)	a)	_____	
	b) Income from Salaries (Previous Employer)	b)	_____	
2	House Rent Allowance (Who eligible, attached Calculation Sheet)		_____	
	Landlord PAN (If HRA > 1 Lakh)		_____	
3	Gross Salary (1a+1b -2)		_____	
4	Less:			
	a) Other exemption under section 10	a)	_____	
	b) Professional Tax	b)	_____	
	c) Standard Deduction u/s 16(ia)(Rs. 50000.00)	c)	_____	
5	Income from Head Salaries (3-4)		_____	
6	Income from other sources			
	a) Int. on bank A/C (Savings)	a)	_____	
	b) Int. on bank A/C (Fixed)	b)	_____	
	c) Int. on NSC & Others Income	c)	_____	
	Total Interest & Others Income		_____	
7	Less Int. Payable H.B.Loan (Max 2 lakh)		_____	
	Lender PAN		_____	
8	Gross Total Income [(5+6)-7]		_____	
9	Deduction Under Chapter VI A u/s 80C			
	a) G.P.F.	a)	_____	
	b) G.I.S.	b)	_____	
	c) Life Insurance (LIC, Bajaj Allianz, etc.)	c)	_____	
	d) H.B.Loan (Principal)	d)	_____	
	e) N.S.C. New	e)	_____	
	f) N.S.C. Int.	f)	_____	
	g) P.P.F.	g)	_____	
	h) Tuition fees for two children	h)	_____	
	i) Others	i)	_____	
	Total deduction of u/s Sec 80C (Max 1.5 Lakh)		_____	
	Sec 80CCC (Pension Fund)		_____	
	Sec 80CCD(1) (Employee's Contribution of NPS)		_____	
10	Total deduction of u/s 80C ,80CCC, & 80CCD(Max 1.5 Lakh)		_____	
11	Other deduction chapter VI A			
	a) Section 80CCG (RGESS)	a)	_____	Enter Yes or No
	b) Section 80 D (Medi-claim)	b)	_____	With Senior Citizen
	c) Section 80 G (Donation to charitable Org.)	c)	_____	100% Relaxation
	d) Section 80 DDB	d)	_____	Senior Citizen
	e) Section 80 DD (Dependent P.H.)	e)	_____	Severe disability
	f) Section 80 U (P.H. Employee)	f)	_____	Severe disability
	g) Section 80 TTA	g)	_____	
	h) Sec 80CCD(1B) (Self Contribution to NPS)	h)	_____	
	i) Sec 80CCD(2) (Employer Contribution of NPS)	i)	_____	
	j) Section 80 E (Interest on Education Loan)	j)	_____	
	k) Others	k)	_____	
12	Total deduction other than u/s 80C ,80CCC, & 80CCD		_____	
13	Total deduction Chapter VI A (10 + 12)		_____	
14	Taxable Income (8 – 13)		_____	
15	Tax Payable		_____	
16	Tax credit U/S 87A (Max 12500, who eligible)		_____	
17	Education cess [(15 -16) × 4%]		_____	
18	Total Tax Payable [15 - 16 + 17]		_____	
19	Relief U/S 89(1)		_____	
20	Balance Tax Payable (18 – 19)		_____	
21	a)Tax deduction at Source upto January (Current)	a)	_____	
	b)Tax deduction at Source upto January (Previous)	b)	_____	
22	Tax deduction at Source in February		_____	
23	Tax Payable/Refundable [20-(21a+21b+22)]		_____	

<div>For Men & Women<table><tr><td>Upto Rs. 2,50,000</td><td>Nil</td></tr><tr><td>Rs. 2,50,001 to Rs. 5,00,000</td><td>5%</td></tr><tr><td>Rs. 5,00,001 to Rs. 10,00,000</td><td>20%</td></tr><tr><td>Above Rs. 10,00,000</td><td>30%</td></tr></table><div>For resident individual of 60 years or above (Senior Citizens)<table><tr><td>Upto Rs. 3,00,000</td><td>Nil</td></tr><tr><td>Rs. 3,00,001 to Rs. 5,00,000</td><td>5%</td></tr><tr><td>Rs. 5,00,001 to Rs. 10,00,000</td><td>20%</td></tr><tr><td>Above Rs. 10,00,000</td><td>30%</td></tr></table><div>Tax rebate U/S 87A upto 12500 for individuals with Taxable income (SI No14) upto 5 laks.</div></div></div>	Upto Rs. 2,50,000	Nil	Rs. 2,50,001 to Rs. 5,00,000	5%	Rs. 5,00,001 to Rs. 10,00,000	20%	Above Rs. 10,00,000	30%	Upto Rs. 3,00,000	Nil	Rs. 3,00,001 to Rs. 5,00,000	5%	Rs. 5,00,001 to Rs. 10,00,000	20%	Above Rs. 10,00,000	30%	<div><div>Section 24(b) : Maximum limit of Interest for Repair / construction of the house 2 lakh.(Only Repair maximum 30000/-)</div><div>Section 80D : Maximum deduction of up to 25,000 under mediclaim or health insurance offered by life insurers taken for self and family. An additional deduction of up to 25,000 for buying cover for dependent parents. If parents/assessee are senior citizens, they can claim deduction up to Rs 50,000.</div><div>Section 80DD : Deduction of 75,000 for maintenance of a disabled dependent (40 % & Above). If the disability is severe, the deduction amount will be 125,000 (80 % & Above).</div><div>Section 80E : Tax relief on interest payments on education loan taken for higher studies for self, spouse or child. There is no maximum limit on this deduction.</div><div>Section 80U (Disabled/Handicapped person): Deduction can be claimed if person has a disability. The allowed dedudtion if for Rs 75,000 (Above 40 %). This deduction goes up to Rs. 125,000 in case disability is severe (Above 80 %).</div><div>Section 80DDB (Medical treatment expenses for eligible diseases): Expenses done for medical treatment for self, spouse, dependent children, parents, brothers and sisters. Maximum deduction can be Rs 40,000 (goes up to 100,000 in case patient is all senior citizen).</div><div>Section 80TTA:Individuals & HUF (Other than Senior citizens) can claim deduction maximum Rs 10000 for Interest earned on their Savings Bank Accounts.</div><div>Section 80TTB: Deduction allowed upto Rs.50,000/- for FDR and Saving Interest only senior citizens.</div><div>80CCD(1B): This is the additional benefit of Rs. 50000 over and above Sec 80C for NPS.</div></div>
Upto Rs. 2,50,000	Nil																
Rs. 2,50,001 to Rs. 5,00,000	5%																
Rs. 5,00,001 to Rs. 10,00,000	20%																
Above Rs. 10,00,000	30%																
Upto Rs. 3,00,000	Nil																
Rs. 3,00,001 to Rs. 5,00,000	5%																
Rs. 5,00,001 to Rs. 10,00,000	20%																
Above Rs. 10,00,000	30%																
<div><div>Mobile / WhatsApp No -</div><div>e mail ID -</div><div>Address -</div><div><div>I , declare that this statement is true to the best of my information and belief. Signature -</div></div></div>																	