OFFICE OF THE PRINCIPAL DISTRICT & SESSIONS JUDGE:
NEW DELHI DISTRICT: PATIALA HOUSE COURT: NEW DELHI

CIRCULAR

The enclosed form may please be completed showing the details of actual/proposed saving for the period from 01.04.2025 to 31.03.2026, so as to calculate the income tax to be deducted at source from salaries u/s 192 of the Income Tax Act, 1961. It is requested that realistic proposals may be made, so as not to leave scope for major changes towards the end of financial year.

It may be ensured that duly filled proposed saving form should reach this office latest by **14.10.2025**, so that income tax deducted at source may be apportioned from the salary. Moreover, the documentary proof of proposed savings to be submitted till 12.01.2026 positively.

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**. Thus, for taking the benefit of **OLD TAX REGIME**, proposed saving from stating the option of income tax deduction shall be submitted well in time. No further reminder shall be issued in this regard.

Please do not forget to fill up PAN No., residential address and Tel./Mobile No. Form without PAN No., residential address and Tel./Mobile No., shall not be considered.

Income sources under other heads will not be entertained by this office other than Salary income.

24/9/25
(SAURABH PARTAP SINGH LALER)
Head of Office,
New Delhi District,
Patiala House Courts,
New Delhi.

Encl: Annexure-A & B

No. 29021-29111 /Accounts/PB/PHC/2025-2026 Dated 25/9/25

Copy forwarded for information and necessary action to:-

1) The P.S to Ld. Principal District and Sessions Judge, New Delhi District, PHC, with the request to bring the above said to the notice of staff in the Personal Office.
2) All the Ld. Judicial Officers, PHC, NDD, with the request to bring the above said circular to the notice of staff posted in their courts.
3) The AO(J)/Branch In-charges, of all the branches of New Delhi District, PHC, with the request to bring the above said circular to the notice of the staff posted in the Branches.
4) The In-charge, Computer Branch, New Delhi District, PHC with the request to upload the circular on the official website of the office.

24/9/25
Head of Office,
New Delhi District,
Patiala House Courts, ND

ANNEXURE-B

GUIDELINES FOR PROPOSED SAVINGS DECLARATION REGARDING COMPUTATION OF INCOME TAX FOR F.Y. 2025-2026 (Assessment Year 2026-2027).

The new rates of Income Tax as per Old and New Tax Regime are as follows:

S. NO.	Taxable Income as per Old Tax Regime	Old Tax Rates	Taxable Income as per New Tax Regime	New Tax Rates
1.	Upto Rs. 2,50,000	NIL	Upto Rs. 4,00,000/-	NIL
2.	From 2,50,001 to 5,00,000	5%	From 4,00,001 to 8,00,000	5%
3.	From 5,00,001 to 10,00,000	20%	From 8,00,001 to 12,00,000	10%
4.	Above Rs. 10,00,000	30%	From 12,00,001 to 16,00,000	15%
5.			From 16,00,001 to 20,00,000	20%
6.			From 20,00,001 to 24,00,000	25%
7.			**Above 24,00,000/-**	30%
(Edu. Cess 4% of Income Tax)			(Edu. Cess 4% of Income Tax)	

Surcharge: Surcharge is also levied on the amount of income tax at following rates if total income of an assesse exceeds specified limits:-

Total taxable Income		
Rs. 50 Lakhs to Rs. 1 Crore	Rs. 1 Crore to Rs. 2 Crores	Exceeding Rs.2 Crores
10%	15%	25%

- **NEW TAX REGIME:** In the New Tax 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. Major deductions which have been abolished in this tax regime are as follows:

01 Chapter VI deductions (LIC, PLI, Tuition Fee, PPF, Sukanya A/c, GPF/CPS contribution, FD, NSC, Mutual Fund etc. or any other savings U/S 80C, 80CC & 80CCC).
02 Rent rebate of HRA exemption.
03 Standard Deduction of Rs. 50,000/-.
04 Deduction on account of Interest on Home Loan under the head "House Property".
05 Medical Insurance U/S 80D.
06 NPS contribution in Tier 1 upto Rs. 50,000/- U/S 80CCD-1B.
07 Income Tax Rebate upto Rs. 12500/- or Actual Tax whichever is less U/S 87A.

- **OLD TAX REGIME:** Under the old tax regime, the tax shall be calculated considering all deductions and exemptions allowed under Income Tax Act, 1961.

Note: 1. For claiming the HRA exemption, original rent receipt w.e.f. April-2025 to Sept-2025 may please be attached with the Proposed Saving form. **(If total Rent paid Rs. 1,00,000/- or more during the financial year, it is mandatory to provide PAN card copy of Land lord failing which no rent rebate will be given. Rental address should be added in service book for which rebate of HRA is claimed).**

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