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नबीबाग, बैरसिया रोड, भोपाल – 462038  
**ICAR-Indian Institute of Soil Science**  
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F. No. 6-7/2024-25/C&B/IISS

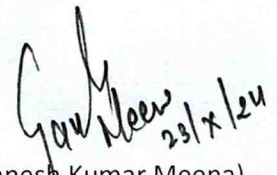
Dated 23/10/2024

**CIRCULAR**

For calculation of advance payment of Income Tax payable on the income drawn during the current financial year 2024-25 and its deduction thereof, before the end of the financial year, all the Officers/Officials are requested to **submit the statement as per the New option/old option obtained vide office circular of even no. dated 02.04.2024** of all Income under the Head “salaries”, drawn/to be drawn by them from March, 2024 to February, 2025 with verified from Pay slip & salary statement. If found any discrepancy in statement & pay slip, matter may be brought to the knowledge of DDO for further needful. Income received from other sources during the current financial year may also be mentioned, if any.

For claiming rebate/relief under LIC premium/Mutual Funds/Bonds etc. saving, the latest premium receipts for claiming rebate for HBA, the provisional certificate issued by the concerned bank/financial company may be produced for verification. House rent allowance qualifying for exemption shall be allowed only if the officer submits the requisite rent receipts with owner's PAN no. for the year 2024-25.

In the event of non submission of statement duly filled in all respect as stated above, may result in non-drawl of pay and allowances and deduction of income tax may be made as per maintained records. The statement should be submitted to the DDO, IISS, Bhopal within the stipulated time i.e. upto 15/11/2024 on the proforma with enclosures Annexure I, II, III, IV which may be downloaded from Institute's website [www.iiss.nic.in](http://www.iiss.nic.in). A copy of PAN Card and Aadhar card may also be attached with the statement. The declaration once submitted will be taken final during the current financial year. The statement of pay and allowances will be issued in due course of time.

  
23/10/24

(Ganesh Kumar Meena)

Administrative Office &

Drawing & Disbursing Officer

Mob:9549985227

E-mail-ganesh.meena@icar.gov.in

**Distribution:**

1. All PC's, IISS, Bhopal for circulation among officers & staff members.
2. All HOD's, I/c's, IISS, Bhopal for circulation among officers & staff members.
3. All PIs/Co-PIs of External Funded Projects, IISS, Bhopal for circulation among their staff members (RAs/SRFs/JRFs/YPs & Field Astts.) .
4. I/c AKMU, IISS, Bhopal for uploading in IISS website.

**ICAR-INDIAN INSTITUTE OF SOIL SCIENCE : BHOPAL**  
 Final Income Tax Statement of Income U/s 192(2B) of the Income Tax Act 1961  
**Year ending 31.3.2025 Financial Year 2024-25 Assessment Year 2025-26**

Name of the Employee Dr./Mr./Sh./Smt. \_\_\_\_\_ Designation \_\_\_\_\_

PAN No. \_\_\_\_\_ (attach copy of PAN card), Date of Birth (for Scientist staff only) \_\_\_\_\_

AADHAR NO \_\_\_\_\_

**Details of Total emoluments paid& Tax deducted at Source for old option**

1.	Annual Salary Income	₹ Each	₹ Total
	(a) Gross Salary (Basic Pay+DA+HRA+TA+DA on TA )		
	(b) Leave encashment		
	(c) Tuition fee reimbursement(Maximum 02 children)		
	(d) Honorarium/ Intellectual fee/ Remuneration		
	(e) Bonus		
	(f)Other perquisite, if any		
	<b>Less-Standard deduction under Sec 16(ia)</b> ₹	50,000/- (if old) 75,000/- (if new)	
2	Less : HRA Rebate qualifying for exemption if any U/s 19(13A) enclose House rent receiptwith owner's PAN No. (admissible amt. - whichever is less out of 'a' , 'b' and 'c' mentioned below) (a) HRA Received Rs..... (b) Rent paid on excess of 10% of ( <b>salary</b> ) Rs..... (c) 40% of salary Rs..... (d) Professional Tax		
	<b>Total of S.No. 2</b>		

3	Income chargeable U/head Salary (1-2)		
4	Income from other source: Bank Interest, P.O. deposit, NSC, <b>FD interest</b> etc.		
5	Gross Total Income (3+4)		
6	Income from House Property:		
	(a) Interest accrued on HBA deductions u/s24(i)(iv) before 31.3.99 max ₹ 30000/- After 31.3.99 maximum ₹ 2,00,000 for self occupied house		
7	Deduction under chapter VI-A	Gross	Qualifying
	Amt.	Amt.	
	(a) Donation 80G(100 or 50%) ₹ ₹		
	(b) Med.Insur.80D( ₹ 25000) ₹ ₹		
	(C) H/Capped persons 80U ( ₹ 75000-1.25lakh.) ₹ ₹ (if old resume) ( ₹ 38,400) (if new resume)		
	(d) Repayment of Edu.loan no limit of Interest ₹ ₹		
	(e) Any other ₹ ₹		
8	Total deductions (6+7)		
9	Net Income (5-8)		
10	Contribution of saving : U/s 80CCC		
	Pension Plan LIC		
	GPF Contribution		
	Employee contribution to NPS (80-ccd (1))		
	LIC Premium		
	ICAR GSLIS		
	Tuition Fee limited to two children		
	10 or 15 Yrs. a/c under the PO Saving(CTD)/PPF		



	NSC Purchase	
	Re-investment of interest on NSC	
	ULIP/Mutual fund , PLI	
	Repayment of HouseBuilding loan	
	Bonds	
A	<b>Total saving u/s 80 cc (S.No.10) subject to maximum Rs.1,50,000/- (if old resume)</b>	
B	<b>NPS contribution under section 80 CCD (1-B)- Additional (maximum Rs. 50000/-)</b>	
C	<b>Government's contribution to NPS under section 80 CCD(2)</b>	
11	*Taxable Income (9-10)	
12	<b>Amount of Tax</b>	
13	<b>Rebate Under section 87 A</b> (An assesses whose total income does not exceed Rs. 5.00 lakh, shall be entitled to a deduction of an amounts equal to 100% of income tax or Rs.12,500/- whichever is less)	
14	<b>Net Tax (12-13)</b>	
15	4% Education Cess will be payable on the net tax(including surcharge)payable for all accesses	
16	<b>Total Tax (14+15)</b>	
17	Relief U/s 89 (Arrears difference of tax)	
18	Tax payable (16-17)	
19	<b>Less: Income Tax deducted for 2024-25 (up to October 2024)</b>	
20	<b>Balance Tax to be deducted</b>	
21.	<b>Balance Tax to be deducted in equal proportion from the salary for m/o Nov 23</b>	
a.		
b.	<b>Dec 23</b>	
c.	<b>Jan 24</b>	
d.	<b>Feb 24</b>	
	<b>Total of 21 a to d</b>	

**Present/Corresponding Address:**

Signature of the Employee -----

Mobile No.&amp; Intercom No. -----

ICAR e-mail given by ICAR -----

Alternate e-mail address-----

PIN CODE-

**Permanent Address:**

PIN CODE-

**(A) NORMAL RATES OF TAX FOR OLD OPTION**

Taxable Income	Others
Up to 2,50,000	Nil
2,50,001 to 5,00,000	5% of income exceeding ₹ 2,50,000/-
5,00,001 to 10,00,000	₹ 12,500/- plus 20% of Income exceeding ₹ 5,00,000/-
Where the total income exceeds ₹ 10,00,001 above	₹ 11,25,000/- plus 30% of Income exceeding ₹ 10,00,000/-
Total income of up to ₹ 5,00,000	Rebate under 87-A up to ₹ 12,500/-

**(B) Rates of tax for a Senior Citizens 60 years and above but less than 80 years**

3,00,000	Nil
3,00,001-5,00,000	5% of the amount by which the total income exceeds ₹ 3,00,000/-
5,00,001-10,00,000	₹ 10,000 + 20% on Income exceeding ₹ 5,00,000/-
10,00,001 and above	₹ 11,00,000 + 30% on Income exceeding ₹ 10,00,000/-
Total income of up to ₹ 5,00,000	Rebate under 87-A up to ₹ 12,500/-

**Note: Income Tax Assess claiming the above deduction/rebate under different Sections of IT Act are required to provide documentary proof regarding the claim, failing which no deduction/rebate will be allowed.**

**(C) NORMAL RATES OF TAX FOR NEW OPTION**

SL.NO.	INCOME RANGE	INCOME TAX RATES
1	UP TO 3,00,000/-	NIL
2	RS. 3,00,000/- TO RS. 7,00,000/-	5% (20,000/-) ON INCOME WHICH EXCEEDS RS. 3,00,000/-
3	RS. 7,00,000/- TO RS. 10,00,000/-	20,000 + 10% (30,000/-) ON INCOME MORE THAN RS. 7,00,000/-
4	RS. 10,00,000/- TO RS. 12,00,000/-	50,000 + 15% (30,000/-) ON INCOME MORE THAN RS. 10,00,000/-
5	RS. 12,00,000/- TO RS. 15,00,000/-	80,000 + 20% (60,000/-) ON INCOME MORE THAN RS. 12,00,000/-
6	ABOVE RS. 15,00,000/-	1,40,000 + 30% ON INCOME MORE THAN RS. 15,00,000/-
7	STANDARD DEDUCTION	RS. 75,000/-
8	REBATE UNDER 87 A	RS. 25,000/- OR TOTAL TAX PAYABLE IF TAXABLE AMOUNT UPTO RS. 7,00,000/-

## Annexure-I

Those who are paying rent for his/her residential purpose and seeking rebate on Income Tax, the following details of the landlord be furnished.

1. Name of the Landlord : \_\_\_\_\_
2. Address : \_\_\_\_\_  
\_\_\_\_\_
3. PAN No. (Landlord) \_\_\_\_\_
4. In case there is no PAN No. of the :  
Landlord, Declaration to this effect from  
the Landlord be attached along with copy  
of property tax paid. \_\_\_\_\_
5. Whether the person to whom rent  
being paid is declared to be dependent  
to the employee and the declaration to  
this effect is submitted to the concern  
Establishment section or not. \_\_\_\_\_
6. Whether the employee or his/her  
spouse owns residential  
accommodation or not. If so, the  
details and status be furnished. \_\_\_\_\_
7. Whether the spouse of the employee is  
availing Income Tax rebate on account  
of rent being paid from his/her  
employee. \_\_\_\_\_

Signature: -----

Name: -----

Designation:-----



## Annexure-II

### COMPUTATION OF HOUSE PROPERTY

1. Location of property : \_\_\_\_\_
2. Status (Self Occupied/let out) : \_\_\_\_\_
3. Annual value amount for which the :  
Property might reasonably be let out or  
Annual Municipal valuation or actual rent  
received or receivable whichever is  
highest. \_\_\_\_\_
4. Less: Municipal tax paid : \_\_\_\_\_
5. Net adjust annual value : \_\_\_\_\_
6. Less-deduction under section 24(1) :  
30% of net adjusted annual value \_\_\_\_\_
7. Less-Interest on borrowed capital \_\_\_\_\_
8. Net Income from House property : \_\_\_\_\_

Signature: -----

Name: -----

Designation:-----

## INCOME TAX RULES, 1962

## FORM No.12C

(See Rule 26B)

**Form for sending particulars of Income under section 192 (2B) for the year Ending 31st March, 2025.**

1. Name and address of the employee : \_\_\_\_\_
2. Permanent Account Number : \_\_\_\_\_
3. Residential Status : \_\_\_\_\_
4. Particulars of income (not being less) under any head other than "Salaries" received in the financial year:
- |                                                   |             |
|---------------------------------------------------|-------------|
| (i) Interest on securities                        | Rs. : _____ |
| (ii) Income from house property                   | Rs. : _____ |
| (iii) Profits and gains of business or profession | Rs. : _____ |
| (iv) Capital gains                                | Rs. : _____ |
| (v) Income from other sources                     |             |
| a) Dividends                                      | Rs. : _____ |
| b) Interests                                      | Rs. : _____ |
| c) Other Income (Specify)                         | Rs. : _____ |
| Total Rs. : _____                                 |             |

5. Aggregate of sub items (i) to (v) of item 4.

6. Tax deducted at source (enclosed certificate(s) issued under Section 203.)

Place \_\_\_\_\_

Dated \_\_\_\_\_

(Signature of the employee)

**Verification**

I, \_\_\_\_\_ do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified to-day, the \_\_\_\_\_ day of \_\_\_\_\_ 2021

Place \_\_\_\_\_

Dated \_\_\_\_\_

(Signature of the employee)



**Form No.19BA**  
**(See Rule 11B)**  
**DECLARATION TO BE FILLED BY THE ASSESSEE**  
**CLAIMING DEDUCTION U/S 80CC**

I/We \_\_\_\_\_ (Name of the assessee with Permanent Account Number) Do hereby certify that during the previous year \_\_\_\_\_ I/We had occupied the premises \_\_\_\_\_ (full address of the premises) for the purpose of my/our residence for a period of \_\_\_\_\_ months and have paid Rs. \_\_\_\_\_ in cash/through crossed cheque, bank draft towards payment of rent to Shri/Ms/Mrs \_\_\_\_\_ (name and complete address of the landlord). It is further certified that no other residential accommodation is owned by

- (a) Me/my spouse/my minor child/our family (in case the assessee is HIF), at \_\_\_\_\_  
 Where I/we ordinarily reside / perform duties of Office or employment or carry on business of profession, or
- (b) Me/us at any other place, being accommodation in my occupation, the value of which is to be determined u/s 23(2)(1) or u/s 23(2)(b).
- (c) The information as per enclosed Performa is also required on Annexure-1.

Name \_\_\_\_\_

Designation \_\_\_\_\_

Divn./Section \_\_\_\_\_