

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? PI 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)



**DIRECTORATE OF INCOME TAX (TPS-1 & TDS),**

आयकर निदेशालय) टी.पी.एस.-1 & टी.डी.एस.)

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F. No. Addl.DIT/TDS & BIFR/RTI/2019-20/1928

Dated: 11.02.2020

Name & Address of the applicant	Sh. Amit Kumar Gupta, 1/4 Rajendra Banerjee Road, Behala, Kolkata-700034
Date of Receipt of application	13.01.2020
Date of Order	11.02.2020

**ORDER U/S 7 OF THE RIGHT TO INFORMATION ACT, 2005**

An application filed by Sh. Amit Kumar Gupta, 1/4 Rajendra Banerjee Road, Behala, Kolkata-700034 was received in this office on 13.01.2020 which was forwarded to this office by Addl. DIT(TDS&BIFR), New Delhi wherein the para wise information is provided as under.

Information sought	Reply
1 (a) (b) (c)	Yes, according to Union Budget 2018, reimbursement on actual expenses for outdoor & indoor medical treatment to senior citizens is considered as taxable income in respect of employees other than Government employees and for which TDS is to be deducted and income Tax is to be paid.
2	Reimbursement received by CGHS beneficiaries on account of 1(a) & 1(b) above is not a taxable income
3 (a)	*TDS on medical reimbursement claim is deducted on actual payment u/s 192 of IT Act, 1961 & Rule 3 of Income Tax Rules, 1962.
(b)	*Any person making specified payment mentioned under the Income Tax Act are required to deduct TDS at the time of making such specified payment which is to be deposited to the Government by 7 <sup>th</sup> of the subsequent month. *Since, this issue relates to the internal practice of the BSNL. Hence, this office is unable to give any specific reply.
4	Same as mentioned in point 3

(Meeha Kamal)  
AADIT (BIFR&TDS)  
New Delhi

Copy to :

The AADIT (TPS-1) & CPIO, O/o ADG (TPS-1&TDS), New Delhi.

AADIT (BIFR&TDS)  
New Delhi