



# ALL INDIA BHARAT SANCHAR NIGAM LIMITED RETIRED EXECUTIVES' ASSOCIATION

## Central Headquarters

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### President

V. Chinnappiah  
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### General Secretary

R.R.Balasubramanian  
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### Financial Secretary

Awadesh Sharma  
(M) 9968630008

No.AIBSNLREA/CHQ/2023/38

Dated: 10<sup>th</sup> April 2023

To

Shri Y.N.Singh,  
Sr.General Manager (Taxation)  
BSNL Corporate Office,  
New Delhi 110001.

**Sub: Incorrect recovery of TDS from the amount reimbursed towards hospital treatment for COVID-19 in Rajasthan Circle**

*Ref: CBDT Press Release dated 25th June 2021.*

Sir,

We are constrained to seek your kind attention towards another case of incorrect recovery of TDS by Rajasthan Circle (Alwar SSA), wherein TDS is being recovered from the amount reimbursed towards hospital treatment for COVID-19.

2. This is being done in spite of the Government of India granting tax exemption for expenditure on Covid treatment, which was announced vide CBDT Press Release dated 25th June, 2021 [copy enclosed as Annexure-A]. Under Para A I of the said Press Release it has been clearly mentioned that "Many taxpayers have received financial help from their employers and wellwishers for meeting their expenses incurred for treatment of Covid-19. In order to ensure that no income tax liability arises on this account, it has been decided to provide income-tax exemption to the amount received by a taxpayer for medical treatment from employer or from any person for treatment of Covid-19 during FY 2019-20 and subsequent years."

3. But Alwar SSA in Rajasthan Circle has been dishonouring this provision by quoting BSNL orders irrelevant to this issue. Copy of the representation in this regard from Shri S P Jain, Retd AGM Rajasthan Circle is enclosed [Annexure-B]. It is disheartening to see that

Alwar SSA (Rajasthan Circle) has been finding one or other means to keep harassing the BSNL Pensioners, by refusing to follow BSNL / Government orders.

4. We hereby request you to kindly advise Rajasthan Circle to follow CBDT provisions, not to harass the pensioner unnecessarily and to refund the incorrectly recovered TDS.

With regards,

Yours sincerely,



(R.R. Balasubramanian)

General Secretary

Encl: As stated

Copy to: 1. Shri V Srinivas,  
Secretary (Pension), DoP&PW  
2. Shri Rajiv Kumar,  
Director (F), BSNL

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes**

New Delhi, 25th June, 2021

**PRESS RELEASE**

**Government grants further extension in timelines of compliances.  
Also announces tax exemption for expenditure on Covid treatment and ex-gratia  
received on death due to Covid**

**A. Tax exemption**

- I. Many taxpayers have received financial help from their employers and well-wishers for meeting their expenses incurred for treatment of Covid-19. In order to ensure that no income tax liability arises on this account, it has been decided to provide income-tax exemption to the amount received by a taxpayer for medical treatment from employer or from any person for treatment of Covid-19 during FY 2019-20 and subsequent years.
- II. Unfortunately, certain taxpayers have lost their life due to Covid-19. Employers and well-wishers of such taxpayers had extended financial assistance to their family members so that they could cope with the difficulties arisen due to the sudden loss of the earning member of their family. In order to provide relief to the family members of such taxpayer, it has been decided to provide income-tax exemption to ex-gratia payment received by family members of a person from the employer of such person or from other person on the death of the person on account of Covid-19 during FY 2019-20 and subsequent years. The exemption shall be allowed without any limit for the amount received from the employer and the exemption shall be limited to Rs. 10 lakh in aggregate for the amount received from any other persons.

Necessary legislative amendments for the above decisions shall be proposed in due course of time.

**B. Extension of Timelines**

In view of the impact of the Covid-19 pandemic, taxpayers are facing inconvenience in meeting certain tax compliances and also in filing response to various notices. In order to ease compliances to be made by taxpayers during this difficult time, reliefs are being provided through Notifications nos. 74/2021 & 75/2021 dated 25<sup>th</sup> June, 2021 Circular no. 12/2021 dated 25<sup>th</sup> June, 2021. These reliefs are:

- 1) **Objections to Dispute Resolution Panel (DRP) and Assessing Officer** under **section 144C of the Income-tax Act, 1961** (hereinafter referred to as “the Act”) for which the last date of filing under that section is 1<sup>st</sup> June, 2021 or thereafter, may be filed within the time provided in that section or by **31<sup>st</sup> August, 2021**, whichever is later.
- 2) **The Statement of Deduction of Tax** for the last quarter of the Financial Year 2020-21, required to be furnished on or before 31<sup>st</sup> May, 2021 under Rule 31A of the Income-tax Rules, 1962 (hereinafter referred to as “the Rules”), as extended to 30<sup>th</sup> June, 2021 vide Circular No.9 of 2021, may be furnished **on or before 15<sup>th</sup> July, 2021**.
- 3) **The Certificate of Tax Deducted at Source in Form No.16**, required to be furnished to the employee by 15<sup>th</sup> June, 2021 under Rule 31 of the Rules, as extended to 15<sup>th</sup> July, 2021 vide Circular No.9 of 2021, may be furnished **on or before 31<sup>st</sup> July, 2021**.
- 4) **The Statement of Income paid or credited** by an investment fund to its unit holder in **Form No. 64D** for the Previous Year 2020-21, required to be furnished on or before 15<sup>th</sup> June, 2021 under Rule 12CB of the Rules, as extended to 30<sup>th</sup> June, 2021 vide Circular No.9 of 2021, may be furnished **on or before 15<sup>th</sup> July, 2021**.
- 5) **The Statement of Income paid or credited** by an investment fund to its unit holder in **Form No. 64C** for the Previous Year 2020-21, required to be furnished on or before 30<sup>th</sup> June, 2021 under Rule 12CB of the Rules, as extended to 15<sup>th</sup> July, 2021 vide Circular No.9 of 2021, may be furnished **on or before 31<sup>st</sup> July, 2021**.
- 6) The application **under Section 10(23C), 12AB, 35(1)(ii)/(iia)/(iii) and 80G** of the Act in **Form No. 10A/ Form No.10AB**, for registration/ provisional registration/ intimation/ approval/ provisional approval **of Trusts/ Institutions/ Research Associations etc.**, required to be made on or before 30<sup>th</sup> June, 2021, may be made on or before **31<sup>st</sup> August, 2021**.
- 7) The **compliances** to be made by the taxpayers such as investment, deposit, payment, acquisition, purchase, construction or such other action, by whatever name called, for the purpose of **claiming any exemption under the provisions contained in Section 54 to 54GB** of the Act, for which the last date of such compliance falls between 1<sup>st</sup> April, 2021 to 29<sup>th</sup> September, 2021 (both days inclusive), may be completed on or before **30<sup>th</sup> September, 2021**.
- 8) The **Quarterly Statement in Form No. 15CC** to be furnished by authorized dealer in respect of remittances made for the quarter ending on 30<sup>th</sup> June, 2021,

required to be furnished on or before 15<sup>th</sup> July, 2021 under Rule 37 BB of the Rules, may be furnished on or before **31<sup>st</sup> July, 2021**.

- 9) The **Equalization Levy Statement in Form No. 1** for the **Financial Year 2020-21**, which is required to be filed on or before 30<sup>th</sup> June, 2021, may be furnished on or before **31<sup>st</sup> July, 2021**.
- 10) The **Annual Statement** required to be furnished under **sub-section (5) of section 9A of the Act by the eligible investment fund in Form No. 3CEK** for the Financial Year 2020-21, which is required to be filed on or before 29<sup>th</sup> June, 2021, may be furnished on or before **31<sup>st</sup> July, 2021**.
- 11) **Uploading of the declarations** received from recipients in **Form No. 15G/15H during the quarter ending 30<sup>th</sup> June, 2021**, which is required to be uploaded on or before 15<sup>th</sup> July, 2021, may be uploaded by **31<sup>st</sup> August, 2021**.
- 12) **Exercising of option** to withdraw pending application (filed before the erstwhile Income Tax Settlement Commission) under **sub-section (1) of Section 245M** of the Act in **Form No. 34BB**, which is required to be exercised on or before 27<sup>th</sup> June, 2021, may be exercised on or before **31<sup>st</sup> July, 2021**.
- 13) **Last date of linkage of Aadhaar with PAN under section 139AA of the Act**, which was earlier extended to 30<sup>th</sup> June, 2021 is further extended to 30<sup>th</sup> September, 2021.
- 14) **Last date of payment of amount under Vivad se Vishwas (without additional amount)** which was earlier extended to 30<sup>th</sup> June, 2021 is further extended to 31<sup>st</sup> August, 2021.
- 15) **Last date of payment of amount under Vivad se Vishwas (with additional amount)** has been notified as 31<sup>st</sup> October, 2021.
- 16) **Time Limit for passing assessment order** which was earlier extended to 30<sup>th</sup> June, 2021 is further extended to 30<sup>th</sup> September, 2021.
- 17) **Time Limit for passing penalty order** which was earlier extended to 30<sup>th</sup> June, 2021 is further extended to 30<sup>th</sup> September, 2021.
- 18) **Time Limit for processing Equalisation Levy returns** which was earlier extended to 30<sup>th</sup> June, 2021 is further extended to 30<sup>th</sup> September, 2021.

(Surabhi Ahluwalia)  
Commissioner of Income Tax  
(Media & Technical Policy)  
Official Spokesperson, CBDT

To,

The GMTD,  
BSNL, Alwar.

Sub: Wrong deduction of TDS from Indoor Medical Claim Bill

R/sir,

In the subject cited above, it is submitted that,

1. I have seriously suffered from covid-19 and was admitted for its treatment in Harish Hospital Alwar w.e.f 14.04.2021 to 20.04.2021.
2. I submitted Indoor medical claim bill of Rs. 1,99,585.00 to GMTD office Alwar on dated 15.06.2021. I also enclosed a letter of BSNLCO, New Delhi No: BSNLCO/ADMN/11(15)/2/2021-ADMN dated 03.05.2021 alongwith Medical Bill vide which BSNLCO dispensed the requirement of taking indoor treatment of covid patients, only from BSNL empanelled hospital. Accordingly my medical claim bill was passed for Rs. 1,72,372.00.
3. I got payment of Rs 1,36,518.00 after wrong deduction of TDS @ 20.8%.
4. In this regard, it is submitted that TDS of Rs 35854.00 was deducted wrongly by GMTD office, Alwar from Indoor Medical claim bill <sup>and</sup> for covid treatment. TDS was deducted wrongly and it should not be deducted and income tax should be exempted under Income-Tax Act clause 17(2).
5. It is also submitted that during past, GMTD office, Alwar never deducted TDS from the payment of Indoor Medical Claim Bills from any employees. Facts may also be checked from office records.

It is therefore, requested to kindly look into the matter and cause remedial action for either refund of tax deducted wrongly (Rs 35854.00) from my Indoor Medical Claim Bill for covid treatment or passed amount of Rs 1,72,372 may please be exempted under IT section 17(2) in FORM-16 so that I can claim refund from IT Department while filing ITR of FY 2022-23.

Regards.

Dated: 13.03.2023

Yours Sincerely

(Satya Prakash Jain)

AGM (Retd.)

HRMS: 198502020

Mob No: 9414001231

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