

**Principal Controller of Defence Accounts (Pensions)  
Allahabad**

**CIRCULAR No.211**

No.AT/Tech/228/Vol-IX

Date-3rd March, 2020

To

1. The Chief Accountant, RBI, Deptt. Of Govt. Bank Accounts Central office C-7, Second Floor, Bandre-Kurla Complex, P.B No.8143, Bandre East Mumbai-400051
2. The Director of Treasuries of all States
3. The A.G.Ms, CPPCs of all Public Sector Banks including IDBI
4. The Nodal Officers (ICICI/AXIS/HDFC Bank)
5. The CDA(PD), Belvidere Complex, Audhpath, Meerut Cantt-10
6. The CDA(PD) Chennai
7. Pay & Accounts OFFICETS.....
8. Military and Air Attache, Indian Embassy Kathmandu, Nepal
9. The all D.P.D.Os
10. Director of Accounts.....
11. The Post Master Kathua (J&K)

***Sub:- Income Tax on Disability Pension for Defence Forces Personnel -reg.***

***Government Job Alerts***

Ref:-This office Circular No. 210 dated 20.02.2020, bearing letter No. AT/Tech/228/Vol-IX dated 20.02.2020.

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In supersession of this office Circular No. 210 dated 20.02.2020, directives on the subject as received from MoD (Finance) vide ID No. PC(01)to No.25(06)/2015 dated 02.03.2020 through office of the CGDA are enclosed for necessary action.

Encl: As above.

Sd/-  
(Abhishek Singh)  
Dy.Controller(Pensions)

रक्षा लेखा प्रधान नियंत्रक (पेंशन)  
Principal Controller of Defence Accounts (Pension)  
इलाहाबाद Allahabad

**CIRCULAR No.210**

No.AT/Tech/228/Vol-IX

Date-20.02.2020

To

- 1.The Chief Accountant, RBI, Deptt. Of Govt. Bank Accounts  
Central office C-7,Second Floor, Bandre-Kurla Complex,  
P.B No.8143, Bandre East Mumbai-400051
- 2.The Director of Treasuries of all States
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**Government Job Alerts**

***Sub:- Exemption from Income Tax-Service Element and Disability Element of Disability Pension granted to disabled personnel of Armed Forces who have been invalided out on account of Disability attributable to or aggravated by Military/AF.Navy service.***

Ref:-1. Govt. of India, Min. of Finance, Deptt. of Revenue, Central Board of Direct Taxes F.No.200/51/99-ITA-1 dated 06th May, 2000 and dt-02.07.2001 circulated vide this office Circular No.95 dt-04.09.2001.

2.Govt. of India, Min. of Finance, Deptt. of Revenue, Central Board of Direct Taxes Circular No.13/2019, F.No.173/250/2019-ITA-I dated 24th June, 2019.

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Clarification issued on the subject by the Govt. of India, Min. of Finance, Deptt. of Revenue, Central Board of Direct Taxes vide their Circular No. 13/2019,F.No.173/250/2019-ITA-I dated 24thJune,2019 is reproduced for dissemination, guidance and necessary action at the end of all concerned.

(Abhishek Singh)

Dy.Controller(Pensions)

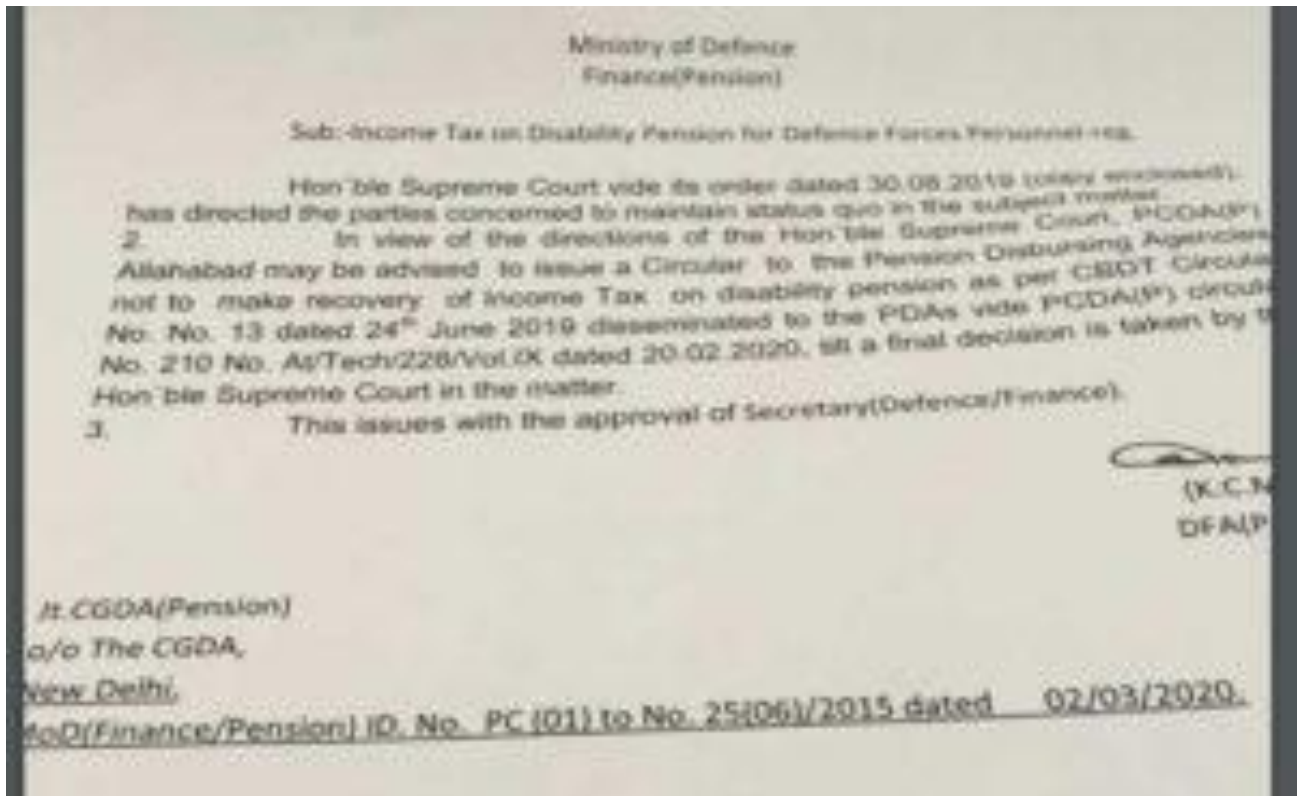
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## Wage Calculation Software

1. Director, Govt. of India, Min. of PPG &P(DP&PW), 6thFloor, Nirvachan Sadan, New Delhi.
2. Dy. Secretary, Govt. of India, Min. of Defence, New Delhi.
3. Army HQrs. AG's Br. PAPS4(6), DHQ, PO-New Delhi.
4. Naval HQrs. Dte. Of Suuply, Pension Section, DHQ, PO-New Delhi.
5. Air HQrs. DP &PR, DHQ,PO-New Delhi-11
6. The C.G.D.A, Ulan Batar Road, Palam Delhi Cantt-10
7. Officer In-Charge, Pension Grievance Cell, Ministry of Defence, New Delhi
8. Dy. Director of Audit(Defence Services) PCDA (P) Campus, Allahabad-14
9. Secretary, Kendriy Sainik Board, Min. of Defence, West Block-IV, Wing-V, New Delhi
10. The Pr. CDA (Navy), Cooperage Road Mumbai
11. The Jt. CDA (AF), Subroto Park, New Delhi
12. Ashray Wing, O/o the C.G.D.A, Ulan Batar Road, Palam Delhi Cantt-10
13. CPDA, Allahabad-14
14. Defence Pension Training Institute(DPTI) Allahabad-14
15. Dy.CDA, IT&S, CPP Wing, O/o the PCDA(P) Allahabad-14
16. PA to PCDA(P) Allahabad
17. PA to all CDAs (P),O/o the PCDA(P) Allahabad-14
18. PA to Addl. CDA(P),O/o the PCDA(P) Allahabad-14
19. PA to all Dy.CDAs(P),O/o the PCDA(P) Allahabad-14
20. All Officers-in-charge,O/o the PCDA(P) Allahabad-14
21. Officer-in-charge, EDP Centre (Local)For uploading the circular on office website
22. Guard File

## Government Job Alerts

(S.C.SAROJ)  
Sr. Accounts Officer (Pensions)



Ministry of Defence  
Finance(Pension)

***Sub:-Income Tax on Disability Pension for Defence Forces Personnel-reg.***

1. Hon'ble Supreme Court vide its order dated 30.08.2019 (copy enclosed), has directed the parties concerned to maintain status quo in the subject matter.

2. In view of the directions of the Hon'ble Supreme Court, PCDA(P), Allahabad may be advised to issue a Circular to the Pension Disbursing Agencies not to make recovery of the Income Tax on disability pension as per CBDT circular No. 13 dated 24th June 2019 disseminated to the PDAs vide **PCDA(P) Circular No. 210 & 211 & No. At/Tech/228/Vol.IX dated 20.02.2020.** till a final decision is taken by the Hon'ble Supreme Court in the matter.

3. This issues with the approval of Secretary (Defence/Finance)

sd/-  
DFA (Pension)

Jt.  
o/o  
New Delhi.

The

CGDA(Pension)  
CGDA,

MoD(Finance/Pension) ID. No. PC (01) to No. 25(06)/2015 dated 02/03 2020.