



**icmr** **NIOH**  
INDIAN COUNCIL OF  
MEDICAL RESEARCH NATIONAL INSTITUTE OF  
OCCUPATIONAL HEALTH

आई सी एम आर - राष्ट्रीय व्यावसायिक स्वास्थ्य संस्थान  
स्वास्थ्य अनुसंधान विभाग, स्वास्थ्य और परिवार  
कल्याण मंत्रालय, भारत सरकार

ICMR - National Institute of Occupational Health  
Department of Health Research, Ministry of Health  
and Family Welfare, Government of India

NIOH/AC/16/IT/2024-25/1154

Dated: 29.08.2024

परिपत्र / CIRCULAR

विषय: वित्तीय वर्ष 2024-25 के लिए आयकर गणना के उद्देश्य से घोषणा पत्र प्रस्तुत करना, के संबंध में--

Sub: Submission of Declaration Form for the purpose of Income tax computation for financial year 2024-25, reg--

सभी अधिकारियों/कर्मचारियों/पेंशनभोगियों/पारिवारिक पेंशनभोगियों और आरओएचसी(एस) के कर्मचारियों को सूचित किया जाता है कि वित्तीय वर्ष 2024-25 के लिए आयकर गणना के उद्देश्य से घोषणा पत्र NIOH वेबसाइट पर उपलब्ध करा दिया गया है। सभी अधिकारियों/कर्मचारियों/पेंशनभोगियों/पारिवारिक पेंशनभोगियों और आरओएचसी(एस) के कर्मचारियों से अनुरोध है कि वे बचत/निवेश के बारे में विवरण के साथ विधिवत भरा हुआ घोषणा पत्र 20.09.2024 को या उससे पहले लेखा अनुभाग में भेज दें।

All Officers/Staff/Pensioners/Family Pensioners and staff of ROHC(S) are hereby informed that Declaration Form for Income Tax Calculation purpose for the financial year 2024-25 is made available on NIOH website. All Officers/Staff, Pensioners/Family Pensioners and staff of ROHC(S) are hereby requested to send duly completed Declaration form with details about savings/Investments to Accounts Section on or before 20.09.2024

इसके अलावा, करदाता के पास चुनने के लिए दो अलग-अलग विकल्प उपलब्ध हैं कि वह पुरानी व्यवस्था या नई कर व्यवस्था में गणना करवाना चाहता है या नहीं। कृपया यह भी सूचित करें कि आधार को पैन से लिंक किया गया है। लिंक न होने पर, कर स्लैब/व्यवस्था से परे, वेतन की सकल राशि पर 20% या आयकर अधिनियम, 1961 के प्रासंगिक प्रावधान में निर्दिष्ट दर पर कर काटा जाएगा।

Further, there are two different options available to Assesse to select whether he/she would like to get calculation in Old Regime or New Tax Regime. Please also inform that Aadhaar is linked with PAN. On non linking, irrespective of tax slab/regime, tax shall be deducted on gross amount of salary @20% or at the rate specified in the relevant provision of Income Tax Act, 1961.

अनुरोध है कि विभिन्न बचतों/निवेशों, जो पहले से किए गए हैं या किए जाने की संभावना है, के लाभों का दावा करने के लिए स्वयं-सत्यापित दस्तावेजी प्रमाण 31.01.2025 तक लेखा अनुभाग में प्रस्तुत करें, ऐसा न करने पर बचत/निवेश को रद्द करके लागू दरों पर वेतन से कर वसूला जा सकता है।

It is requested to submit self-attested documentary proof for claiming the benefits of various savings / investments already made or likely to be made, will be submitted by 31.01.2025 to Accounts Section, failing which the tax may be recovered from salaries by nullifying the savings / investments at applicable rates.

(राहुल वाधवानी / Rahul Wadhvani)

DDO

Encl: As above

To,

- 1) All Officials/Staff
- 2) The OIC, ROHC(S), Bangalore
- 3) Dr. L. K Sharma, Scientist 'E', with a request to kindly upload the Declaration Form on Institutes website.
- 4) Office Copy



**ICMR-NATIONAL INSTITUTE OF OCCUPATIONAL HEALTH  
MEGHANINAGAR, AHMEDABAD**

Form no. 12BB (See rule 26C)

Declaration Form for the Financial Year **2024-25** (Assessment Year **2025-26**)

**Emp. ID / PPO NO:**

**NAME:**

**DEPARTMENT:**

**Sr. Citizen: Yes/No**

**DESIGNATION:**

**PAN NO.:**

TAX CALCULATION (please tick one option)  Old Tax Regime  New Tax Regime

Whether Aadhaar is linked with PAN :  YES  NO

No.	Sections	Particulars of Investments/Deduction		Amount
1.	U/S 10 (13A)	Rent Paid (For HRA exemption from salary employees must provide self-attested copy of rent agreement and rent receipts/Bank statement for all months i.e. from April 2024 to March 2025). <b>Enclose photocopy of PAN of Landlord where Rent per month is above Rs.8333/-</b>		
2.	U/S 24 (1) (b)	Interest on Housing Loan up to Rs.2,00,000/- (Rs.3,00,000 for senior citizen)		
3.	U/S 80 C	<b>Particular</b>	<b>Investment Amount in Rs.</b>	
		PPF/GPF		
		LIC (Certify that the policy/policies is/are paid by self only)		
		GIS/NSC		
		Sukanya deposit		
		Tuition Fee (other than reimbursed by office)		
		NPS (other than deducted by office)		
		Post office time deposits		
		Repayment of principal amount of housing loan		
		Any other Allowed Investment if any, specify		
		(Maximum limit up to Rs. 1, 50,000/-).		
4.	U/S 80 D	1) Medical Insurance Premium, including premium for parents		
		2) Payment for Preventive Health Check-up Amount paid on account of medical expenditure ( <b>Original bills to be submitted. It is advisable to keep photocopy of the same for your own reference.</b> ) incurred on the health of the assessee or any member of his family, who is a senior citizen and no amount has been paid to effect or to keep in force insurance on the health of such person  *For claiming deduction under 80D(Medical Insurance), a copy of Insurance certificate containing the name of the insured persons may be enclosed.		
5.	U/S 80 DD	Maintenance / Treatment of Handicapped dependent or deposit for maintenance of Handicapped dependent who is person with disability (max. Rs.75,000/- for disability and Rs.1.25,000/- for severe disability 80% and above).		
6.	U/S 80 E	Interest on a loan taken for higher education max. 8 years.(no limit).		
7.	U/S 80EEA	Additional Deduction for Interest on Home Loan		
8.	U/S 80 EEB	Deduction for Interest on Loan taken to Buy Electrical Vehicle		
9.	U/S 80 G	Donation should be made only to specified Fund (Prime Minister's Relief Fund, Chief Minister's Relief Fund or Lt. Governor's Relief Fund). Rebate for any other donation should be claimed directly. ( <b>*Please mention the net qualifying amount</b> )		
10.	80 GG	Rent paid in excess of 10% of total income for furnished/unfurnished residential accommodation (subject to maximum of Rs.5000 p.m.)		
11.	U/S 80 U	Physical Disability (max. Rs.75,000/- for disability and Rs.1.25,000/- for severe disability 80% or more, pl. attach certificate).		

**12. Any other income:**

- a. Salary Income (other than NIOH Ahmedabad) :
- b. Income from House Property :
- c. Income from other sources (Other than NIOH Ahmedabad) :

**13. Tax Credit (please attach self-attested proof)**

i.e. TDS made by Bank/ employer (other than NIOH Ahmedabad) :



## घोषणा पत्र / DECLARATION

मैं एतद्वारा घोषणा करता हूँ कि पूर्व-पृष्ठ/ऊपर दिए गए विवरण सभी प्रकार से सही और पूर्ण हैं। वित्तीय वर्ष 2024-25 की मेरी कर देनदारी की गणना करते समय मुझे उचित कर छूट की अनुमति दी जा सकती है।/I hereby declare that the particulars given on pre-page/above are correct and complete in all respect. I may be allowed appropriate tax rebate while calculating my tax liability of Financial Year 2024-25.

पहले से किए गए या किए जाने वाले विभिन्न बचत/निवेश के लाभों का दावा करने के लिए स्व-सत्यापित दस्तावेजी प्रमाण 31 जनवरी 2025 तक प्रस्तुत किया जाएगा, ऐसा न करने पर लागू दरों पर बचत/निवेश को रद्द करके कर की वसूली की जा सकती है।/The self-attested documentary proof for claiming the benefits of various savings / investments already made or likely to be made, will be submitted by 31<sup>st</sup> January 2025, failing which the tax may be recovered by nullifying the savings / investments at applicable rates.

भुगतान/योगदान/निवेश के मामले में, जब भी मांगा जाएगा मैं सत्यापन के लिए मूल दस्तावेज प्रस्तुत करूंगा।/In case of payment/ contribution/ investments, I will produce the original document for verification, whenever it will be asked for.

नोट/Note: जनवरी 2025 तक उपरोक्त घोषणा के आधार पर कर (अस्थायी) काटा जाएगा। फरवरी 2025 से, लागू दरों के अनुसार कर काटा जाएगा, यदि स्व-सत्यापित दस्तावेजी प्रमाण के साथ समर्थित बचत का विवरण 31 जनवरी 2025 तक जमा नहीं किया जाता है।/Tax (tentative) will be deducted on the basis of above declaration up to January 2025. From February 2025 onwards, tax will be deducted as per applicable rates, if details of savings supported with self-attested documentary proof are not submitted by 31<sup>st</sup> January 2025.

हस्ताक्षर /Signature

तारीख: /Date:



# Tax Rates: Income Tax Slab for F.Y 2024-25

Income Tax Slab Rate for FY 2024-25 AY 2025-26 for Individuals (OLD Regime):

*Individual (resident or non-resident), who is of the age of less than 60 years on the last date of the relevant year:*

Net income range	Income-Tax Rate
Up to Rs 2,50,000	Nil
Rs 2,50,001 - Rs 5,00,000	5%
Rs 5,00,001 to Rs 10,00,000	20%
Rs 10,00,001 and above	30%

*Resident senior citizen, i.e every individual, being a resident in India, who is of the age of 60 years or more but less than 80 years at any time during the previous year:*

Net income range	Income-Tax Rate
Up to Rs 3,00,000	Nil
Rs 3,00,001 - Rs 5,00,000	5%
Rs 5,00,001 to Rs 10,00,000	20%
Rs 10,00,001 and above	30%

*Resident super senior citizen, i.e every individual, being a resident in India, who is of the age of 80 years or more at any time during the previous year:*

Net income range	Income-Tax Rate
Up to Rs 5,00,000	Nil
Rs 5,00,001 to Rs 10,00,000	20%
Rs 10,00,001 and above	30%

**Plus:-**

- **Surcharge:-** 10% of income tax where total income exceeds Rs.50,00,000/-  
15% of income tax where total income exceeds Rs. 50,00,000/-

**Health and Education Cess:-** 4% of income tax and surcharge (if any)

**Note:**

1. A resident individual is entitled for rebate under section 87A if his total income does not exceed Rs.5,00,000/-. The amount of rebate shall be 100% of Income-Tax or Rs.12,500/- whichever is less.
2. Standard deduction of Rs.50,000/- for salaried and pensioners is available for A.Y 2024-25



# Tax Rates: Income Tax Slab for F.Y 2024-25

Income Tax Slab Rate for FY 2024-25 AY 2025-26 for Individuals

(New Regime section 115 BAC):

Net income range	Income-Tax Rate
Up to Rs 3,00,000	Nil
Rs 3,00,001 - Rs 7,00,000	5% (Tax Rebate u/s 87A)
Rs 7,00,001 to Rs 10,00,000	10% (Tax Rebate u/s 87A upto Rs.7,00,000/-)
Rs 10,00,001 to Rs.12,00,000	15%
Rs 12,00,001 to Rs.15,00,000	20%
Above Rs.15,00,000	30%

**Plus:-**

**Surcharge:-** 10% of income tax where total income exceeds Rs.50,00,000/-  
15% of income tax where total income exceeds Rs. 50,00,000/-

**Health and Education Cess:-** 4% of income tax and surcharge (if any)

**Note:**

1. Standard deduction of Rs.75,000/- for salaried and pensioners is available for A.Y 2024-25
2. No deduction in the form of 80C/8D etc.. are available under new tax regime.