



THE HIGH COURT OF KERALA

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Date: 19-12-2018

No: G(1) 2 - 26317/2018

**OFFICIAL MEMORANDUM**

Sub: Deduction of Income Tax at source from the salary for the FY 2018-19-reg.

All the Gazetted Officers and Non-Gazetted employees who intend to avail tax exemption under various sections of Income Tax Act are directed to furnish the details of exemptions claimed in Form No. 12BB (available at G(Accounts -I & II) Sections) along with self-attested copies of all relevant documents in proof of the exemption sought for to the G (Accounts-I) / G(Accounts-II) Sections as the case may be, **on or before 05/01/2019**, failing which, income tax will be computed on the basis of the details/data available with the Registry and such tax will be deducted at source from the salary for the months of January and February 2019, without further intimation. While submitting the documents, the instructions given below are to be followed:

1. For claiming exemption for investments in policies taken for his/her spouse/children, a declaration to the effect that payment was made by the employee himself, should be mentioned in the copy of the certificate.
2. Certificate/receipt showing payment of tuition fee should contain the name of parent (employee) who has remitted the fee.
3. Copy of life insurance premium receipt/certificate should contain date of commencement of policy, sum assured and amount of premium paid.
4. Deduction of interest on borrowed capital (House Loan) is allowed only in case of house property which is owned and in the occupation of the employee. Therefore, for proving the ownership, the employee must furnish copies of receipt of Building Tax (and Land Tax in the case of Joint Loan).

Employees who have not submitted copy of PAN card to the respective salary sections, must submit the same immediately. Otherwise, tax at a rate higher than the prescribed rate will be deducted without further notice.

(By Order)

**Haripal K.**  
**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 who work 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 who work under him)
3. Section Officer, Kerala Judicial Academy. (He shall bring the contents of this OM to the notice of all those who work under him)
4. The Superintendent (Vehicles), High Court. (He shall bring the contents of this OM to the notice of all those who work under him)
5. The IT Section, High Court. (For publishing in the High Court Website).

Copy to:

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