

To,

Accounts Officer (DDO),
AIIMS, Jodhpur.

Subject : Opt for "Old Tax Regime" for tax calculation for F.Y.

Sir,

I
son/daughter/wife of
designationdo hereby declare
that, I have decided to opt for "Old Tax Regime" for Financial
Year.....

Signature

Place.....

Name.....

Date.....

Designation.....

Department.....



**ALL INDIA INSTITUTE OF MEDICAL SCIENCES,
Jodhpur**

Annexure-2

Utilization Certificate

(for Conveyance Allowance/Academic Allowance/ Dress Allowance/ Newspaper Allowance)

I son/daughter/wife of
..... designation
.....do hereby certify that, I have utilized complete
amount received for

Allowances

- Academic Allowance
- Conveyance Allowance
- Dress Allowance
- Newspaper Allowance

in Financial Year

or

I son/daughter/wife of
..... designation
.....do hereby certify that, I do not entitled for all of
the above allowances in Financial Year

Signature

Place.....

Name.....

Date.....

Designation.....

Department.....

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, JODHPUR
SAVING PROFORMA (FORM NO. 12BB)

**ONLY FOR OLD TAX
REGIME**

for the year ending

NAME OF EMPLOYEE		DESIGNATION		DEPARTMENT	
GENDER		(M / F)	DATE OF JOINING		PAN NO.
PHONE NO:-		DATE OF BIRTH		SR. CITIZEN (60 YRS OR MORE)	(Y /N)
HANDICAPPED		(Y / N)	SEVERE DISABILITY		(Y/N)
				NO. OF CHILDREN	
S.NO	PARTICULARS			AMOUNT	Annexure No
I.	Other income reported by the employee as per under section 192(2b) for additional TDS deduction from salary				
(i)	Income from Previous Employer				
(ii)	Family Pension				
(iii)	Self Pension				
(iv)	Income from Saving Bank Interest				
(v)	Income from other than Saving Bank Interest (FDR Interest)				
(vi)	Income / (Loss) from House Property				
(vii)	Any other Income				
	TOTAL				
II.	Interest on housing loan {u/s 24 b} (Max. 2,00,000/-)				Annexure- " "
III.	Allowance exempted u/s 10				
(i)	House rent paid during current F.Y. (for HRA exemption)				
	From (Month)	To (Month)	Total Months	Monthly Rent	Annexure- " "
	If the aggregate rent paid during the financial year exceeds one lakh rupees, also provide these details :-				
	Land Lord Name			Land Lord PAN	Annexure- " "
(ii)	Utilization certificate for research pursuit allowance/academic allowance (Only for Medical and Nursing Faculty)				
IV.	DEDUCTIONS UNDER CHAPTER VI-A				
(A)	Deduction U/s 80C,80CCC & 80CCD (Maximum 150000/-)				
1	General Provident Fund / C.P.F (if deducted from salary)			To be filled by office	
2	GIS (if deducted from salary, filled by office)			To be filled by office	
3	Public Provident Fund Contribution (Self/Spouse/Child)				Annexure- " "
4	Life Insurance Premium (Self/Spouse/Child)				Annexure- " "
5	Postal Life Insurance (PLI) Premium (Self/Spouse/Child)				Annexure- " "
6	National Saving Certificate / Scheme (NSC/NSS)				Annexure- " "
7	Interest on NSC / NSS				Annexure- " "
8	Approved Mutual Fund In ELSS (Eligible For Deduction Under Section 80(C))				Annexure- " "
9	Stamp Duty And Registration Fees Of House Property				Annexure- " "
10	Tuition Fee paid (for self or any two children for full time education upto any level)				Annexure- " "
11	House Loan(only Principal amount)				Annexure- " "
12	Fixed Deposit (FOR 5 years and above)				Annexure- " "
13	Sukanya Samridhhi Account				Annexure- " "
14	Any other saving qualify U/S 80C				Annexure- " "
15	Contribution to Pension Fund (U/S 80CCC)				Annexure- " "
16	New Pension Scheme (Employee Share) [U/S 80CCD(1)]			To be filled by office	
(B)	Additional Contribution under NPS [U/S 80CCD(1B)] (Max. Rs. 50000/-)				Annexure- " "
(C)	Employer Contribution under NPS [U/S 80CCD(2)] (filled by office)			To be filled by office	
(D)	Medical Insurance Premium (U/s 80D)				Annexure- " "
(E)	Interest on Loan for Higher Education (U/s 80E) (for self/wife/children)				Annexure- " "
(F)	Donation (U/s 80G) (by CASH donation maximum upto Rs.2000 is eligible)				
i	Donation – 100% scheme				Annexure- " "
ii	Donation – 50% scheme				Annexure- " "
	TOTAL				
(G)	Deduction in respect of Rent paid (U/s 80GG) (Max. 60,000/-)				Annexure- " "
(H)	Saving Bank Interest (U/s 80TTA) (Max. Exemption Rs. 10000/-)				Annexure- " "
(I)	Interest on deposit (fixed deposit plus saving account) only for Sr. Citizen (60 Yrs or more) (U/s 80TTB) Max exemption Rs.50000/-)				Annexure- " "
(J)	Totally Blind / Ph.Handicapped (80-U) (Rs.75000 for Disability=>40% & upto79%) Rs.125000 for disability 80% and above				Annexure- " "
(K)	Any Other Deduction				Annexure- " "

DECLARATION

I further hereby undertake that I have attached the requisite documents only relevant to the current Financial Year as proof in support of deductions claimed in the Income Tax. I shall be personally responsible to file the return to the Income Tax Department, as required under the law and shall be liable to face the consequences for the wrong information supplied and income concealed, if any.

Place	(Signature of the employee)
Date	

Note: Without all necessary supporting documents (only related to current financial year) the benefit of investment/savings will not be granted.



ALL INDIA INSTITUTE OF MEDICAL SCIENCES, Jodhpur

S.No. AIIMS/DDO/2023-24/6

Date: 05.04.2023

CIRCULAR

Subject: Regarding selection of Income Tax Regime w.e.f. Financial Year 2023-2024 (A.Y. 2024-2025).

It is notified to all concerned that the Finance Bill, 2023 has made certain changes in the Income tax slab for deduction of income-tax at source from "Salaries" and computation of "advance tax" during the FY 2023-24 (Assessment Year 2024-25).

As per the bill, for determining the income-tax payable in respect of the total income for FY 2023-24 (AY 2024-25) of an individual, the "New Tax Regime" will be applicable as "DEFAULT OPTION".

However, an employee who willing to opt for "Old Tax Regime" or continue with their "Old Tax Regime", submit their application to Account Section, AIIMS Jodhpur as per the instruction given as below.

Instruction to be follow by employees who willing to opts for "Old Tax Regime": -

1. Employee can opt for "Old Tax Regime" at the time of submission of their Investment Form (12BB).
2. Employee have to submit their application for "Old Tax Regime" in format attached with **Annexure 1** along with their Investment in form (12BB).
3. All the necessary supporting documents must be attached with the investment form. In the absence of required supporting documents, no tax benefit will be given and the application will be treated as rejected.
4. Various allowances are paid to Faculty, Nursing officials, Technical staff and Other staff that are liable to be exempt to the extent of expenditure incurred such as Academic allowance, Dress allowance, Newspaper Allowance etc. Therefore, Employees receiving these allowance must have to submit Utilization Certificate in format attached with **Annexure 2**.
5. Employees cannot submit their respective investment documents more than 2 times in the financial year.
6. All Investments & Savings must belong to current Financial Year (i.e. 2023-24).
7. On second time of submission of form 12BB employees have to submit their earlier investment detail also.
8. Tentative last date of submission of application and investment is 15th January 2024.



ALL INDIA INSTITUTE OF MEDICAL SCIENCES, Jodhpur

Further, Tax regime change is a one-time process. Once the employee has opted for the old tax regime, he cannot change it in the financial year.

Furthermore, it is requested to all employees to kindly preserve the original bills for presenting to the Income Tax authority whenever sought. The employees shall be personally liable for any action may be initiated as per rules including recovery/penalties of taxes as determined by the Income Tax Department/ any other competent Authority.

Comparison of rate of tax available under the Old and New Tax Regime :

“Old Tax Regime”		“New Tax Regime”	
Total Income	Rate of tax	Total Income	Rate of tax
Up to 250000 (for above 60) Up to 300000	NIL	Up to 300000	NIL
250000-500000 (for above 60) 300000-500000	5%	300000-600000	5%
500000-1000000	20%	600000-900000	10%
Above 1000000	30%	900000-1200000	15%
		1200000-1500000	20%
		Above 1500000	30%

Comparison between the deductions and exemptions available under the Old and New Tax Regime:

Particulars	“Old Tax Regime”	“New Tax Regime” (From 01-04-23)
Rebate u/s 87A	12500 (up to 5 lac income)	25000 (up to 7 lac income)
Standard Deduction (Rs 50,000)	YES	YES
HRA Exemption	YES	NO
Leave Travel Concession (LTC)	YES	NO
Other allowances in Sec. 10(Academic Allowance/Dress Allowance/News Paper Allowance etc.)	YES	NO
Interest on Home Loan u/s 24b	YES	NO



ALL INDIA INSTITUTE OF MEDICAL SCIENCES, Jodhpur.

Particulars	"Old Tax Regime"	"New Tax Regime" (From 01-04-23)
Deduction u/s 80C (EPF LIC ELSS PPF FD Children's tuition fee etc.)	YES	NO
Employee's (own) contribution to NPS	YES	NO
Employer's contribution to NPS	YES	YES
Medical insurance premium – 80D	YES	NO
Disabled Individual – 80U	YES	NO
Interest on education loan – 80E	YES	NO
Interest on Electric vehicle loan – 80EEB	YES	NO
Donation to Political party/trust etc.– 80G	YES	NO
Savings Bank Interest u/s 80TTA and 80TTB	YES	NO
Other Chapter VI-A deductions	YES	NO

-Sd-
Drawing & Disbursing
Officer

A copy is forwarded to the following for information & necessary action:-

1. PPS to Director, AIIMS, Jodhpur (for information).
2. Deputy Director (Admin.), AIIMS, Jodhpur (for information).
3. Dean (Academic), AIIMS, Jodhpur (for circulate information to all Residents).
4. CNO, AIIMS, Jodhpur (for circulate information to all Nursing Staff).
5. Administrative Officer, AIIMS, Jodhpur (for circulate information to all Faculty & Non faculty staff).
6. IT CELL, AIIMS, Jodhpur (for uploading the notice on AIIMS Website and E-Mail to all).


Drawing & Disbursing
Officer



ALL INDIA INSTITUTE OF MEDICAL SCIENCES, Jodhpur

S.No. AIIMS/DDO/2023-24/125

Date: 23.06.2023

CIRCULAR

Subject: Deduction of Income Tax on Academic Allowance/Dress Allowance/News-Paper Allowance/Conveyance Allowance.

Reference: AIIMS/DDO/2023-24/6 Dated 05.04.2023

It is being intimated, that Faculty of the Institute are being paid Rs. 2,70,000/- P.A. as Academic Allowance and Dress Allowance Rs. 21,600/- P.A. is being paid to Nursing personnel and Rs. 5000/- P.A. to the eligible employees, Newspaper Allowance Rs. 6000/10200/13200 P.A. to the eligible employees as per their entitlement and Conveyance Allowance is paid as per office order. No. AIIMS-JDH/Admn/F/2022/1263 dated 06.07.2022 issued by administration.

These allowances as mentioned above are exempt to the extent of expenditure incurred for the said purpose. This office is giving exemption for the above mentioned allowance from the Income Tax on the basis of utilization certificate(s) given by the employees.

It is, therefore, requested to inform all Faculty/Technical Staff/Nursing Staff & other staff working in your department to preserve the original bills for presenting to the Income Tax authorities whenever sought which were shown expended and rebate on account of which was claimed & which pertains to Academic Activities/Dress Allowance/Newspaper/Conveyance Allowance and the same will have to be produced demand by the any Government/Statutory/Competent Authorities failing which they will be liable for any action which may be initiated as per rules including recovery/penalty of taxes as determined by Income Tax Department/any other competent authority.


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