

**FORM NO. 10E**

[See rule 21AA]

**Form for furnishing particulars of income under section 192(2A) for the year ending 31st March, \_\_\_\_\_ for claiming relief under section 89(1) by a Government servant or an employee in a company, co-operative society, local authority, university, institution, association or body**

1. Name and address of the employee

2. Permanent account number

3. Residential status

*Particulars of income referred to in rule 21A of the Income tax Rules, 1962, during the previous year relevant to assessment year \_\_\_\_\_*

- 1. (a) Salary received in arrears or in advance in accordance with the provisions of sub-rule (2) of rule 21A Rs. \_\_\_\_\_
  - (b) Payment in the nature of gratuity in respect of past services, extending over a period of not less than 5 years in accordance with the provisions of sub-rule (3) of rule 21A \_\_\_\_\_
  - (c) Payment in the nature of compensation from the employer or former employer at or in connection with termination of employment after continuous service of not less than 3 years or where the unexpired portion of term of employment is also not less than 3 years in accordance with the provisions of sub-rule (4) of rule 21A \_\_\_\_\_
  - (d) Payment in commutation of pension in accordance with the provisions of sub-rule (5) of rule 21A \_\_\_\_\_
2. Detailed particulars of payments referred to above may be given in Annexure I, II, IIA, III or IV, as the case may be

\_\_\_\_\_  
*Signature of the employee*

**Verification**

I, \_\_\_\_\_, do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the \_\_\_\_\_ day of \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_  
*Signature of the employee*

**ARREARS OR ADVANCE SALARY**

1. Total income (excluding salary received in arrears or advance) \_\_\_\_\_
2. Salary received in arrears or advance \_\_\_\_\_
3. Total income (as increased by salary received in arrears or advance)[Add item 1 and item 2] \_\_\_\_\_
4. Tax on total income (as per item 3) \_\_\_\_\_
5. Tax on total income (as per item 1) \_\_\_\_\_
6. Tax on salary received in arrears or advance [Difference of item 4 and item 5] \_\_\_\_\_
7. Tax computed in accordance with Table "A" [Brought from column 7 of Table "A"] \_\_\_\_\_
8. Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 6 and 7] \_\_\_\_\_

TABLE "A"  
[See item 7 of Annexure I]

<i>Previous year(s)</i>	<i>Total income of the relevant previous year</i>	<i>Salary received in arrears or advance relating to the relevant previous year as mentioned in column(1)</i>	<i>Total income (as increased by salary received in arrears or advance) of the relevant previous year mentioned in column(1) [Add columns (2) and (3)]</i>	<i>Tax on total income [as per column(2)]</i>	<i>Tax on total income [as per column(4)]</i>	<i>Difference in tax [Amount under column (6) minus amount under column (5)]</i>
<i>1</i>	<i>(Rs.) 2</i>	<i>(Rs.) 3</i>	<i>(Rs.) 4</i>	<i>(Rs.) 5</i>	<i>(Rs.) 6</i>	<i>(Rs.) 7</i>

**Note :** In this Table, details of salary received in arrears or advance relating to different previous years may be furnished.

ANNEXURE II  
[See item 2 of Form No. 10E]

**GRATUITY**

*Past services extending over a period of 5 years or more but less than 15 years*

- I. Gratuity received \_\_\_\_\_

2. Total income (including gratuity) \_\_\_\_\_
3. Tax on total income mentioned against item 2 \_\_\_\_\_
4. Average rate of tax applicable on total income [Divide amount mentioned against item 3 by amount mentioned against item 2] \_\_\_\_\_
5. Tax payable on gratuity by applying the average rate of tax [Multiply average rate of tax mentioned against item 4 with amount of gratuity mentioned against item 1] \_\_\_\_\_
6. Total income of two previous years immediately preceding the previous year in which gratuity is received
  - (i) \_\_\_\_\_
  - (ii) \_\_\_\_\_
7. Add one-half of the gratuity mentioned against item 1 in the total income of each of the two preceding previous years mentioned against item 6
  - (i) \_\_\_\_\_
  - (ii) \_\_\_\_\_
8. Tax on total income of each of the preceding previous years mentioned against item 7
  - (i) \_\_\_\_\_
  - (ii) \_\_\_\_\_
9. Average rate of tax on the total income of each of the two preceding previous years as increased by ½ of gratuity calculated for that year as mentioned against item 7 [Divide the amounts mentioned against items 8(i) and 8(ii) by the amount mentioned against items 7(i) and 7(ii) respectively]
  - (i) \_\_\_\_\_
  - (ii) \_\_\_\_\_
10. Average of average rates of tax mentioned against item 9 [Add the averages of tax mentioned against items 9(i) and (ii) and divide it by 2] \_\_\_\_\_
11. Tax payable on gratuity by applying the average of average rates of tax [Multiply the average against item 10 by the amount of gratuity mentioned against item 1] \_\_\_\_\_
12. Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 11 and 5] \_\_\_\_\_

*ANNEXURE IIA*  
[See item 2 of Form No. 10E]

**GRATUITY**

*Past services extending over a period of 15 years and more*

1. Gratuity received \_\_\_\_\_
2. Total income (including gratuity) \_\_\_\_\_
3. Tax on total income mentioned against item 2 \_\_\_\_\_
4. Average rate of tax applicable on total income [Divide amount mentioned against item 3 by amount mentioned against item 2] \_\_\_\_\_
5. Tax payable on gratuity by applying the average rate of tax [Multiply average rate of tax mentioned against item 4 with amount of gratuity mentioned against item 1] \_\_\_\_\_

6. Total income of three previous years immediately preceding the previous year in which gratuity is received
- (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_
7. Add one-third of the gratuity mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6
- (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_
8. Tax on total income of each of the preceding previous years mentioned against item 7
- (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_
9. Average rate of tax on the total income of each of the three preceding previous years as increased by one-third of gratuity calculated for that year as mentioned against item 7 [Divide the amounts mentioned against items 8(i), 8(ii) and 8(iii) by the amount mentioned against items 7(i), 7(ii) and 7(iii) respectively]
- (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_
10. Average of average rates of tax mentioned against item 9 [Add the averages of tax mentioned against items 9(i) to (iii) and divide it by 3]
11. Tax payable on gratuity by applying the average of average rates of tax [Multiply the average against item 10 by the amount of gratuity mentioned against item 1]
12. Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 11 and 5]
- \_\_\_\_\_

*ANNEXURE III*

**COMPENSATION ON TERMINATION OF EMPLOYMENT**

*Condition : After continuous service of three years and where unexpired portion of term of employment is also not less than three years*

1. Compensation received \_\_\_\_\_
2. Total income (including compensation) \_\_\_\_\_
3. Tax on total income mentioned against item 2 \_\_\_\_\_
4. Average rate of tax applicable on total income [Divide amount mentioned against item 3 by amount mentioned against item 2] \_\_\_\_\_
5. Tax payable on compensation by applying the average rate of tax [Multiply average rate of tax mentioned against item 4 with amount of compensation mentioned against item 1] \_\_\_\_\_
6. Total income of three previous years immediately preceding the previous year in which compensation is received
- (i) \_\_\_\_\_

- |     |   |       |       |
|-----|---|-------|-------|
|     |   | (ii)  | _____ |
|     |   | (iii) | _____ |
| 7.  | Add one-third of the compensation mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6   | (i)   | _____ |
|     |   | (ii)  | _____ |
|     |   | (iii) | _____ |
| 8.  | Tax on total income of each of the preceding previous years mentioned against item 7  | (i)   | _____ |
|     |   | (ii)  | _____ |
|     |   | (iii) | _____ |
| 9.  | Average rate of tax on the total income of each of the three preceding previous years as increased by one-third of compensation calculated for that year as mentioned against item 7 [Divide the amount mentioned against items 8(i), 8(ii) and 8(iii) by the amount mentioned against items 7(i), 7(ii) and 7(iii) respectively] | (i)   | _____ |
|     |   | (ii)  | _____ |
|     |   | (iii) | _____ |
| 10. | Average of average rates of tax mentioned against item 9 [Divide by three, the total of averages of tax mentioned against items 9(i) to (iii)]  |       | _____ |
| 11. | Tax payable on compensation by applying the average of average rates of tax [Multiply the average against item 10 by the amount of compensation mentioned against item 1]   |       | _____ |
| 12. | Relief under section 89(1) [Indicate the difference between the amounts mentioned against items 11 and 5]   |       | _____ |

*ANNEXURE IV*  
**COMMUTATION OF PENSION**

- |    |  |     |       |
|----|--|-----|-------|
| 1. | Amount in commutation of pension received  |     | _____ |
| 2. | Total income (including amount in commutation of pension)  |     | _____ |
| 3. | Tax on total income mentioned against item 2   |     | _____ |
| 4. | Average rate of tax applicable on total income [Divide amount mentioned against item 3 by amount mentioned against item 2]   |     | _____ |
| 5. | Tax payable on amount in commutation of pension by applying the average rate of tax [Multiply average rate of tax mentioned against item 4 with amount in commutation of pension mentioned against item 1] |     | _____ |
| 6. | Total income of each of the three previous years immediately preceding the previous year in which amount in commutation of pension is received   | (i) | _____ |

- (ii) \_\_\_\_\_  
(iii) \_\_\_\_\_
- 7.** Add one-third of the amount in commutation of pension mentioned against item 1 in the total income of each of the three preceding previous years mentioned against item 6
- (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_
- 8.** Tax on total income of each of the preceding previous years mentioned against item 7
- (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_
- 9.** Average rate of tax on the total income of each of the three preceding previous years as increased by one-third of the amount in commutation of pension calculated for that year as mentioned against item 7  
[Divide the amount mentioned against items 8(i), 8(ii) and 8(iii) by the amount mentioned against items 7(i), 7(ii) and 7(iii), respectively]
- (i) \_\_\_\_\_  
(ii) \_\_\_\_\_  
(iii) \_\_\_\_\_
- 10.** Average of average rates of tax mentioned against item 9  
[Divide by three, the total of averages of tax mentioned against items 9(i) to (iii)]
- \_\_\_\_\_
- 11.** Tax payable on amount in commutation of pension by applying the average of average rates of tax  
[Multiply the average against item 10 by the amount in commutation of pension mentioned against item 1]
- \_\_\_\_\_
- 12.** Relief under section 89(1)  
[Indicate the difference between the amounts mentioned against items 11 and 5]
- \_\_\_\_\_