



# ALL INDIA ASSOCIATION OF COAL EXECUTIVES (AIACE)

(Regd. under The Trade Union Act 1926; Regd. No. 546 / 2016)

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AIACE/CENTRAL/2019/ 9

Dated -- 16 /1/2019

To

The Chairman,  
Coal India Limited,  
Coal Bhawan,  
Premise No-04 MAR, Plot No-AF-III, Action Area-1A,  
Newtown, Rajarhat, Kolkata-700156

Sub:-- Difficulties in submitting NPS related documents by Family members of Deceased Executives Under Executive Defined Contribution Pension Scheme, 2007

Dear Sir,

For speedy reimbursement of annuity by 1<sup>st</sup> April.2019, Working as well as Retired Executives, are keen to fulfil various formalities of submission of required documents. For availing Income Tax relief to Executives, online generation of Annexure-I and Form 10 E is a welcome improvement in moving a step forward from the offline submission mode.

Now, generation of these 2 forms require interactive participation of working and retired executives during submission of their Taxable Income & Income Tax details thereof. However, it is felt that the methodology / steps have been developed keeping in view only 2 category of Executives viz., working and separated category. However, there is also a 3<sup>rd</sup> category who are now under "deceased" category. We feel that widows and/or legal heirs of these "deceased" executives have also right to avail tax relief while receiving NPS benefits garnered by their departed kin. Self-attestation of documents like Annexure-I and Form 10-E, at nowhere provides space for self-attestation by these legal heirs/dependent family members. Under Indian Income Tax rules, the gains and losses of a deceased person are to be legally borne by his/her spouse / legal heir(s) who will be filing, on behalf of deceased, IT Return of the said executive.

Under the present methodology envisaged, it is difficult on part of a widow/legal heir, to avail this tax relief at CIL level itself. He/she/legal heir will have to forgo the relief which they can only reclaim at a later stage from IT department after a long drawn legal battle taking help of advocate(s) too. It is not hard to imagine the humiliation to be faced by them.

So, it is requested that needful modification in various Forms may kindly be ordered to be incorporated. It is not yet late, and with the competent core team ,this can be managed.

Looking forward to a positive response from your end,

Regards,

P K SINGH RATHOR  
Principal General Secretary

Copy to

DT/DP/DF/DM, Coal India Ltd, Kolkata.

CMD/DP/DF, All subsidiary companies of CIL