

ADVISORY NO : 05/2024

दूरभाष / Tele : 32907
ई-मेल/email : sapcs_p6@gov.in

स्थायी सेना वेतन आयोग अनुभाग
Standing Army Pay Commission Section
अपर महानिदेशालय कार्मिक सेवाएं/ ADG PS
एडजुटैन्ट जनरल शाखा / AG's.Branch
A- 518, 5वीं मंजिल/ 5th Floor
रक्षा कार्यालय परिसर, केजी मार्ग
Defence Office Complex, KG Marg
नई दिल्ली / New Delhi -110001

C/7099/Policy/SAPCS/2024

23 Apr 2024

All HQ Comds (A)

HQ IDS

**ITR OF SALARIED EMPLOYEES - SUSPICIOUS CLAIMS
UNDER VARIOUS SECTIONS - REGS**

1. Ref advisory No 06/2023 issued on the subject vide this office letter No C/7099/Policy/ SAPCS/2023 dt 29 May 2023 and even letter No dt 26 Jul 2023.
2. The fwg cases of fraudulent IT refunds have been received in last one year:-
 - (a) On analysis of IT refunds issued by J&K IT Department in 2023 for the last two yrs, it was noticed by that large No of tax payers have claimed excessive deductions under various secs of the IT Act without actually being eligible for such deductions. **A No of Armed Forces pers have also been reported to have indulged in such malpractices.**
 - (b) Principal Commissioner of Income Tax, Odisha, vide letter No Pr.CCIT/Odisha/Refund/2023-24 dt 04 Mar 2024 raised the issue of unusual salary refund on IT Returns (ITR) filed by Govt employees incl 1992 Armed Forces pers.
 - (c) Govt employees have been found to be using fake PAN card Nos of house owners alongwith HRA IT refund claims.
3. Indulging in such pracs by Service pers tarnishes the image of IA in terms of discp, morale & ethics. Such cases can also erode trust in the institution and its pers. Defaulters are also liable for discp action. Advisories on the subject have also been issued from time to time.

4. In view of the above, the following advisory is rendered :-

(a) All ranks are requested to recheck the "evidences for different claims of deductions /exemption" made under various sections of Income Tax Act especially for FYs 2021-22 to 2023-24.

(b) In the cases where there is lack of evidence towards the claims of deductions/ exemptions made in the income tax returns, affected all ranks are advised to file updated income tax return immediately which may be treated as voluntary compliance. It may lead to avoidance of levying of penalty and launching of prosecution by IT Department.

(c) For future filing of returns, Service pers may be sensitised not to indulge in such practices as the IT Department is cross verifying all claim docu alongwith validity of house owner's PAN cards in case of HRA refund claims.

5. The advisory may be disseminated down to unit level.



(सचिन कालिया /Sachin Kalia)

कर्नल/ Col

कर्नल सेना वेतन आयोग अनुभाग /

Col Army Pay Commission Section

कृते एडजुटैन्ट जनरल / for Adjutant General

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