458
05/9/25

OFFICE OF THE PRINCIPAL DISTRICT & SESSIONS JUDGE,
NORTH-EAST DISTRICT, KARKARDOOMA COURTS, DELHI.

CIRCULAR

Sub: Calculation of Income Tax for the Financial Year 2025-2026 corresponding to the Assessment Year 2026-2027.

All the Judicial Officers and members of staff posted at North-East District are required to submit their proposed savings in prescribed Performa enclosed as **Annexure "A"** for the period w.e.f. 1st April 2025 to 31st March 2026 latest by 15/09/2025 so that income tax deducted at source may be apportioned from the salary w.e.f. September 2024 onwards. Moreover, the documentary proof of proposed savings has to be submitted latest by 10.01.2026. It is also requested to follow the instructions given in **Annexure "B"** while filing the Proposed Saving Form, so that the Income Tax for the Financial Year 2025 – 26 may be calculated accordingly.

Further, it is mandatory for all the employees to choose one option out of Old & New Tax Regime, so that the tax can be computed and deducted accordingly, failing which their Income Tax will be calculated and deducted as per default tax regime i.e. **NEW TAX REGIME.** Thus, for taking the benefit of **OLD TAX REGIME,** proposed saving form stating the option of income tax deduction shall be submitted within stipulated time period. No further reminder shall be issued in this regard.

Please do not forget to fill up PAN No., residential address, E-mail ID and Tel./Mobile No. while filing Proposed Saving Form.

(Vijay Kumar Dahiya)
Controlling Officer/ H.O.O.
North-East District, KKD Courts, Delhi.

7320 – 7326
No._____/Acctts./PB/NE/KKD/2025 – 26 **Dated:** 02 SEP 2025

1. P.S. to Ld. Principal District & Sessions Judge, Central District (HQ), Tis Hazari Courts, Delhi, for kind information.
2. P.S. to Ld. Principal District & Sessions Judge, North-East District, with the request to circulate the same among staff posted in Principal District & Sessions Judge's Office.
3. All the Judicial Officers, North-East District, KKD Courts, Delhi with the request to circulate the same among the staff posted in their respective courts.
4. A.O. (Judicial)/ Branch In-charge, all Branches North-East District, KKD Courts, with the request to bring the same to the notice of the staff posted in the Branches.
5. Website Committee, Computer Branch, Karkardooma Courts, Delhi.
6. R & I Branch, North-East District, KKD Courts, Delhi with the direction to upload the same on LAYERS.
7. Office Record

02/09/25
(Amit Saxena)
Drawing & Disbursing Officer
North-East District, KKD Courts, Delhi.

ANNEXURE-A

Note : 1. **Submission of Proposed Saving Form, Last Date : 15.09.2025**
2. **Submission of documentary proof of proposed saving, Last Date 10.01.2026**

PROPOSED SAVINGS FORM FOR THE F.Y.-2025 – 2026

Sh./Smt./Ms. _____ S/o / D/o / W/o _____

Designation: _____ Employee Code/Pin _____ Mobile No._____

E-mail ID (in capital letters)_____

Residential Address: _____ (Govt./Pvt./Rented)

(If accommodation rented, amount of rent paid along with rent receipt). Rs. _____

Address to which Rent rebate is being sought, is available in Service Book Record (YES/NO)

Option for Income Tax Calculation (Kindly select one option)

NEW TAX REGIME ☐ _____ **OLD TAX REGIME:** ☐ _____

NOTE: **It is mandatory to all the employees to choose one option so that the tax can be computed and deducted accordingly. This option can be exercised only once in financial year and cannot be changed within that financial year. If the Judicial Officer / Official does not submit their Proposed saving form / Option for Tax calculation, Income tax will be calculated and deducted as per default tax regime i.e. New Tax Regime.**

(If opted Old Tax Regime, please furnish the saving detail as mentioned below).

1. **Interest Income**
   (i) Interest on NSC/ Income from Other Source Rs._____

2. **Deduction under chapter VI-A :**
   a) Physical disability of dependent (u/s 80-DD) (Max. Rs. 75000/-) Rs._____
   b) Medical insurance maximum Rs. 25000/- (u/s 80-D) Rs._____
   c) **Savings u/s 80-C**
   i) GPF /CPF Contribution Rs._____
   ii) CGEGIS/Group Insurance Rs._____
   iii) Life Insurance Premium / Other Insurance Rs._____
   iv) PLI Rs._____
   v) Repayment of HBA Rs._____
   vi) Accrues Interest on NSC Rs._____
   vii) PPF Rs._____
   viii) Tuition Fee Rs._____
   ix) Any other (please specify) Rs._____

   Total admissible saving u/s 80-C (Limited to Rs. 1,50,000/-) Rs. _____

3. **Interest on Housing loan** Rs._____

Signature:_____

Name :_____

Desig./Emp Code :_____

Posting_____

Contact No._____

Note :
1. **If saving documents, as mentioned in proposed saving form, are not submitted by 10.01.2026, the benefit will not be given and tax will be deducted at source as per record available in the office.**

ANNEXURE - B

GUIDELINES FOR PROPOSED SAVINGS DECLARATION REGARDING COMPUTATION OF INCOME TAX FOR F.Y. 2025-2026.

As per the Income Tax Act 1961 U/S 192, deduction of income tax is required to be made at source (TDS) by the employer on the estimated annual income keeping in view deductions / rebates admissible to employees under the Act failing which, penalty provision is there in Income Tax Act. In Finance Act, 2020, the Government has introduced a new Income Tax regime U/S 115BAC. As per sub-section (1A) of 115BAC, the new tax regime is the default tax regime applicable to all individuals. The taxpayers have been provided with an option whether they want to pay taxes according to the **NEW TAX REGIME** or **OLD TAX REGIME**. Rate of Income Tax in both regime are as under:

Income Tax Slab	Old Tax Regime
0 – 250000	NIL
250001 – 500000	5%
500001 – 1000000	20%
Above 1000000	30%
(Edu. Cess @ 4% on Income Tax)	
* Income Tax Rebate of Rs. 12500/- or actual tax, whichever is less is allowed u/s 87A to those employees whose taxable income does not exceed Rs. 5 lakhs.	

Income Tax Slab	New Tax Regime
0 – 400000	NIL
400001 – 800000	5%
800001 – 1200000	10%
1200001 – 1600000	15%
1600001 – 2000000	20%
2000001 – 2400000	25%
Above 2400000	30%
Edu. Cess @ 4% on Income Tax	
* Income Tax Rebate of Rs. 60000/- or actual tax, whichever is less is allowed u/s 87A to those employees whose taxable income does not exceed Rs. 12 lakhs.	

(A) **OLD TAX REGIME:** under the old regime, the tax shall be calculated considering all deductions and exemptions allowed under Income Tax Act, 1961 which were available till F.Y. 2024 - 25. The following points may be kept in mind while furnished detail of proposed savings under old tax regime.

1. For claiming the HRA exemption, original rent receipt w.e.f. April-2025 to August 2025 may please be attached with the Proposed Saving Form. **(If total Rent paid Rs. 1,00,000/- or more during the financial year 2025 -26, it is mandatory to provide PAN card copy of Land lord. Rental address should be added in Service book for which rebate of HRA is claimed.)**

2. HBA benefit will be given to those, who will submit Provisional Interest Certificate, Possession Letter and undertaking with the proposed saving form that **he/she has self-occupied the property and in possession. Also clarify whether the loan availed is single loan or joint loan. In case of joint loan, HBA Rebate of only 50% will be given to the Judicial Officer/Official, if the concerned officer/official wants 100% HBA Rebate, then he/she should submit an undertaking that her/his spouse will not claim HBA Rebate**.

3. In case of any other income and Income tax deducted from any other source, employee needs to furnish the details in proposed saving form.

(B) **NEW TAX REGIME:** In this regime, the tax rates are kept lower but no exemptions / deductions except employer contribution in NPS (U/S 80CCD 2) is allowed for rebate of Income Tax.

*** Before submitting the Proposed Saving, the Judicial Officers & Official have to ensure that the same has been filled up as per the instructions issued by this office as above and for more detail the Judicial Officers & Officials may go through the income tax guidelines for the F.Y. 2025 – 26.**