

GOVERNMENT OF ANDHRA PRADESH  
DIRECTORATE OF TREASURIES AND ACCOUNTS::IBRAHIMPATNAM

Memo No: FIN02-18069/37/2019-H Sec-DTA, **13/02/2020**

Sub: DTA – CPS(NPS) – Income Tax - Clarification on 80CCD(1B) - Reg.

Ref: 1) F.No. PR.CCIT/Tech/67/2015-16 St.12-02-2016 of Income Tax Officer

(H.Qrs) (Tech) O/o Pr.CCIT, AP and Telangana, Hyderabad.

2) Representation Dt.13-02-2020 of the President, APCPSEA.

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While communicating copy of the reference 1<sup>st</sup> cited,all the DDs of the DTs in the state are hereby informed that, the Income Tax Officer (H.Qrs) (Tech) O/o Pr.CCIT, AP and Telangana, Hyderabad have clarified that,if the individual having savings of Rs 1,50,000 under 80C, excluding CPS deduction , the incumbent can avail RS. 50,000/- which is deducted towards CPS (NPS)under 80CCD(1B).

It was also clarified therein that the incumbent can split the CPS(NPS) amount in 80CCD(1) and 80CCD(1B) if the employee have less than Rs.1,50,000/- savings in 80C and exceeds RS. 50,000/- towards CPS(NPS).

They are therefore requested to follow the above instructions for strict compliance.

**Signature Not Verified**

Digitally signed by BEZWADA LAKSHMI  
HANUMANTHA RAO  
Date: 2020.02.13 13:05:45 IST  
Reason: Approved

**HANUMANTHA RAO**

**BEZWADA LAKSHMI**

**DIRECTOR**

**ENCL: a.a**

To  
All the Deputy Directors of District Treasuries in the state.