

To

**The Pr Director General of Income Tax (Administration)**  
**5<sup>th</sup> Floor, Room No 501**  
**Mayur Bhavan, Connaught Circus**  
**New Delhi - 110001**

**Date 03-10-2019**

**Sub: Request for Information under Right to information Act 2005**

Dear Sir,

I Sri Amit Kumar Gupta son of Late Jyotilal Gupta resident of 1/4 Rajendra Banerjee Road, Behala, Calcutta 700034, Telephone number 033 23464646, Mob 9433000088 wish to seek information under RTI act 2005.

Bharat Sanchar Nigam Limited (BSNL) is deducting TDS for reimbursing the actual expenditure incurred by the pensioners (Senior Citizens) for both outdoor and hospital treatment. They are also deducting TDS for the reimbursement claims of the pensioners which are ready for payment but not actually paid, on the ground that TDS to be paid once liabilities are created irrespective of the fact whether the claims are actually paid or not. As a result such TDS deductions along with the claim amount is shown as paid in 26AS , the pensioners are forced to pay I tax for the amount not paid to them.

BSNL pensioners are allowed to migrate to CGHS for which the pensioners are paying life time contribution charges to CGHS as per rules which is subsequently reimbursed by BSNL. TDS is deducted for such reimbursement also.

On the other hand, CGHS while reimbursing the actual expenses for Outdoor and Indoor treatment to its beneficiaries does not deduct any TDS as is done by BSNL

Under the circumstances as narrated in above three paras kindly furnish information under RTI :

1) *Information on the actual rules of Income Tax for paying Tax and deducting TDS on:*

- a) *For reimbursing actual expenses for outdoor Medical treatment to senior citizens*
- b) *For reimbursing actual expenses for Indoor Medical Treatment to senior citizens*
- c) *Are such reimbursements as a & b above to the Senior Citizens is considered as taxable income and for which TDS are to be deducted and I Tax is to be paid ?*

2) *CGHS is not deducting any TDS. Kindly inform whether the reimbursement received by CGHS beneficiaries on account of 1a & 1b above is a taxable income? Pl note that CGHS is supposed to extend free treatment to its beneficiaries. Question of reimbursement comes only for some specialised treatment or medicines which CGHS cannot provide in house.*

3) BSNL is deducting TDS on the medical reimbursement claims of the pensioners which are ready for payment but not actually paid (only liabilities are created in their system).

a) Kindly inform the rule of I Tax for such TDS deductions of actually unpaid claims.

a) How long such claims for which TDS is deducted can be kept pending.

4) BSNL is deducting TDS for the reimbursement of lifetime contribution paid to CGHS by the pensioners who are migrated to CGHS. Kindly inform the I Tax rule for such TDS deduction.

I, inform that following formalities have been completed by me.

a) I have attached the requisite fee of Rs 10/- in form of Postal Order No 07F 666507

b) I am a citizen of India and asking the information as citizen

c) I assure that I shall not allow/ cause to use/ pass/share/display/ or circulate the information received in any case and under any circumstances, with any person or in any manner which would be detrimental to the Unity and Sovereignty or against the Interest of India

Thanking You,

Yours Sincerely

(Amit Kumar Gupta)  
1/4 Rajendra Banerjee Road  
Behala, Kol 700034  
Mob: 9433000088, e mail : [sdebhl@yahoo.co.in](mailto:sdebhl@yahoo.co.in)