



अखिल भारतीय आयुर्वेद संस्थान
ALL INDIA INSTITUTE OF AYURVEDA (AIIA)
(आयुष मंत्रालय, भारत सरकार के अंतर्गत स्वायत्त संस्थान)
(An Autonomous Organization under the Ministry of AYUSH, Govt. of India)

Time bound

F.No. A-17002/10/2014-AIIA/Vol.XV/ २२१८

Date: 17th October, 2025

CIRCULAR

Sub: Deduction of Income Tax at Source from Salary for the Financial year 2025-26

As per Finance Act, the Income tax is mandatorily required to be deducted under section 192 of the Act, from income chargeable under the head "**Salaries**". Income Tax is liable to be deducted at source on monthly basis by DDO, while disbursing salary to the employees.

It may be noted that from Financial Year 2023-24 & onwards, the New tax Regime was introduced and it is the default tax regime. The taxpayer can opt between old tax regime and new tax regime as per their choice. It may be noted that if no option is submitted, tax will be calculated as per the new tax regime and the employee cannot change the option of tax regime during the financial year and due tax will be deducted as per the option received. However, an employee will have the option to switch the tax regime at the time of filing Income Tax Return (ITR).

The employees who have opted the old tax regime are requested to submit the details of savings proposed/proof in the enclosed Form 12BB. All the enclosures must be numbered and arranged serially according the format so that it may not lead to unattended. The previous financial year savings have not been considered for the calculation of income tax. An early submission of Form 12BB from the employees who have opted old tax regime is requested to avoid last minute hardship. **The soft copy of form 12 BB is available on AIIA website under Download Section or may be searched by typing in google <https://aiia.gov.in/form-download>.**

In case, when opting for old tax regime, the anticipated tax savings are not received by 12th November, 2025, the default tax regime will be applied and tax deduction made accordingly.

It may also be noted that once income tax is deducted and deposited, no refund/adjustments can be made at our end as provided under Income Tax Act. Eligible refund of Income Tax, if any, can be claimed only from Income Tax Department directly by filing income tax return by due date which is presently 31st July every year.

The last date for submission of Form 12BB is 17th November, 2025.



(Ajay Singh)
Finance Advisor

Copy to:

1. PS to Director: - for kind information of Director please.
2. Dean Goa: - with a request to circulate in their Division.
3. All HoD's, AIIA: - with a request to circulate in their Division.
4. MS/AMS/DMS Office, AIIA
5. Sr. Administrative Officer, AIIA
6. Incharge, IT Division: -for publishing the form on AIIA official website.
7. Hindi Officer: For publishing above order in Hindi.
8. NS, AIIA
9. Notice Board, AIIA



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समयबद्ध

एफ.सं. ए-17002/10/2/2014-एआईआईए/ खंड XVI/ **3216**

दिनांक: 17 अक्टूबर, 2025

परिपत्र

विषय: वित्तीय वर्ष 2025-26 के लिए वेतन से स्रोत पर आयकर की कटौती

“वेतन” मद के अंतर्गत देय आय से आयकर की कटौती अनिवार्य रूप से की जानी आवश्यक है। कर्मचारियों को वेतन वितरित करते समय डीडीओ द्वारा मासिक आधार पर स्रोत पर आयकर की कटौती की जाती है।

गैरतलब है कि वित्तीय वर्ष 2023-24 और उसके बाद से, नई कर व्यवस्था लागू हो गई है और यह डिफ़ॉल्ट कर व्यवस्था है। करदाता अपनी पसंद के अनुसार पुरानी कर व्यवस्था और नई कर व्यवस्था में से किसी एक को चुन सकता है। यह भी ध्यान दें कि यदि कोई विकल्प प्रस्तुत नहीं किया जाता है, तो कर की गणना नई कर व्यवस्था के अनुसार की जाएगी और कर्मचारी वित्तीय वर्ष के दौरान कर व्यवस्था का विकल्प नहीं बदल सकता है और प्राप्त विकल्प के अनुसार देय कर की कटौती की जाएगी। हालाँकि, कर्मचारी के पास आयकर रिटर्न (आईटीआर) दाखिल करते समय कर व्यवस्था बदलने का विकल्प होगा।

जिन कर्मचारियों ने पुरानी कर व्यवस्था को चुना है, उनसे अनुरोध है कि वे संलग्न फॉर्म 12BB में प्रस्तावित बचत का विवरण/प्रमाण प्रस्तुत करें। सभी संलग्नकों को प्रारूप के अनुसार क्रमांकित और क्रमबद्ध किया जाना चाहिए ताकि कोई छूट न जाए। आयकर की गणना के लिए पिछले वित्तीय वर्ष की बचत को ध्यान में नहीं रखा गया है। जिन कर्मचारियों ने पुरानी कर व्यवस्था को चुना है, उनसे अनुरोध है कि वे अंतिम समय की परेशानी से बचने के लिए फॉर्म 12BB शीघ्र जमा करें। फॉर्म 12BB की सॉफ्ट कॉपी AIIA की वेबसाइट पर डाउनलोड सेक्शन में उपलब्ध है या इसे गूगल पर [टाइप करके खोजा जा सकता है।](https://aiia.gov.in/form-download)

यदि पुरानी कर व्यवस्था चुनने पर 17 नवंबर, 2025 तक अपेक्षित कर बचत प्राप्त नहीं होती है, तो डिफ़ॉल्ट कर व्यवस्था लागू की जाएगी और तदनुसार कर कटौती की जाएगी।

यह भी ध्यान दें कि एक बार आयकर की कटौती और जमा हो जाने के बाद, आयकर अधिनियम के अनुसार हमारी और से कोई धनवापसी/समायोजन नहीं किया जा सकता है। आयकर की पात्र धनवापसी, यदि कोई हो, तो केवल आयकर विभाग से सीधे देय तिथि तक आयकर रिटर्न दाखिल करके ही प्राप्त की जा सकती है, जो वर्तमान में प्रत्येक वर्ष 31 जुलाई है।

फॉर्म 12BB जमा करने की अंतिम तिथि 17 नवंबर, 2025 है।


वित्त सलाहकार

प्रतिलिपि:

- निदेशक महोदय के निजी सचिव: कृपया निदेशक महोदय की जानकारी हेतु।
- डीन गोवा:- उनके प्रभाग में प्रसारित करने के अनुरोध के साथ।
- सभी विभागाध्यक्ष, एआईआईए: - अपने प्रभाग में प्रसारित करने के अनुरोध के साथ।
- एमएस/एमएस/डीएमएस कार्यालय, एआईआईए
- वरिष्ठ प्रशासनिक अधिकारी, एआईआईए
- प्रभारी, आईटी प्रभाग: - एआईआईए की आधिकारिक वेबसाइट पर फॉर्म प्रकाशित करने के लिए।
- हिन्दी अधिकारी: उपरोक्त आदेश हिन्दी में प्रकाशित करने हेतु।
- एनएस, एआईआईए
- सूचना पट्ट, एआईआईए



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Sub: - Submission of proof of savings in form 12BB for the Financial Year 2025-26

As undersigned is opting for **old tax regime**, eligible investments are (on A-4 size papers) enclosed herewith comprises Form 12BB for the Financial Year 2025-26, duly self-attested supported & enclosed documentary evidence(s) as per the following arrangements:

1. The enclosures are duly verified, serially numbered, matched with amount and indicated against relevant column of proof of saving annexure.
2. I certify that these savings have been made by me from my own salary income/ sources during the period 1st April 2025 to 31st March 2026.
3. Proof of the savings made and declared till 17th November, 2025 in Form 12 BB, are being submitted now.
4. **I understand that**
 - a. In view of the time constraint, late submission will not be considered in any case.
 - b. If I am unable to submit the Form 12BB with self-attested saving proofs for the current savings by 17th November 2025, Due tax may be deducted from my salary for the month of November, 2025 onwards without any further intimation to me.
 - c. The DDO will satisfy himself about the actual deposits/ subscriptions / payments made by me, by calling for such particulars/ information as he deems necessary before allowing the aforesaid deductions. In case the DDO is not satisfied about the genuineness of any deposit(s)/ subscription(s)/ payment(s) made by me, due tax will be deducted from my salary, and I would be free to claim the deductions/ rebates on such amount(s) by filing my return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.
5. I will be personally responsible to Income Tax Department, Govt. of India, for all information pertaining to income tax assessment.
6. I certify that particulars furnished are true and correct to the best of my knowledge and belief.

Enclosure: - 12BB

Thanking you.
Yours faithfully;

Mobile No		Signature	
Email ID		Name	
Remark (if any)		Emp. Code	

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FORM NO.12BB

(See rule 26C)

1. Name of the employee/ employee CODE):		
2. Permanent Account Number of the employee (PAN) (स्थायी खाता सं.):		
3. Financial year	2025-26	
4. Please Choose (TAX REGIME)	OLD TAX REGIME <input type="checkbox"/>	NEW TAX REGIME <input type="checkbox"/>

Details of claims and evidence thereof

SI No	Nature of claim (दावे का प्रकार)	Amount (Rs)	Evidence / particular
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(I) Employees, who are in receipt of house rent allowance (HRA) and want to get exemption of HRA under section 10 (13A) in computing of total income, should furnish the following particulars:

i)	Monthly rent In support of claim, please provide rent agreement; and monthly rent receipts	:				
ii)	House Owner Name Address Telephone No.	:				
iii)	PAN of House Owner <small>Note: PAN of Landlord is mandatory to claim HRA rebate, if the aggregate rent paid during the year exceeds one lakh rupees</small>	:				
iv)	Address of House taken on rent	:				
v)	Total Amount of rent paid / will be paid during the financial year 2025-26 (Enclosure No.....)	:	April-25	May-25	June-25	July-25
			Aug-25	Sep-25	Oct-25	Nov.-25
			Dec-25	Jan-26	Feb-26	Mar-26

Employee Name Emp Code..... PAN.....

2. Income from house property (Give full details)

SI NO.	Particulars	Details	Enclosure No.
01	Name of the owner & Co-owner of the House Property	:	
02	Address of House Property (Enclose documentary evidence)	:	
03	Whether it is a a. Purchase of ready built flat/house b. Semi-built up house; or c. Piece of land; on which house is constructed	:	
04	Whether Housing loan taken, if yes, a. Name & address of the bank/ Organization; & b. Date of loan (attach sanction / disbursement letter from bank)	:	
05	Permanent Account Number of the Lender	:	
06	Mention Date of Registry of the house property, date of physical possession of house along with completion certificate	:	
07	Whether the House Property Self-Occupied	:	Yes/No
08	Whether any part of this House Property is let out during the financial year? If yes, give details.	:	
09	Housing Loan Interest Due/Paid/to be paid during the Financial Year ending 31st March 2026 (Attach prescribed certificate from Money Lender bank / Organization)	:	
10	Out of the above Housing Loan interest, how much is being claimed this year as deduction	:	
11	Whether Co-applicant is claiming any deduction from his/her Income	:	
12	Interest on HBA for Pre-construction period claimed during this year	:	
13	Source(s) for repaying the Housing Loan (Principal and Interest, both)	:	
14	In case of Co-owner/Co-borrower, Give full details about his/her employment / profession in a separate sheet	:	
15	House Property is declared in Annual Declaration of property statement to AIIA	:	Yes / No

Employee Name Emp Code PAN

3	Deduction under Chapter VI-A	Amount (Paid up to 17.11.25)	Amount (to be Paid after 17.11.25)	Evidence / particular																					
<p>(A) Section 80C,80CCC and 80CCD</p> <p>(i) Section 80C</p> <p>(a) LIC Premium</p> <p>(b) Public Provident Fund</p> <p>(c) Contribution to Notified an approved superannuation fund, Pension Fund, Mutual Funds, ULIP of UTI, LIC etc</p> <p>(d) Principal Repayment of House Building Loan: Payment by way of installment or part payment of loan taken for purchase / construction of a residential property (minimum holding period 5 years)</p> <p>(e) 5-Yr post office time deposit (POTD) scheme The Interest is entirely taxable.</p> <p>(f) Fixed deposit for 5 years or more with schedule bank (under tax saving scheme)</p> <p>(g) Tuition fees to any University / College /Educational Institution in India for full time education of any two children.</p> <p>(h) Sukanya Samriddhi Account Deposit Scheme (max. limit Rs. 1,50,000)</p> <p>(i) National Savings Certificates, VIII / IX issue</p> <p>(j) Contributions to 'Atal Pension Yojana' Eligible for Tax Deduction under section 80CCD.</p>																									
	Deduction under section 80 CCD(1B)																								
	Investment in NPS:- This additional tax deduction of 50,000 u/s 80CCD (1b) is over and above this 1.5 Lakh limit.																								
	(B) Other sections (e.g. 80D, 80E, 80G, 80TTA, etc.) under Chapter VI-A																								
	<p>(i) section 80D Health Insurance Policy Premium paid in F.Y. 2025-26</p> <table border="1"> <thead> <tr> <th>Scenarios</th> <th>Health Insurance Premium paid for & Maximum Deduction limits</th> <th>Upto</th> <th>Upto</th> <th>Total Eligible Amount</th> </tr> </thead> <tbody> <tr> <td>No One in your family has attained 60 years of age</td> <td></td> <td>Upto 25,000</td> <td>Upto 25,000</td> <td>50,000</td> </tr> <tr> <td>The eldest member in your family (yourself, spouse and dependent children) is less than 60 years & your parents (either mother or father) are above 60 years</td> <td></td> <td>Upto 25,000</td> <td>Upto 50,000</td> <td>75,000</td> </tr> <tr> <td>The eldest member in your family (yourself, spouse and dependent children) has attained 60 years & your parents (either mother or father) are above 60 years</td> <td></td> <td>Upto 50,000</td> <td>Upto 50,000</td> <td>1,00,000</td> </tr> </tbody> </table>				Scenarios	Health Insurance Premium paid for & Maximum Deduction limits	Upto	Upto	Total Eligible Amount	No One in your family has attained 60 years of age		Upto 25,000	Upto 25,000	50,000	The eldest member in your family (yourself, spouse and dependent children) is less than 60 years & your parents (either mother or father) are above 60 years		Upto 25,000	Upto 50,000	75,000	The eldest member in your family (yourself, spouse and dependent children) has attained 60 years & your parents (either mother or father) are above 60 years		Upto 50,000	Upto 50,000	1,00,000	
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	(ii) Any Other Eligible Claim																								
	4 Income from any Other Sources (for declaration)																								
	Undertaking																								
	I,..... son/daughter of do hereby certify that the information given above is complete and correct and I'll be bound to submit all the documents relating to amount claimed by me.																								
	Place			(Signature of the employee) Full Name: -																					
	Date																								
Designation																									