

## FORM NO. 10E

[See rule 21AA]

**Form for furnishing particulars of income under section 192(2A) for the year ending 31st March, \_\_\_\_\_ for claiming relief under section 89(1) by a Government servant or an employee in a company, co-operative society, local authority, university, institution, association or body**

1. Name and address of the employee \_\_\_\_\_
2. Permanent Account Number or Aadhaar Number \_\_\_\_\_
3. Residential status \_\_\_\_\_

*Particulars of income referred to in rule 21A of the Income tax Rules, 1962, during the previous year relevant to assessment year*

1. (a) Salary received in arrears or in advance in accordance with the provisions of sub-rule (2) of rule 21A Rs. \_\_\_\_\_
- (b) Payment in the nature of gratuity in respect of past services, extending over a period of not less than 5 years in accordance with the provisions of sub-rule (3) of rule 21A \_\_\_\_\_
- (c) Payment in the nature of compensation from the employer or former employer at or in connection with termination of employment after continuous service of not less than 3 years or where the unexpired portion of term of employment is also not less than 3 years in accordance with the provisions of sub-rule (4) of rule 21A \_\_\_\_\_
- (d) Payment in commutation of pension in accordance with the provisions of sub-rule (5) of rule 21A \_\_\_\_\_
2. Detailed particulars of payments referred to above may be given in Annexure I, II, IIA, III or IV, as the case may be \_\_\_\_\_

*Signature of the employee*

### **Verification**

I, \_\_\_\_\_, do hereby declare that what is stated above is true to the best of my knowledge and belief.  
Verified today, the \_\_\_\_\_ day of \_\_\_\_\_

*Place*  
*Date*

\_\_\_\_\_  
*Signature of the employee*

### **ANNEXURE I**

[See item 2 of Form No. 10E]

### **ARREARS OR ADVANCE SALARY**

1. Total income (excluding salary received in arrears or advance) \_\_\_\_\_
2. Salary received in arrears or advance \_\_\_\_\_
3. Total income (as increased by salary received in arrears or advance)[Add item 1 and item 2] \_\_\_\_\_
4. Tax on total income (as per item 3) \_\_\_\_\_
5. Tax on total income (as per item 1) \_\_\_\_\_
6. Tax on salary received in arrears or advance [Difference of \_\_\_\_\_

- item 4 and item 5]
7. Tax computed in accordance with Table "A" [Brought from column 7 of Table "A"]
8. Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 6 and 7]

**TABLE "A"**  
[See item 7 of Annexure I]

| <i>Previous year(s)</i> | <i>Total income of the relevant previous year</i> | <i>Salary recieved in arrears or advance relating to the relevant previous year as mentioned in column(1)</i> | <i>Total income (as increased by salary received in arrears or advance) of the relevant previous year mentioned in column(1) [Add columns (2) and (3)]</i> | <i>Tax on total income [as per column(2)]</i> | <i>Tax on total income [as per column(4)]</i> | <i>Difference in tax [Amount under column (6) minus amount under column (5)]</i> |
|-------------------------|---|---|--|---|---|--|
| <i>(Rs.)</i>            | <i>(Rs.)</i>                                      | <i>(Rs.)</i>  | <i>(Rs.)</i>   | <i>(Rs.)</i>                                  | <i>(Rs.)</i>                                  | <i>(Rs.)</i>   |
| <i>1</i>                | <i>2</i>  | <i>3</i>  | <i>4</i>   | <i>5</i>                                      | <i>6</i>                                      | <i>7</i>   |
|                         |   |   |  |   |   |  |
|                         |   |   |  |   |   |  |
|                         |   |   |  |   |   |  |
|                         |   |   |  |   |   |  |

**Note :** In this Table, details of salary received in arrears or advance relating to different previous years may be furnished.

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