

F.No. 275/192/2018-IT (B)
Government of India/ भारत सरकार
Ministry of Finance/ वित्त मंत्रालय
Department of Revenue/(राजस्व विभाग)
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi
18th January, 2019

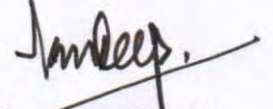
CORRIGENDUM

Subject: Income-Tax Deduction from Salaries during the Financial Year 2018-19 under Section 192 of the Income-tax Act, 1961-regarding.

The undersigned is directed to refer to Circular No.1/2019 dated 1st January, 2019 bearing file of even number on the above mentioned subject and to state that in Annexure-I from Examples from 1 to 8 referred to in pages from 47 to 55, "**For Assessment Year 2018-19**" may be read as "**For Assessment Year 2019-20**".

In Annexure-I in Example 1 referred to in page 47, in Para A against serial No.(ii), "**Rs. 5,00,000**" may be read as "**Rs. 4,00,000**".

In Annexure-I from Examples 1 to 10, referred to in pages 47 to 59, a deduction of Rs. 40,000 is allowed as standard deduction u/s 16(ia) of the Income-tax Act, 1961. The computation of total income and tax payable thereon will be accordingly modified.



(Sandeep Singh)

Under Secretary to the Govt. of India

Tele/Fax: 23094182

Mail: sandeep.singh68@nic.in