8/26/4/X/2024

MOST URGENT/
OUT AT ONCE

OFFICE OF THE PRINCIPAL DISTRICT & SESSIONS JUDGE,
Shahdara DISTRICT, KARKARDOOMA COURTS, DELHI.

CIRCULAR

Sub: Calculation of Income Tax for the Financial Year 2024-2025 corresponding to the Assessment Year 2025-2026.

In pursuance of implementation of the Judgment dated 04.01.2024 passed by Hon'ble Supreme Court of India in W.P. (C) No. 643 of 2015 titled as "All India Judges Association Vs. Union of India and Others", all the Judicial Officers posted at Shahdara District are required to submit their proposed savings in prescribed Performa enclosed as **Annexure "A"** for the period w.e.f. 1st April 2024 to 31st March 2025 latest by 05/10/2024 so that income tax deducted at source may be apportioned from the salary w.e.f. October 2024 onwards. Moreover, the documentary proof of proposed savings has to be submitted latest by 10.01.2025.

Further, it is mandatory for all the Judicial Officers 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.

(Balwant Rai Bansal)
Controlling Officer
Shahdara District, KKD Courts, Delhi.

No. 8563-8567 /Accts./PB/SH/KKD/2024 – 25 **Dated:** 04/10/2024

1. P.S. to Ld. Principal District & Sessions Judge, Shahdara District, Karkardooma Courts, Delhi.
2. All the Judicial Officers, Shahdara District, KKD Courts, Delhi.
3. Website Committee, Computer Branch, Karkardooma Courts, Delhi.
4. R & I Branch, Shahdara District, KKD Courts, Delhi with the direction to upload the same on LAYERS.
5. Office Record

Drawing & Disbursing Officer
Shahdara District, KKD Courts, Delhi.

ANNEXURE-A

PROPOSED SAVINGS FORM FOR THE F.Y.-2024 – 2025

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 of NSC 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 10.01.2025, the benefit will not be given and tax will be deducted at source as per record available in the office.**