GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

CENTRAL BOARD OF DIRECT TAXES

DEDUCTION OF TAX AT SOURCE-

INCOME-TAX DEDUCTION FROM SALARIES

UNDER SECTION 192 OF THE INCOME-TAX ACT, 1961

DURING THE FINANCIAL YEAR 2018-19

CIRCULAR NO 01 /2019

NEW DELHI, the 1st January, 2019

5.3.10 Section 10(14) provides for exemption of the following allowances :-

The CBDT has prescribed guidelines for the purpose of Section 10(14) (i) & 10 (14) (ii) vide notification No.SO 617(E) dated 7th July, 1995 (F.No.142/9/95-TPL)which has been amended vide notification SO No.403(E) dt 24.4.2000 (F.No.142/34/99-TPL). Rule 2BB has been amended and the exemption in respect of transport allowance for financial year 2018-19 shall be available upto Rs. 3200 per month only to the person who is blind or orthopedically handicapped with disabilities of lower extremities, to meet the his expenditure for the purpose of commuting between the place of the residence and the place of his duties.