

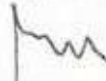
**OFFICE OF THE PRINCIPAL DISTRICT AND SESSIONS JUDGE
NORTH WEST DISTRICT: ROHINI COURTS: DELHI**

No. _____/PB/Accts./NW/Rohini/2022

Dated _____

CIRCULAR

It is requested to the Officers of Delhi Higher Judicial Services/Delhi Judicial Services and staff members who are drawing salary from the payroll of this office, to choose the option available between old tax regime & new tax regime for deduction of Income tax in the Financial Year 2022-23 on the prescribed Performa by 09/09/2022.



(Ramcharan Dhiwar)
Drawing & Disbursing Officer/
Accounts Officer
North-West District
Rohini: Delhi

24184-24205
No. _____/PB/Accts./NW/Rohini/2022

Dated 25/08/22

Copy forwarded to:-

1. Personal Office of the Ld. Principal District & Sessions Judge (North-West), Rohini Courts, Delhi.
2. All the Ld. Judicial Officers, North-West District, Rohini Courts, Delhi.
3. All the Readers/Branch In-charges, North-West District, Rohini Courts, Delhi with request to bring the circular into notice of staff posted in their courts/branches.
4. Branch In-charge, Computer Branch, North-West District, Rohini Courts, Delhi with request to upload the Circular on the official Website.


(Ramcharan Dhiwar)
Drawing & Disbursing Officer/
Accounts Officer
North-West District
Rohini: Delhi

o/c

Form of Option for the Deduction of Income-Tax 2022-23

1. Name _____ S/o / D/O / W/o _____
 2. Designation & E.C./Pin 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
Nil	Up to Rs. 2,50,000	Nil
*5%	From Rs. 2,50,001 to Rs.5,00,000	5%
20%	From Rs. 5,00,001 to Rs.7,50,000	10%
	From Rs. 7,50,001 to Rs.10,00,000	15%
30%	From Rs.10,00,001 to Rs. 12,50,000	20%
	From Rs. 12,50,001 to Rs. 15,00,000	25%
	Above Rs.15,00,000	30%

* Rebate of Rs.12,500/- for Individuals having total income upto Rs.5,00,000/- (U/s 87A).

Kindly Choose one option, so that the tax be calculated accordingly. In case new tax regime is opted, then no need to submit any proposed saving documents.

Option-I: New Tax Regime _____ ☐

(As per Section 115 BAC)

or

Option-II: Old Tax Regime _____ ☐

I hereby declare and propose savings for the current Financial Year 2022-2023, under option -II (Old 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) Also affix applicable Revenue Stamp crossed signed on the Rent Receipt. Photocopy of Rent Receipt is not permissible.	
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 Principal/Interest Certificate from the Borrowing Authority/Bank for the F.Y. 2022-2023, along with the Pan Number of the Borrowing Bank.			
	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, 80 CCC & 80-CCD is allowed up to Rs.1.50 lac			
4. a)	Contribution toward DGEHS/DHS	80 D	
b)	Another Medical Insurance Policy – paid for Self/ Spouse/ Children/ Dependent Parents)	80 D	
	Rebate u/s 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) Reset 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: 09.09.2022.
- Please fill up the form only on the basis of savings/investment amount for current financial year commencing from 01.04.2022.
- 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.
- 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/Pin No. _____

Posting _____

Mob. No. _____