

Treasuries and Accounts Department

From
Thiru.K.Vijayendra Pandian, IAS.,
Commissioner of Treasuries and Accounts
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To
All RJDs/PAOs/PPO/TOs

R.c.No. 33318/IFMS/2024, Dated: 19-03-2024

Sir,

Sub: IT&A Department - Kalanjyam(IFHRMS 2.0) - Income Tax - self declaration - sensitization requested - Reg

Ref: Registrar General, High court, Madras, Roc. No. 4271-A/2022/Bills, dated: 13.03.2024

In the letter cited, the Registrar General, O/o High Court of Madras, has sought for extension of time limit for declaration of Income Tax regime's option for the financial year 2024-25. Further, many DDOs have also requested for additional time to declare their tax plan (proposed saving/investment details).

Hence, it has been decided to extend the last date for declaration of Income Tax regime option for the financial year 2024-25 **upto 15.04.2024**. However, it may be noted that the IT declaration window will be disabled during the payroll period (from 18.03.2024 to 31.03.2024) and will be enabled back from 01.04.2024 to 15.04.2024 for declaring the regime saving option & proposed saving investment plan details.

In this connection, following key points may also be taken into consideration:

- 1. PAN updation in database : As per IT Act, the maximum TDS rate (20% or above) will be applicable, if the PAN of the employee is not available. Hence, all DDOs have to ensure the proper updation of the PAN in the basic details of the employee. This updation can be done in the 'employee profile page' and as well through basic details webAdi by the DDOs.**

2. **Exercising option:** Can be done by the employee/Pensioner themselves in "Kalanjiyam" mobile application or self service module in the portal. (OR) the concerned DDO can facilitate their employees to franchise the tax regime by using the provision given.
3. **For Change of mistakenly chosen tax regime:** Provision has been given to DDOs to delete the declaration based on the employee or pensioner request, so as to enable exercise of the correct option.
4. **For change of amount declared:** Provision will be enabled From 1st to 15th of every month and before the payroll run, for the Employees and Pensioners to review and change the amount. However swap between the regime options(old to new and vice versa) may not be possible.
5. **Income tax deduction for the month of March 2024:** As per the practice in vogue, the DDOs can include the Income Tax and Cess element for the month of Mar,2024 based on the manual calculation of the employees for the Financial Year 2023-2024.
6. **Proof of Document:** There is no need for attaching proof of documents while choosing option in the month of March-April 2024. However, the proof of documents for the actual savings/investment and exemptions claimed have to be submitted in the month of December 2024 without fail for required revision in the tax for the financial year.

Hence, it is requested to communicate this to all the DDOs and sensitise them in this regard.

VIJAYENDRA PANDIAN K

Commissioner of Treasuries and Accounts

Signed by

K Vijayendra Pandian

Date: 19-03-2024 17:21:15

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18/3/24

Accounts officer (e-team)

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19/3/2024