

"Prakashgad", 4th Floor, Station Road, Bandar (East), Mumbai - 400 051. Tel. (O) 26474211, 26472131

HR/S&C/

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To,

The Chief Engineer M.S.E.Dist.Co.Ltd.

AMTZ,Akola/Aurangabad/Bhandup/Baramati/Jalgaon/Kalyan/Kolhapur/Kokan,Ratnagiri/Latur/Nagpur / Nagpur Urban /Nasik/Nanded/Pune/(R&C),Nasik/Manaterial Management Cell/Civil,Mumbai.

Sub:- Bifurcation of Income received against arrears of revised wages.

Ref: - 1) GS/SEA/Pune/2015/21 Dtd.12 .02.2015

2) Office note No.S&C/989 Dtd.24.02.2015

3) VP/SEA/PARLI/06 Dtd. 29.02.2016

With reference to above cited subject, it is to inform to all that bifurcation of income received against arrears for the period Dec - 2013 to March - 2014 & April - 2014 to July - 2014 due to revised payfixation can be considered as per sect 89 (1) of IT ACT. But in this respect it is essential to submit request application by the employee for the bifurcation of Income and furnish his details in form No.10E duly verified by him to the person responsible for making the salary or payment as per point no.3.4 of CBDT Circular.

In view of this it is to intimate you that if the employee is requested for bifurcation of payment received against arrears personally in form No 10 E duly verified by him, then bifurcation of income may be considered based on cases.

Therefore you are requested if any employee / officer is requested for bifurcation of amount of arrears for calculation of Income Tax can be considered in view of the Income Tax provision.

(Subhash Kalewad) General Manager(HR-HRMS)

15 MAR 2016

Copy s.w.r. to,

1. Executive Director (HR) MSEDCL, Corporate Office, Mumbai

2.The Chief General Manager (HR)/(HR-T/E)/(IT)/(F&A) MSEDCL, Corporate Office, Mumbai Copy to,

1. The Dy. General Manager (HR)(HR-T/E), MSEDCL, Corporate Office, Mumbai.