

सेक्टर-1, ब्लॉक-ए.एफ, विधाननगर/Sector-I, Block-AF, Bidhannagar
कोलकाता-700 064 (भारत) / Kolkata-700 064 (India)

(पेंशन अनुभाग /Pension Section)

Internal Note

15th May, 2023

No. SINP/ADM/Accounts/Pension/

CIRCULAR

विषय : आयकर पर डिफॉल्ट के रूप में टीडीएस की कटौती और U/s 115 BAC के सम्मिलन के संबंध में विकल्प प्रस्तुत करना।

Subject : Submission of Option regarding deduction of TDS & Insertion of U/s 115 BAC as default on Income Tax.

उपरोक्त विषय पर वित्त अधिनियम 2023 और 2023 के परिपत्र संख्या 04, दिनांक 5 अप्रैल 2023 के संदर्भ में, धारा 115 बीएसी की उप धारा (1ए) के साथ धारा 192 के तहत टीडीएस की कटौती, जिसे न्यू टैक्स रिजीम नाम दिया गया है, अब है आयकर अधिनियम, 1961 के तहत सभी व्यक्तियों के लिए डिफॉल्ट विकल्प। हालांकि, अधिनियम की धारा 115बीएसी की उप-धारा (6) के तहत, व्यक्ति को डिफॉल्ट नई कर व्यवस्था के बजाय पुरानी कर व्यवस्था का विकल्प चुनने की अनुमति है।

अतः, सभी पेंशनभोगी नई कर व्यवस्था से बाहर निकल सकते हैं और पहले की तरह पुरानी कर व्यवस्था के साथ जारी रह सकते हैं। ऐसा 25 मई, 2023 तक बचत घोषणा पत्र जमा करके कर सकते हैं। वित्तीय वर्ष 2023-24 के लिए।

With reference to the Finance Act 2023 & Circular No. 04 of 2023 dated April 5, 2023 on the above subject, deduction of TDS U/s 192 read with sub section (1A) of Section 115BAC, named New Tax Regime, is now the default option to all persons under Income Tax Act, 1961. However, under sub-section (6) of Section 115BAC of the Act, individual is allowed to opt for Old Tax regime instead of default New Tax Regime.

Therefore, all pensioners can opt out of the New Tax Regime and continue with the Old Tax Regime as usual, may do so by submitting Savings Declaration Forms latest by May 25, 2023 for calculation of Income Tax for the financial year 2023-24.

M.S. Janaki
(एम एस जानकी / M S Janaki)
Professor-in-Charge, R.O.

M.S. Janaki
16/5

M.S. Janaki

साहा इंस्टिट्यूट ऑफ न्यूक्लियर फिजिक्स SAHA INSTITUTE OF NUCLEAR PHYSICS

DECLARATION BY SINP PENSIONERS REGARDING CLAIM OF ELIGIBLE DEDUCTIONS/EXEMPTION UNDER PROVISIONS OF THE INCOME TAX ACT, 1961 DURING THE FINANCIAL YEAR 2023 – 24 (Old Regime)

INSTRUCTIONS:

1. This sheet is to be submitted to Pension Section by every individual urgently.
2. Please enclose documentary evidences/certificates wherever required in support of each claim of deductions/exemption.
3. In case of any claim where payments are proposed to be made in due course, please give under taking for submission of documentary evidence. In case of failure to do so, onus for any increase in Tax liability due to rejection of any claim lies with the pensioners concerned.
4. Please sign Verification, undertaking and certificate at the end of the sheet.

1. PARTICULARS OF PENSIONERS:

NAME : _____ PAN: _____

ADDRESS: _____

2. PARTICULARS IN CASE DEDUCTION SOUGHT UNDER OTHER SECTIONS OF CHAPTER VI-A:

i) MEDICAL INSURANCE PREMIA PAID (U/S 80D): Documentary evidence should be enclosed.

Name of the Insurance Scheme	Name, Age and relation of the person with the Pensioner	Policy Number	Date of Payment	Amount paid (Rs.)

ii) PARTICULARS IN CASE OF DEDUCTION SOUGHT UNDER SECTION 80C OF CHAPTER VI-A TOWARDS INVESTMENTS/SAVINGS MADE DURING THE YEAR (Aggregate deductions under this section are allowed to the extent of Rs.,1,50,000.00): Documentary proofs should be enclosed.

Sr. No.	Nature of Savings	Policy No./Receipt No./Certificate No. Acknowledgement Slip No.	Name of the bank/ Institution/Company	Date of Payment	Amount Paid (Rs.)
1.	Life Insurance Premium				
2.	U LIC/PLI (Post Office)				
3.	PPF				
4.	Approved/Notified Pension Scheme Investments				
5.	Tuition Fees Paid (limited to two children)				
6.	NSC				
7.	Mutual Fund /ELSS				
8.	5-Year Fixed Deposit				

9. Particulars of Housing Loan for deduction u/s 80(C)			
Sr. No.	Particulars	Amount (Rs.)	Remarks
	Amount of Loan		
	Date when loan taken		
	Date of completion/possession of House		
	Purpose for loan: First purchase/Resale Purchase/Construction/Renovation/Repairs		
	Name of the Financial Institution: Government/Bank etc.		
	Amount of loan (Principal) Repaid during the year 2023-2024		
	Address of the Property for which loan availed		
Note	1) Documentary proof i.e. completion/occupation/possession certificate (if claiming for the first time) should be enclosed. A copy of the registered agreement/sale deed may also be submitted. 2) If the house purchased/constructed is in joint name with spouse and/or children necessary declaration should be submitted.		

VERIFICATION, CERTIFICATE & UNDERTAKING

1. I certify that the above particulars furnished by me are true and correct to the best of my knowledge and belief.
2. I undertake to produce original documentary evidences/certificates in respect of the above claims preferred by me on or before **31.10.2023**. Onus of rejection of any claim for want of original documentary evidence/certificate lies with me.
3. I certify that I shall continue to pay Insurance Premium regularly in order to keep the policies in force.
4. I certify that the house property for which rebate is being claimed will not be transferred/disposed off till 31.03.2024.

Signature with Date: _____

Name of the Pensioner: _____

CERTIFICATE / UNDERTAKING

I undertake to produce original documentary evidences/certificates in respect of the above claims preferred by me before _____. Onus of rejection of any claim for want of original documentary evidence/certificate lies with me.

Signature with Date : _____

Name of the Pensioner: _____