

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
(Accounts Section)

No. 1-1/Accts/TDS-Salary

Date 02/02/2023

Subject: Submission of Savings for calculation of Income Tax and TDS from Salary
under section 192 of the Income Tax Act 1961-reg.

Kindly refer to our letter of even No. dated 06.08.2022(copy enclosed), wherein it was requested that faculties/officers/employees may submit their savings including any rent payment, LIC premium payment receipt, PPF, NSC and all other saving Instruments for the purpose of tax deductions at source as available under section 192 of IT Act 1961.

In this regard, those faculties/officers/employees, who have still not submitted their savings but intend to submit the same, are hereby requested to submit their savings latest by 15.02.2023.

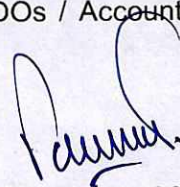
Besides, the finance division vide circular No.AIIMS/FD/CASH/CDAC dated 31st Dec 2022 has already informed that w.e.f. December, 2022 month, the monthly salary / pay slip of regular employees of Institute are available at following address:

<https://aiimsdelhi.prd.dcservices.in>

The login / user ID and password are their respective PAN in capital letter.

In a step further towards digitalization, tax assessments of the employees are now made available in the CDAC under the ibid URL. Hence, all faculties/officers/employees are requested to visit the tax assessment,discrepancy(s), if any, observed in the tax assessment including PAN error may immediately be brought into the notice of respective DDOs / Accounts Officer for necessary rectification. Suggestions are also invited.

This issues with the approval of Financial Advisor.



Finance & Chief Accounts Officer(Main)

Encl: As above.

DISTRIBUTION:

1. All Chief of Centres/HODs/Unit for circulation to faculties/officers/employees.
2. Professor Incharge Computer Facility- with the request to upload the circular on the content provider on the website.
3. All F&CAOS/Accounts Officers
4. Hindi Section-for translate in Hindi.

Copy to:

PPS/PS to Director/Dean/DD(A)/President's Office/Medical Supdt./Sr.F.A/Dy. Secretary - for information.

ALL INDIA INSTITUTE OF MEDICAL SCIENCES
(Accounts Section)

No. 1-1/Accts/TDS-Salary

Date : 06/08/2022

Subject:- Submission of Savings for calculation of Income Tax and TDS from Salary reg.

Reference is invited to Section 192 of the I.T. Act, 1961, Para 2.5.2 (Average rate of deduction), which is reproduced below.

"The statute enjoins the employer to compute the tax liability of the employee on the basis of the rates in force and to deduct the tax at the average rate computed on the basis of the same. Thus, the employer is required to compute at the beginning of the financial year, the total salary income payable to an employee during the financial year. Further, the employer should also take into account any other income as reported by the employee. After considering the incomes exempt, deductions and relief, the tax liability of the employee should be determined on the basis of the rates in force for the financial year. Every month, 1/12 of this net tax liability as computed above is required to be deducted".

In view of the above, it is requested that all the faculties/officers/employees of AIIMS including Centers may please provide their intended saving including any rent payment, LIC premium payment receipt, PPF, NSC and all other saving instruments by 22.08.2022 so that the same may be updated in the salary program and correct TDS may be deducted w.e.f. August Salary. It may please be ensured that if the total rent paid during the year exceeds Rs. 1.00 Lakh then the PAN number of the house owner is mandatory. If PAN number of the owner is not found mentioned in the rent receipt exceeding Rs. 1.00 Lakh per annum, then as per rules it will not be eligible for tax rebate and the TDS shall be deducted accordingly.

The details of savings may please be provided in the Attached annexure "A" along with receipts/undertaking. In case of undertaking, the receipt should not be submitted at the earliest for proper tax calculation/deduction.

This is issued with the approval of Sr. Financial Advisor.


Accounts Officer (Audit)

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अखिल भारतीय आयुर्विज्ञान संस्थान, अंसारी नगर, नई दिल्ली-110029
ALL INDIA INSTITUTE OF MEDICAL SCIENCES
Ansari Nagar, New Delhi - 110029

CIRCULAR

No. AIIMS/FD/CASH/CDAC

Dated: 12th Jan 2023


Sub: Access of employees' monthly pay-slips.

The employees of Institute are hereby informed that with effect from December, 2022 month, the monthly salary / pay slip of regular employees of Institute will be available at following address:

<https://aiimsdelhi.prd.dcservices.in>

The login / user ID and password are their respective PAN in capital letter.

It is requested that the discrepancy(s), if any, in the pay slip, may be informed to respective DDOs / Accounts Officer for necessary rectification. Suggestions are also invited.


(Vijay Pal)
F&CAO

PIC (CF):

With request to upload above circular on AIIMS website.

Also, a message as follows may be shared with the employees through bulk SMS services:

"AIIMS Delhi's regular employees are informed to visit Institute's website to know steps to access latest pay-slips in new system."

Copy to:

For information.

PSs to Director / AD (A) / SrFA.