

ALL INDIA INSTITUTE OF MEDICAL SCIENCES

ANSARI NAGAR , NEW DELHI

AUDIT SECTION

(FACULTY & GROUP A-B)

No. F. 143/21-22/Income Tax/Audit

MEMORANDUM

04 MAR 2022 Date : 04/03/2022

समय / Time 3:30 PM

अ.भा.आ.सं., नई दिल्ली / A.I.I.M.S., New Delhi-29

Sub :- Deduction of Income Tax at Source (TDS) salaries of employees of AIIMS, New Delhi for the FY 2022-23 (AY 2023-24).

The deduction of income tax at source i.e. salaries is covered under section 192 of the Income Tax Act, 1961, relevant Finance Acts, circulars & notifications, etc. by CBDT.

In compliance to above statutory provisions and as per the calculations in old & new options, Audit Section will deduct TDS on salaries for FY 2022-23 as follows:

| SI.NO. | Level | Designation | TDS on Salary |
|--------|---------------|--|-----------------|
| 1. | (17) | Director | Rs. 79000/-p.m. |
| 2. | (15) | M.S. | Rs. 85000/-p.m. |
| 3. | (14A) | Dean/Chief/Prof. | Rs. 82000/-p.m. |
| 4. | (14) | D.D.A | Rs. 64000/-p.m. |
| 5. | (13-A2+) | Addl. Prof. | Rs. 66000/-p.m. |
| 6. | (13A-1+) | Assoc. Prof. | Rs. 56000/-p.m. |
| 7. | (13) | Asstt. Prof. | Rs. 44000/-p.m. |
| 8. | (Contractual) | Asstt. Prof. | Rs. 23000/-p.m. |
| 9. | (13) | Sr. F.A. | Rs. 42000/-p.m. |
| 10. | (13) | Scientist-I/S/E | Rs. 45000/-p.m. |
| 11. | (12) | F.A./C.Lib. | Rs. 39000/-p.m. |
| 12. | (11) | Sr. Admin./F&CAO | Rs. 15000/-p.m. |
| 13. | (11) | Sr. Resident | Rs. 21000/-p.m. |
| 14. | (10) | Jr. Resident | Rs. 14000/-p.m. |
| 15. | (10) | Admn. Officer/A.O. and other Group-"A" Officer | Rs. 11000/-p.m. |
| 16. | (6 to 9) | Group 'B' Officer | Rs. 6000/-p.m. |

The above rates of Income Tax to be recovered per month at source have been calculated after giving the maximum rebates admissible under the Income Tax Rules & monthly transport allowance . However, on receipt of intimation of admissible deductions & relevant documents/proofs by the individual assesses, TDS will be adjusted for subsequent months.

Besides, as per TDS circulars, all assesses may ensure that 80% of Income Tax on their tentative taxable income of the Year is deducted by December , 2022 to avoid penalty/fine etc. by Income Tax Department . It is also informed that Income Tax once deducted can't be refunded by the employer & is to be claimed while filing Income Tax Returns by respective assesses .

Therefore, all employees are required to intimate their admissible deductions to Audit Section within the stipulated period, failing which the assesses himself/herself shall be responsible for any excess/ short deduction of TDS.

This issues with the approval of Director, AIIMS , New Delhi.


ACCOUNTS OFFICER (AUDIT)

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05.03.22.

Sh. Aman