

नाम : 'फूडकोर्प'

Gram : 'FOODCORP'

फैक्स नं: एचएफसीआई एन डी

Fax No.: HFCI ND

भारतीय
खाद्य
निगम



FOOD
CORPORATION
OF INDIA

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नई दिल्ली
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सं एफ -19/टी-100/2015-16/ भाग- I

दिनांक: 22.02.2018

कर अनुभाग

CIRCULAR NO.02/2018

In continuation of Circular no. 01/2018 dated 01.02.2018 it is submitted that there are few other queries received regarding income tax implications of PRMS Scheme and clarification on same are as under: -

S.No.	Query	Clarification
1.	Is TDS to be deducted at the time of reimbursement of Medical expenditure (indoor/outdoor) to the Retired employees?	Medical reimbursement payment to retired employees is taxable under section 17(2) of the Income Tax Act and TDS on such payment is to be deducted under section 192 of Income Tax Act.
2.	Is TDS to be deducted at the time of reimbursement of Medical expenditure (indoor/outdoor) to the nominee of deceased employee?	No TDS is to be deducted on Medical reimbursement payment to the nominee of deceased employee. Such payment will be covered under the head "Income from other sources".

This is for your information and compliance.

सपना

23-2-18

(सपना नारायण)

उप महाप्रबंधक (वित्त)

वितरण:

1. सभी ईडी (जोन) / जीएम (क्षेत्र), एफसीआई;
2. जीएम (एफ एंड ए) / डीजीएम (एफ एंड ए), जेडओ / आरओ, एफसीआई;
3. सभी क्षेत्रीय प्रबंधक, एफसीआई, डीओ;
4. निदेशक (आईएफएस), गुडगांव;
5. सभी ईडी, एफसीआई, मुख्यालय, नई दिल्ली;
6. पीएस से सीएमडी;
7. एजीएम (बिल), एफसीआई, मुख्यालय, नई दिल्ली;
8. जीएम (एफएपी), एफसीआई, मुख्यालय, नई दिल्ली; -
9. जीएम (आईटी), एफसीआई, मुख्यालय.....एफसीआई वेबसाइट पर अपलोड करने के लिए।