



भारतीय विमानपत्तन प्राधिकरण
AIRPORTS AUTHORITY OF INDIA

AAI/CHQ/PC/2014

Date: 15/04/2014

To

General Manager (F&A)/Jt.GM(F&A)/DGM(F&A)/SM(F&A)
Airports Authority of India
Southern/Eastern/Western/Northern/NER Region
Chennai/Kolkata/Mumbai/Delhi/Guwahati
Chennai Airport/NSCBI Airport, Chennai Project/Kolkata Project
CATC Allahabad/RCDU/IAA/SAP

Sub.: Taxability of medical expenses reimbursed to Retired employees-reg:-

Sir

Reference is made to letter No.AAI/CHQ/PC/2014 dated 30/01/2014. Vide above referred letter, it was desired that the retired Officials may be asked to submit declaration of their taxable income for ascertaining the taxability under section 17 of Income Tax Act. It has come to our notice that some of the retired officials have reservation in declaring their taxable income. Our earlier instructions have been reviewed and it has been decided by the Competent Authority that retired officials may not be insisted to submit their declaration of taxable income. If anybody submits his/her declaration of taxable income voluntarily, the same may be considered for computation of tax and tax may be deducted as per tax applicable to individual. In the absence of any other declared income, tax as applicable on the payments captured against the retired employees may be computed and payments regulated accordingly. This issues with the approval of the Competent Authority.

Yours Faithfully

(G.Ravichandran)

General Manager (F&A)