SMT. NPS GOVT. COLLEGE FOR WOMEN, CHITTOOR
(AFFILIATED TO SRI VENKATESWARA UNIVERSITY)
TIRUPATHI

DEPARTMENT OF COMMERCE

BEST PRACTICES

2017-18 TO 2021-22

SMT. NPS GOVT. COLLEGE FOR WOMEN CHITTOOR

DEPARTMENT OF COMMERCE

BEST PRACTICE

e Filing of Income Tax Returns

Smt.N.P.S GDC for women, Department of commerce has choosen e filling of income tax returns as best practice every year. All the faculty members e filing of income tax returns will be done by the department of commerce faculty, as they are aware of the calculations and subject oriented. The commerce faculty explains how to e file and how to calculate the returns .this is done by Dr.K.Manohar, Lecturer in Commerce, Sri.A.M.Narendra kumar,Sri.B.Purushotham naidu,Lecturer in commerce.

They Are Two Types Of Filling Income Tax Online And Offline

How to Register on e-Filing Portal as Individual Taxpayer

In order to register as an individual tax payer on the e-filing website, you need to follow the steps mentioned below:

Step 1: Visit the official website for income tax e-filing 'https://www.incometax.gov.in/iec/foportal'

Step 2: Click on 'Register' button, which is placed at the Right Side of the Home Page.

Step 3: Select 'Individual' as the user type

Step 4: Provide all the required details such as PAN number, residential status, etc. Now Click on 'Continue'

Step 5: Enter all the mandatory details like contact number, current address, etc. Then, Click 'Submit'

Step 6: Enter the OTP received on registered mobile number

Procedure for E-Filing of Income Tax Return Online

There are a few things that you will have to take care of before you start filing your ITR. Follow the steps mentioned below to e-file your ITR on the updated portal:

Step 1: Calculate your income tax liability on the basis of the provisions prescribed by the Income Tax rules.

Step 2: Refer to your Form 26AS to get a summary of your TDS payment for the different quarters of the assessment year.

Step 3: Determine the category that you will fall under on the basis of the eligibility criteria provided by the Income Tax Department (ITD).

Step 4: Visit the e-filing portal of the income tax department at e-Filing Home Page, Income Tax Department, Government of India.

Step 5: If you are a new user, you can register using the 'Register' button else click on the 'Login' button.

Step 6: Choose the category that you fall under from - individual, Hindu Undivided Family (HUF), and so on.

Step 7: Choose the suitable ITR Form that is applicable to you.

Step 8: Enter the details of your bank account or pre-validate the same if you have already provided the same earlier.

Step 9: You will be redirected to a new web page wherein you will be able to check the pre-filled details of your ITR. Check the details and make changes if required.

Step 10: Once you are sure that all the details provided in the form are correct, confirm the same and validate it.

Step 11: Now, verify the returns and send a hard copy of the same to the ITD.

Eligibility for Income Tax e-Filing

Under the conditions given below, it is mandatory for individuals to file ITR:

- Any firm or company must file ITR even if they make a profit or undergo a loss.
- In case individuals wish to apply for a loan or a visa.
- In case individuals invest in foreign assets or earn from foreign assets.
- In case individuals wish to claim a refund from the Income Tax Department.
- In case individuals earn an income from house property, etc.

- If the gross annual income of the individual exceeds the details mentioned in the table below:

Age of the individuals	Gross annual income (Rs.)
Individuals who are below 60 years old	2.5 lakh
Individuals above the age of 60 years but below the age of 80 years	3.0 lakh
Individuals who are above the age of 80 years	5.0 lakh

Documents Required for Income Tax e-Filing

In case individuals wish to file ITR online, the below-mentioned documents will be required:

- The Permanent Account Number (PAN) of the individual.
- The Aadhaar number of the individual. The Aadhaar number must be linked with the PAN.
- The bank account details (bank account number, IFSC code, and bank branch) of the individual.

In case individuals file their ITR based on their salary, the below-mentioned documents are needed:

- Form 16
- In case House Rent Allowance (HRA) is being claimed, the rent slips must be given.
- Salary Slips

In case individuals wish to claim deductions, the below-mentioned documents are required:

- Proof of income such as capital gains income and house property income.
- Any details about investments that are liable for deductions.
- Details of home loans and insurance
- Deposit account and savings account interest certificates.

Income Tax e-Filing Due Dates

Income Tax Returns (ITR) are required to be filed before the deadline that is marked by the Income Tax Department (ITD). The due dates for filing of ITR for different categories of taxpayers for the financial year 2023-24 are

listed in the table below:

New Rules for Income Tax e-filing

A new income tax structure has been imposed under Union Budget 2023. Under the new structure, various tax exemptions will be removed. However, taxpayers have the option to select the new tax regime or the existing tax regime. Under the new tax regime, the tax rates have been lowered.

Consequences of Filing ITR with Only Aadhaar

In case you do not have a Permanent Account Number, you can file your income tax return using Aadhaar. Furthermore, your Aadhaar Card is mandatory when applying for a new PAN. Under the new income tax rules, taxpayers who file their returns using their Aadhaar card will be allotted PAN after their demographic data has been obtained from the Unique Identification Authority of India (UIDAI).

What happens if your Aadhaar and PAN are not linked?

Failure to link your PAN with Aadhaar within the specific date as mentioned by the Central Board of Direct Taxes will prevent you from filing your income tax returns after the specified deadline.

The Government of India has introduced the new rule in order to enhance tax compliance while easing the tax payment process for taxpayers. As of now, it is compulsory for taxpayers to quote their PAN when filing their returns. Going forward, however, it will be compulsory to link your Aadhaar and PAN to file your returns.

How to Check Income Tax e-Filing Status

In order to check income tax e Filing status, you can visit the e-Filing home page of the Income Tax department. There are two ways through which the status can be checked. They are mentioned below:

- Using the acknowledgment number
- Using login credentials

To check the income tax eFiling status using the acknowledgement number, you need to follow the steps mentioned below:

Step 1: Visit the official portal of the ITD at https://www.incometax.gov.in/iec/foportal

Step 2: Click on 'Income Tax Return (ITR) Status'.

Step 3: Next, enter the PAN, acknowledgement number, and captcha code and click on 'Submit'

On doing that, the status will be displayed on the screen.

- In case, you want to check the status using the login credentials, you will need to login to the e Filing website.
- After logging in, on the dashboard you will see the option 'View Returns/Forms'.
- There, you need to select income tax returns and assessment year from the dropdown menu and click on 'Submit'. Following that, the status will be displayed.

Benefits of Income Tax Returns e-Filing

The main benefits of efiling Income Tax Returns are mentioned below:

- **Tracking the status:** Individuals who e-file the ITR can easily check the status online. Earlier, it was time-consuming to check the status and the status would only be sent by post. However, e-filing ITR enables the individual to check the progress of the application with ease.
- **Processing of refund**: In case individuals e-file their ITR, the process to receive the refund is easy and is much quicker. Earlier, the refund process was not very convenient and was very time-consuming. However, individuals can update the bank details online and receive the refund much quicker.
- **Reduction of errors:** Due to the number of calculations that must be made when computing ITR, it is common that errors are made. However, when e-filing ITR, there is a mechanism where the computation of ITR is done by the system, therefore reducing the number of errors.
- **E-Verification**: The verification of ITR can be done online if individuals e-file their ITR. Earlier, the ITR would have to be sent to the CPC in Bengaluru.
- **Convenient:** The process of e-filing ITR is very convenient, easy, and the process takes very less time. Earlier, the process to file ITR was very tedious as individuals had to visit the Income Tax Department. However, the process to e-file ITR can be done from the comforts of an individual's home.
- **Access to documents**: In case individuals e-file the ITR, they will have to upload the necessary documents online. Therefore, individuals will be able to view the documents at any given time. The manual process of e-filing ITR does not provide such benefits.
- **Compilation of records:** Earlier, individuals were required to fill many forms in case they wanted to file the ITR. The process to fill the forms was very complex

as well. However, e-filing ITR removes the complexity of the process as all the data is auto-populated during the initial process and the ensuing steps become very simple.

- **Cost-efficient**: In case individuals wish to file their returns manually, they might have to hire a professional to compute their returns. This could cost money in case they wish to hire a professional. However, individuals could do away with these expenses in case they e-file their ITR as the computation can be done online.
- **Receipt of proof**: Individuals who e-file their ITR will receive a receipt at the time of filing returns and once returns have been filed as well. The receipt will be sent via email.
- **Electronic banking**: The process to make payments and refunds is simple. It can be done via direct debit for the payment of tax and direct deposit for the receiving of refund. There are options available where investors can file their returns now and make the payment at a later date as well. Taxpayers can choose the day when they would like the payment to be made.

Penalty for Late Income Tax e-Filing

In case, you miss ITR filing within the specified deadline, the Central Board of Direct Taxes (CBDT) imposes a penalty. The following are the consequences of filling ITR after the deadline:

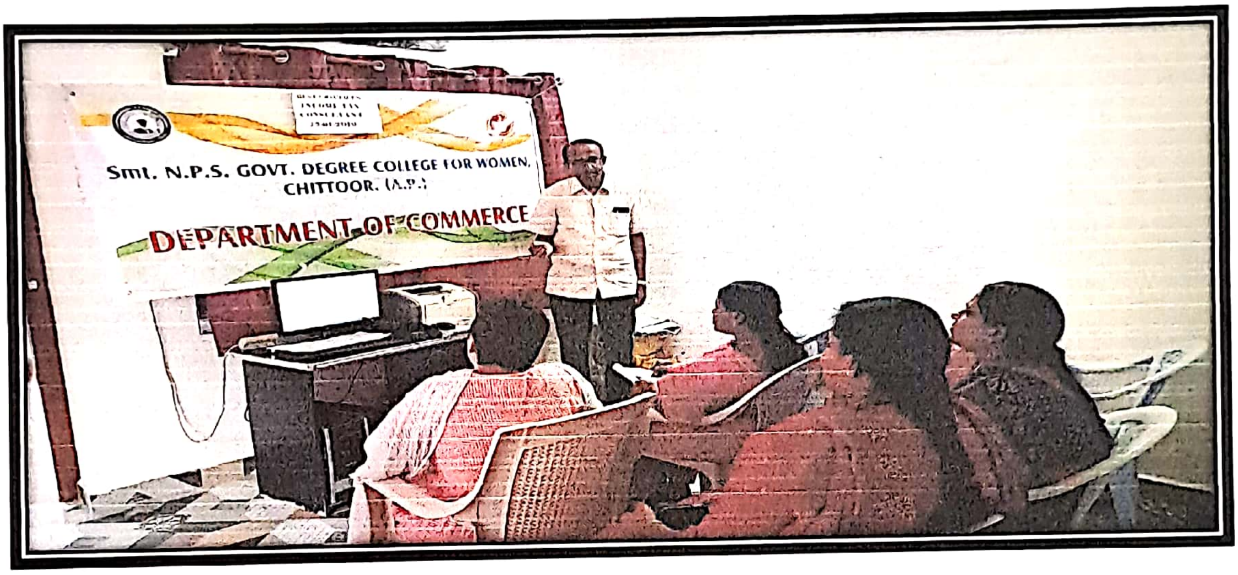
- Under Section 234A the taxpayer will have to pay interest at a rate of 1.00% per month or for a part of the month on the tax amount which is unpaid.
- Late of Rs.5000 will be charged under Section 234F, and it will Rs.1000 for those with income less than Rs.5 lakh.
- Belated returns can be filed after the due date of ITR filing for the losses incurred from the properties, or any of your businesses, stock market, mutual funds, etc.

DEPARTMENT OF COMMERCE

BEST PRACTICE

e Filing of Income Tax Returns

E filing by Sri. Dr.K.Manohar, Lecturer in commerce for the financial year of the faculty member 2019-20.



MEMBER OF FACULTY MEMBERS OF VARIOUS DEPARTMENTS FILED INCOME TAX RETURNS BY D.MANOHAR 2019-20

S.NO	NAME OF THE LECTURER	DEPARTMENT	SIGNATURE
1	Sri.R. Anand	Principal	R. Anand
2	Kumari I. Sajani	Department of Telugu	[illegible]
3	Sri.M.D. Najumuddin	Department of English	[illegible]
4	Dr.A.Kiranmayee	Department of English	[illegible]
5	Sri.C.H.Prasad	Department of Hindi	C.H. Prasad
6	Smt.L.Rajeswari	Department of Chemistry	L. Rajeswari
7	Smt.P.Surekha	Department of Chemistry	P. Surekha
8	Smt. N. Sravani	Department of Microbiology	N. Sravani
9	Smt.Jagadeswari	Department of Economics	[illegible]
10	Sri.P.Dorai Kann	Senior Assistant	P. Doraikann
11	Sri.C.Viswayaseran	Record Assistant	C. Viswa
12	Sri.D.Ashok	Record Assistant	D. Ashok.
13	Sri.K.G.Guna Prakash	Record Assistant	K.G. Guna prakash
14	Smt.M.Sugunamma	Attender	M. Sugunamma

Principal
Smt. N.P.S.Govt. College for Women
CHITTOOR-517002.(A.P.).

- E filing by Sri.A.M.Narendra Kumar, Lecturer in commerce for the financial year of the faculty member 2020-21

MEMBER OF FACULTY MEMBERS OF VARIOUS DEPARTMENTS FILED INCOME TAX RETURNS BY D.MANOHAR 2020-21

S.NO	NAME OF THE LECTURER	DEPARTMENT	SIGNATURE
1	Dr.K. Manohar	Principal	
2	Kumari I. Sajani	Department of Telugu	
3	Sri.R. Anand	Department of Zoology	
5	Dr.A.Kiranmayee	Department of English	
6	Sri.C.H.Prasad	Department of Hindi	
7	Smt.L.Rajeswari	Department of Chemistry	
8	Smt.P.Surekha	Department of Chemistry	
9	Smt. N. Sravani	Department of Microbiology	
10	Dr.M. Rukmini	Department of Economics	
11	Sri.A.M.Narendra Kumar	Department of Commerce	
12	Smt.K. Ramanamma	Department of Commerce	
13	Sri.P.Dorai Kann	Senior Assistant	
14	Sri.C.Viswayaseran	Record Assistant	
15	Sri.D.Ashok	Record Assistant	
16	Sri.K.G.Guna Prakash	Record Assistant	
17	Smt.M.Sugunamma	Attender	
18	Sri.S.Siva Kumar	Senior Assistant	
19	Sri.G.Riyaza	Senior Assistant	

Principal
Smt. N.P.S.Govt. College for Women
CHITTOOR-517002.(A.P.)

- E filing by Sri.B.Purushotham naidu, Lecturer in commerce for the financial year of the faculty member 2021-22

E filing of the staff member for the financial year 2021-22

MEMBER OF FACULTY MEMBERS OF VARIOUS DEPARTMENTS FILED INCOME TAX RETURNS BY D.MANOHAR 2021-22

S.NO	NAME OF THE LECTURER	DEPARTMENT	SIGNATURE
1	Dr.K. Manohar	Principal	
2	Sri.A.M.Narendra Kumar	Vice-Principal	
3	Dr.G.Usha Rani	Department of Telugu	
4	Kumari I. Sajani	Department of Telugu	
5	Sri.R. Anand	Department of Zoology	
6	Dr.S.Shamsakther	Department of Hindi	
7	Dr.A.Kiranmayee	Department of English	
8	Dr.B. Thirukumaran	Department of English	
9	Dr.K.Usha Sri	Department of Microbiology	
10	Smt.L.Rajeswari	Department of Chemistry	
11	Smt.P.Surekha	Department of Chemistry	
12	Smt. N. Sravani	Department of Microbiology	
13	Dr.M. Rukmini	Department of Economics	
14	Sri B.Purushotham Naidu	Department of Commerce	
15	Dr.T.Vinila	Department of Commerce	
16	Sri.B.S.Bhaskar	Senoir Assisstant	
17	Sri.D.Chennakesavulu	Junior Assisstant	
18	Sri.C.Viswayaseran	Record Assistant	
19	Sri.D.Ashok	Record Assistant	
20	Sri.K.G.Gnana Prakash	Record Assistant	
21	Smt.M.Sugunamma	Attender	

Principal
Smt.N.P.S Govt. College for Women
CHITTOOR-617002.(A.P.)

SALARY STATEMENT : 2021 - 2022

EMP. NAME	Dr. T. VINILA				
DESIGNATION	Lecturer in Commerce	EMP. Code		1111675	PAN.NO. AGYPT0776C
OFFICE	N.P.S Government Degree College for	DDO. Code			
		TAN.NO.			

SL No	Month & Year	PAY AND ALLOWANCES				DEDUCTIONS									TOTAL DEDNS	NET SALARY
		BASIC PAY	DA	HRA	GROSS SALARY	CPS	APGLI	APGLI LOAN	GIS	PROF TAX	IT Dedns	EHS Prem	others	ewf		
1	March 2021	98100	8829	7848	114777	10693	8000	3494	120	200	6000	300		20	28827	85950
2	April 2021	98100	8829	7848	114777	10693	8000	-	120	200	0	300			19313	95464
3	May 2021	98100	8829	7848	114777	10693	8000	-	120	200	0	300			19313	95464
4	June 2021	98100	8829	7848	114777	10693	8000	-	120	200		300			19313	95464
5	July 2021	98100	8829	7848	114777	10693	8000	-	120	200	10000	300			29313	85464
6	Aug 2021	98100	11772	7848	117720	10987	8000	-	120	200	5000	300			24607	93113
7	Sept 2021	98100	11772	7848	117720	10987	8000	-	120	200	6000	300			25607	92113
8	Oct 2021	98100	11772	7848	117720	10987	8000	-	120	200		300			19607	98113
9	Nov 2021	98100	11772	7848	117720	10987	8000	-	120	200	12000	300			31607	86113
10	Dec 2021	98100	11772	7848	117720	10987	8000	-	120	200	12000	300	100		31707	86013
11	Jan 2022	98100	11772	7848	117720	10987	8000	-	120	200	12000	300			31607	86113
12	Feb 2022	89900	27879	8091	125870	12587	8000	-	120	200	69393	300			90600	35270
13																
	D.A Arrears(12%) JULY 21		2943		2943	294										
15	PRC Arrears(1/	226898		65913	292811	58562										2649
16											22690					211500
17																
18																
19	TOTAL	1395898	145599	160332	1701829	190830	96000	3494	1440	2400	155083	3600	100	20	452967	1248922

T. Vinila

LECTURER IN COMMERCE .

Principal
Smt. N.P.S Govt. College for Women
CHITTOOR-517002.(A.P.).

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INCOME TAX CALCULATION 2020-2021

Name of the employee	Design	Treasury id	PAN- Employee	TAN NO	SCHOOL	Mail
S P PORALKANN	Senior Asst	1101	BOUPD6835D		SMT SPSGDC W CHITTOOR	CHITTOOR

1 Gross Salary (Include Value of perquisites under section 17(1) 17(2)& 17(3) ----Rs			1,035,091
2 Less Allowance to the extent exempt U/s 10			
a) Travel concession or assistance under section 10(5)			
b) Death-cum-retirement gratuity under section 10(10)			
c) Commuted value of pension under section 10(10A)			
d) Cash equivalent of leave salary encashment under section 10(10AA)			
e) House rent allowance under section 10(13A) (Whether living in Own house)		-	
i) Actual HRA received	118,670		
ii) Actual House Rent paid minus 10% of Salary	-		
iii) 40% of Salary	321,582		
f) Exemption from Conveyance Allowance U/s 10(14)(i)		-	
g) Amount of any other exemption under section 10		-	
Total amount of exemption claimed under section 10		-	1,035,091
3 Less: Deductions under section 16			
a) Standard deduction under section 16(ia)		50,000	
b) Entertainment allowance under section 16(ii)			
c) Tax on employment under section 16(iii)		2,400	
Total amount of deductions under section 16 [3(a)+3(b)+3(c)]		52,400	932,6
4. Income chargeable under the head "Salaries" [(1-(2+3)]			932,6
5. House property			
i) Add: Income from house property/Rent Received		-	
ii) loss: Interest on Housing Loan Advance U/s 24[B]		95,713	
Income (or admissible loss) from house property		-95,713	836,9
6. Add: Any other income reported by the employee under as per section 192 (2B)			
a) Interest from Saving Account		-	
b) Income from other sources		-	
7. Gross total income (4+5+6)			836,978
8 a) Deductions under Chapter VI A			
i) GPF(-----------------)		191,992	
ii) APGLI Pol No ( )		7,800	
iii) GIS		720	
iv) LIC Premium Deducted in Salary Savings Scheme		-	
v) Repayment of Home Loan Premium (principal component of Home loan)		216,000	
vi) National Savings Certificate(NSC)		-	
vii) PLI Annual Premuim		-	
viii) 5 Years Fixed Deposits (or)above		-	
ix) Any other deductable (u/s 80C)		-	
x) LIC / UTI etc. Pension funds-80CCC		-	
Total deduction under section 80C, 80CCC and 80CCD(1)		416,512	150,000
b) Deduction other provision(s) of Chapter VI-A			
i) EWF SWF,CMRF		1,150	
ii) 80CCD(2)-Employer contribution to the Employee's NPS Account		-	
iii) 80E-Interest on Educational Loan		-	
iv) 80DDB-Expenditure on M treatment S Citizen		-	
v) 80U-deductions for disabled Person(blind,PH)-above 80%disability		-	
vi) 80G-Payments made to Electoral Trusts-100%		-	
vii) 80D-Medical Insurance Premium-Self ,Spouse & Children		-	
viii) Addl NPS benefit u/s -80CCD(1B)		-	
ix) Any other deductions		-	
Total of amount deductible under other provision(s) of Chapter VI-A		1,150	1,150
9 Aggregate of deductible amount under Chapter VI-A(8 a+b)			151,150
10 Net Taxable Income (7-9) (As per U/s 288 A-rounded to nearest Rs.10/-)			735,830
11 Tax on Income			
a) Up to Rs 250000			Nil
b) Rs 250001 To 500000 (@ 5%)			12,500
c) Rs 500001 To 1000000 (@ 20%)			47,166
d) Above Rs 1000000 (@ 30%)			-
12 Tax Rebate U/s 87 A (Taxable income <=5,00,000/- max of 12500/-)			-
13 Tax on total income after rebate			59,666
14 Tax Surcharge @ 10%/15%(Income more than 50 Lakhs/1 cr /respectively) (Budget 2019)			
15 Health and Education Cess@ 4%			2,387
16 Total Tax Payable (14+15+16)			62,053
17 Relief U/S 89(1)[Arrears Relief from Salary] (attach details)			-
18 Net Tax Payable			62,053
19 Details of Advance Tax Deductions			

a)	Mar 2019	49,161	d)	Jun 2019	3,000	g)	Sep 2019		j)	Dec 2019	
b)	Apr 2019	3,000	e)	Jul 2019		h)	Oct 2019		k)	Jan 2020	
c)	May 2019	3,000	f)	Aug 2019		i)	Nov 2019		l)	Feb 2020	

Total advance tax deductions: 58,161

20 BALANCE TAX PAYABLE: 3,892

Signature of the Drawing Officer

Signature of the Employee

Pay Bill Details of Employee Code : 1104030, PAN No: BOUPD 6835 D

Name : P. DORAI KANN

Designation : Senior Assistant 2019-20

M	Year	BPay	S Pay	F Pay	DA	HRA	IR	CCA	Gross	GPF(S)	APGLI	GIS	PT	IT	EHF	EWF	Deduc	NET
Mar	2019	49870	0	0	12805	9974	0	500	73149	15000	650	60	200	3000	90	20	19020	54129
Apr	2019	49870	0	0	12805	9974	0	500	73149	15000	650	60	200	3000	90	0	19000	54149
May	2019	49870	0	0	13589	9974	0	500	73933	15000	650	60	200	3000	90	0	19000	54933
Jun	2019	49870	0	0	13589	9974	0	500	73933	15000	650	60	200	3000	90	0	19000	54933
Jul	2019	49870	0	0	13589	9974	13465	500	87398	15000	650	60	200	0	90	0	16000	71398
Aug	2019	49870	0	0	13589	9974	13465	500	87398	15000	650	60	200	0	90	0	16000	71398
Sep	2019	51230	0	0	13959	10246	13832	500	89767	15000	650	60	200	0	90	0	16000	73767
Oct	2019	51230	0	0	13959	10246	13832	500	89767	15000	650	60	200	0	90	0	16000	73767
Nov	2019	51230	0	0	13959	10246	13832	500	89767	15000	650	60	200	0	90	0	16000	73767
Dec	2019	51230	0	0	13959	10246	13832	500	89767	15000	650	60	200	0	90	50	16050	73717
Jan	2020	51230	0	0	13959	10246	13832	500	89767	15000	650	60	200	0	90	0	16000	73767
Feb (14 days)	2020	24732	0	0	6739	4946	6678	241	43336	15000	650	60	200	0	90	0	16000	27336
Feb ([illegible])	2020	13249	0	0	3610	2650	3577	130	23216	0	0	0	0	0	0	0	0	23216
[illegible] 2018 DA		0	0	0	12776	0	0	0	12776	11992	0	0	0	0	0	0	11992	784
EL		37968	0	0	0	0	0	0	37968	0	0	0	0	0	0	0	0	37968
Grand Totals		631319	0	0	172886	118670	106345	5871	1035091	191992	7800	720	2400	12000	1080	70	216062	819029

(Already adjusted Feb. 2019 Salary bill credited in March 2019)

46161

58161

PRINCIPAL

Pay Bill Details of Employee Code : 1104032, PAN No: AVRPV5516G

Name : SRI C. VISWAYSWARAN

Designation : Record Assistant 2019-20

M	Year	BPay	PHC	F Pay	DA	HRA	IR	CCA	Gross	GPF(S)	APGLI	GIS	PT	IT	EHF	EWF	Deduc	NET
Mar	2019	0	0	0	0	0	0	0	0	0	0	0	0	8391	0	0	0	0
Mar	2019	35120	1350	80	9017	7024	0	350	52941	12000	2000	30	0	0	90	20	14140	38801
Apr	2019	35120	1350	80	9017	7024	0	350	52941	12000	2000	30	0	0	90	0	14120	38821
May	2019	35120	1350	80	9017	7024	0	350	52941	12000	2000	30	0	0	90	0	14120	38821
Jun	2019	35120	1350	80	9569	7024	0	350	53493	12000	2000	30	0	0	90	0	14120	39373
Jul	2019	35120	1350	80	9569	7024	9482	350	62975	12000	2000	30	0	0	90	0	14120	48855
Aug	2019	35120	1350	80	9569	7024	9482	350	62975	12000	2000	30	0	0	90	0	14120	48855
Sep	2019	35120	1350	80	9569	7024	9482	350	62975	12000	2000	30	0	0	90	0	14120	48855
Oct	2019	36070	1350	80	9828	7214	9739	350	64631	12000	2000	30	0	0	90	0	14120	50511
Nov	2019	36070	1350	80	9828	7214	9739	350	64631	12000	2000	30	0	0	90	0	14120	50511
Dec	2019	36070	1350	80	9828	7214	9739	350	64631	12000	2000	30	0	0	90	50	14170	50461
Jan	2020	36070	1350	80	9828	7214	9739	350	64631	12000	2000	30	0	0	90	0	14120	50511
Feb	2020	36070	1350	80	9828	7214	9739	350	64631	12000	2000	30	0	0	90	0	14120	50511
Jan 2018 DA		0	0	0	8982	0	0	0	8982	8430	0	0	0	0	0	0	8430	552
EL		26731	0	0	0	0	0	0	26731	0	0	0	0	0	0	0	0	26731
Grand Totals		452921	16200	960	123449	85238	77141	4200	760109	152430	24000	360	0	8391	1080	70	177940	582169

PRINCIPAL

Signature of the Drawing Officer

C. Viswayswaran, Record Assistant

Signature of the Employee

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Schedule of Income Tax for the Year 2019-2020

Name of the Office/Institution.		N. P. S. Govt. College For Women Chittoor
1) Name (Block Letters)		D ASHOK
2) Designation		RECORD ASSISTANT
3) Gross salary		703039
4) Whether living in a Rented or Own House		RENT
5) Exemption U/S 10 (13A)		
a) HRA Received		80678
b) Actual Rent Paid - 10% of the Salary	8300*12	48374
c) 40% of the salary		204906
6) Deduct (a) or (b) or (c) which ever is less [3 - 5]		654665
7) a) Standard Deduction Rs.50,000 U/S 16		50000
b) Entertainment allowance U/S 16 (ii)		
c) Professoinal Tax U/S 16(iii)		2400
TOTAL (a + b + c)		52400
8) Income Chargeable under the head Salaries [6 - 7]		602265
9) a) Loss under House Property Deduction of Interest upto Rs. 2,00,000/- or actuals (Least)		
b) Income from other source		
10) Gross total Income [8 - 9a + 9b]		602265
11) Deduction under chapter VI-A		
Deductions U/S 80 C		
a) PF/GPF		31965
b) APGLI		70128
c) GIS		360
d) LIC & PLI		
e) 10/15 CTD		
f) NSC and NSS/CMRF		
g) Refund of House Building Loans		
h) House Loan deposit		
i) Subscription to Mutual funds		
j) Tution fee paid for education of any two Children		
k) Investments in eligible shares/Debentures		
l) Term / fixed deposit (for a period of 5 years or more) in Scheduled Banks		
m) Other U/S 80 C		
n) Contribution to Pension / annuity funds U/S 80CCC		
o) Contribution to Pension schme of Central Government for New entrants only (Maximum of 10% of salary) U/S 80 CCD		
p) Eligible Deductions U/S 80C, 80CCC and 80 CCD (i.e total of 'a' to 'p' not exceeding Rs 1,50,000/-)		102453
q) Addl Deductions for Contribution to Pension Scheme upto Rs 50000/- U/s 80CCD(1B) the Amount or Rs 25000/ whichever is less)		
r) 1 Preventive health check-up upto Rs 5000-(within the overall limit U/s 80D)		
2 Medical Insurance Premium U/s 80 D		
t) Deposit made or maintenance and expenditure for treatment of handicapped dependent U/s 80 DD upto Rs 75,000/- (for severe disability, upto Rs 1,25,000/-)		1080
u) Deduction in respect of Medical treatment U/s 80DDB upto Rs 40,000/ for Rs 80,000/ including that of dependents aged above 65 years [Enclose form No 10 I]		

v) Deduction in respect of interest on loan taken for
higher education U/s 80 E (Self)

w) Donations U/s 80G

x) House Rent Deduction upto Rs 5000/-per month,
if HRA is not received U/s 80GG (form 10BA to be submitted)

y) Deductions U/s 80U to PH Persons upto Rs75,000/-
(for severe disability upto Rs. 1,25,000/-)

z) Any other eligible deductions/EWF/SWF — 70

TOTAL DEDUCTIONS [Ie 'p' to' z'] — 103603

12) Net total Income [10 - 11] — 438662

13) **Tax on net Total Income(I.e on 12)** — 12433

Net Total Income	(Man or Woman) Citizen below 60 years	Senior Citizens above 60 years	Super Senior Citizens above 80 years
Upto Rs. 2 50,000	NIL	NIL	NIL
Rs.2 50,001 to Rs 5,00,000	Up to Rs. 2,50,000 - NIL 5% of income exceeding Rs 2,50,000	Up to Rs 3,00,000 - NIL 5% of income exceeding Rs 3,00,000	NIL
Rs 5,00,001 to Rs 10,00,000	Rs12,500+20% of Income exceeding Rs.5,00,000	Rs10,000+20% of Income exceeding Rs 5,00,000	Up to Rs. 5,00,000 - NIL 20% of income exceeding Rs 5,00,000
10,00,001 and above	Rs.1,12,500+30% of Income exceeding Rs.10,00,000	Rs.1,10,000+30% of Income exceeding Rs 10,00,000	Rs.1,00,000+30% of Income exceeding Rs 10,00,000

14) Rebate u/s 87A up to Rs.12500/- (If Net Total Income (ie 12)is less than Rs 5,00,000) — 12433

15) Income Tax Payable(13-14) — 0

16) Education Cess @ 4% on Tax(I.e on 15) — 0

15) Total Tax : Tax Payable + Education Cess — 0

18) Income tax deduction from the salary
Income tax already deducted upto

a) Up to December 2019 — 0
b) January 2020 — 0
c) February 2020 — 0

Tax to be deducted: — 0

SIGNATURE: D. Ashok

DESIGNATION : Record Assistant

COUNTER SIGNED
PRINCIPAL
Smt. N.P.S. Govt. Degree College for Women
CHITTOOR.

Financial Year 2019-2020

ANNEXURE - II
INCOME TAX CALCULATION

Assessment Year 2020-2021

Name of the employee	Design	Treasury id	PAN- Employee	TAN NO	SCHOOL	Mdl
Sri K S GNANA PRAKASH	Record Asst.	1101	AVAPG9076F		SMT NPSGDC W CHITTOOR	CHITTOOR

1 Gross Salary (Include Value of percuisites under section 17(1),17(2)& 17(3)——Rs.				671,738
2 Less Allowance to the extent exempt U/s 10				
(a) Travel concession or assistance under section 10(5)				
(b) Death cum-retirement gratuity under section 10(10)				
(c) Commuted value of pension under section 10(10A)				
(d) Cash equivalent of leave salary encashment under section10(10AA)				
(e) House rent allowance under section 10(13A) (Whether living in Rented House)		47,607		
i) Actual HRA received	76,868			
ii) Actual House Rent paid minus 10% of Salary (Rent @ 8300/-PM)	47,607			
iii) 40% of Salary	207,970			
f) Exemption from Conveyance Allowance U/s 10(14) (i)		-		
(g) Amount of any other exemption under section 10		-		
Total amount of exemption claimed under section 10		47,607		624,131
3.Less: Deductions under section 16				
(a) Standard deduction under section 16(ia)		50,000		
(b) Entertainment allowance under section 16(ii)				
(c) Tax on employment under section 16(iii)		2,400		
Total amount of deductions under section 16 [3(a)+3(b)+3(c)]		52,400		571,731
4. Income chargeable under the head "Salaries" [(1-(2+3)]				571,731
5.House property				
i) Add Income from house property/Rent Received		-		
ii) loss: Interest on Housing Loan Advance U/s 24(B)		-		
Income (or admissible loss) from house property		-		-
6. Add: Any other income reported by the employee under as per section 192 (2B)		-		
a) Interest from Saving Account		-		
b) income from other sources				571,731
7 Gross total income (4+5+6)				
8 a) Deductions under Chapter VI A		79,356		
i) GPF(————)		12,000		
ii) APGLI Pol. No ( )		360		
iii) GIS		-		
iv) LIC Premium Deducted in Salary Savings Scheme		-		
v) Repayment of Home Loan Premium (principal component of Home loan)		-		
vi) National Savings Certificate(NSC)		-		
vii) PLI Annual Premuim		-		
viii) 5 Years Fixed Deposits (or)above		-		
ix) Any other deductable (u/s 80C)		-		
x) LIC / UTI etc. Pension funds-80CCC — Total deduction under section 80C, 80CCC and 80CCD(1)		91,716		91,716
b) Deduction other provision(s) of Chapter VI-A		1,150		
i) EWF.SWF.CMRF		-		
ii) 80CCD(2)-Employer contribution to the Employee's NPS Account		-		
iii) 80E-Interest on Educational Loan		-		
iv) 80DDB-Expenditure on M treatment S Citizen		-		
v) 80U-deductions for disabled Person(blind,PH)-above 80%disability		-		
vi) 80G-Payments made to Electoral Trusts-100%		-		
vii) 80D-Medical Insurance Premium-Self ,Spouse & Children		-		
viii) Addl NPS benefit u/s -80CCD(1B)		-		
ix) Any other deductions — Total of amount deductible under other provision(s) of Chapter VI-A		1,150		1,150
9 Aggregate of deductible amount under Chapter VI-A(8 a+b)				92,866
10 Net Taxable Income (7-9) (As per U/s 288 A-rounded to nearest Rs.10/-)				478,870
11 Tax on Income				
a) Up to Rs 250000				Nil
b) Rs 250001 To 500000 (@ 5%)				11,444
c) Rs 500001 To 1000000 (@ 20%)				-
d) Above Rs 1000000 (@ 30%)				11,444
12 Tax Rebate U/s 87 A (Taxable income <=5,00,000/- max of 12500/-)				-
13 Tax on total income after rebate				-
14 Tax Surcharge @ 10%/15%(Income more than 50 Lakhs/1 cr /respectively) (Budget 2019)				-
15 Health and Education Cess@ 4%				-
16 Total Tax Payable (14+15+16)				No Tax
17 Relief U/S 89(1)[Arrears Relief from Salary] (attach details)				
18 Net Tax Payable				6 933

19 Details of Advance Tax Deductions								
a) Mar-2019	6 933	d) Jun 2019		g) Sep 2019		j) Dec 2019		
b) Apr-2019	-	e) Jul 2019	-	h) Oct 2019		k) Jan 2020		
c) May 2019		f) Aug 2019	-	i) Nov 2019		l) Feb 2020		Refund 6933

20 BALANCE TAX PAYABLE

K.S. Gnanaprakash
Sign of Employee

PRINCIPAL

Pay Bill Details of Employee Code : 1104699, PAN No: AVAPG 9076F

Name : SRI K. S. GNANA PRAKASH

Designation : Record Assistant 2019-20

M	Year	BPay	S Pay	I Pay	DA	HRA	IR	CCA	Gross	GPF(C4)	APGLI	GIS	PT	IT	EHF	EWF	Deduc	NET
Mar	2019	30580	0	0	7852	6116	0	350	44898	6000	1000	30	200	6933	90	20	14273	30625
Apr	2019	30580	0	0	7852	6116	0	350	44898	6000	1000	30	200	0	90	0	7320	37578
May	2019	30580	0	0	8332	6116	0	350	45378	6000	1000	30	200	0	90	0	7320	38058
Jun	2019	30580	0	0	8332	6116	0	350	45378	6000	1000	30	200	0	90	0	7320	38058
Jul	2019	30580	0	0	8332	6116	8257	350	53635	6000	1000	30	200	0	90	0	7320	46315
Aug	2019	31460	0	0	8572	6292	8494	350	55168	6000	1000	30	200	0	90	0	7320	47848
Sep	2019	31460	0	0	8572	6292	8494	350	55168	6000	1000	30	200	0	90	0	7320	47848
Oct	2019	32340	0	0	8812	6468	8732	350	56702	6000	1000	30	200	0	90	0	7320	49382
Nov	2019	32340	0	0	8812	6468	8732	350	56702	6000	1000	30	200	0	90	0	7320	49382
Dec	2019	32340	0	0	8812	6468	8732	350	56702	6000	1000	30	200	0	90	50	7370	49332
Jan	2020	32340	0	0	8812	6468	8732	350	56702	6000	1000	30	200	0	90	0	7320	49382
Feb	2020	32340	0	0	8812	6468	8732	350	56702	6000	1000	30	200	0	90	0	7320	49382
Jan 2018 DA		0	0	0	7836	0	0	0	7836	7356	0	0	0	0	0	0	7356	480
...ement Ar.		6820	0	0	1860	1364	1840	0	11884	0	0	0	0	0	0	0	0	11884
PRC Arrears		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL		23985	0	0	0	0	0	0	23985	0	0	0	0	0	0	0	0	23985
Grand Totals		408325	0	0	111600	76868	70745	4200	671738	79356	12000	360	2400	6933	1080	70	102199	569539

PRINCIPAL
Smt N.P.S. Govt. Degree College for Women
CHITTOOR.

K.S. Gnana Prakash
Record Assistant

Schedule of Income Tax for the Year 2019-2020

Name of the Office/Institution		N. P. S. Govt. College For Women
1) Name (Block Letters)		Chittoor
2) Designation		M.SUGUNAMMA
3) Gross salary		ATTENDER
4) Whether living in a Rented or Own house		520933
5) Exemption U/S 10 (13A)		RENT
a) HRA Received		
b) Actual Rent Paid - 10% of the Salary	6500*12	59635
c) 40% of the salary		40134
6) Deduct (a) or (b) or (c) which ever is less [3 - 5]		151463
7) **a) Standard Deduction Rs.50,000 U/S 16**		480799
b) Entertainment allowance U/S 16 (ii)		50000
c) Professional Tax U/S 16(iii)		
TOTAL (a + b + c)		2400
8) Income Chargeable under the head Salaries [6 - 7]		52400
9) a) Loss under House Property		428399
Deduction of Interest upto Rs. 2,00,000/- or actuals (Least)		
b) Income from other source		
10) Gross total Income [8 - 9a + 9b]		
11) Deduction under chapter VI-A		428399
Deductions U/S 80 C		
a) PF/GPF		
b) APGLI		145082
c) GIS		55752
d) LIC & PLI		360
e) 10/15 CTD		
f) NSC and NSS/CMRF		
g) Refund of House Building Loans		
h) House Loan deposit		
i) Subscription to Mutual funds		
j) Tuition fee paid for education of any two Children		
k) Investments in eligible shares/Debentures		
l) Term / fixed deposit (for a period of 5 years or more) in Scheduled Banks		
m) Other U/S 80 C		
n) Contribution to Pension / annuity funds U/S 80CCC		
o) Contribution to Pension schme of Central Government for New entrants only (Maximum of 10% of salary) U/S 80 CCD		
p) Eligible Deductions U/S 80C, 80CCC and 80 CCD (i.e total of 'a' to 'p' not exceeding Rs.1,50,000/-)		150000
q) Addl Deductions for Contribution to Pension Scheme upto Rs 50000/- U/s 80CCD(1B)		
the Amount or Rs 25000/-whichever is less)		
s)1 Preventive health check-up upto Rs 5000/-(Within the overall limit U/s 80D)		
2 Medical Insurance Premium U/s 80 D		1080
t) Deposit made or maintenance and expenditure for treatment of handicapped dependent U/s 80 DD upto Rs 75,000/- (for severe disability upto Rs 1,25,000/-)		
u) Deduction in respect of Medical treatment U/s 80DDB upto Rs 40,000/- (or Rs.80,000/- including that of dependents aged above 65 years		
(Enclose form No 10-1)		