

WESTERN RAILWAY

P.S.No.12/2011

WESTERN RAILWAY

Headquarter Office,
Churchgate, Mumbai-20

No. EP/PS/774/ 0 (I. Tax)

Date: 18.01.2011

To,
All DRMs / CWMs & Units Incharge,
C/- Genl. Secy., WREU-GTR / WRMS-BCT.
C/- GS-All India SC/ST Rly Employees. Assn,'W' Zone, Mumbai
C/- GS-All India OBC Rly Empl. Assn, Mumbai.

Sub: Reckoning of Running Allowance as pay for the purpose of deduction of
Income Tax.

A copy of Railway Board's letter No. F(X)I-91/23/3 dated 28.12.2010 along with
its enclosure is sent herewith for information, guidance and necessary action.

Encl: As above.

(Rita Hemrajani)
For General Manager(E)

Copy of Rly Bd's letter No. F(X)I-91/23/3 dated 28.12.2010 addressed to FA&CAO's of
All Indian railways and copy endorsed to CPO.

Sub: Reckoning of Running Allowance as pay for the purpose of deduction of
Income Tax.

In continuation of Board's letter of even number dated 13.7.2000, a copy of the
Notification of Ministry of Finance (Central Board of Direct Taxes) NO. S.O. 2820(E)
dated 22nd November 2010 regarding substitution of the letters figures and words " Rs.
6,000/- per month with letters, figures and words, Rs. "10,000/- per month, in the
Income Tax rules 1962 in rule - 2BB in sub rule (2) in the table against serial number 4
in column 4 is enclosed for information and guidance.

Receipt of this letter may please be acknowledged.

DA: As above.

भारत का राजपत्र
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EXTRAORDINARY

भाग II खण्ड 3 - उप खण्ड (ii)

PART-II- Section 3 -Sub-section (ii)

प्राधिकार से प्रकाशित

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नई दिल्ली, 22 नवम्बर, 2010/ अग्रहायन 1, 1932

No. 2389

NEW DELHI, MONDAY, NOVEMBER 22, 2010/AGRAHAYANA 1, 1932

<p>वित्त मंत्रालय (राजस्व विभाग) (केन्द्रीय प्रत्यक्ष कर बोर्ड) आधिसूचना (नई दिल्ली, 22 नवम्बर, 2010 (आयकर))</p> <p>का. आ. 2820(अ) - केन्द्रीय प्रत्यक्ष कर बोर्ड आयकर आधिनियम, 1961 (1961 का 43) कि धारा 10 के खंड (14) के साथ पठित धारा 295 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयकर नियम, 1962 का और संशोधन करने के लिये निम्नलिखित नियम बनाता है, अर्थात् :-</p> <p>1. (1) इन नियमों का संक्षिप्त नाम आयकर (आठवाँ संशोधन) नियम, 2010 है। (2) ये 1 सितम्बर, 2008 से भूतलक्षी रूप से प्रभावी समझे जाएंगे।</p> <p>2. आयकर नियम, 1962 के नियम 2 खख के उप- नियम (2) की सारणी में, क्रम संख्यांक 4 के सामने, स्तंभ 4 में "6000" रुपये प्रति मास " अक्षर, अंकों और शब्दों के स्थान पर "10,000" रुपये प्रति मास " अक्षर, अंकों और शब्दों रखे जाएंगे।</p> <p>[आधिसूचना सं. 85/2010/फा. सं 149/45/2010 - एसओ (टिपीएल.)]</p> <p>वी. ए. ओझा, अवर सचिव (कर नीति और विधान) टिप्पण:- मूल नियम आधिसूचना संख्यांक का आ. 969 (अ), तारिख 26, मार्च, 1962 के अधीन प्रकाशित किए गए थे और आधिसूचना सं. का. आ. 1638(अ) तारिख 9-7-2010 द्वारा आयकर (सातवाँ संशोधन) नियम, 2010 द्वारा उनका अंतिम संशोधन किया गया।</p>	<p>MINISTRY OF FINANCE (Department of Revenue) (CENTRAL BOARD OF DIRECT TAXES) NOTIFICATION New Delhi, the 22nd November 2010 (INCOME - TAX)</p> <p>S.O. 2820(E) :- In exercise of the powers conferred by Section 295 read with clause (14) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rule further to amend Income-tax Rules, 1962 namely:-</p> <p>1. (1) These Rules may be called the Income-tax (8th Amendment) Rules, 2010 (2) They shall be deemed to have come into force retrospectively with effect from 1st day of September, 2008.</p> <p>2. In the Income-tax Rules, 1962, in rule 2BB, in sub rule (2), in the Table, against serial number 4, in column 4, for letters, figures and words "Rs. 6,000 per month" the letters, figures and words, "Rs. 10,000 per month" shall be substituted.</p> <p>[(Notification No. 85/2010/F No. 149/45/2010 - SO(TPL)]</p> <p>V. A. OJHA, Under Secy (Tax Policy and Legislation)</p> <p>Note: The principal rules were published under Notification No. S.O. 969(E), dated the 26th March, 1962 and last amended by Income-tax (7th Amendment) rules, 2010 vide Notification No. S.O. 1638(E) dated 9.7.2010.</p>
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