

मुरगांव पत्तन प्राधिकरण  
**MORMUGAO PORT AUTHORITY**  
**CIRCULAR**

**Ref. No.** FA/CA/P-32/2025/00028

**Dated :** 28-01-2025

**Sub :** Verification of High Risk Refund Cases – reg.

A letter F.No. High Risk Refund/JCIT(OSD)/TDS Circle – Pnj/2024-25 dated 21.01.2025, Din: KAR/CT/184/1/21012025/00388, on the subject matter, has been received from the Office of the Joint Commissioner of Income tax (OSD), TDS Circle Panaji.

Vide aforementioned letter, the Joint Commissioner of Income Tax (OSD) has stated that as part of their ongoing efforts to reduce fraudulent refund claims, they have received information concerning claim of Deduction under section 80E of the Income Tax Act, 1961 (deduction for interest on Higher education loan) claimed by individuals associated with MPA in the capacity of employees for the financial year 2022-23.

Under the provisions of Income-Tax Act, 1961, deduction under Section 80E can only be claimed if an education loan is taken by a person and repaid with interest by assessee. Otherwise, any such claim is treated as fraudulent claim and attracts penal provisions under the Income Tax Act.

All Officers and employees are hereby advised to review and revise their income tax returns, in case the above mentioned deduction has been claimed inadvertently or by over sight and in case no such higher education loan interest liability has been incurred by them. An updated return of income withdrawing the mentioned claim can be filed before 31<sup>st</sup> March, 2026 under Section 139(8A) of the Income Tax Act.

It is also advised that, if any Officers/employees have inadvertently or by oversight claimed deductions under any other sections for which they are not eligible, may also file a revised income tax return withdrawing the said claim.

  
28/1/25

Financial Advisor and  
Chief Accounts Officer

Copy to :

1. Chairperson's table
2. Dy.Chairperson's table
3. All HOD's MPA