UNIVERSITY OF DELHI

Computation of Income Tax for the Financial Year 2025-2026.

NAME……………………………..………...………..PAN NO…….……..…………Date of Birth……...……….. Category: Women/Others/Sr.Citizens

Amount in ₹

		Amount in ₹
1.	**Amount Chargeable under the Head 'Salary'**	
a.	Pay (March 2025 to February 2026)	
b.	Grade Pay	
c.	DA	
d.	HRA	
e.	TA	
f.	Others	
	Total (a to f)	
g.	Pension/Honorarium/Officiating Allowance/Tution Fees/O.T.A./Arrears/10 days EL encashment etc.	
h.	Medical re-imbursement	
i.	University Contriburion to New Pension Scheme	
j.	Examination Remuneration	
k.	Leave Travel concession or assistance	
l.	Death cum retirement gratuity	
m.	Commuted value of pension	
n.	Cash equivalent of leave salary encashment	
2.	**Total Gross Salary (a to n)**	
3.	Income from Previous Employer (Outside University of Delhi)	
4.	**Less: Allowances to the extent exempt u/s 10**	
a.	Leave Travel concession or assistance u/s 10(5)	
b.	Death cum retirement gratuity u/s 10(10)	
c.	Commuted value of pension u/s 10(10A)	
d.	Cash equivalent of leave salary encashment u/s 10(10AA)	
e.	House Rent Allowance (in case of rent receipt only) u/s 10(13)	
f.	Transport Allowance (maximum 3200/-p.m. for Handicapped only) u/s 10(14)	(-)
5.	**Total amount of exemption claimed u/s 10 (a to f)**	
6.	**Total amount of salary received from current employer (2 - 5)**	
7.	Less: Standard Deduction 16(ia)	(-)
8.	**Income chargeable under the head "Salaries" (3 + 6 - 7)**	
9.a.(i)	Income from House Property	
(ii)	Less: HBA Interest (U/S 24B max.2,00,000/-) owner's possession required	(-)
b.(i)	Interest from Savings Bank A/c (enter full amount)	
(ii)	Interest from other Bank Accounts (FD, Recurring etc)	
(iii)	Interest earned on GPF contributions (above 5,00,000/- per year)	
(iv)	Any other Income reported by employee outside DU (with copy of documentary evidence)	
10.	**Total amount of other income reported by the employee (9a+9b)**	
11.	**Gross Total Income (8 + 10)**	
12.	**DEDUCTIONS:**	
A. Under section 80C Chapter VI-A		
(i)	Subscription towards GPF/CPF	
(ii)	NPS Subscription (Ltd. to 10% of Basic+DA) 80CCD(1)	
(iii)	Contribution by employee to pension scheme u/s 80CCC (Pension Plan only)	
(iv)	Life Insurance Premium (LIC/JD/JA/DR)	
(v)	Public Provident Fund	
(vi)	Group Insurance Scheme	
(vii)	Tuition Fee (limited to two children)	
(viii)	NSC (VIII) Interest of NSC VI/VII Issue/NSS	
(ix)	Mutual Fund (UTI) ULIP-7/PLI	
(x)	Repayment of HBA	
(xi)	Fixed deposits in Banks/Post Office for 5 years/Sukanya Samridhi Yojana	
	Total 12.A (i to xi) (Limited to 1,50,000/-)	
B. Other Sections under Chapter VI-A		
(i)	NPS Subscription 80CCD(1B) (remaining amt. from 80CCD(1)/Own NPS Cont.)	
(ii)	80CCD(2) University Contribution to NPS (Limited to 14% of Basic+DA)	
(iii)	Deduction u/s 80D (Medical Health Insurance e.g. HCC)	
(iv)	Deduction u/s 80E (Interest paid on Higher Education Loan)	
(v)	Deduction u/s 80G (Donations) as per the rules	
(vi)	Deduction u/s 80TTA Exemption on Savings Bank Interest Max. 10,000/-	
(vii)	Deduction u/s 80DD (Rehabilitation of Handicapped Dependent)	
(viii)	Deduction u/s 80DDB (Medical Expenditure on Self or Dependent)	
(ix)	Deduction u/s 80EEB (Interest paid on Loan to purchase an Electric Vehicle)	
(x)	Deduction u/s 80GG as per rules	
(xi)	Deduction u/s 80RRB/80QQB (Income on Royalty of a Patent/Books)	
(xii)	80TTB Exemption on All Bank Interest(for Sr. Citizen only) Max. 50,000/-	
(xiii)	Deduction u/s 80U (For Disability)	
	Total 12.B (i to xiii)	
13.	**Total Deductions 12(A+B)**	
14.	**Total Taxable Income (11 - 13)**	
15.	Income Tax on Total Income	
16.	Less: Deduction u/s 87A (upto 12,500 for Old Tax Slab/60,000 for New Tax Slab)	(-)
17.	**Income Tax on Total Income (15 - 16)**	
18.	**Surcharge**	
19.	**Education Cess @4% of (Income Tax + Surcharge)**	
20.	**Total Income Tax Payable (17 + 18 + 19)**	
21.	**(a) (i) Income Tax paid upto current month**	
	(ii) Surcharge paid upto current month	
	(iii) Education Cess paid upto current month	
	(b) (i) Balance of Income Tax to be recovered	
	(ii) Balance of Surcharge to be recovered	
	(iii) Balance of Education Cess to be recovered	
	(c) (i) Advance Tax Paid/Tax Deducted by others (outside Delhi University)	
	(ii) Surcharge paid by others (outside Delhi University)	
	(iii) Education Cess Paid by others (outside Delhi University)	
22.	**Tax Payable/Refundable (20 - 21)**	
23.	**Whether opting out from taxation u/s 115BAC(1A)? (write in the box New Slab for No /Old Slab for Yes)** **The option once filled cannot be changed during the financial year (if not filled New Slab will be considered).**	

UNDERTAKING

I hereby undertake that in case I fail to comply with above noted information, any penalty of interest to be levied by the Income tax authority on you that shall be paid by me without demur in relation to the above noted information and default thereto.

Date…………………..

Signature.…………………………… Designation.…………………………………

Sr. Asstt./Fin-I Name.………………………………….. Deptt/Branch.…………………………………

Phone.………………………………… Residencial Address :……………………….

S.O. Fin-I **Head of the Department (Rubber Stamp)** …………………………………………………

Table of Income Tax Rate :-

OLD SLAB			NEW SLAB	
Taxable Income	**Women/Others**	**Senior Citizens**	**Taxable Income**	**Women/Others/Senior Citizens**
Upto 2,50,000	Nil	Nil	Up to 4,00,000	Nil
2,50,001 to 3,00,000	5%	Nil	4,00,001 to 8,00,000	5%
3,00,001 to 5,00,000	2,500+5%	5%	8,00,001 to 12,00,000	20,000+10%
5,00,001 to 10,00,000	12,500+20%	10,000+20%	12,00,001 to 16,00,000	60,000+15%
Above 10,00,000	1,12,500+30%	1,10,000+30%	16,00,001 to 20,00,000	1,20,000+20%
			20,00,001 to 24,00,000	2,00,000+25%
			Above 24,00,000	3,00,000+30%

Education Cess : 4% of Income Tax.

Surcharge on total taxable income :

Above 50 lakhs and below 1 crore	10 %
Above 1 crore and below 2 crores	15 %
Above 2 crores	25 %

Tax credit of 12,500 for Total Taxable income upto 5,00,000 (u/s 87A for Old Slab).
Tax credit of 60,000 for Total Taxable income upto 12,00,000 (u/s 87A for New Slab).

Only the deduction of NPS contribution U/s 80CCD(2) can be availed in the New Slab option.

Important Note :

1. Those who want to avail of the deductions in respect of NSC VIII series and accrued interest of on NSC (VI/VIII issue), LIC/CTD, PPF, PLI, ULIP and HBA Loan/Interest, they are required to attach photocopies of the document along with the Income Tax Proforma, otherwise no deduction whatsoever would be allowed.

2. Pan, name and address of the Landlord is mandatory for Rent receipt of 1,00,000/- and above for the financial year.

3. Pan, name and address of the Lender is mandatory to get the HBA Interest benefits during the current financial year.

4. In the case of HBA Interest, the certificate with regard to date of loan sanctioned by the bank be attached.

5. The age for senior citizens is 60 years applicable w.e.f. April'2012.

6. For Senior Citizen DOB should be 31.03.1966 or before for financial year 2025-26.

7. **In serial no 23 if option is not filled the tax will be calculated according to the New Slab.**

FORM NO.12BB (See rule 26C)			
Statement showing particulars of claims by an employee for deduction of tax under section 192			
1. Name and address of the employee:			
2. Permanent Account Number of the employee:			
3. Financial year :	**2025-26**		
Details of claims and evidence thereof			
SNo.	Nature of claim	Amount in ₹	Evidence / particulars
(1)	(2)	(3)	(4)
1	**House Rent Allowance:** (i) Rent paid to the landlord (ii) Name of the landlord (iii) Address of the landlord (iv) PAN of the landlord Note: Permanent Account Number shall be furnished if the aggregate rent paid during the previous year exceeds one lakh rupees		
2	Leave travel concessions or assistance		
3	**Deduction of interest on borrowing:** (i) Interest payable/paid to the lender (ii) Name of the lender (iii) Address of the lender (iv) Permanent Account Number of the lender (a) Financial Institutions(if available) (b) Employer(if available) (c) Others		
4	**Deduction under Chapter VI-A**		
	(A) Section 80C,80CCC and 80CCD		
(i)	Subscription towards GPF/CPF		
(ii)	NPS Subscription (Ltd. to 10% of Basic+GP+DA) 80CCD(1)		
(iii)	Contribution by employee to pension scheme u/s 80CCC (Pension Plan only)		
(iv)	Life Insurance Premium (LIC/JD/JA/DR)		
(v)	Public Provident Fund		
(vi)	Group Insurance Scheme		
(vii)	Tuition Fee (limited to two children)		
(viii)	NSC (VIII) Interest of NSC VI/VII Issue/NSS		
(ix)	Mutual Fund (UTI) ULIP-7/PLI		
(x)	Repayment of HBA		
(xi)	Fixed deposits in Banks/Post Office for 5 years/Sukanya Samridhi Yojana		
	Total A (i to xi)		
	(B) Other sections (e.g. 80E, 80G, 80TTA, etc.) under Chapter VI-A.		
(i)	NPS Subscription 80CCD(1B) (remaining amt. from 80CCD(1)/Own NPS Cont.)		
(ii)	80CCD(2) University Contribution to NPS (Limited to 14% of Basic+GP+DA)		
(iii)	Deduction u/s 80D (Medical Health Insurance e.g. HCC)		
(iv)	Deduction u/s 80E (Interest paid on Higher Education Loan)		
(v)	Deduction u/s 80G (Donations) as per the rules		
(vi)	Deduction u/s 80TTA Exemption Savings Bank Interest Max.10,000/-		
(vii)	Deduction u/s 80DD (Rehabilitation of Handicapped Dependent)		
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(x)	Deduction u/s 80GG as per rules		
(xi)	Deduction u/s 80RRB/80QQB (Income on Royalty of a Patent/Books)		
(xii)	80TTB Exemption All Bank Interest(for Sr. Citizen only) Max. 50,000/-		
(xiii)	Deduction u/s 80U (For Disability)		
	Total B(i to xiii)		

Verification

I, ………………………………………………, son/daughter of ………………………………………….. do hereby certify that the information given above is complete and correct.

Place……………………………………………...

(Signature of the employee)

Full Name…………………………………..

Date……………………………………………....

Designation :………………………………