C.No.II/19/02/2019  

Date: 11.11.2019

**PRIORITY**

**INCOME TAX CIRCULAR**


******

ALL OFFICERS ARE REQUIRED TO SUBMIT **FORM NO.12BB** (COPY ENCLOSED), UNDER RULE 26C OF INCOME TAX RULES, 1962, WHICH IS NOW MANDATORY AS PER GAZETTE NOTIFICATION OF CBDT DATED 29.04.2016. THE FORM ALONG WITH COPIES OF DOCUMENTS EVIDENCING PAYMENTS FOR CLAIMING DEDUCTIONS SHOULD BE SUBMITTED ON OR BEFORE **18.11.2019** FOR CALCULATION OF INCOME TAX BY THIS SECTION. IN THE EVENT OF NON-SUBMISSION OF DETAILS WITHIN THE STIPULATED TIME, APPROPRIATE TAX AS COMPUTED BY THIS SECTION BASED ON THE AVAILABLE PAY RECORDS, WILL BE DEDUCTED FROM THE SALARY OF THE OFFICERS CONCERNED WITHOUT PRIOR INTIMATION.

SANDHYA SURESH  
CHIEF ACCOUNTS OFFICER  
CHENNAI NORTH COMMISSIONERATE

To:  
All Sections in Chennai North Hqrs.

Copy to:  
1) The Superintendent, Computer Section for displaying in the Website.  
2) The Notice Board.
**FORM NO.12BB**

*(See rule 26C)*

<table>
<thead>
<tr>
<th>1. Name and address of the employee:</th>
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<tr>
<th>2. Permanent Account Number of the employee:</th>
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<th>3. Financial year:</th>
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**Details of claims and evidence thereof**

<table>
<thead>
<tr>
<th>Si No.</th>
<th>Nature of claim</th>
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<tbody>
<tr>
<td></td>
<td>(2)</td>
</tr>
<tr>
<td></td>
<td>Amount (Rs.)</td>
</tr>
<tr>
<td></td>
<td>Evidence / particulars</td>
</tr>
<tr>
<td>(1)</td>
<td>(3)</td>
</tr>
<tr>
<td></td>
<td>(4)</td>
</tr>
</tbody>
</table>

1. **House Rent Allowance:**
   - (i) Rent paid to the landlord
   - (ii) Name of the landlord
   - (iii) Address of the landlord
   - (iv) Permanent Account Number of the landlord
   
   Note: Permanent Account Number shall be furnished if the aggregate rent paid during the previous year exceeds one lakh rupees.

2. **Leave travel concessions or assistance**

3. **Deduction of interest on borrowing:**
   - (i) Interest payable/paid to the lender
   - (ii) Name of the lender
   - (iii) Address of the lender
   - (iv) Permanent Account Number of the lender
   (a) Financial Institutions (if available)
   (b) Employer (if available)
   (c) Others

4. **Deduction under Chapter VI-A**
   - (A) Section 80C, 80CCC and 80CCD
     - (i) Section 80C
       - (a) .....................
       - (b) .....................
       - (c) .....................
       - (d) .....................
       - (e) .....................
       - (f) .....................
       - (g) .....................
     - (ii) Section 80CCC
     - (iii) Section 80CCD
   - (B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A.
     - (i) section .....................
     - (ii) section .....................
     - (iii) section .....................
     - (iv) section .....................
     - (v) section .....................

**Verification**

I, ........................................, son/daughter of ........................................, do hereby certify that the information given above is complete and correct.

Place ........................................

Date ........................................

Designation ..................................

(Signature of the employee) ..................................

Full Name .....................................