

From

PAN No.

To

Respected Sir,

Ref:-Notice No.

My submissions with reference to the notice under reference are as under.

I was appointed as Central Government Employee by Department of Telecom on . My service as Central Government employee continued till my absorption in MTNL on 01/10/2000 as per Rule 37A of CCS Pension Rules. As per sub rule 25(b) of the said rule the earned leave and the half pay leave accrued during my Govt service and at credit on 01/10/2000 was carried over to MTNL. The said sub rule reads as follows "Sub Rule 25, Upon conversion of a Government department into a Public Sector Undertaking:- (b) earned leave and half pay leave at the credit of the employees on the date of absorption shall stand transferred to such undertaking".

I retired on superannuation on from MTNL and received Rs. towards leave encashment for a total period of days of EL. This consists of Rs. towards days of carried over EL of Govt service which is fully exempt from Tax under Sec.10(10AA) (i) of IT Act and Rs. towards days of EL accrued during MTNL service which is exempt from tax up to Rs. 3 lakhs under Sec.10(10AA) (ii). In proof I have attached Leave Encashment Certificate issued by MTNL. Form -16 also was issued by MTNL accordingly. I filed IT returns for the AY based on the aforesaid facts.

TDS has been done and remitted for the whole amount of tax due. Therefore I request to cancel the notice referred to above.

With regards,

Yours Sincerely,