

**Rajiv Gandhi Super Specialty Hospital
Tahirpur, Delhi
(ACCOUNTS BRANCH)**

F.No.5/16/Accts/Income Tax/2024-25/ 168-70

Dated : 05/07/2024

CIRCULAR

Sub: Exercising of option for deduction of tax at source under Old or New Regime for the Financial Year 2024-25(A.Y. 2025-26).

As per the provisions of the Income Tax Act, 1961, any income chargeable under the Head "SALARY" is subject to deduction of Income Tax at Source at the rate appropriate to the estimated salary of the relevant year. Further, the orders on the subject stipulate that tax should be deducted proportionately by the Drawing & Disbursing Officer.

A new tax regime has been inserted in the Income Tax Act, 1961, which provides that a person being an individual having income other than 'Income from business or profession', may opt to pay tax from the financial year 2020-21 onwards either as per old tax regime or new tax regime, whichever is beneficial.

Therefore, all officers/officials drawing salary from RGSSH are requested to exercise their option, in the Proforma enclosed in Annexure-A for the financial year 2024-25 (AY 2025-26) for the purpose of monthly income tax deduction from pay and allowances. The requisite information may be reached to **DDO (RGSSH) latest by 31.07.2024.**

In case, no option is received by the stipulated date, it will be presumed that the officer/official is opting for the New Regime structure and savings according to PBR (Pay Bill Register) will be taken into account for necessary deduction of Income Tax from the salary of the employee concerned.

(Rakesh Bhatia)
DDO (RGSSH)

To

All Officers/officials who are drawing Salary from RGSSH (List Enclosed)

F.No.5/16/Accts/Income Tax/2024-25/

Dated :

Copy to the

1. PS to Director (RGSSH)
2. Dr. Akashdeep Kumar, Admin Officer, with the request to circulate the all employees who are under the pay roll of RGSSH to ensure it is easily accessible to all employees.
3. Sh. Suneel Kumar, Incharge IT to upload the circular in the website of RGSSH.

(Rakesh Bhatia)
DDO (RGSSH)

DDO (RGSSH)

Rajiv Gandhi Super Speciality Hospital
(Autonomous Body under Govt. of NCT of Delhi)

INCOME TAX DECLARATION FORM FOR THE YEAR 2024-25 (A.Y. 2025-26)
(Strike out whichever is not applicable)

1. Name : _____ Designation _____ PAN _____
2. Address: _____ Phone _____
3. Govt. Accomodation to self or spouse with date of allotment during the year (Y/N): _____
4. Whether any staff car/vehicle provided (Y/N): _____

I hereby declare and intend to claim rebate under Income Tax Act) in _____ (opt New Regime or Old Regime) in the Current Financial Year 2024-25 (AY 2025-26).

The Officers/Officials who are opted **Old Regime**, the following information along with requisite self attested Xerox copies of documents for claim rebate to be furnished as per details given below :-

S.No	Nature of Savings/Rebate	Particulars		
1.	HRA Rebate under I.Tax Rule 2A & U/s 10(13A).	Monthly Rent paid : _____ p.m. HRA received _____ p.m. Rent receipt duly verified by the Admn. Branch may be enclosed along with copy of PAN shall be furnished if the aggregate rent paid during the previous year exceeds One Lakh rupees.		
2.	Interest on Loan borrowed for construction/acquisition of a house property or HBA Interest u/s 24(b)	_____ (In words) Rs. _____)		
3.	DETAILS OF HOUSE BUILDING LOAN	DETAILS OF TRANSACTION		
a)	Amount of Loan (date & year in which loan disbursed)			
b)	Date of completion certificate of house or date of possession/occupation of house.			
c)	Income/Loss from Housing property (enclose computation-Form 12C)			
	Rebate U/s 80C, 80CCC & 80 CCD (Max. Limit is Rs. 1,50,000/-)	Certificate No./Details & Date	Section	AMOUNT (In Rs.)
4(a)	1.PPF/GPF/LIC/PLI/ULIP/NSC		80C	
	4.Tuition fees (upto 2 children)		80C	
	5.Principal amount paid as instalment against Housing Loan		80C	
	6.Any other savings under above mentioned sections		80C	
	Pension Scheme Investments/Jeevan Suraksha upto Rs. 01 Lakh		80CCC	
	Investment in Pension Scheme (NPS)		80CCD(1A)	
4(b)	Additional Investment in NPS (Max. limit is ₹50,000/-)		80CCD (1B)	
Total Rebate available u/s 80C, 80 CCC, 80 CCD is upto Rs. One lakh fifty thousand only			TOTAL	

5	Medical Insurance (others -Rs. 25000/- for Sr. Citizen ₹50,000/-)		80D	
6	Employee suffering from disability (40%) Rs.75000/- and with severe disability (80%) Rs. 1,25,000/-		80U	
7	Expenditure for medical treatment for handicapped dependent with disability Rs. 75000/- and with severe disability Rs. 1,25,000/-		80DD	
8	Medical treatment of assessee or a dependent for specified diseases (Cancer or AIDS)-Actual expenditure limited to Rs.40,000/- (Rs. 1,00,000/- in case of Sr. Citizen)		80DDDB	
9	Interest on Loan for Higher Education of employee or his/her spouse/children.		80E	
10	Any other income with details:			

- PAN Number should be mentioned along with the IT Declaration Form otherwise the Form shall not be accepted.
 - Please fill up only actual invested amount of Current Financial Year commencing from 01.04.24 in amount column.
 - Requisite documents for claiming HBA Rebate must be enclosed with the declaration form as per detail below:-
 - Possession/Allotment letter and Sanction letter of Loan in respect of Property for which rebate of HBA claimed.
 - Accrued HBA Principal/Interest Certificate from the borrowing Authority/Bank for the CFY 2024-25.
 - Bank Statement showing the Housing Loan Instalments/deductions.
 - Detailed calculation on account of rent/deemed rent of Vacant flat's/House's which is let or deemed to be let out be also to be furnished.
5. **Last date of submitting declaration form to the Accounts Branch with the proof of self attested savings/rent receipt etc. is 31.07.24, otherwise the rebate claimed would not be allowed and savings according to PBR will be taken into account for necessary deduction of Income Tax, if any, from salary of the employee concerned.**

UNDERTAKING

I, hereby undertake to submit the following documents, which are not being submitted by me right now, in due course before 31.12.24, failing which I will sole responsible and will deposit the Income tax along with Cess and Interest, if any, thereon accrued due to non-submission of documents and will be deposited by me directly to the Income Tax Department under intimation to Accounts Branch (RGSSH)

- _____
- _____

Signature of the Officer/Official: _____

DECLARATION

I, _____ S/D/W/o _____ hereby declare that savings instruments purchased/expenditure incurred on savings in the name of Dependents etc. was/were from my own source of Income/Savings. Besides, information provided by me in this declaration form are true to the best of my belief and knowledge.

Signature of the Officer/Official: _____

Dated: _____

Name of Officer/Official: _____

esignation: _____