

F. No.4-3897/88-Engg. Estt. 4250
Government of India
Central Ground Water Board
Central Head Quarters

Bhujal Bhawan
NH IV, Faridabad 121001

Dated the:

To

19 JUL 2018

1. All Regional Directors, CGWB
2. All Executive Engineers, CGWB
3. All OICs, CGWB

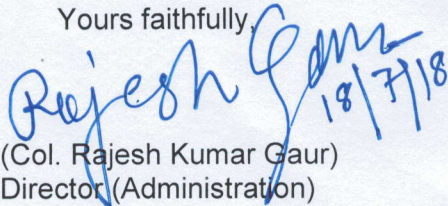
Sub: **GENERAL GUIDELINES REGARDING SUBMISSION OF RENT RECEIPTS/SLIPS TO CLAIM REBATE ON HRA.**

Sir,

1. It has been observed in past that some of the officers/officials have been claiming tax rebate on HRA by submitting false/wrong receipts. In this regard, all concerned are advised to strictly adhere to the guidelines/ instructions as laid down under Income Tax Rules.
2. In addition to above, following must be complied with strictly:-
 - (a) A revenue stamp is required to be affixed on rent receipts if cash payment is more than Rs. 5000/- per receipt. If rent is paid through cheque, then revenue stamp is not required.
 - (b) The Rent Receipts for all the months for which one is claiming HRA rebate, are required to be submitted.
 - (c) If the annual rent paid exceeds Rs. 1,00,000/-, it is mandatory to report PAN of the landlord to claim HRA exemption. If landlord refuses to give his PAN, then one cannot claim HRA for the rent paid in excess of Rs. 1,00,000/- and his employer will deduct the TDS accordingly.
 - (d) It is better to submit copy of rent agreement so as to authenticate duration of rent, signature of landlord on receipt etc.


Above instructions must be followed strictly in letter and spirit.
This issues with the approval of Chairman, CGWB.

Yours faithfully,


(Col. Rajesh Kumar Gaur)
Director (Administration)

Copy to:

1. Under Secretary (GWE), Ministry of Water Resources, RD & GR, New Delhi for kind information .
2. PA to Chairman, CGWB, Faridabad for kind information.
3. PA/PS to all Members, CGWB, Faridabad/ New Delhi for kind information.
4. PS to Director (Admn.), CGWB, Faridabad for kind information.
5. All AOs, CGWB, Faridabad for kind information.


(Col. Rajesh Kumar Gaur)
Director (Administration)