

HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Roc. No.192/SO/2020

Dated 13.04.2020

CIRCULAR

Sub: Contribution of donation to Prime Minister Citizens' Assistance and Relief in Emergency Situation Fund for the benefit of COVID-19 victims – Circular instructions issued on 07.04.2020 – Representation made by the Andhra Pradesh State Judicial Employees Association, expressing certain difficulties –modified circular instructions issued – Reg.

Ref: 1. Circular in Roc. No.192/SO/2020, Dated 07.04.2020.
2. Representation dt.09.04.2020 of the Andhra Pradesh State Judicial Employees Association.

The High Court having considered the grievance of the Andhra Pradesh State Judicial Employees Association in their representation dated.09.04.2020 hereby modifies the Circular dated 07.04.2020 in Roc. No.192/SO/2020, relating to contribution of donation to Prime Minister Citizens' Assistance and Relief in Emergency Situation (PM CARES) Fund, for the benefit of COVID-19 victims, to the following effect.

1. The Officers functioning in the category of Gazetted Officers; Non-Gazetted Officers and other staff; and all Office Subordinates, including Drivers working in the Subordinate Courts in the State of Andhra Pradesh, who have not yet made donation as per the Circular dated 07.04.2020, may contribute the donation of one day salary to PM CARES Fund, from the salary of the month of April, 2020, for the benefit of COVID-19 victims, instead of the amounts specified in the said Circular.
2. The Drawing and Disbursing Officers shall follow the instructions issued by the Government of India, Ministry of Finance, Department of Revenue, in communication in F.No.178/7/2020-ITA-I, dt.9th April, 2020, with regard to admissibility of deduction under Section 80G of the Income Tax Act, 1961 and do the needful in the matter.

All other instructions in the Circular dated 07.04.2020 shall remain in tact.


REGISTRAR (I.T.-CUM-C.P.C.)
F.A.C. REGISTRAR GENERAL

To

1. The Prl. Secretary to the Hon'ble the Chief Justice (with a request to place the circular before the Hon'ble the Chief Justice for His Lordship's kind perusal)
2. All the P.Ss to the Hon'ble Judges (with a request to place the circular before the Hon'ble Judges for their Lordships' kind perusal).
3. All the Registrars, High Court of Andhra Pradesh.
4. The Registrar (I.T-cum-Central Project Coordinator), High Court of A.P. [with a request to instruct the concerned to place the Circular in High Court's website].
5. All the Unit Heads in the State of Andhra Pradesh (with a request to communicate the circular to Officers and employees under their control).

F.No.178/7/2020-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

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New Delhi, the 4th April, 2020

Subject:- Submission of certificate for claiming deductions u/s 80G of the Income-tax Act, 1961 in respect of donation made by an employee to the "Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)"

The donations made to the "Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)" are eligible for deduction u/s 80G of the Income-tax Act, 1961 (the Act). In cases where donation is made to the Fund by an employee through his/her employer, the Fund may not be able to issue separate certificate to every such employee in respect of the donation so made, as the contributions made to the Fund are in the form of a consolidated payment. It is hereby, clarified that the deduction in respect of such donations as indicated above will be admissible u/s 80G of the Act on the basis of the Form 16/Certificate issued by the Drawing and Disbursing Officer (DDO)/Employer in this regard.

Gulzar Ahmad Wani
09/04/2020

Gulzar Ahmad Wani
Under Secretary to the Government of India

Copy to: -

1. PS to F.M./OSD to F.M./PS to MoS (R).
2. PS to Finance/Revenue Secretary.
3. All Secretaries to the Government of India.
4. All Chief Secretaries of the States/UTs.
5. Chairman (CBDT) & All Members of CBDT.
6. All Pr. CCsIT/CCsIT/Pr. DsGIT/DsGIT.
7. All Joint Secretaries/CsIT, CBDT.
8. Directors/Deputy Secretaries/Under Secretaries of CBDT.
9. ADG (Systems)-4 with a request to place the order on official income-tax website.
10. CIT (M&TP), Official Spokesperson of CBDT with a request to publicise widely.
11. Jt. CIT, Data Base Cell for placing it on irsofficersonline website.
12. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
13. All Chambers of Commerce.

Sd.
Gulzar Ahmad Wani
Under Secretary to the Government of India