13 Calculation of Relief u/s 89 (i)

Generally, after revision of pay scale, employees receive arrears. This is the amount which was due for payment, against previous year's salary. On account of receipt of such arrears, Taxable Income of that year increases and generally due to slab difference, it causes a substantial increase in income tax liability. Thus employees suffer financial losses without any mistakes on their part. To avoid such problems, IT department allows the assessee to recalculate the income tax after adding the amount of arrears in respective year's taxable income and calculate, the proportionate increase in income tax liability, year wise and finally the difference is given as relief.

First we calculate tax liability increased due to the addition of arrears in the current year income & then calculate (sum of) Tax liability increased due to addition of arrears, in the respective previous year's taxable income. The difference of X-Y is called relief, i.e., relief from the payment of the excess amount of tax, which is finally adjusted from current year's total tax liability calculated including arrears.

Method of calculation of relief u/s 89(i)

First of all divide arrears year wise (in the year it was due for payment). Collect the information of total taxable income, investment and deduction allowed and the information of rates of income tax applicable in previous years. Now calculate the relief of 89(i) by putting correct information in Table A & Annexure – 1 of Form no. 10E.

TOD.		
(1)	Calculate the total income of current year without adding arrears	A
(2)	Write the amount of arrears	В
(3)	Calculate the total income by adding (A) & (B)	C
(4)	Calculate tax on the total income (C)	D
(5)	Calculate tax on current year income (A)	E
(6)	Calculate the difference between (D) & (E). This will be the net tax	
	liability on account of arrears as per current rates (X=D-E)	X
(7)	Now assuming that arrears would have been received in the previous years,	
	calculate the net tax liability which would have been arisen in that previous year	
	This can be calculated by substituting correct information in Table A of Form 10 E	Y
(8)	Now calculate $Z = X - Y$. This will be the relief amount u/s 89(i)	
	& will be deducted from total taxability of current year, calculated incl. Arrears	Z

Example: Suppose an employee Mr. Ashok Sharma receives salary as per following in year 2018-19

Basic	2,90,000	Investment done * GPF	48,000
Grade Pay	84,600	* Donation in P.M. Relief Fund	800
DA	2,66,000	* Tuition Fees	7,250
HRA	15,000	* Bank Fixed deposit	20,000
Conveyance allowance	19,200	* Other LIC Premium	60,000
ARREARS	75,000	* Interest on NSC	1,750
TOTAL SALARY	7,29,000	* Repayment of House Loan	13,000

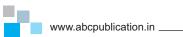
Other than this Ashok Sharma has paid Rs. 84,000 as house rent, Rs. 2,500 as P.T., house loan Principle Rs. 13,000 is paid & accrued interest on house loan for 18-19 is Rs. 36,000, which is not paid in actual. And Interest of Rs. 1200 earned against Bank Fixed Deposits. Arrears of Rs. 75,000 earned, details as follows:

S.N.	Particular year of Arrear	Arrears	Related year's total taxable income	So calculate the relief under section 89 (i) and total income
1. 2.		35,000 40,000	3,05,850 3,45,230	tax payable in FY 2018-19



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	Name Ashok Sharma	Fath	er's name	Shri K. Sharm	a
Total Receipt	Designation Asstt. Teacher	Plac	e	Nagpur	
Total Receipt	A: INCOME FROM SALARY HEAD				
1. BASIC PAY 2,90,000 6. LTC 0 2. Gr. Pay 84,600 7. other 0 3. D.A. 2,66,000 8. Bonus 0 4. H.R.A. 15,000 9. ARREARS (P.Y.) 75,000 GROSS 5. Con. All. 19,200 10. IR 0 SALARY 7,69,000 (a) Conveyance All19,200 10. IR 0 SALARY 7,69,000 (a) Conveyance All19,200 19,200 19,200 (b) Less: Allowances To The Extent Exempt (U/S 10) 19,200 (c) 34,200 (ii) Actual Received 15,000 (ii) Actual Received 15,000 (iii) Actual Received			Total Re	ceipt	
3. D.A.	1. BASIC PAY 2,90,000	6. LTC		•	
4. H.R.A. 15,000 9. ARREARS (P.Y.) 75,000 GROSS 5. Con. All. 19,200 10. IR 0 SALARY 7,69,000 11. ADD: Valuation Of Perquisites US 17(2) From Income Tax 0 (-) 34,200 (a) Conveyance All19,200 15,000 (b) Less: HRA w/s 10(13A) & rule 2A (15,000 (ii) Rent Paid - 10% (Basic + DA+GP) (84000-65980) 18,000 (iii) Rent Paid - 10% (Basic + DA+GP) (84000-65980) 18,020 (iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 (iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 (iii) 40/50% of Salary (Basic + DA+GP) (84000-65980) 18,000 (-) 2,500 (iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 (iii) 40/50% of Salary (Basic + DA+GP) (84000-65980) (-) 2,600 (ii) Rent Paid - 10% (Basic + DA+GP) (84000-65980) (-) 36,000 (-) 2,500 (iii) 40/50% of Salary (-) 2,500 (-) 36,000 (-) 2,500 (-) 36,000 (-) 36	2. Gr. Pay 84,600	7. other	0		
5. Con. All. 19,200 10. IR 0 SALARY 7,69,000 11. ADD: Valuation Of Perquisites U/S 17(2) From Income Tax 0 (-) 34,200 (a) Conveyance All19,200 19,200 (b) Less: HRA u/s 10(13A) & rule 2A 15,000 (ii) Rent Paid – 10% (Basic + DA+GP) (84000-65980) 18,020 (iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 13. LESS: U/s 16(iii) Professional Tax (-) 2,500 (1. Interest on House Loan U/S 24 36,000 B: INCOME FROM HOUSE PROPERTY (Self Occupied) 1. Interest on House Loan U/S 24 36,000 C: INCOME FROM OTHER SOURCES 1,750 D: INCOME FROM BUSINESS HEAD 0 (-) INCOME FROM CAPITAL GAIN 0 (-) EINCOME FROM CAPITAL C	3. D.A. 2,66,000	8. Bonus	0		
11. ADD: Valuation Of Perquisites U/S 17(2) From Income Tax 12. LESS: Allowances To The Extent Exempt (U/S 10) (a) Conveyance All19,200 (b) Less: HRA w's 10(13A) & rule 2A (i) Actual Received (ii) Rent Paid - 10% (Basic + DA+GP) (84000-65980) (iii) 40/50% of Salary (Basic + DA+GP) (2,500 (iii) 40/50% of Salary (Basic + DA+GP) (3. LESS: U/s 16(ii) Professional Tax (-) 2,500 (2. Suncome under the Head of Salary (3. LESS: U/s 16(iii) Professional Tax (-) 2,500 (3. LESS: U/s 16(iii) Professional Tax (-) 2,500 (-) 36,000 (-)	4. H.R.A. 15,000	9. ARREARS (P.Y.)	75,000	GROSS	
12. LESS: Allowances To The Extent Exempt (U/S 10)	5. Con. All. 19,200	10. IR	0	SALARY	7,69,000
(a) Conveyance All19,200 (b) Less: HRA u/s 10(13A) & rule 2A			•		0
(b) Less : HRA u/s 10(13A) & rule 2A (i) Actual Received (ii) Rent Paid – 10% (Basic + DA+GP) (84000-65980) 18,020 (iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 13. LESS : U/s 16(i) Standard deduction LESS : U/s 16(ii) Professional Tax (-) 2,500 14. Income under the Head of Salary 3: INCOME FROM HOUSE PROPERTY (Self Occupied) 1. Interest on House Loan U/S 24 36,000 2: INCOME FROM OTHER SOURCES i. Bank / Post Office Interest ii. NSC Interest 1,200 iii. NSC Interest 1,750 2: INCOME FROM BUSINESS HEAD 3: INCOME FROM CAPITAL GAIN 6: GROSS TOTAL INCOME 6: DEDUCTION UNDER CHAPTER VIA a. u/s 80C : Investment by assessee in following scheme i. GPF/PPF ii. LIC + GIS + PLI + ULIP iii. Interest on NSC 1,7250 iv. Children tuition fees v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit SUB TOTAL b. LESS : Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA : Interest from Bank d. U/s 80 G : Donation Total 1,50,000 Total Total Total INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 Total Total Tax, 02, 263,920 1,25,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000		xempt (U/S 10)			(-) 34,200
(i) Actual Received (ii) Rent Paid – 10% (Basic + DA+GP) (84000-65980) 18,020 (iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 13. LESS: U/s 16(i) Standard deduction LESS: U/s 16(iii) Professional Tax (-) 2,500 14. Income under the Head of Salary (-) 2,500 15. INCOME FROM HOUSE PROPERTY (Self Occupied) 1. Interest on House Loan U/S 24 36,000 12. INCOME FROM OTHER SOURCES i. Bank / Post Office Interest ii. NSC Interest 1,200 15. INCOME FROM BUSINESS HEAD 16. INCOME FROM BUSINESS HEAD 17. INCOME FROM CAPITAL GAIN 18. INCOME FROM CAPITAL GAIN 19. GROSS TOTAL INCOME 19. IDEDUCTION UNDER CHAPTER VIA 19. u/s 80C: Investment by assessee in following scheme 10. GPF/PPF 11. LIC + GIS + PLI + ULIP 12. GROSS TOTAL interest on NSC 12. V. Repayment of House Loan (Principal) 13. 13,000 13. Jood 13. Jood 14. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 15. U/S 80 TTA: Interest from Bank 1200 15. U/S 80 TTA: Interest from Bank 1200 15. Total 15. TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 15. TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10	(a) Conveyance All19,200		19,200		
(i) Actual Received (ii) Rent Paid – 10% (Basic + DA+GP) (84000-65980) 18,020 (iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 13. LESS: U/s 16(i) Standard deduction LESS: U/s 16(iii) Professional Tax (-) 2,500 14. Income under the Head of Salary (-) 2,500 15. INCOME FROM HOUSE PROPERTY (Self Occupied) 1. Interest on House Loan U/S 24 36,000 12. INCOME FROM OTHER SOURCES i. Bank / Post Office Interest ii. NSC Interest 1,200 15. INCOME FROM BUSINESS HEAD 16. INCOME FROM BUSINESS HEAD 17. INCOME FROM CAPITAL GAIN 18. INCOME FROM CAPITAL GAIN 19. GROSS TOTAL INCOME 19. IDEDUCTION UNDER CHAPTER VIA 19. u/s 80C: Investment by assessee in following scheme 10. GPF/PPF 11. LIC + GIS + PLI + ULIP 12. GROSS TOTAL interest on NSC 12. V. Repayment of House Loan (Principal) 13. 13,000 13. Jood 13. Jood 14. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 15. U/S 80 TTA: Interest from Bank 1200 15. U/S 80 TTA: Interest from Bank 1200 15. Total 15. TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 15. TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10	(b) Less: HRA u/s 10(13A) & rule 2	2A	15.000		
(ii) Rent Paid – 10% (Basic + DA+GP) (84000-65980) 18,020 (iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 13. LESS: U/s 16(ii) Standard deduction LESS: U/s 16(iii) Professional Tax (-) 2,500 14. Income under the Head of Salary (6,92,300) 15. INCOME FROM HOUSE PROPERTY (Self Occupied) (-)36,000 16. Interest on House Loan U/S 24 36,000 17. INCOME FROM OTHER SOURCES (-)36,000 18. INCOME FROM OTHER SOURCES (-)36,000 19. INCOME FROM BUSINESS HEAD (-)36,000 10. INCOME FROM BUSINESS HEAD (-)36,000 11. INCOME FROM BUSINESS HEAD (-)36,000 12. INCOME FROM CAPITAL GAIN (-)36,000 13. U/S 80C: Investment by assessee in following scheme (-)36,92,500 19. INCOME FROM CAPITAL GAIN (-)36,000 10. ILIC + GIS + PLI + ULIP (-)36,000 10. ILIC + GIS + PLI + ULIP (-)36,000 11. Interest on NSC (-)4,000 12. INCOME FROM CAPITAL GAIN (-)36,000 13. U/S 80 C: Investment by assessee in following scheme (-)36,59,250 19. GROSS TOTAL INCOME (-)36,000 10. ILIC + GIS + PLI + ULIP (-)36,000 10. ILIC + GIS + PLI + ULIP (-)36,000 10. ILIC + GIS + PLI + ULIP (-)36,000 10. ILIC + GIS + PLI + ULIP (-)36,000 11. Interest on NSC (-)36,000 12. INCOME FROM BUSINESS HEAD (-)36,000 13. U/S 80 TIA: Interest from Bank (-)4,000 14. INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 15. 5,07,250					
(iii) 40/50% of Salary (Basic + DA+GP) 2,63,920 13. LESS: U/s 16(ii) Standard deduction (-) 40,000 LESS: U/s 16(iii) Professional Tax (-) 2,500 14. Income under the Head of Salary (-) 2,500 3: INCOME FROM HOUSE PROPERTY (Self Occupied) (-)36,000 1. Interest on House Loan U/S 24 36,000 2: INCOME FROM OTHER SOURCES 2,950 ii. NSC Interest 1,200 iii. NSC Interest 1,750 D: INCOME FROM BUSINESS HEAD 0 0 E: INCOME FROM CAPITAL GAIN 0 0 E: INCOME FROM CAPITAL GAIN 0 0 G: GROSS TOTAL INCOME 0 6,59,250 G: DEDUCTION UNDER CHAPTER VIA a. u/s 80C: Investment by assessee in following scheme 1 48,000 ii. LIC + GIS + PLI + ULIP 0 60,000 iii. Interest on NSC 1,750 iv. Children tuition fees 7,250 v. Repayment of House Loan (Principal) 13,000 vi. Bank Fixed Deposit 20,000 SUB TOTAL 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank 1200 d. U/s 80 G: Donation Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 TEXT OF TAX ON TOTAL NICOME (CALCHA ETCA) OF TAX OF TAX ON TOTAL 1,50,000		A+GP) (84000-65980)	18,020		
13. LESS: U/s 16(i) Standard deduction					
14. Income under the Head of Salary 3: INCOME FROM HOUSE PROPERTY (Self Occupied) 1. Interest on House Loan U/S 24 36,000 2: INCOME FROM OTHER SOURCES i. Bank / Post Office Interest 1,200 ii. NSC Interest 1,750 2: INCOME FROM BUSINESS HEAD 3: INCOME FROM CAPITAL GAIN 5: INCOME FROM CAPITAL GAIN 6: INCOME FROM CAPITAL GAIN 7: GROSS TOTAL INCOME 7: GROSS TOTAL INCOME 8: OEDUCTION UNDER CHAPTER VIA 8. u/s 80C: Investment by assessee in following scheme 1. GPF/PPF 1. ii. LIC + GIS + PLI + ULIP 1. iii. Interest on NSC 1,750 1. iv. Children tuition fees 1. v. Repayment of House Loan (Principal) 1. iii. Interest on House Loan (Principal) 1. iii. Bank Fixed Deposit 20,000 20,000 20,000 20,000 20,000 20,000 20,000 21,50,000					(-)40,000
### SE: INCOME FROM HOUSE PROPERTY (Self Occupied) 1. Interest on House Loan U/S 24 36,000 #################################	LESS: U/s 16(iii) Professional Ta	ıx			(-) 2,500
1. Interest on House Loan U/S 24 36,000 2: INCOME FROM OTHER SOURCES i. Bank / Post Office Interest 1,200 ii. NSC Interest 1,750 2: INCOME FROM BUSINESS HEAD 0 2: INCOME FROM BUSINESS HEAD 0 3: INCOME FROM CAPITAL GAIN 0 5: GROSS TOTAL INCOME 6,59,250 6: DEDUCTION UNDER CHAPTER VIA a. u/s 80C: Investment by assessee in following scheme gross amount i. GPF/PPF 48,000 iii. LIC + GIS + PLI + ULIP 60,000 iii. Interest on NSC 1,750 iv. Children tuition fees 7,250 v. Repayment of House Loan (Principal) 13,000 vi. Bank Fixed Deposit 20,000 SUB TOTAL 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank 1200 d. U/s 80 G: Donation Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 TAX ON TOTAL INCOME (CALCULATION OF TAXA)					
2,950 1,200 1,50,000 1,50			100		(-)36,000
i. Bank / Post Office Interest ii. NSC Interest 1,750 2: INCOME FROM BUSINESS HEAD 3: INCOME FROM CAPITAL GAIN 5: GROSS TOTAL INCOME 6: DEDUCTION UNDER CHAPTER VIA a. u/s 80C : Investment by assessee in following scheme i. GPF/PPF ii. LIC + GIS + PLI + ULIP iii. Interest on NSC iv. Children tuition fees v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit SUB TOTAL 5. LESS : Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA : Interest from Bank d. U/s 80 G : Donation Total 1,52,000 5,07,250 5,07,250		,	100		2.050
ii. NSC Interest 1,750 2: INCOME FROM BUSINESS HEAD 0 3: INCOME FROM CAPITAL GAIN 0 5: GROSS TOTAL INCOME 6,59,250 6: DEDUCTION UNDER CHAPTER VIA a. u/s 80C : Investment by assessee in following scheme gross amount i. GPF/PPF 48,000 ii. LIC + GIS + PLI + ULIP 60,000 iii. Interest on NSC 1,750 iv. Children tuition fees 7,250 v. Repayment of House Loan (Principal) 13,000 vi. Bank Fixed Deposit 20,000 SUB TOTAL 1,50,000 b. LESS : Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA : Interest from Bank 1200 d. U/s 80 G : Donation 7501 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250			00		2,930
D: INCOME FROM BUSINESS HEAD 0 E: INCOME FROM CAPITAL GAIN 0 F: GROSS TOTAL INCOME 6,59,250 G: DEDUCTION UNDER CHAPTER VIA a. u/s 80C: Investment by assessee in following scheme gross amount i. GPF/PPF 48,000 iii. LIC + GIS + PLI + ULIP 60,000 iii. Interest on NSC 1,750 iv. Children tuition fees 7,250 v. Repayment of House Loan (Principal) 13,000 vi. Bank Fixed Deposit 20,000 SUB TOTAL 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 1,50,000 c. U/s 80 TTA: Interest from Bank 1200 d. U/s 80 G: Donation 800 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250					
E: INCOME FROM CAPITAL GAIN F: GROSS TOTAL INCOME G: DEDUCTION UNDER CHAPTER VIA a. u/s 80C: Investment by assessee in following scheme i. GPF/PPF ii. LIC + GIS + PLI + ULIP iii. Interest on NSC iv. Children tuition fees v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit SUB TOTAL b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank d. U/s 80 G: Donation Total H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 6,59,250 6,59,250 48,000 6,59,250 48,000 60,000 11,750 12,000 13,000 15,0000 15,0000 15,0000 15,0000 15,0000 15,0000 5,07,250			30		0
F: GROSS TOTAL INCOME G: DEDUCTION UNDER CHAPTER VIA a. u/s 80C: Investment by assessee in following scheme i. GPF/PPF ii. LIC + GIS + PLI + ULIP iii. Interest on NSC iv. Children tuition fees v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit SUB TOTAL b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank d. U/s 80 G: Donation Total H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 6,59,250 48,000 1,750 1,750 1,7250 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 5,07,250					
a. u/s 80C: Investment by assessee in following scheme i. GPF/PPF ii. LIC + GIS + PLI + ULIP iii. Interest on NSC iv. Children tuition fees v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit SUB TOTAL b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank d. U/s 80 G: Donation Total f: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 gross amount 48,000 60,000 1,750 1,750 1,7250 1,7250 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 1,50,000 5,07,250					-
a. u/s 80C : Investment by assessee in following scheme i. GPF/PPF ii. LIC + GIS + PLI + ULIP 60,000 iii. Interest on NSC iv. Children tuition fees 7,250 v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit 20,000 SUB TOTAL 1,50,000 b. LESS : Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA : Interest from Bank d. U/s 80 G : Donation Total 1,52,000 Total 1,52,000 5,07,250		R VIA			0,57,250
i. GPF/PPF ii. LIC + GIS + PLI + ULIP 60,000 iii. Interest on NSC iv. Children tuition fees 7,250 v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit 20,000 SUB TOTAL 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank d. U/s 80 G: Donation Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250				gross amount	
ii. LIC + GIS + PLI + ULIP iii. Interest on NSC iv. Children tuition fees v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit SUB TOTAL b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank d. U/s 80 G: Donation Total 1,52,000 Total 1,52,000 5,07,250		ir rono wing seneme		•	
iii. Interest on NSC iv. Children tuition fees 7,250 v. Repayment of House Loan (Principal) 13,000 vi. Bank Fixed Deposit 20,000 SUB TOTAL 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank d. U/s 80 G: Donation Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250)			
iv. Children tuition fees v. Repayment of House Loan (Principal) vi. Bank Fixed Deposit SUB TOTAL 20,000 5UB TOTAL 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 c. U/s 80 TTA: Interest from Bank d. U/s 80 G: Donation Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250					
v. Repayment of House Loan (Principal) 13,000 vi. Bank Fixed Deposit 20,000 SUB TOTAL 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 1,50,000 c. U/s 80 TTA: Interest from Bank 1200 d. U/s 80 G: Donation 800 Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250					
vi. Bank Fixed Deposit SUB TOTAL 20,000 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 1,50,000 c. U/s 80 TTA: Interest from Bank d. U/s 80 G: Donation 1200 800 Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250		nn (Principal)			
SUB TOTAL 1,50,000 b. LESS: Deduction u/s 80 CCE (i+ii+iii) Maximum Rs. 1,50,000 1,50,000 c. U/s 80 TTA: Interest from Bank 1200 d. U/s 80 G: Donation 800 Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250		` ' '			
c. U/s 80 TTA : Interest from Bank d. U/s 80 G : Donation Total 1,52,000 H : TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250					
c. U/s 80 TTA : Interest from Bank d. U/s 80 G : Donation Total 1,52,000 H : TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250	b. LESS: Deduction u/s 80 CCE (i+i	i+iii) Maximum Rs. 1.50	0,000	1,50,000	
d. U/s 80 G : Donation Total H : TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250		,	*		
Total 1,52,000 H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250					
H: TOTAL INCOME (TAXABLE) ROUNDED OFF TO MULTIPLE OF 10 5,07,250		T	otal		
I. TAX ON TOTAL INCOME (CALCULATION OF TAX)	H: TOTAL INCOME (TAXABLE) R			, , ,	5,07,250
	TAY ON TOTAL INCOME (CAL	CULATION OF TAX			17 100



M. LESS: RELIEF U/S 89(i) N. NET TAX PAYABLE

L. ADD: HEALTH AND EDUCATION CESS @ 4%

PRTU GNT

684 (-) 2131

15,661

Form No. 10 E

Particulars of income under section 192 (2A) for year ending March 31, 2019 for claiming relief under section 89(i) by a Government Employee

1. Name & address of the Employee ASHOK SHARMA

APPLIED 2. PAN

3. Residential Status **INDIVIDUAL**

Particulars of Income referred to the rule 21A of the Income Tax Rules 1962 during the previous year relevant to assessment year 2018-2019

- 1. (a) Salary received in arrears in accordance with the provision of rule 21A(2) 75,000
- (b) Payment in the nature of gratuity in accordance with the prov. of rule 21A(3) Nil
- (c) Payment in the nature of compensation in accordance with the Provo rule 21A (4) Nil
- (d) Payment in commutation of pension in accordance with the Provo rule 21A (5) Nil

2. Detailed particulars of payments referred to above may be given in annexure

Signature of Employee

VERIFICATION

I, ASHOK SHARMA do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the31st day of MARCH 2019

Date 31/03/2019

Place : NAGPUR

Signature of Employee

TABLE A

Previous year (financial year)	Total income of the relevant previous year	Salary Received in Arrears of the Relevant Previous year	Total income increased by Arrears	Tax on Total income as per col.2	Tax on Total income as per col.4	Difference
1	2	3	4 = 2 + 3	5	6	7 = 6-5
2016-17	3,05,850	35,000	3,40,850	5585	9085	3500
2017-18	3,45,230	40,000	3,85,230	4762	6762	2000
	TOTAL	75,000			TOTAL	5500

ANNEXURE - 1 ARREARS SALARY

Total income (excluding salary received in arrears)	4,32,250
2. Salary received in arrears (total)	75,000
3. Total income (as increased by salary received in arrear as per item 2)	5,07,250
4. Tax on total income (as per item 3) incl Edu.cess @4% (15000+1450)	17,108
5. Tax on total income (as per item 1) incl Edu.cess @4% (9113)	9,477
6. Tax on salary received in arrears (diff. 4-5)	7631
7. Tax computed in accordance with table "a" (as per Col.7 of table A)	5500
8. Relief under section 89(1) (diff. 6 & 7)	2131

Date: 31/03/2019 Signature of Employee Place: NAGPUR Name: ASHOK SHARMA

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