

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद
COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
अनुसंधान भवन, 2 रफी मार्ग, नई दिल्ली-110001
Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110001



No. 5-1(17)/2009-PD

21st October, 2009

From

संयुक्त सचिव (प्रशासन)

Joint Secretary (Admn.)

To,

The Directors/Heads of all
National Labs./Instts. of CSIR

Sir,

I am directed to forward herewith the following Office Memorandum issued by Government of India for information, guidance and compliance:-

S.No.	OM No. & date	Subject
1.	Dept. of Revenue Letter No. 275/192/2008-IT(B) dated 31 st August, 2009.	Clarification regarding deduction of tax at source from payments of second installment of arrears to Government employees on account of implementation of Sixth Central Pay Commission's recommendations.
2.	DoPT OM No. 36011/3/2009-Estt.(Res.) dated 2 nd Sept., 2009.	Acceptance of castes certificates produced by candidates.
3.	DoPT OM No. 28034/9/2009-Estt.(A) dated 30 th Sept., 2009	Posting of husband and wife at the same station.

Yours faithfully,

Encl: As above.

(Signature)
21/10/09
(P. Manish Theodore)
Section Officer

Copy to:

1. Sr. COA/COA/AO of all Labs./Instts.,
2. Sr. Dy. FA/Dy. FA/F&AO of all Labs./Instts.
3. PS to DG, CSIR
4. PS to JS (Admn.)
5. PA to FA, CSIR
6. PA to CVO, CSIR
7. Legal Adviser, CSIR
8. Under Secretary (CO)/Deputy Secretary (Complex)
9. Head, URDIP/IPMD/HRDC/PPD/ISTAD/NMITLI/USD/HRDG.
10. All Dy. Secretaries/Under Secretaries in CSIR Hqrs. & CSIR Complex
11. Head, RAB, CSIR Complex, Pusa, New Delhi
12. Dr. R.B. Misra, Secretary, Staff Side, JCM, Indian Institute of Toxicology Research, Post Box No.80, Mahatma Gandhi Marg, Lucknow-226001
- ✓ 13. Head, IT Division with the request to make this circular available on the website.

Circular No-6/2009

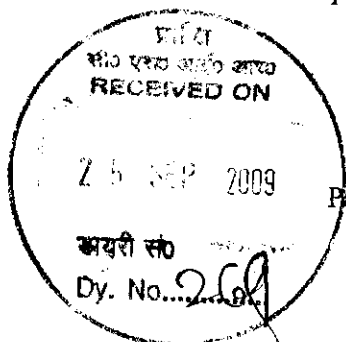
F.No.275/192/2008-IT(B)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, dated the 31st August, 2009.

Subject :- Clarification regarding deduction of tax at source from payments of second installment of arrears to Government employees on account of implementation of Sixth Central Pay Commission's recommendations matter regarding.

Under the provisions of Section 192 of the Income-tax Act, an employer is required to deduct tax at source from any payments in the nature of salary, which inter alia also includes any arrear payments. The Implementation Cell of the Department of Expenditure, Govt of India, vide its Office Order dated 30th Aug'08 had stated that 40% of the aggregate arrear (first installment of arrears) would be payable during FY 2008-09. In Circular No. 09/2008 dated 29th Sept.2008 issued from this office it was stated that during 2008-09 the tax has to be deducted at source on this 40% of aggregate arrear during FY 2008-09. The OM, F.No-1//1/2008-IC, of the Implementation Cell of the Department of Expenditure, Govt of India, vide its order dated 25th August, 2009 has stated that the remaining 60% of the aggregate arrear (second installment of arrears) would be paid to the concerned Government servants during FY 2009-10. Such arrangements could be followed by State Governments also.


In this regard, all the DDOs and PAOs as the case may be, in the Central/State Government and various organizations under them are advised to compute the correct tax liability of every employee on second installment of arrears drawn by him and immediately recover the full tax liability along with education cess thereon at the rates in force. The deduction of tax at source on such arrear payment should not be deferred in any circumstance. They should further ensure that the tax so recovered is paid to the account of Central Government account immediately as per the Income Tax Rules, 1962. The DDOs/PAOs are further advised that they should ensure that the PAN details of the deductees (recipient of arrears) are correctly quoted in the relevant quarterly e-TDS returns filed by them so that the Government Servants get proper credit of their tax deducted in their respective income tax returns.



Page 1 of 2

DDOs/PAOs who fail to comply with the provisions of Section 192 of the Income-tax Act, 1961 would be liable to pay interest under section 201(1)/(1A) of Income Tax Act along with other penal consequences.

Hindi version will follow.


(Ansuman Pattnaik)
Director (Budget)

Copy forwarded to:-

All Ministries/Departments of the Government of India.

All State Governments and Union Territory Administrators.

New Delhi Municipal Committee/Municipal Corporation of Delhi.

Delhi Development authority.

All Chief Commissioner, with a request to circulate it to all Officers in their charge.

Principal Chief Controller of Accounts of all Ministries/Departments, with a request to circulate it to all officers in there charge.

All Director Generals/ Directors of Income-Tax.

Director General, National Academy of Direct Taxes, Nagpur .

Comptroller & Auditor General of India (40 Copies).

Secretary, Settlement Commission, New Delhi /Chennai /Kolkata/Mumbai.

All Officers up to level of Under Secretary in CBDT.

DIT (RSP & PR) for according wide publication of this Circular.

Competent authority Delhi/Chennai/Kolkata/Mumbai,

All the Directorates attached to CBDT


(Ansuman Pattnaik)
Director (Budget)

परिपत्र संख्या: 06/2009

फा.सं. 275/192/2008-आ.क.(बजट)

भारत सरकार
वित्त मंत्रालय
राजस्व विभाग
केन्द्रीय प्रत्यक्ष कर बोर्ड
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नई दिल्ली, दिनांक 31 अगस्त, 2009

विषय:- छठे केन्द्रीय वेतन आयोग की सिफारिशों के कार्यान्वयन के कारण सरकारी कर्मचारियों को बकाया राशि की दूसरी किस्त के भुगतानों से स्रोत पर कर कटौती के संबंध में स्पष्टीकरण - अतिसंबंधी मामला ।

आयकर अधिनियम की धारा 192 के उपबंधों के अंतर्गत किसी नियोक्ता के लिए वेतन के स्वरूप में किन्हीं भुगतानों जिसमें अन्य बातों के साथ-साथ किसी बकाया राशि के भुगतान भी शामिल है, से स्रोत पर कर की कटौती करना अपेक्षित है । व्यय विभाग के कार्यान्वयन प्रकोष्ठ, भारत सरकार, ने दिनांक 30 अगस्त, 2008 के अपने कार्यालय आदेश के तहत उल्लेख किया था कि कुल बकाया राशि का 40% (बकाया राशि की प्रथम किस्त) वित्त वर्ष 2008-09 के दौरान संदेय होगा । इस कार्यालय से जारी किए गए दिनांक 29 सितम्बर, 2008 के परिपत्र में यह उल्लेख किया गया था कि वित्त वर्ष 2008-09 के दौरान कुल बकाया राशि के इस 40% पर 2008-09 के दौरान स्रोत पर कर की कटौती की जानी है । व्यय विभाग के कार्यान्वयन प्रकोष्ठ, भारत सरकार ने दिनांक 25 अगस्त, 2009 के अपने आदेश का.जा.फा. सं. 1/1/2008-आई सी के तहत उल्लेख किया है कि कुल बकाया राशि (बकाया राशि की द्वितीय किस्त) के शेष 60% का भुगतान संबंधित सरकारी कर्मचारियों को वित्त वर्ष 2009-10 के दौरान किया जाएगा । राज्य सरकारों द्वारा भी ऐसी व्यवस्था का अनुपालन किया जाएगा ।

इस संबंध में, केन्द्र / राज्य सरकार तथा उनके अधीन विभिन्न संगठनों में सभी आहरण एवं संवितरण अधिकारियों तथा वेतन एवं लेखा अधिकारियों ; जैसा भी मामला हो, को सलाह दी जाती है कि वे प्रत्येक कर्मचारी द्वारा आहरित बकाया राशि की द्वितीय किस्त पर उसकी सही

कराधेयता की संगणना करें और चालू दरों पर पूरी कराधेयता एवं उस पर शिक्षा उपकर की तत्काल वसूली करें। ऐसी बकाया राशि के भुगतान पर स्रोत पर कर की कटौती किसी भी परिस्थिति में स्थगित नहीं की जानी चाहिए। वे यह भी सुनिश्चित करें कि आयकर नियमावली, 1962 के अनुसार इस प्रकार वसूल किए गए कर का भुगतान केन्द्र सरकार के खाते में तत्काल कर दिया जाए। आहरण एवं संवितरण अधिकारियों / वेतन तथा लेखा अधिकारियों को यह भी सलाह दी जाती है कि वे यह सुनिश्चित करें कि उनके द्वारा दाखिल की गई संगत तिमाही ई - टी डी एस विवरणियों में कटौतीकृत व्यक्तियों (बकाया राशि के प्राप्तकर्ता) के पैन नंबरों का सही सही उल्लेख किया जाए ताकि सरकारी कर्मचारी अपनी संबंधित आयकर विवरणियों में काटे गए अपने कर का उचित क्रेडिट पा सकें।

जो आहरण एवं संवितरण अधिकारी / वेतन तथा लेखा अधिकारी आयकर अधिनियम, 1961 की धारा 192 के उपबंधों का अनुपालन नहीं करेंगे, वे आयकर अधिनियम की धारा 201(1)/(1क) के अन्तर्गत अन्य दंडात्मक परिणामों के साथ-साथ ब्याज का भुगतान करने के लिए उत्तरदाई होंगे।

अंशुमान
(अंशुमन पटनायक)

निदेशक (बजट)

प्रतिलिपि :- अंग्रेजी पाठानुसार प्रेषित।

No.36011/3/2009-Estt. (Res.)
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Personnel and Training

North Block
New Delhi-110 001,


Dated the 2nd September, 2009.

OFFICE MEMORANDUM

Subject:- Acceptance of castes certificates produced by candidates.

The undersigned is directed to say that this Department's O.M. No.36012/6/88-Estt. (SCT) dated 24.4.1990 and O.M. No.36012/22/93-Estt. (Res.) dated 15.11.1993 provide that the Caste/Tribe/Community certificates in the proforma prescribed and issued by any of the authorities stated in the said OMs will only be accepted by the appointing authorities as sufficient proof in support of a candidate's claim to belong to Scheduled Caste/ Schedule Tribe/ Other Backward Class. It has been brought to the notice of this Department that some Organisations do not accept the certificates in the proforma so prescribed and ask the candidates to submit certificates in some other format. It is emphasised that instructions referred to above should be followed scrupulously.

2. All the Ministries/ Departments etc. are requested to bring the contents of this OM to the notice of all concerned.


(G.S. Pundir)

Under Secretary to the Government of India
Tele No.23092110

To

1. All Ministries/Departments of the Government of India.
2. All Officers and Sections in the Ministry of Personnel, Public Grievances and Pensions and all attached/subordinate offices of this Ministry.

PD

3. Department of Economic Affairs, New Delhi.
4. Department of Financial Services, New Delhi.
5. Department of Public Enterprises, New Delhi.
6. Railway Board.
7. Union Public Service Commission/ Supreme Court of India/ Election Commission/ Lok Sabha Secretariat/ Rajya Sabha Secretariat/ Cabinet Secretariat/ Central Vigilance Commission/ President's Secretariat/ Prime Minister's Office/ Planning Commission.
8. Staff Selection Commission, CGO Complex, Lodi Road, New Delhi.
9. Ministry of Social Justice and Empowerment, Shastri Bhavan, New Delhi.
10. National Commission for SCs, Lok Nayak Bhavan, New Delhi.
11. National Commission for STs, Lok Nayak Bhavan, New Delhi.
12. National Commission for Backward Classes, Trikot-I, Bhikaji Cama Place, R.K. Puram, New Delhi
13. Office of the Comptroller and Auditor General of India, 10, Bahadurshah Zafar Marg, New Delhi – 110002.
14. CBI, LBSNAA, SSC, ISTM, PESB, Central Secretariat Library, MHA Library.
15. Information and Facilitation Centre, DOPT, North Block, New Delhi.
16. All Chief Secretaries of the States/ UTs.
17. NIC for uploading in the website (what's new) alongwith OM's No.36012/6/88-Estt. (Res.) dated 24.04.1990, No.36012/6/76-Estt.(SCT) dated 29.10.1977 and O.M. No.36012/22/93-Estt.(SCT) dated 15.11.1993.

F.No.28034/9/2009-Estt.(A)
Government of India
Ministry of Personnel, Public Grievances and Pensions
(Department of Personnel and Training)

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North Block,
New Delhi,

Dated the 30th September, 2009.

OFFICE MEMORANDUM

Subject : Posting of husband and wife at the same station.

In view of the utmost importance attached to the enhancement of women's status in all walks of life and to enable them to lead a normal family life as also to ensure the education and welfare of the children, guidelines were issued by DOP&T in O.M No. 28034/7/86-Estt.(A) dated 3.4.86 and No.28034/2/97-Estt.(A) dated 12.6.97 for posting of husband and wife who are in Government service, at the same station. Department had on 23.8.2004 issued instructions to all Mins./Deptts. to follow the above guidelines in letter and spirit.

2. In the context of the need to make concerted efforts to increase representation of women in Central Government jobs, these guidelines have been reviewed to see whether the instructions could be made mandatory. It has been decided that when both spouses are in same Central Service or working in same Deptt. and if posts are available, they may mandatorily be posted at the same station. It is also necessary to make the provisions at Paras 3(iv) and (vi) of the O.M. dated 3.4.86 stronger as it is not always necessary that the service to which the spouse with longer service belongs has adequate number of posts and posting to the nearest station by either of the Department may become necessary.

3. On the basis of the 6th CPC Report, Govt. servants have already been allowed the facility of Child Care Leave which is admissible till the children attain 18 years of age. On similar lines, provisions of O.M. dated 12.6.97 have been amended.

4. The consolidated guidelines will now be as follows:-

- (i) Where the spouses belong to the same All India Service or two of the

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All India Services, namely IAS, IPS and Indian Forest Service (Group 'A');

- The spouse may be transferred to the same cadre by providing for a cadre transfer of one spouse to the Cadre of the other spouse, on the request of the member of service subject to the member of service not being posted under this process to his/her home cadre. Postings within the Cadre will, of course, fall within the purview of the State Govt.
- (ii) Where one spouse belongs to one of the All India Services and the other spouse belongs to one of the Central Services:-
 - The cadre controlling authority of the Central Service may post the officer to the station or if there is no post in that station, to the State where the other spouse belonging to the All India service is posted.
- (iii) Where the spouses belong to the same Central Service:
 - The Cadre controlling authority may post the spouses to the same station.
- (iv) Where the spouse belongs to one Central Service and the other spouse belongs to another Central Service:-
 - The spouse with the longer service at a station may apply to his/her appropriate cadre controlling authority and the said authority may post the said officer to the station or if there is no post in that station to the nearest station where the post exists. In case that authority, after consideration of the request, is not in a position to accede to the request, on the basis of non-availability of vacant post, the spouse with lesser service may apply to the appropriate cadre authority accordingly, and that authority will consider such requests for posting the said officer to the station or if there is no post in that station to the nearest station where the post exists.
- (v) Where one spouse belongs to an All India Service and the other spouse belongs to a Public Sector Undertaking:
 - The spouse employed under the Public Sector Undertaking may apply to the competent authority and said authority may post the said officer to the station, or if there is no post under the PSU in that station, to the State where the other spouse is posted.

- (vi) Where one spouse belongs to a Central Service and the other spouse belongs to a PSU:-
- The spouse employed under the PSU may apply to the competent authority and the said authority may post the officer to the station or if there is no post under the PSU in that station, to the station nearest to the station where the other spouse is posted. If, however, the request cannot be granted because the PSU has no post in the said station, then the spouse belonging to the Central Service may apply to the appropriate cadre controlling authority and the said authority may post the said officer to the station or if there is no post in that station, to the station nearest to the station where the spouse employed under PSU is posted.
- (vii) Where one spouse is employed under the Central Govt. and the other spouse is employed under the state Govt.:-
- The spouse employed under the Central Govt. may apply to the competent authority and the competent authority may post the said officer to the station or if there is no post in that station to the State where the other spouse is posted.
- (viii) - "The husband & wife, if working in the same Department and if the required level of post is available, should invariably be posted together in order to enable them to lead a normal family life and look after the welfare of their children especially till the children attain 18 years of age. This will not apply on appointment under the central Staffing Scheme. Where only wife is a Govt. servant, the above concessions would be applicable to the Govt. servant.


5. Complaints are sometimes received that even if posts are available in the station of posting of the spouse, the administrative authorities do not accommodate the employees citing administrative reasons. In all such cases, the cadre controlling authority should strive to post the employee at the station of the spouse and in case of inability to do so, specific reasons, therefor, may be communicated to the employee.

6. Although, normal channels of representations/complaints redressal mechanism exist in the Min./Deptts., added safeguards to prevent non-compliance may be provided by ensuring that the complaints against non-adherence to the instructions are decided by the authorities at least one level above the authorities which took the original decision when they are below the level of secretary to the Govt. of India/Head of the PSU concerned

- 4 -

and all such representations are considered and disposed off in time bound manner.

7. Hindi version will follow.


(C.B. Paliwal)
Joint Secretary to the Govt. of India

To
All the Ministries/Departments of the Govt. of India.