



भारतसरकार/ Government of India  
आयकरविभाग/Income Tax Department  
आयकरआयुक्तचेन्नै-3काकार्यालय, चेन्नै

Office of the Pr. Commissioner of Income Tax-3, Chennai  
कमरासं.410, चौथातल, आयकरभवन, 121, महात्मागाँधीरोड, चेन्नै -34.  
4<sup>th</sup> Floor, Main Building, 121, Mahathma Gandhi Road, Chennai-34.

**P.N.DEVADASAN, IRS**  
Principal Commissioner.

Phone: 8547000030

Chennai  
19/06/2018

To  
The Drawing & Disbursing Officer  
O/O DY DIRECTOR OF IT(INV) UNIT III  
139, IOC Bhavan I Floor IOC Bhavan Nungambakkam High  
Road Nungambakkam Chennai - 600034

Dear Sir/Madam,

**Sub: Filing of Returns by every Government Servant – Reg:**

As you might be aware, every person who is having income more than Rs.2,50,000 is bound to file his/her **return income**. This includes the Government Servants also. However, the data of returns filed indicate that more than 50% of the Government Servants at Chennai are not filing their income tax returns. I hope, you will agree that as government servants, we should abide by laws and to be role models to the common citizens of our country. If we, Government servants ourselves are violating law by not filing our income tax returns, we don't have any moral right to blame other sections of society!

From this year i.e Assessment Year 2018-19 onwards, the Parliament has amended the Income Tax Act by introducing a new section 234F for imposing late fee on every person who is not filing his/her return of income within the due date. For salaried employees, the due date is 31-07-2018. This means all the salaried employees have to file their returns of income for the Financial Year 2017-18 (Assessment Year 2018-19) on or before **31-07-2018**. Otherwise they all **mandatorily** have to pay **late fee amounting between Rs.1,000 to Rs.10,000 as per the provisions of Section 234**. Also, a penalty of Rs.5,000 can be imposed under section 271F on them. In addition to this, they can be prosecuted under section 276CC of the Income Tax Act for **jail termsvarying between three months to seven years**.

It may please be noted that these provisions are applicable to all the persons having gross income (excluding deductions) above Rs.2,50,000/-. It is understood that many persons who are claiming deductions under section 80C etc. (on GPF contribution, Life Insurance Policies, Housing Loan Repayment etc.) and adjustment of interest on Housing Loan are under the impression that they need not file the return as their net income is below taxable limit and no TDS is deducted from their salary.

Therefore, I request you to kindly intimate and advice all the employees to whom the gross salary paid in the last year is more than Rs.2,50,000 to file their returns of income before 31-07-2018. It may also be noted that all the incomes earned by an employee such as rental income (including subletting of house/s), interest incomes, dividend from Co-operative societies and all such incomes should be declared in their returns of income. Later, if found to have omitted any such incomes, they are liable for separate penalty and prosecution for concealing those incomes.

A copy of this letter may be handed over to each of your employees who draw their salary through you. You may also discuss this issue with the Head of your Office/Department and request him/her to issue a circular to all the employees to file their return of income well in time.

In case of any clarification or suggestions, you may please contact the following Officers: Joint Commissioner Smt. Sumathy Venkataraman (8762300298), Assistant Commissioner Ms. N.Abhinaya (8939744880), Smt. Priya Ramakrishnan, ITO (9445954906), Shri Sundaramurthy, ITO (9445955554), Smt. Malarvizhy Kujur ITO (9962383336) or Shri V.Baladandayutham, ITO (9445954896).

Yours faithfully,

(P.N.DEVADASAN)

Chennai  
19/6