

**INSTITUTE OF HUMAN RESOURCES DEVELOPMENT**

**PRAJO'E TOWERS, VAZHUTHACAUD**

**THIRUVANANTHAAAPURAM- 14**

No.FinB1/7921 /17/HRD

Dated: 29.01.2018

**CIRCULAR**

Sub:-IHRD -Tax Deduction at Source from Salary income for the financial year  
2017-18 – reg:-

Section 192 of Income Tax act lays down the procedure of TDS deduction from salaries under which the Disbursing and Drawing Officer has been made responsible for deduction of tax from payment of salaries on average basis at the time of payment of salary for the month of April onwards, whereby make it necessary for the DDO to take following measures while disbursing the salary for February 2018.

The tax liability shall be computed by each prospective tax payer considering the provisions of all eligible deductions, exemptions and reliefs. The tax liability of those who wouldn't submit the self assessment statement will be computed by the concerned DDO based on the gross salary drawn by the employee without any consideration to eligible deductions, exemptions and reliefs and this will be deducted from the salary of February 2018 without further notice.

The prospective tax payers are therefore requested to submit their final statements of tax liabilities to the concerned DDOs with all supporting proofs in original on or before 20<sup>th</sup> February 2018, without fail which is necessary for the final calculation of income tax liability for the financial year 2017-18 (assessment year 2018-19). It may please be noted that photocopies of proofs will not be accepted except for cases where it is necessary to do so. It is hereby bring to the notice of all tax payers that, if a person furnishes incorrect information in the statements to be furnished before the income tax authorities he is liable to pay penalty as per IT act/rules. The circular issued in this regard by the State Finance Department is attached in the website of IHRD.

Sd/-  
**DIRECTOR**

*Approved for issue*



*Senior Superintendent*