



फा.सं 6-7/2025-26/C&B/IISS

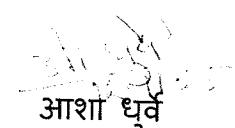
दिनांक 12/11/2025

परिपत्र

चालू वित्त वर्ष 2025-26 के दौरान प्राप्त आय पर देय आयकर के अग्रिम भुगतान की गणना और उसकी कटौती के लिए, वित्त वर्ष की समाप्ति से पहले, सभी अधिकारियों/कर्मचारियों से अनुरोध है कि वे कार्यालय के समसंख्यक परिपत्र दिनांक 07.04.2025 के अनुसार प्राप्त नए विकल्प/पुराने विकल्प के अनुसार मार्च, 2025 से फरवरी, 2026 तक उनके द्वारा प्राप्त/प्राप्त किए जाने वाले "वेतन" शीर्षक के अंतर्गत सभी आय का विवरण वेतन पर्ची और वेतन विवरण से सत्यापित करके प्रस्तुत करें। यदि विवरण और वेतन पर्ची में कोई विसंगति पाई जाती है, तो मामले को आगे की आवश्यक कार्रवाई के लिए डीडीओ के संज्ञान में लाया जा सकता है। चालू वित्त वर्ष के दौरान अन्य स्रोतों से प्राप्त आय का भी उल्लेख किया जा सकता है, यदि कोई हो।

एलआईसी प्रीमियम/म्यूचुअल फंड/बॉन्ड आदि बचत के तहत छूट/राहत का दावा करने के लिए, एचबीए के लिए छूट का दावा करने हेतु नवीनतम प्रीमियम रसीदें, संबंधित बैंक/वित्तीय कंपनी द्वारा जारी अनंतिम प्रमाण पत्र सत्यापन के लिए प्रस्तुत किया जा सकता है। छूट के लिए अर्हक मकान किराया भत्ता केवल तभी दिया जाएगा जब अधिकारी वर्ष 2025-26 के लिए मालिक के पैन नंबर के साथ अपेक्षित किराया रसीदे प्रस्तुत करेगा।

उपर्युक्त सभी मामलों में विधिवत भरा हुआ विवरण प्रस्तुत न करने की स्थिति में, वेतन और भत्ते का आहरण नहीं किया जा सकता है और बनाए गए रिकॉर्ड के अनुसार आयकर की कटौती की जा सकती है। यह विवरण डीडीओ, आईआईएसएस, भोपाल को निर्धारित समय सीमा के भीतर अर्थात 20/11/2025 तक संलग्नक I, II, III, IV के साथ प्रस्तुत किया जाना चाहिए। यह विवरण संस्थान की वेबसाइट www.iiiss.nic.in से डाउनलोड किया जा सकता है। विवरण के साथ पैन कार्ड और आधार कार्ड की एक प्रति भी संलग्न की जा सकती है। प्रस्तुत घोषणा को चालू वित्तीय वर्ष के दौरान अंतिम माना जाएगा। वेतन और भत्तों का विवरण यथासमय जारी किया जाएगा।


आशा धुर्वे

प्रशासनिक अधिकारी

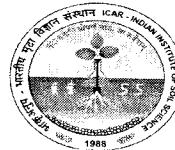
आहरण एवं वितरण अधिकारी

मो 9754110077

E-mail - asha.dhurve@icar.org.in

वितरण-

- सभी विभागध्यक्ष, अधिकारी / कर्मचारी हेतु सूचनार्थ।
- निदेशक के निजी सचिव को निदेशक महोदय के सूचनार्थ।
- सभी पी.आई / को.पी.आई एवं उनके सभी कर्मचारी (आरए.एसआरएफ, वाई.पी एवं फील्ड अस्ट्रिट)।



F. No. 6-7/2025-26/C&B/IISS

Dated 12/11/2025

CIRCULAR

For calculation of advance payment of Income Tax payable on the income drawn during the current financial year 2025-26 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 07.04.2025.** of all Income under the Head "salaries", drawn/to be drawn by them from March, 2025 to February, 2026 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 2025-26.

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 20/11/2025 on the proforma with enclosures Annexure I, II, III, IV which may be downloaded from Institute's website 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.


(AshaDhurve)

Administrative Office &
Drawing & Disbursing Officer
Mob:9754110077
E-mail-asha.dhurve@icar.org.in

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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 31.3.2026 Financial Year 2025-26 Assessment Year 2026-27

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		
	Less-Standard deduction under Sec 16(ia) ₹	50,000/- (if old) 75,000/- (if new)	
2	Less : HRA Rebate qualifying for exemption if any U/s 19(13A) enclose House rent receipt with 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 (salary) Rs.....		
	(c) 40% of salary Rs.....		
	(d) Professional Tax		
	Total of S.No. 2		

3	Income chargeable U/head Salary (1-2)		
4	Income from other source: Bank Interest, P.O. deposit, NSC, FD interest 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	Total saving u/s 80 cc (S.No.10) subject to maximum Rs.1,50,000/- (if old resume)	
B	NPS contribution under section 80 CCD (1-B)- Additional (maximum Rs. 50000/-)	
C	Government's contribution to NPS under section 80 CCD(2)	
11	*Taxable Income (9-10)	
12	Amount of Tax	
13	Rebate Under section 87 A (An assessee whose total income does not exceed Rs. 5.00 lakh, shall be entitled to a deduction of an amount equal to 100% of income tax or Rs.12,500/- whichever is less)	
14	Net Tax (12-13)	
15	4% Education Cess will be payable on the net tax(including surcharge)payable for all accesses	
16	Total Tax (14+15)	
17	Relief U/s 89 (Arrears difference of tax)	
18	Tax payable (16-17)	
19	Less: Income Tax deducted for 2025-26 (up to October 2025)	
20	Balance Tax to be deducted	
a.	Balance Tax to be deducted in equal proportion from the salary for m/o Nov 25	
b.	Dec 25	
c.	Jan 26	
d.	Feb 26	
	Total of 21 a to d	

Present/Corresponding Address:	
PIN CODE-	

Signature of the Employee -----

Mobile No.& Intercom No. -----

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

Alternate e-mail address-----

Permanent Address:	
PIN CODE-	

1. HRA exemption as covered in section 10(13A);
2. Any other allowance as covered in section 10(14) or section 10(17);
3. Entertainment allowance and professional tax as covered in section 16(ii) and section 16(iii) respectively

(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	₹ 12500/- plus 20% of Income exceeding ₹ 5,00,000/-
Where the total income exceeds ₹ 10,00,001 above	₹ 112500/- 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 80years

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	₹ 10000+20% on Income exceeding ₹ 5,00,000/-
10,00,001 and above	₹ 110000+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 documentary proof regarding the claim, failing which no deduction/rebate will be allowed.

(B) NORMAL RATES OF TAX FOR NEW OPTION

SL.NO.	INCOME RANGE	INCOME TAX RATES
1	UP TO 4,00,000/-	NIL
2	RS. 4,00,001/- TO RS. 8,00,000/-	5%
3	RS.8,00,001/- TO RS.12,00,000/-	10%
4	RS.12,00,001/- TO RS.16,00,000/-	15%
5	RS.16,00,001/- TO RS.20,00,000/-	20%
6	RS.20,00,001/- TO RS.24,00,000/-	25%
7	ABOVE RS. 24,00,000/-	30%
	STANDARD DEDUCTION	RS. 75,000/-
	REBATE UNDER 87 A	RS. 60,000/- OR TAOTAL TAX PAYBLE IF TAXABLE AMOUNT UPTO RS. 12,00,000/-

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 _____