

**OFFICE OF THE PRINCIPAL DISTRICT AND SESSIONS JUDGE
NORTH-WEST DISTRICT ROHINI COURTS: DELHI**

No. _____/PB/Acctts/Rohini/North-West/2024-25

Dated _____

CIRCULAR

Sub: Proposed Saving for the purpose of Calculation of Income Tax for the F.Y 2024-2025 Corresponding to the Assessment Year 2025-2026.

All the Judicial Officers and officials who are drawing salary from the North-West District, Rohini Courts, Delhi are requested to choose the option available between old tax regime & new tax regime for deduction of Income Tax in the Financial Year 2024-25 on the prescribed Performa enclosed herewith latest by 10/10/2024, so that Income Tax to be deducted at source from salaries u/s 192 of Income Tax Act 1961.

Further, it is mandatory to all the employees to choose one option, so that the income tax can be computed and deducted accordingly, failing which the income tax will be calculated and deducted as per default tax regime i.e. **NEW TAX REGIME**.

Please do not forget to fill up PAN No. Residential address, E-mail ID and Tel/Mobile No. Form without PAN No., residential address, E-Mail ID and Tele./Mobile No.. shall not be considered.

- Note:**
1. Proposed Saving Form to be submitted till 10/10/2024.
 2. Documentary proof of proposed saving to be submitted till 05.01.2025.

(Shivaji Anand)
Head of Office
District Judge-01/MACT(North-West)
Rohini Courts, Delhi

No. 29568-640/PB/Acctts/Rohini/North-West/2024-25

Dated 28/09/2024

Copy forwarded to: -

1. Personal Office of the Ld. Principal District & Sessions Judge (North-West), Rohini Courts, Delhi.
2. All the Judicial Officers, North-West District, Rohini Courts, Delhi with the request to Circulate the same among the Staff working under their kind control.
3. Administrative Officer (Judl.) & all the Branch In-Charge, North-West District, Rohini Courts, Delhi with request to bring the circular into notice of staff posted in their branches.
4. Branch In-charge, Computer Branch, North-West District, Rohini Courts, Delhi With request to upload the Circular on the official Website.

(Shivaji Anand)
Head of Office
District Judge-01/MACT(North-West)
Rohini Courts, Delhi

Form of Option for the Deduction of Income-Tax 2024-25

1. Name _____ S/o/ D/O/ W/o _____
 2. Designation & E.C./PayPin No. _____
 3. Contact No. & E-mail I.d. _____
 4. PAN No. (Mandatory) _____ (Attach self-attested photocopy of PAN Card).
 5. Residential Address (Owned/Govt./Rented) _____

Old Tax Regime Rate of Tax	Annual Income	New Tax Regime Rate of Tax	Annual Income
Nil	Up to Rs. 2,50,000	Nil	Up to Rs. 3,00,000
5%	From Rs. 2,50,001 to Rs.5,00,000	5%	From Rs. 3,00,001 to Rs.7,00,000
20%	From Rs. 5,00,001 to Rs.10,00,000	10%	From Rs. 7,00,001 to Rs.10,00,000
		15%	From Rs. 10,00,001 to Rs.12,00,000
30%	Above Rs.10,00,000	20%	From Rs.12,00,001 to Rs. 15,00,000
		30%	Above Rs.15,00,000

- * Health & Education Cess levied @ 4% on the amount of Income Tax plus Surcharge.
- * Standard Deduction of Rs.50000/- as per Old Tax Regime and Rs. 75000/- standard deduction as per New Tax Regime.
- * 10% surcharge levied on taxable income above Rs.50 lakh to Upto Rs.1 Crore.

NOTE: Option-I (New Tax Regime) is the default tax regime as per Circular dated 05.04.2023 issued by Ministry of Finance, Deptt. Of Revenue, Govt of India. However, employees may also opt out of default tax regime and choose Old Tax Regime. Kindly choose one option, so that the tax can be computed and deducted accordingly. If no option choose, the Income Tax will be calculated and deducted as per default tax regime i.e. New Tax Regime.

Option Opt:- Old Tax Regime New Tax Regime

S.No.	NATURE OF SAVING/REBATE	PARTICULARS	
1.	HRA Rebate under I. Tax Rule-2A and u/s 10 (13A)	Monthly Rent Paid Rs. _____	(If Annual Rent paid exceeds Rs.1 lac., Copy of PAN Card of Landlord is mandatory). Copy of Rent Agreement is mandatory in all cases. Rental Address should be added in the Service book record.
2.	Interest on Loan borrowed for construction/acquisition of a house property or HBA Interest (up to Rs. 2,00,000/-) u/s 24.		
Documents to be enclosed with declaration form for claiming benefit of House Building Loan : Accrued House Building Provisional Principal/Interest Certificate from the Borrowing Authority/Bank for the F.Y. 2024-2025 along with the Pan Number of the Borrowing Bank. In case of Joint Loan undertaking from co borrowers regarding share % is mandatory to enclose else proportionate benefit shall be extended to the employee. Employee Also he/she needs to submit the undertaking that he/she has self-occupied the property and in possession.			
	Rebate u/s 80C, 80CCC & 80CCD	U/S	Amount in Rs.
3. a)	GPF Contribution	80 C	
b)	UTGEIS/Group Insurance	80 C	
c)	LIC/ Life Insurance from other institutions/companies	80 C	
d)	PLI/ULIP	80 C	
e)	NSC	80 C	
f)	PPF (Maximum up to Rs.1.50 lac Only)	80 C	
g)	Tuition Fee excluding development fee & donation etc. (up to 2 children).	80 C	
h)	ELSS Mutual Funds (Tax Saver Only)	80 C	
i)	Fixed Deposit/Post Office Time Deposit for a minimum period of 5 years in scheduled bank (Tax Saver Only)	80 C	
j)	Payment of Principal amount/installment against House Building Loan/HBA (Attach Certificate from Bank/Company)	80 C	
k)	Pension Scheme Investments (Upto Rs. 1.5 lac)	80 CCC	

l)	Contribution to New Pension Scheme (CPS) Fund – Employee's Share (As per Salary record)	80 CCD	
m)	Investment in NPS (National Pension Scheme) up to Rs 50,000 (other than NPS deducted from salary)	80CCD (1B)	
n)	Any other saving (e.g. Investment in Sukanya Samridhi Account) etc., if any		

Maximum Rebate u/s 80-C is allowed up to Rs.1.50 Lakh			
4. a)	Contribution toward DGEIS/DHS	80 D	
b)	Another Medical Insurance Policy – paid for Self/ Spouse/ Children/ Dependent Parents)	80 D	
	Rebate us 80C, 80 CCC & 80 CCD	U/S	Amount in Rs.
6.	Expenditure for medical treatment or deposit made for handicapped dependent with disability : i) With more than or equal to 40% disability – Rs.75,000/- (Fixed Amount) ii) With severe disability more than or equal to 80% - Rs.1,25,000/- (Fixed Amount)	80 DD	
7.	Medical treatment of Assessee or a dependent with specified diseases (Cancer, AIDS, Neurological, Chronic Renal Failure). Actual expenditure subject to maximum of RS.40,000/- (Rs.1,00,000/- if dependent is Senior Citizen)	80 DDB	
8.	Employee suffering from disability – i) With more than or equal to 40% disability – Rs.75,000/- Fixed Amount) ii) With severe disability more than or equal to 80% - Rs.1,25,000/- (Fixed Amount)	80 U	
Please attach Self declaration and necessary documentary evidence for claiming rebate u/s 80DD/80DDB and Self attested copy of Disability Certificate is required for claiming rebate u/s 80U.			
9.	Interest on Loan for Higher Education of employee or the higher education of his/her spouse/children	80 E	
10.	Donations made to Institutions/Entities approved by Government of India like PM Relief Fund; PM Earthquake Fund; PM National Relief Fund; As per list revised by Income tax Act (can be claimed from office) Rest by Income Tax Department Directly.	80 G	
11.	Other Income (if any) – 1. Interest accrued on NSC 2. Interest on Saving Bank Account (In lump Sum) 3. Interest on Fixed Deposits 4. Any Other Income		

NOTE :

- Form will not be accepted without PAN No., residential address & Tel./Mobile Number.
- Last date for submission of form: 10.10.2024.**
- Please fill up the form only on the basis of savings/investment amount for current financial year commencing from 01.04.2024.
- The detailed list of savings can be enclosed with this Form, if space is insufficient.
- Interest on FDRs & Saving Account shall be shown separately otherwise rebate U/s 80TTA shall not be given.**
- Documentary proof of proposed saving to be submitted till 05.01.2025.** (If saving documents, as mentioned in proposed saving form, are not submitted by 05.01.2025, the benefit will not given and tax will be deducted as per default tax regime).
- A Calculation sheet for Rental Income Shall be enclosed separately, if the same is being given in the Proposed Saving Form.**

(Signature)

Name (IN BLOCK LETTER) _____

Design/Emp. Code/PayPin No. _____

Posting _____

Mobile No. _____