



“कोष मूलोः दण्ड”

DTRTI NEWSLETTER

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FOREWORD

A Training Institute is a building surrounded by walls with the future of the organisation it trains inside. A Training Institute plays a great role in constantly bolstering the effectiveness of the organisation it trains along with imparting it the correct social, economic, cerebral and moral values.

DTRTI, Delhi is amongst youngest of the DTRTIs in the Income Tax Organisation and has continuously strived to achieve the highest level of perfection in its core task of training the officers and officials of Income Tax fraternity. This magazine is a small step in marking the presence of DTRTI, Delhi as an emerging Direct Taxes Training Institute of the highest calibre. Team DTRTI, Delhi's endeavour is to ensure that the magazine continues to showcase the talent available in the Training Institute and the various ways in which it has helped the workforce in the Income Tax organisation to become more professional, knowledgeable, customer oriented and accountable.

*Manoj Joshi.
ADG (DTRTI, Delhi)*

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DTRTI, Delhi was allotted space at Magnificent and Lush ICADR Building Institutional Area , Vasant Kunj, New Delhi



GROUP PHOTO



**60 Working days Induction Course for Newly Recruited Inspectors
from 02-01-2019 to 28-03-2019**



Disability Pension to Armed Forces-exempt under I.T ACT



There is nothing specifically contained in **section 10 of the Income Tax Act**, about **the** disability pension to armed forces, which is a general exemption section under Income tax Act. The disability pension had been made tax free through Finance Ministry notification **No 878-F (Income Tax) dated 21-3-1922** . **The instruction from CBDT explains that the entire disability pension is exempt.**

There was an uncertainty regarding taxability about ‘disability element’ and ‘service element, to give clarity to the confusion, the Instruction No 136F.No. 34/3/68-IT(AI) was issued by Govt of India Central Board of Direct Taxes New Delhi, dated the 14th Jan 1970 ,which states *“On reconsideration of the matter, in consultation with the Ministry of Law, the board was advised that item 29 of the notification does not differentiate between types of pensions. Accordingly in the cases falling under item(29) of Finance Department Notification No. 878-F (Income tax) dated 21.03.1922. the above notification, entire disability pension will be exempted from income-tax”*.

As the disability pension is aggregate of two elements- disability element and service element- a confusion was created in field formation of tax authorities, whether the disability element only is tax free and not the service element. Service element is that which is granted in terms of the length of service (subject to a minimum amount in cases where service rendered is less than pensionable service), and disability element which is granted in terms of the percentage of disability. There is no minimum qualifying service prescribed for service element or disability element, hence even if a person has a single day of service, he or she is entitled to disability pension. For individuals who have completed their minimum qualifying service for pension, their service pension becomes the service element for purposes of disability pension. Both elements are exempted from Income Tax and so are the arrears of both elements. CBDT, therefore, in order to wipe out any ambiguity, issued another instruction F. No. 200/51/00-ITA-1 dt. 02.7.2001 to further clarify that both element of disability pension is tax exempt.

RBI has issued instructions to all agency banks to strictly adhere to the provisions of para 88.3 of Defence Pension Payment Instructions, 2005, regarding exemption of income-tax of the disability pension of the pensioners of Armed Forces. Banks have been advised to issue suitable instructions to all their pension disbursing branches that income-tax should not be deducted from the disability pension paid to the pensioners of the Armed Forces.

JAI HIND.....SALUTES TO THOSE WHO GIVE THEIR LIVES TO PROTECT US

**Ritu Venkatesh
AADIT-2, DTRTI, Delhi**

NEWS AT GLANCE

- SC decision dated 05/03/19 confirming addition u/s 68 of share capital and premium received from Kolkata companies... CIT Appeal, ITAT, Delhi HC all decided this matter in favour of assessee but SC on revenue appeal reversed appellate orders of authorities below. SC held practice of conversion of unaccounted money through the cloak of share capital/premium must be subjected to careful scrutiny. This would be particularly so in the case of private placement of shares, where a higher onus is required to be placed on the assessee since the information is within the personal know of the assessee. The assessee is under a legal obligation to prove receipt of share capital/premium to the satisfaction of AO, failure of which, would justify addition.(PR CIT Central Vs. NRA iron and steel p Ltd. Supreme Court).
- The Income Tax Department has sent notices to about 2,000 property sellers who took Rs. 5 lakh or above in cash while selling their property between June 2015 and December 2018. Income tax Officials visited all 21 sub-registrar offices in the national capital and scanned all property registries from June 1, 2015, to December 2018 which showed cash payments of above Rs.20,000.
- "Income Tax Exemption for Gratuity under Section 10(10)(iii) of the Income Tax Act has been enhanced to Rs 20 lakh. Would benefit all PSU employees and other employees not covered by Payment of Gratuity Act.
- Over 80,000 taxpayers who had deposited significant amounts of cash during the demonetisation period but failed to respond to initial notices U/S 142(1) sent by the income tax (I-T) department and furnish their tax returns for the financial year 2016-17 will now be subject to a 'best judgement' assessment. In a March 5 notification addressed to its senior cadre, the Central Board of Direct Taxes (CBDT) has laid down the standard operation procedure (SOP).
- In order to ensure scalability of start-ups and considering the recommendations from various associations and stakeholders, the government agreed to revisit the threshold limit set for the applicability of angel tax. In a welcoming move, the government through a recent notification dated 5 March 2019 raised the angel tax exemption limit for start-ups with consideration received for issue of shares up to INR 25 crore, as compared to the earlier limit of INR 10 crore.

Ritu Venkatesh
AADIT-2, DTRTI, Delhi

IN SYNC WITH NATURE

DTRTI Delhi is located around the lush green surroundings of Vasant Kunj which is also a green lungs of Delhi. The Aravali Biodiversity park is located next door to DTRTI Delhi . As part of the induction training of ITI's and TA's it was felt as social responsibility to sensitize trainees towards conservation of biodiversity in the face of global change. For the same eminent personalities from TERI University, Mr. Sudipto Chatterjee and Dr. M Shah Hussian from Delhi University were invited to address the trainees on two different days which was followed by a 'Nature Walk' to the Aravali Biodiversity Park.



SPORTS FOR HEALTHY PURSUITS

For the overall holistic development and to develop a team spirit, a football match was organized for trainees at DTRTI and MSTU at senior secondary Bengali School, Sarojini Nagar, New Delhi. The participation by staff as well as trainees was highly appreciated by the superior controlling authorities. The trainees played very energetically and the memorable event was witnessed by all present. Some photographs giving a glimpse of the event are here.



Yoga for a Calm mind

A Yoga and meditation class was held as part of the overall holistic development for the trainees. The quiet and natural environment of DTRTI, Delhi was a perfect foil for it.



रचनात्मक-प्रेरणा

एम. एस. टी. यू., दिल्ली

महाकुम्भ प्रयाग

महाकुम्भ प्रयाग
पौस पूर्णिमा संगम स्नान करती स्त्रियाँ
सूर्य को अर्घ्य देतीं अमृत कुम्भ का पुण्य पातीं
पाप धुलतीं घर गृहस्थी में एक साथ लिप्त
निर्लिप्त
मुक्ति की कामना करतीं
दो विरोधाभासों को, सहज भाव जीतीं
स्नान के बाद चल पडतीं फिर गृहस्थी सँभालने
बहुत अनुरक्त और कहीं बहुत विरक्त भी
एक साथ दो नावों में सवार स्त्रियाँ
मुझे अखाड़ों में धुनीरमाते साधुओं से ज्यादा
सन्यासी लगतीं।

शहीद देवदूत

यूँ ही नहीं कोई शहीद कहलाता है
यूँ ही नहीं उसकी सुहागन का सिन्दूर उड
जाता है
यूँ ही नहीं उसके बच्चे अकेले रह जाते हैं
यूँ ही नहीं वे शहीद का परिवार कहलाते हैं
वो सीने पर गोली खाता है
वो अपना परिवार भूल जाता है
वो इस धरती को माँ मानकर, इसकी लाज
बचाता है
वो इस धरा का कर्ज चुका कर, आसमान में
जाता है
देश वो ढाल खोता है जिसमें बरछी नहीं भालों
को सहने का साहस होता है
उसको पाकर देवता भी हर्ष मनाते हैं
पर क्या इस धरा के पूत उसे भूल जाते हैं ?
उसकी जीवन यात्रा खत्म नहीं होती
वो शहादत के बाद भी अपना वचन निभाता है
इस धरा की रक्षा को बार बार वो आता है
और अब जिस रूप में वो आता है
वही तो देवदूत कहलाता है।

लाल बत्ती के सिगनल पर

मुस्तैदी से सिगनल को टोह लेते
बत्ती के लाल होने पर धंधे पर लग जाते
तेजी से ही कार में बैठे व्यक्ति को तौलते
निगाहों से
कौन खरीदेगा उन का सामान
अपनी रटी रटाई बातों से वे किसे फुसलायेंगे
किस का दिल पिघलायेंगे
बचपन में बुजुर्ग हो जाने की यातना झेलते
ये लालबत्ती के बच्चे पता नहीं
जून की तपती दोपहर में
ये मुरझाये चेहरे और झुलसी मासूमियत
छोटे मोटे धंधे करने के लिए
इस कदर मजबूर क्यों हैं
गुब्बारों से खेलने की बजाय गुब्बारे बेचते
माँ की गोद में सिर रख कर
परियों की कहानियां सुनने के बजाय
आग उगलती, सरपीली सडकों पर
नंगे पांव दौड़ते ये नन्हे माँ बाप से बिछुड़े
सिर्फ लालबत्ती के बच्चे बन जाने की नियति
झेलते।

ऑसू

इस करुणा कलित हृदय में
अब विकल रागिनी बजती
क्यों हाहाकार स्वरो में
वेदना असीम गरजती

आती है शून्य क्षितिज से
क्यों लौट प्रतिध्वनि मेशी
टकराती बिलखाती सी
पगली सी देती फेरी

छिल छिल कर छाले फोडे
मल मल कर मृदुल चरण से
धुल धुल कर वह रह जाते
ऑसू करुणा के कण से

अभिलापाओं की करवट
फिर सुप्त व्यथा का जगना
सुख का सपना हो जाना
भीगी पलकों का लगना

जो घनीभूत पीडा थी
मस्तक में स्मृति सी छाई
दुर्दिन में ऑसू बनकर
वह आज बरसने आई

रो रोकर सिसक सिसक कर
कहता मैं करुण कहानी
तुम सुमन नौते सुनते
करते जानी अनजानी

झंझा झकोर गर्जन था
बिजली थी नीरद माला
पा कर इस शून्य हृदय को
सबने आ डेरा डाला

बिजली माला पहने फिर
मुस्क्राता था आंगन में
हाँ कौन बरस जाता था
रस बूंद हमारे मन में

गौरव था नीचे आए
प्रीयतम मिलने को मेरे
मैं इठला उठा अकिंचन
देखे ज्यों स्वप्न सवेरे

शशि मुख पर घूँघट डाले
अंचल में दीप छिपाए
जीवन की गौधूली में
कौतूहल से तुम आयं

EQUIPMENT

Figure it out for yourself, my lad,
You've all the greatest of men have had,
Two arms, two hands, two legs, two eyes,
And a brain to use if you would be wise.
With this equipment they all began,
So start for the top and say "I Can".

Look them over, the wise and great,
They take their food from a common plate,
And similar knives and forks they use,
With similar laces they tie their shoes,
The world considers them brave and smart.
But you've all they had when they made their
start.

You can triumph and come to skill,
You can be great if only you will,
You're well equipped for what fight you choose,
You have legs and arms and a brain to use,
And a man who has risen, great deeds to do
Began his life with no more than you.

You are handicap you must face,
You are the one who must choose your place,
You must say where you want to go.
How much you will study the truth to know,
God has equipped you for life, But He
Lets you decide what you want to be.

Courage must come from the soul within,
The man must furnish the will to win,
So figure it out for yourself, my lad,
You were born with all that the great have had,
With your equipment they all began.
Get hold of yourself, and say: "I Can."