

FORM NO. 10E

[See rule 21AA]

Form for furnishing particulars of income under section 192(2A) for the year ending 31st March, _____ for claiming relief under section 89(1) by a Government servant or an employee in a company, co-operative society, local authority, university, institution, association or body

1. Name and address of the employee

[Redacted]

2. Permanent account number

[Redacted]

3. Residential status

[Redacted]

Particulars of income referred to in rule 21A of the Income tax Rules, 1962, during the previous year relevant to assessment year _____.

1. (a) Salary received in arrears or in advance in accordance with the provisions of sub-rule (2) of rule 21A Rs. _____

[Redacted]

(b) Payment in the nature of gratuity in respect of past services, extending over a period of not less than 5 years in accordance with the provisions of sub-rule (3) of rule 21A

[Redacted]

(c) Payment in the nature of compensation from the employer or former employer at or in connection with termination of employment after continuous service of not less than 3 years or where the unexpired portion of term of employment is also not less than 3 years in accordance with the provisions of sub-rule (4) of rule 21A

[Redacted]

(d) Payment in commutation of pension in accordance with the provisions of sub-rule (5) of rule 21A

[Redacted]

2. Detailed particulars of payments referred to above may be given in Annexure I, II, IIA, III or IV, as the case may be

[Redacted]

Signature of the employee

Verification

I, _____, do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the _____ day of _____.

Place _____

Date _____

Signature of the employee

ANNEXURE I
[See item 2 of Form No. 10E]

ARREARS OR ADVANCE SALARY

| | | |
|----|--|--|
| 1. | Total income (excluding salary received in arrears or advance) | |
| 2. | Salary received in arrears or advance | |
| 3. | Total income (as increased by salary received in arrears or advance)[Add item 1 and item 2] | |
| 4. | Tax on total income (as per item 3) | |
| 5. | Tax on total income (as per item 1) | |
| 6. | Tax on salary received in arrears or advance [Difference of item 4 and item 5] | |
| 7. | Tax computed in accordance with Table "A" [Brought from column 7 of Table "A"] | |
| 8. | Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 6 and 7] | |

TABLE "A"
[See item 7 of Annexure I]

| Previous year(s) | Total income of the relevant previous year | Salary received in arrears or advance relating to the relevant previous year as mentioned in column(1) | Total income (as increased by salary received in arrears or advance) of the relevant previous year mentioned in column(1) [Add columns (2) and (3)] | Tax on total income [as per column(2)] | Tax on total income [as per column(4)] | Difference in tax [Amount under column (6) minus amount under column (5)] |
|------------------|--|--|---|--|--|---|
| | (Rs.) | (Rs.) | (Rs.) | (Rs.) | (Rs.) | (Rs.) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

Note : In this Table, details of salary received in arrears or advance relating to different previous years may be furnished.

ANNEXURE II

[See item 2 of Form No. 10E]

GRATUITY

Past services extending over a period of 5 years or more but less than 15 years

| | | |
|----|-------------------|--|
| 1. | Gratuity received | |
|----|-------------------|--|

| | | |
|-----|---|--|
| 2. | Total income (including gratuity) | |
| 3. | Tax on total income mentioned against item 2 | |
| 4. | Average rate of tax applicable on total income [Divide amount mentioned against item 3 by amount mentioned against item 2] | |
| 5. | Tax payable on gratuity by applying the average rate of tax [Multiply average rate of tax mentioned against item 4 with amount of gratuity mentioned against item 1] | |
| 6. | Total income of two previous years immediately preceding the previous year in which gratuity is received | |
| | (i) | |
| | (ii) | |
| 7. | Add one-half of the gratuity mentioned against item 1 in the total income of each of the two preceding previous years mentioned against item 6 | |
| | (i) | |
| | (ii) | |
| 8. | Tax on total income of each of the preceding previous years mentioned against item 7 | |
| | (i) | |
| | (ii) | |
| 9. | Average rate of tax on the total income of each of the two preceding previous years as increased by ½ of gratuity calculated for that year as mentioned against item 7 [Divide the amounts mentioned against items 8(i) and 8(ii) by the amount mentioned against items 7(i) and 7(ii) respectively] | |
| | (i) | |
| | (ii) | |
| 10. | Average of average rates of tax mentioned against item 9 [Add the averages of tax mentioned against items 9(i) and (ii) and divide it by 2] | |
| 11. | Tax payable on gratuity by applying the average of average rates of tax [Multiply the average against item 10 by the amount of gratuity mentioned against item 1] | |
| 12. | Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 11 and 5] | |

ANNEXURE IIA

[See item 2 of Form No. 10E]

GRATUITY

Past services extending over a period of 15 years and more

| | | |
|----|--|--|
| 1. | Gratuity received | |
| 2. | Total income (including gratuity) | |
| 3. | Tax on total income mentioned against item 2 | |
| 4. | Average rate of tax applicable on total income [Divide amount mentioned against item 3 by amount mentioned against item 2] | |
| 5. | Tax payable on gratuity by applying the average rate of tax [Multiply average rate of tax mentioned against item 4 with amount of gratuity mentioned against item 1] | |

| | | | |
|-----|--|-------|--|
| 6. | Total income of three previous years immediately preceding the previous year in which gratuity is received | (i) | |
| | | (ii) | |
| | | (iii) | |
| 7. | Add one-third of the gratuity mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6 | (i) | |
| | | (ii) | |
| | | (iii) | |
| 8. | Tax on total income of each of the preceding previous years mentioned against item 7 | (i) | |
| | | (ii) | |
| | | (iii) | |
| 9. | Average rate of tax on the total income of each of the three preceding previous years as increased by one-third of gratuity calculated for that year as mentioned against item 7 [Divide the amounts mentioned against items 8(i), 8(ii) and 8(iii) by the amount mentioned against items 7(i), 7(ii) and 7(iii) respectively] | (i) | |
| | | (ii) | |
| | | (iii) | |
| 10. | Average of average rates of tax mentioned against item 9 [Add the averages of tax mentioned against items 9(i) to (iii) and divide it by 3] | | |
| 11. | Tax payable on gratuity by applying the average of average rates of tax [Multiply the average against item 10 by the amount of gratuity mentioned against item 1] | | |
| 12. | Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 11 and 5] | | |

ANNEXURE III
COMPENSATION ON TERMINATION OF EMPLOYMENT

Condition : After continuous service of three years and where unexpired portion of term of employment is also not less than three years

| | | |
|----|--|-----|
| 1. | Compensation received | |
| 2. | Total income (including compensation) | |
| 3. | Tax on total income mentioned against item 2 | |
| 4. | Average rate of tax applicable on total income [Divide amount mentioned against item 3 by amount mentioned against item 2] | |
| 5. | Tax payable on compensation by applying the average rate of tax [Multiply average rate of tax mentioned against item 4 with amount of compensation mentioned against item 1] | |
| 6. | Total income of three previous years immediately preceding the previous year in which compensation is received | (i) |

| | | | |
|-----|---|-------|--|
| | | (ii) | |
| | | (iii) | |
| 7. | Add one-third of the compensation mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6 | (i) | |
| | | (ii) | |
| | | (iii) | |
| 8. | Tax on total income of each of the preceding previous years mentioned against item 7 | (i) | |
| | | (ii) | |
| | | (iii) | |
| 9. | Average rate of tax on the total income of each of the three preceding previous years as increased by one-third of compensation calculated for that year as mentioned against item 7 [Divide the amount mentioned against items 8(i), 8(ii) and 8(iii) by the amount mentioned against items 7(i), 7(ii) and 7(iii) respectively] | (i) | |
| | | (ii) | |
| | | (iii) | |
| 10. | Average of average rates of tax mentioned against item 9 [Divide by three, the total of averages of tax mentioned against items 9(i) to (iii)] | | |
| 11. | Tax payable on compensation by applying the average of average rates of tax [Multiply the average against item 10 by the amount of compensation mentioned against item 1] | | |
| 12. | Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 11 and 5] | | |

**ANNEXURE IV
COMMUTATION OF PENSION**

| | | |
|----|--|-----|
| 1. | Amount in commutation of pension received | |
| 2. | Total income (including amount in commutation of pension) | |
| 3. | Tax on total income mentioned against item 2 | |
| 4. | Average rate of tax applicable on total income [Divide amount mentioned against item 3 by amount mentioned against item 2] | |
| 5. | Tax payable on amount in commutation of pension by applying the average rate of tax [Multiply average rate of tax mentioned against item 4 with amount in commutation of pension mentioned against item 1] | |
| 6. | Total income of each of the three previous years immediately preceding the previous year in which amount in commutation of pension is received | (i) |

| | | |
|------------|--|--|
| | (ii) | |
| | (iii) | |
| 7. | Add one-third of the amount in commutation of pension mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6 | |
| | (i) | |
| | (ii) | |
| | (iii) | |
| 8. | Tax on total income of each of the preceding previous years mentioned against item 7 | |
| | (i) | |
| | (ii) | |
| | (iii) | |
| 9. | Average rate of tax on the total income of each of the three preceding previous years as increased by one-third of the amount in commutation of pension calculated for that year as mentioned against item 7 [Divide the amount mentioned against items 8(i), 8(ii) and 8(iii) by the amount mentioned against items 7(i),7(ii) and 7(iii), respectively] | |
| | (i) | |
| | (ii) | |
| | (iii) | |
| 10. | Average of average rates of tax mentioned against item 9 [Divide by three, the total of averages of tax mentioned against items 9(i) to (iii)] | |
| 11. | Tax payable on amount in commutation of pension by applying the average of average rates of tax [Multiply the average against item 10 by the amount in commutation of pension mentioned against item 1] | |
| 12. | Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 11 and 5] | |