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## STATE POLLUTION CONTROL BOARD, ODISHA

[DEPARTMENT OF FOREST & ENVIRONMENT, GOVERNMENT OF ODISHA]

Paribesh Bhawan, A/118, Nilakantha Nagar, Unit - VIII

Bhubaneswar - 751 012, INDIA

No. 4532 /


Il.Accts (M) - 06/16-17

Dt. 24.03.17 /

### NOTICE

Pursuant to the circular No: - 01/2017 of Govt. of India, Ministry of Finance Department of Revenue, Central Board of Direct Taxes, New Delhi, Dt. 02.01.2017, DDOs have been authorized u/s 192 to allow certain deductions, exemptions or allowances or set-off of certain loss as per the provisions of the Act for the purpose of estimating the income of the assessee or computing the amount of tax deductible under the said section. The evidence/proof/particulars for some of the deductions/exemptions/allowances/set-off of loss claimed by the employee such as rent receipt for claiming deduction in HRA, evidence of interest payments for claiming loss from self-occupied house property, etc. is not available to the DDO. To bring certainty and uniformity in this matter, section 192(2D) provides that person responsible for paying TDS shall obtain from the assessee evidence or proof or particulars of claims made under Chapter VI-A and deduction of interest under the head "Income from house property" as per the prescribed form-12BB. .

Hence, it is to inform all assesses that required information may be furnished in the prescribed form-12BB latest by **30th of March -17**, failing which TDS will be deducted from the salary as per available data.

  
24.3.17

Drawing Disbursing Officer

Memo No. 4533 Dt. 24.03.17


Copy forwarded to Notice Board/Central Laboratory Notice Board/ICZMP Office for information and necessary action of all employees of the Board.

  
24.3.17

Drawing Disbursing Officer

Memo No. 4534 Dt. 24.03.17

Copy forwarded to all Regional Officers for their guidance.

  
24.3.17

Drawing Disbursing Officer

**FORM NO.12BB**  
(See rule 26C)

<b>1. Name and address of the employee:</b>			
<b>2. Permanent Account Number of the employee:</b>			
<b>3. Financial year:</b>			
<b>Details of claims and evidence thereof</b>			
Sl No.	Nature of claim	Amount (Rs.)	Evidence / particulars
(1)	(2)	(3)	(4)
1	<b>House Rent Allowance:</b>		
	(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	<b>Deduction of interest on borrowing:</b>		
	(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	<b>Deduction under Chapter VI-A</b>		
	<b>(A) Section 80C,80CCC and 80CCD</b>		
	(i) Section 80C		
	(a)	.....	
	(b)	.....	
	(c)	.....	
	(d)	.....	
	(e)	.....	
	(f)	.....	
	(g)	.....	
	(ii) Section 80CCC		
	(iii) Section 80CCD		

	<b>(B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A.</b>		
	(i) section.....		
	(ii) section.....		
	(iii) section.....		
	(iv) section.....		
	(v) section.....		
<b>Verification</b>			
I,.....son/daughter of..... do hereby certify that the information given above is complete and correct.			
Place.....			
Date.....		(Signature of the employee)	
Designation .....		Full Name	