

CENTRAL SILK BOARD  
BANGALORE - 560068

NO.CSB-1[41]/2012-2013/IT-BILLS

DATED : 13.12.2013

C I R C U L A R

Sub:- House Rent Allowance exemption claim limit - regarding.  
Ref:- Govt. of India, Ministry of Finance Circular No.08/2013  
Dated 10<sup>th</sup> October 2013.

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It is to inform that under section 10[13A] of the Act, if annual rent paid by the employee exceeds Rs.1,00,000/- per annum, it is mandatory for the employee to report PAN of the landlord to the employer. In case the landlord does not have a PAN, a declaration to this effect from the landlord along with the name and address of the land lord should be filed by the employee.

Those who have furnished the "Rent Receipt" for claiming rebate on HRA exceeding Rs.1,00,000/- per annum, should submit the PAN copy of the land lord along with the complete name and address, to the office on or before 31.12.2013 failing which, the same will not be considered for income tax calculation and tax will be deducted accordingly.

  
[C.A.C.B. PRABHAKAR GUPTA]  
JOINT DIRECTOR [FINANCE]

To

All the employees,  
CSB, Bangalore *as per list.*

Copy to the Notice Board.