

ANNEXURE- VI
GUIDELINES FOR THE ASSESSMENT OF INCOME FOR THE
PURPOSE OF ISSUING INCOME CERTIFICATE

[As per GO(MS) No.192/85/RD dated 23.3.1985 of Revenue (D) Department]

[See Clause 5.4.2 Prospectus]

(1) Different purposes of Income Certificate:

- (a) for availing fee concession in Education Institution.
- (b) for securing seats in the quota reserved in professional colleges of the Socially and Economically Backward classes.
- (c) for obtaining loans from Government Departments, Kerala Financial Corporation etc. for various purposes.
- (d) for getting different kinds of pension such as Old Age Pension, Widow Pension, Agricultural Labourers Pension, Pension for T.B Patients, Leprosy Patients, Cancer Patients etc.
- (e) for getting financial aid available to the Ex-Servicemen.
- (f) for getting the loan available to the SC/ST for different purposes.
- (g) for getting the relief given to the victims of natural calamities.
- (h) for getting the artificial limb, cycle, etc., supplied to the physically handicapped persons.
- (i) for getting free ration etc.

(2) Definition:

(a) Family:-

For assessing the income of the family, the term of family would mean a family consisting of

- (1) Applicant
- (2) Parents/Guardian
- (3) Unmarried brothers and sisters/ dependant unmarried sons and daughters living together in the same house, widowed daughters actually dependant on the family.

(b) Income:-

Income would mean the regular income actually earned by the family members. Income of unmarried daughters and unmarried brothers and sisters as the case may be should be reckoned for calculating family income.

Income of the members of the family living together alone need be reckoned.

Exceptions

- (1) Income of widows daughter/ sister will be excluded.
- (2) Terminal benefits will be excluded.
- (3) Surrender leave salary will not be reckoned.
- (4) Festival allowance will not be reckoned.
- (5) Family pension will be excluded.

(3) Different sources of income for the purpose of Income Certificate:

(i) Income from salary:

Salary income excluding H.R.A., Special pay, Deputation Pay/Allowances etc., will be reckoned for calculating total income. T.A., P.T.A., honorarium for special work etc. will be excluded for calculating salary income. D.A will be included for calculating total income.

(ii) Income from pension:

The amount excluding the amount of commutation will be taken into account for the purpose of Income Certificate. The

pension will be assessed on the basis of the Pension Payment Order.

(iii) Income from business:

This can be assessed on the basis of Income Tax Certificate. In the cases of non-assesses the Income Certificate will be

issued on the basis of declaration filed by the persons concerned. In the case of non-assesses Income Certificate shall be issued on the basis of the declaration filed by the applicant/parent/or guardian in the case of students.

(iv) Income of persons employed abroad shall be assessed on the basis of the declaration filed by the applicant / parent

or guardian in the case of students.(v) Income of daily labourers:

Income Certificate shall be issued on the basis of the declaration filed by the applicant/ parent or guardian in the case of student.

(vi) Income from property:

The income from property will include the income from produce viz. coconut etc., value of improvements on landed property

will be calculated on the basis of the principles adopted for the purpose of land acquisition.

(vii) Income from rented buildings:

Income on this account will be calculated deducting the annual maintenance charges.

(4) Assessment of income of the family having more members:

When there are more members in a family, the income available for distribution will be less this compared to a family having

lesser number of members. In such cases an allowance will be given to each member in excess of five. For example if there are

five members in a family, three children and parents, the income from all members should be taken into account for computing

family income. If the number exceeds five, an allowance will be given to each additional child.

The amount of such allowance (to

be decided) should be deducted from the total annual income of the family for the purpose of Income Certificate.

(5) Variation of super checking:

There may be variation between the income assessed by the Village Officer and that arrived at by higher officers on super

checking. 10% or less of such variation can be allowed.

(6) Period of validity:

Normally a Certificate issued to a person for a particular purpose should be binding for a period of two years or for the term of the course.

(7) Cancellation of false Certificates:

The certificates obtained fraudulently, that is by willfully suppressing the actual income or willfully giving false income, will be cancelled.

(8) Authority:

The Village Officer shall be the authority to issue Income Certificate that is required to be produce before the State Government Department or Authorities. In the case of certificate required to be

produced before the Central Government Departments the Tahsildar shall be the authority to issue the Income Certificate. The Tahsildar shall be the Appellate Authority to entertain the appeal if any against the income assessed by the Village Officer. The Revenue Divisional Officer/Deputy Collector shall be the Revisional Authority. Appeal against the income assessed by the Tahsildar shall be preferred before the Revenue Divisional Officer/Deputy Collector. The Collector shall be the Revisional Authority in that case.

(9) Co-ordinating Department:

The Revenue Department in the Secretariat shall be the Co-ordinating department in respect of the issuance of guidelines/instructions relating to the grant of the Income Certificate, by Village Officer/Tahsildar. The Revenue Department shall be consulted if and when any event/instructions are proposed to be issued in the matter by other departments. The Application of Income Certificate shall be in the prescribed form, duly affixing Court Fee stamp worth ` 5/-. The Income Certificate shall be issued in the form, prescribed by the Revenue Department.