



NOTICE

**Regarding: Income Tax Exemption under Section 10(26AAA) of the
Income Tax Act.1961-2021**

- 1 All the Sikkimese employees of the University, who have been availing Income Tax exemption under Section 10(26AAA) of the Income Tax Act.1961-2021 are hereby requested to submit the duly certified copy of the valid Certificate of Identification (Col) issued by the Government of Sikkim from the appropriate authority, to continue availing the exemption in the FY 2022-23 latest by 17th May 2022. The original Col shall be made available by the employee before the authority for verification when required.
- 2 While submitting the valid Col, the employee should make sure of his/her eligibility to avail the income tax exemption u/s 10(26AAA) of the Income Tax Act.1961-2021 considering their present status.
- 3 This will also be the responsibility of the employee, to intimate immediately to the University for any change in the status leading to his/her disqualification to avail the exemption u/s 10(26AAA) of the Income Tax Act,1961. At any point of time, if it is found/established that any employee(s), who have already availed the exemption u/s 10(26AAA) without having actual eligibility during that period, then the employee will be responsible to refund immediately all the benefits availed during that period along with interest/penalty applicable thereto in addition to other administrative actions deemed fit by the appropriate authorities. In case the employee fails to refund the same, then the same will be recovered from any of his/her next due(s) from the University.
- 4 The provisions under Section 10(26AAA) of Income Tax Act,1961 -2021, prescribes that in case of an individual, being a Sikkimese, any income which accrues or arises to him—
 - (a) from any source in the State of Sikkim; or
 - (b) by way of dividend or interest on securities:

Provided that nothing contained in this clause shall apply to a Sikkimese woman who, on or after the 1st day of April, 2008, marries an individual who is not a Sikkimese.

Explanation.—For the purposes of this clause, "Sikkimese" shall mean—

- (i) an individual, whose name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26th day of April, 1975; or
 - (ii) an individual, whose name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or
 - (iii) any other individual, whose name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of such individual's father or husband or paternal grand-father or brother from the same father has been recorded in that register;
5. The Employee while furnishing the COI should also check his/her present status w r t the Sikkim Subject Regulation Act, Sikkim Citizenship Orders and related amendments, notifications etc. for his/her eligibility to avail such exemptions.
 6. All the Sikkimese Employees of the University are requested to furnish the duly certified copy from the appropriate authority, their COI latest by 7th May 2022 afresh to continue availing such exemption in the current FY 2022-23. No tax exemption will be allowed to those who fail to submit the document within the prescribed time till he/she submits the same.
 7. The employee is requested to submit the CoI along with a deceleration enclosed as Annexure I.

Yours sincerely


(Pratap K. Dash)
Finance Officer

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