

# **SRES - NFIR**

**The Employee who got Overtime Arrears recently w.e.f. 01.01.2016, if they submit 10E Form, they are eligible to get Income Tax Relief under 89(I) as per Rule No. 21AA.**

**10E Form is available in our website.**

**Circular No. 947  
Date : 26.02.2019**

**P.S.Suriyaprakasam  
JGS/NFIR & GS/SRES**

**For more details visit [sresindia.org](http://sresindia.org) & [nfirindia.org](http://nfirindia.org)**

**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 Rs. \_\_\_\_\_ with the provisions of sub-rule (2) of rule 21A
- (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

**ANNEXURE I**

[See item 2 of Form No. 10E]