

FINANCE DEPARTMENT

Our Ref: FIN/2:24

30 Dec 2013

CIRCULAR

Subject: INCOME TAX REBATE UNDER SEC 10 (13A) AGAINST HOUSE RENT

Central Board of Direct Taxes vide their circular No. 8/2013 dated 10 Oct 2013 has made mandatory reporting of PAN of the Landlord/Landlady to the employer if the annual rent paid by the employee exceeds Rs. One Lakh. In case the landlord does not have a PAN , a declaration to this effect from the landlord along with the name and address of the Landlord should be filed by the employee.

In view of the above, all officials, who desire to avail Income Tax relate under Sec 10 (13A) against the House Rent receipts and whose annual House Rent exceed Rs. One Lakh during the FY 2013-14, may submit a copy of PAN card of the Landlord. In case the landlord does not have a PAN, a declaration to this effect from the Landlord along with the name and address of the Landlord should be filed by the employee.

The above information may be provided immediately so as to reach Finance Department at Hqs by 10 Jan 2014. In case the above information/documents is not received by the stipulated date, Income Tax will be calculated without considering the Rent Receipt, already submitted by them (if any).

(N. Ravi Shankar)
Deputy Director (A&F)

Circulated to all officials of BIS

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