

Section 108

Information regarding payment of salary.-

1. Every person responsible for making any payment constituting income classifiable under the head "Salaries" not being payment made by the Government, and the prescribed officer in cases where such payments are made by the Government, shall, before the first day of September each year, furnish to the Deputy Commissioner of Taxes, a statement prepared in the prescribed form and verified in the prescribed manner so as to give the following information, namely :-

(a) the name and address of every person to whom such payment has been made, or was due, during the preceding financial year if the payment exceeds such amount as may be prescribed;

(b) the amount of payment so made, or due;

(c) the amount deducted as tax from such payment; and

(d) such other particulars as may be prescribed:

Provided that the Deputy Commissioner of Taxes may extend the date for the delivery of the statement.

Section 21. Salaries.-

1. (1) The following income of an assessee shall be classified and computed under the head "Salaries", namely:-
 1. (a) any salary due from an employer to the assessee in the income year, whether paid or not;
 2. (b) any salary paid or allowed to him in the income year, by or on behalf of an employer though not due or before it became due to him; and
 3. (c) any arrears of salary paid or allowed to him in the income year by or on behalf of an employer, if not charged to income-tax for any earlier income year.
2. (2) Where any amount of salary of an assessee is once included in his total income of an income year on the basis that it had become due or that it had been paid in advance in that year, that amount shall not again be included in his income of any other year.