



ALL INDIA
RETIRED BHARAT SANCHAR NIGAM LIMITED EXECTIVES' WELFARE ASSOATION
CENTRAL HEAD QUARTERS, NEW DELHI

Regn. No. S/00108/NE-/2010

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AIRBSNLEWA/CMD/ITR /2020-21

Dated: 23.01.2021

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To,
Shri P K Purwar ji
CMD BSNL,
New Delhi-110001

Sub: Notice under section 154 of Income Tax Act, 1961 received by many pensioners from Income tax department regarding Taxation on leave Encashment.

Ref : i) BSNL Letter No.- 1001-04/2011-12/Taxation/BSNL/LE/196 dated 04/05/2012

Respected Sir,

We would like to bring to your kind notice that many pensioners got Notice from Incometax Department Central processing Center under section 154 of Income Tax Act, 1961 for the Assessment Year 2019-20 intimating the excess claim of exemption claimed under section 10 (10AA) is proposed to be withdrawn by restricting it to Rs. 3,00,000/- in view of the CBDT Notification. Some of notices are enclosed herewith for reference .

In this regard it is submitted that BSNL, vide its letter no. **1001-04/2011-12/Taxation/BSNL/LE/196 dated 04/05/2012** already issued instruction that

1. Encashment of Leave Credit of Government Service at the time of permanent absorption into BSNL from DOT that is on 01/10/2000 is eligible for full exemption under section 10(10AA) sub clause (i) of Income Tax Act, 1961
2. Leave salary of pensioner after absorption in BSNL from 01/10/2000 is exempted from income tax subject to maximum upto Rs 3,00,000 and remaining amount is taxable .

Here it is submitted that most of the absorbed employees has maximum part of their leave credit from DOT service and they don't have any tax liability following above criteria .

CPC of Income Tax department at Bangalore has fully automated system and it is evident that that CPC has not considered fully Exempted Government services in DOT and issued automated notices to BSNL pensioners simply restricting the limit of Rs. 3,00,000/. Which is not correct as per under section 10(10AA) sub clause (i) of Income Tax Act, 1961.

BSNL Pensioners are in their old ages are not familiar to check their mail regularly and not aware of the issue . If proper communication by BSNL to the income tax department not done . Most of the pensioners will get demand against their PAN number and department may take action to recover from their refunds and other means.

It therefore requested to your good self to kindly look into the matter personally and arrange to communicate the guidelines to Income tax Authorities so that the issue can be resolved at central level of Income tax Authorities and Pensioners will be relived from unwarranted tax burden.Your kind favour will be a great help for pensioners .

With kind regards,
Yours sincerely,

(Prahlad Rai)
General Secretary ,AIRBSNLEWA

- Copy to:-
1. Shri Arvind Vednerker Ji, Director(HR) BSNL Board, New Delhi
 2. Smt Yojna Das Ji, Director(Finance) BSNL Board New Delhi
 3. Shri Saurabh Tyagi Ji, SR GM(Esst) BSNL CO New Delhi
 4. Shri Y N Singh Ji, GM(Taxation) BSNL CO New Delhi
 5. Shri A M Gupta Ji, GM (SR/Admn) BSNL CO New Delhi