

**THE HIGH COURT OF KERALA**

Telephone No. :2562434  
G1(2)-26317/2018

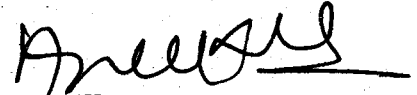
KOCHI - 682 031  
Dated:20/03/2018

**OFFICIAL MEMORANDUM**

**Sub:** Deduction of average Income Tax at source from the salary of  
Gazetted/Non Gazetted Officers for the FY 2018-19 - reg.

All Gazetted and Non Gazetted Officers of High Court are hereby informed that average income tax for the Financial Year 2018-2019 will be deducted from their salary due for the month of March 2018 onwards. They are, therefore, directed to furnish additional particulars, if any, claiming exemption under various sections of Income Tax Act in the prescribed proforma appended herewith to the G(Accounts -1) and G(Accounts-II) section respectively, on or before 24.03.2018.

(By Order)



**N. Anilkumar**  
Registrar General

**To:**

1. All Officers & Sections, High Court ( the Section/Head/Controlling Officer shall bring the contents of this OM to the notice of all those working under them)
2. The Assistant Registrar in charge of K-Section, High Court.(He shall bring the contents of this OM to the notice of all those working under him)
3. The Section Officer, Kerala Judicial Academy (He shall bring the contents of this OM to the notice of all those working under him)
4. The Superintendent(Vehicles), High Court(He shall bring the contents of this OM to the notice of all those working under him)
5. The IT Section( For publishing in the High Court Website).

**Copy to:**

1. The Registrar(Subordinate Judiciary), High Court.
2. The Registrar(Vigilance), High Court.
3. The Director, Kerala Judicial Academy, Athani.
4. The Additional Director, Kerala Judicial Academy, Athani.
5. The Registrar(Recruitment & Computerisation), High Court.
6. The Registrar(Administration), High Court.
7. The Registrar(Judicial), High Court.
8. The Registrar (Finance), High Court.
9. The Additional Registrar( General Administration), High Court.
10. The Deputy Director, Kerala Judicial Academy, Athani.
11. The Assistant Director, Kerala Judicial Academy, Athani.
12. The Notice Board.
13. The File.

**PROFORMA FOR CALCULATION OF INCOME TAX FOR THE FY 2018-19 (Proposal)**

( Other than those details furnished for final calculation of income tax for the FY 2017-18)

Name of the Employee :

Designation :

PAN :

Sl No.	Nature of Payment	Estimated Amount	Prescribed conditions for Claiming Exemption
I	<b>Exemption u/s 10(13A) HRA</b>		Provide PAN of the Landlord if annual rent exceeds Rs.100000/-
	Annual Rent		
III	<b>Exemption u/s 24(b)</b>		
	Interest payable/paid on Home Loan		The property should be owned and occupied by the employee
III	<b>Deductions under Chapter VI A</b>		
	80C-Other than those contributions/deductions made from salary		
	LIC		Premium must be paid by the assessee
	PLI		
	HBA Principal		
	Tuition Fee		Excluding any payment towards any development fees or donation or payment of similar nature
IV	<b>Deductions u/s 80D</b>		
	(Deduction in respect of Health Insurance Premia paid)		The premium must be paid by the employee in any mode other than cash

V	<b>Deduction u/s 80DD</b> (Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability)		
VI	<b>Deduction u/s 80DDB</b> (Deduction in respect of amount paid towards medical treatment, etc.)		
VII	<b>Deduction u/s 80E</b> (Deduction in respect of interest paid on loan taken for higher education of self, spouse or children)		
VIII	Others( Please Specify )		
	Change in GPF subscription, if any.		

Date:

Signature of the Employee