

ਡਾਇਰੈਕਟੋਰੇਟ ਆਫ ਸਕੂਲ ਐਜੂਕੇਸ਼ਨ (ਸੈਕੰਡਰੀ), ਪੰਜਾਬ।
ਐਟ ਪੰ.ਸ.ਸਿੱ.ਬੋਰਡ ਕੰਪਲੈਕਸ, ਫੇਜ਼-VIII, ਐਸ.ਏ.ਐਸ. ਨਗਰ।
(ਕੋਆਰਡੀਨੇਸ਼ਨ ਸ਼ਾਖਾ)
(email. dpise.coordination@punjabeducation.gov.in)

ਸੇਵਾ ਵਿਖੇ

1. ਸਮੂਹ ਜਿਲ੍ਹਾ ਸਿੱਖਿਆ ਅਫਸਰ (ਸੈਸਿ/ਐਸਿ), ਪੰਜਾਬ।
2. ਸਮੂਹ ਡੀ.ਡੀ.ਓ. ਪੰਜਾਬ।

ਮੀਮੇ ਨੰ. 450825/DPISE/12/2020/Co/2024 4 45 84

ਮਿਤੀ: 15/02/2024

ਵਿਸ਼ਾ:- Regarding applicability of Punjab State Development Tax (PSDT) on Pensioners & Employees and deduction of Rs. 200/- from Pension.

ਹਵਾਲ:- ਪੰਜਾਬ ਸਰਕਾਰ, ਵਿੱਤ ਵਿਭਾਗ (ਵਿੱਤ ਖਰਚਾ-5 ਸ਼ਾਖਾ) ਦਾ ਪੱਤਰ ਨੰ. FD-FE-50MISC/2/2023-5FE5/1/767001/2024 ਮਿਤੀ 23.01.2024.

ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੇ ਹਵਾਲਾ ਅਧੀਨ ਪੱਤਰ ਦੀ ਕਾਪੀ ਆਪ ਨੂੰ ਭੇਜਕੇ ਲਿਖਿਆ ਜਾਂਦਾ ਹੈ ਕਿ ਪੱਤਰ ਵਿੱਚ ਦਰਜ ਹਦਾਇਤਾਂ ਦੀ ਪਾਲਣਾ ਕਰਨੀ ਯਕੀਨੀ ਬਣਾਈ ਜਾਵੇ।

ਨੱਥੀ: ਉਕਤ ਅਨੁਸਾਰ

ਪਿ.ਅੰ. ਨੰ.ਉਕਤ / 2024 445 85 ਮਿਤੀ: 15/02/2024
ਉਤਾਰਾ ਹੇਠ ਲਿਖਿਆਂ ਨੂੰ ਹਦਾਇਤਾਂ ਦੀ ਪਾਲਣਾ ਹਿੱਤ ਭੇਜਿਆ ਜਾਂਦਾ ਹੈ:-

1. ਸਕੱਤਰ, ਪੰਜਾਬ ਸਕੂਲ ਸਿੱਖਿਆ ਬੋਰਡ।
2. ਸਮੂਹ ਅਧਿਕਾਰੀ /ਸ਼ਾਖਾ ਮੁਖੀ, ਦਫਤਰ ਐਸ.ਸੀ.ਈ.ਆਰ.ਟੀ. ਪੰਜਾਬ।
3. ਸਮੂਹ ਅਧਿਕਾਰੀ /ਸ਼ਾਖਾ ਮੁਖੀ, DoSE (S & E), ਪੰਜਾਬ।
4. ਸਮੂਹ ਅਧਿਕਾਰੀ /ਸ਼ਾਖਾ ਮੁਖੀ, ਦਫਤਰ ਡੀ.ਜੀ.ਐਸ.ਈ. ਪੰਜਾਬ।
5. ਸਹਾਇਕ ਡਾਇਰੈਕਟਰ (ਭਰਤੀ ਡਾਇਰੈਕਟੋਰੇਟ)

ਸੁਪਰਡੰਟ (ਕੋਆਰਡੀਨੇਸ਼ਨ)
15/02/2024



**GOVERNMENT OF PUNJAB.
DEPARTMENT OF FINANCE
(FINANCE EXPENDITURE-5 BRANCH)**

To

All Administrative Secretaries,
Heads of Department,
Commissioners of Divisions,
All the Deputy Commissioners in the State.
All the Managing Directors of Boards and Corporations of Punjab.
Registrar, Punjab and Haryana High Court, Chandigarh.
All District and Session Judges of the State.

No. FD-FE-50MISC/2/2023-5FE5/1/767001/2024.
Dated, Chandigarh: 23.01.2024

Subject:- Regarding applicability of Punjab State Development Tax (PSDT) on Pensioners & Employees and deduction of Rs. 200/- from Pension.

Ref:- Kindly refer to the Letter GST No. 503-1098, dated 12.06.2018 and PSDT Act-2023/258-853 Patiala, Dated-10.01.2024 issued by the Department of Excise and Taxation.

As you are aware that The Punjab Development of State Tax, 2018 was notified on 19 April, 2018 vide Notification No. 10-Leg./2018.

2. According to section 4(3) of the said Act tax @ Rs. 200/-per month shall be levied on the persons who are income tax payees. Section 4(3) of the said Act is reproduced hereunder:-

“(3) The tax under this Act shall be levied on the persons in the categories mentioned in the Schedule only if they are income tax payee i.e. the tax, for any particular financial year, shall be payable under this Act only by those person whose taxable income for the same financial year, before allowing deduction on account of tax levied under this Act, exceeds the maximum amount which is not chargeable to Income Tax by the amount of tax payable by him under this Act for that year.”

3. It is also brought to notice of all concerned that there is a dedicated website i.e. <https://psdt.punjab.gov.in> regarding the Punjab State Development Tax Act, 2018. In this website, along with relevant Act, Rules, their amendments, clarifications and frequent, asked questions are made available. In case of any difficulty reference could be made to information made available in this website.

4. You are requested to direct all the Drawing and Disbursing officers (DDOs) under your jurisdiction to deduct the due amount of tax under the said Act from the

salaries/wages payable to the employees every month and deposit the same in Head 0028 - Other Taxes and Expenditure -00-107 Taxes on Professions, Trade, Callings and Employment-01- Receipt under Punjab State Development Tax Act, 2018.

Latit Gaur
Superintendent
23-01-2024

No. FD-FE-50MISC/2/2023-5FE5/

Dated

1. A copy of above is forwarded to Director Treasuries and Accounts to endorse it to all the Banks authorized to disburse the pension.
2. A copy is also forwarded to Department of Excise and Taxation, Punjab.

Superintendent
23-01-2024