



**OFFICE OF THE PRINCIPAL
COMMISSIONER OF CENTRAL GOODS &
SERVICES TAX, AHMEDABAD (SOUTH)**
CAO Section, 4th Floor, GST Bhavan, Ambawadi,
Ahmedabad - 380015

Subject :- Option for Deduction of TDS under New or Old Rates of Income Tax For the F.Y. 2021-22 (A.Y. 2022-23) and Furnishing of Information - Reg.

1. The new rates of the income tax have been introduced w.e.f. the Financial Year 2020-21 (Assessment Year 2021-22), wherein the total taxable income shall be computed without any exemption / deduction such as Standard Deduction, HRA Exemption, loss from house property, deductions granted under the provisions of Chapter VI-A (except deduction under sub section (2) of Section 80CCD) etc. The new rates of income tax are as follows :

Sr.No.	Total Income	Rate of Income Tax
1	Up to Rs. 2,50,000	Nil
2	From Rs. 2,50,001 to 5,00,000	5%
3	From Rs. 5,00,001 to 7,50,000	10%
4	From Rs. 7,50,001 to 10,00,000	15%
5	From Rs. 10,00,001 to 12,50,000	20%
6	From Rs. 12,50,001 to 15,00,000	25%
7	Above Rs. 15,00,000	30%

2. In addition to new rates, the income tax rates (given below) prevailing in the F.Y. 2019-20 will continue to exist in this financial year. In the old tax rates all the deductions and exemption are allowed.

Sr.No.	Total Income	Rate of Income Tax
1	Up to Rs. 2,50,000	Nil
2	From Rs. 2,50,001 to 5,00,000	5%
3	From Rs. 5,00,001 to 10,00,000	20%
4	Above Rs. 10,00,000	30%

3. Therefore, all the officials are required to exercise their option in writing, to choose between old and new Income Tax rates for the F.Y. 2021-22 for the purpose of monthly Income Tax Deduction from pay and allowances. This option should be forwarded to CAO Section latest by 20th November, 2021.

4. Health and Education Cess @ 4% on Income Tax is applicable in both tax rates.
5. Officials exercising the option of old tax rates are also requested to furnish the Details of savings in the prescribed pro-forma enclosed latest by 20th November 2021. Further, Proof of savings, HRA receipt and Interest calculation sheet of IIBA (if any) must be furnished to CAO Section latest by 31/12/2020. In the absence of aforesaid receipt etc., Rebate or Deduction cannot be allowed.
6. If no option is received by the prescribed date, it will be presumed that the official is opting for the old tax structure and Income Tax will be deducted on pro-rate as per the records available in the CAO Section.
7. It may be noted that the option so exercised will be final and cannot be modified during the present Financial Year.
8. The Pro-forma for furnishing the option (old or new tax rate) and requisite documents is enclosed for all concerned.
9. All officers are requested to fill the savings details in their EIS profile and submit the relevant documents to CAO section for verification.

Encl: As above.



Joint Commissioner,
CGST, Ahmedabad South

Copy to :

1. P.A. to Chief Commissioner, CGST, Ahmedabad Zone
2. P.A. to Principal Commissioner, CGST, Ahmedabad South
3. P.A. to Additional / Joint Commissioner, CGST, Ahmedabad South
4. All Section Heads
5. Additional Director, DGGI, Ahmedabad Zonal Unit
6. Additional Director, DGGI, Rajkot Regional Unit
7. Additional Director, DRI, Zonal Unit
8. Additional Director, DGTPS, Ahmedabad
9. Additional Director, DG Audit, Ahmedabad
10. Additional Director, DG Vigilance, Ahmedabad
11. Superintendent (Systems) with a request to upload on website
(Sr.No. 5 to 10 for officers who are posted on rotational/loan basis from CCO)

P R O F O R M A

(TO BE SUBMITTED LATEST 20.11.21)

01.	NAME & DESIGNATION	
02.	PERMANENT ACCOUNT NUMBER	
03.	Income from other sources (Other than salary)	
04.	House- Rent Paying during 2021-22:- 1. Photocopy of Rent Agreement. 2. Electricity Bills/Water Bills/Election ID of the owner. 3. PAN Card copy of Landlord for rent above Rs.1,00,000/-@ per annum.	
05.	Details of repayment of Housing Loan during F.Y.2021-22 A- Amount paid towards Principal	
	B- Amount paid towards Interest of Loan.	
06.	Details of Donation (80 G) Enclose original receipt. No other donation will accepted except (80 G).	
07.	Details of Mutual Fund Investment (UTI, ULIP etc.)	
08.	Mediclaime (80 D) Admissible only if paid by Cheque.	
09.	Deposits made for maintenance Of Handicapped dependants (80 DDA) (Enclosed Handicapped Certificate).	
10.	Details of Insurance Premiums LIC, PLI, Etc. (a) Insurance Policy No. (b) Amount already paid for 21-22. (c) Amount to be paid for 21-22.	
11.	Contribution towards P.P.F., Sukanya Samridhi Yojana for Girl child.	
12.	Details of NSC Investments.	
13.	Details of Accrued Interest of NSC	
14.	Other Investments (Please Specify)	

NOTE :-1. Above Details may also be Submit in PFMS through PFMS Online Portal.
2. Xerox Copies may please be submitted alongwith the Proforma.
Performa will not be accepted after 20.11.2021

It is hereby declared that the details given above are true and correct to the best of my knowledge and belief. Also certified that the information with regard to actual investments already made is furnished.

Also hereby declared for the information given against Proforma 10(b) above the necessary documents will be furnished by or before 31.03.2022 to the CAO, Goods & Service Tax, Ahmedabad South. I understand that if no investment is made, the income which is taken into account for calculation of Income Tax will become chargeable and I will pay the income tax by challan. I also understand that in case of failure it will be my responsibility.

Signature : _____
Name of the Officer: _____
Designation : _____
Section : _____
Mobile No. : _____