

ICMR – NATIONAL INSTITUTE OF VIROLOGY

PUNE - 411001

Form no. 12BB (see rule 26C)

Declaration Form for the F.Y. 2022-23 (A.Y. 2023-2024)

Emp.ID: NAME: DEPARTMENT:

Sr. Citizen: Yes/No DESIGNATION: PAN NO.:

Tax Calculation (please tick one option) Old Tax Regime New Tax Regime

No.	Sections	Particulars of Investments/Deduction	Total Amount
1.	10(13A)	Rent Paid (For HRA exemption, employees should provide self-attested copy of rent agreement and rent receipts/Bank statement for all months i.e. from April 2022 to March 2023). Enclose photocopy of PAN of Landlord where Rent per month is above Rs. 8333/-	
2.	24(1)(b)	Interest on Housing Loan up to Rs.2,00,000/- (Rs.3,00,000 for senior citizen)	
3.	80C	Particular	Investment Amount in Rs.
		PPF/GPF	
		LIC (Certify that the policy/policies is/are paid by self only)	
		Sukanya deposit	
		GIS/NSC	
		Tuition Fee (other than reimbursed by office)	
		NPS (other than deducted by office)	
		Post office time deposits	
		Repayment of principal amount of housing loan/HBA	
		Any other allowed Investment if any, specify	
		Additional Deduction u/s. 80CCD(1B) (upto Rs. 50,000/-)	
(Maximum limit up to Rs. 2,00,000/-).			
4.	80D	1) Medical Insurance Premium, including premium for parents (Max. Limit Rs.25,000/-). If self or parents are senior citizen then max limit of Rs. 50,000/- 2) Payment for Preventive Health Check-up (Max. Limit Rs.5,000/-) Note: (a) Maximum limit of (1) will be reduced to the extent claim in (2) has been availed. (b) Total of (1) and (2) not to exceed Rs. 50,000.	
5.	80DD	Maintenance / Treatment of Handicapped dependent or deposit for maintenance of Handicapped dependent who is person with disability (max. Rs.75,000/- for disability and Rs.1,25,000/- for severe disability 80% and above).	
6.	80E	Interest on a loan taken for higher education max. 8 years.(no limit).	
7.	80EEA	Additional Deduction for Interest on Home Loan sanctioned first time during 01.04.2019 to 31.03.2022 (Max Rs. 150,000/-)	
8.	80EEB	Deduction for Interest on Loan taken to Buy Electrical Vehicle during 01.04.2019 to 31.03.2023 (Max Rs. 150,000/-)	
9.	80G	Donation should be made only to specified Fund (Prime Minister's Relief Fund, Chief Minister's Relief Fund or Lt. Governor's Relief Fund). Rebate for any other donation should be claimed directly.	
10.	80GG	Rent paid in excess of 10% of total income for furnished/unfurnished residential accommodation (subject to maximum of Rs. 5,000 p.m. or 25% of total income, whichever is less)	
11.	80U	Physical Disability (max. Rs.75,000/- for disability and Rs.1,25,000/- for severe disability 80% or more) please attach certificate.	

12. Any other income:

- 1) Salary Income (other than ICMR Hqrs, New Delhi) :
- 2) Income from House Property (If let out) :
- 3) Income from other sources (Honorarium or Professional income from other Institutes) :

Total Other Income :**13. Tax Credit (please attach self-attested proof)**

{i.e. TDS made by Bank/ employer (other than ICMR)} :

DECLARATION

I hereby declare that the particulars given on pre-page/above are correct and complete in all respect. I may be allowed appropriate tax rebate while calculating my tax liability of Financial Year 2022-23 (Assessment Year 2023-24).

The self-attested documentary proof for claiming the benefits of various savings / investments already made or likely to be made, will be submitted by 20th January 2023, failing which the tax may be recovered from me by nullifying the savings / investments stated in declaration form.

I hereby state that the claim of deduction shown above is in my name and if it is in joint account then it is declared herewith that the other claimant will not claim it in his/her ITR.

In case of payment/ contribution/ investments, I will produce the original document for verification, whenever it will be asked for.

Last date of submission of Declaration Form: 30th September, 2022

Note: Tax (tentative) will be deducted on the basis of above declaration up to January 2023. For February 2023, tax will be deducted as per applicable rates, if details of savings supported with self- attested documentary proof are not submitted by 20th January 2023.

Signature of the Employee

Date:

Tax Rates: Income Tax Slab for F.Y. 2022-23

Income Tax Slab Rate for FY 2022-23 AY 2023-24 for Individuals (Old Regime):

Individual (resident or non-resident), who is of the age of less than 60 years on the last day of the relevant previous year:

Net income range	Income-Tax rate
Up to Rs. 2,50,000	Nil
Rs. 2,50,001- Rs. 5,00,000	5%
Rs. 5,00,001- Rs. 10,00,000	20%
Above Rs. 10,00,000	30%

Resident senior citizen, i.e., every individual, being a resident in India, who is of the age of 60 years or more but less than 80 years at any time during the previous year:

Net income range	Income-Tax rate
Up to Rs. 3,00,000	Nil
Rs. 3,00,001 – Rs. 5,00,000	5%
Rs. 5,00,001- Rs. 10,00,000	20%
Above Rs. 10,00,000	30%

Resident super senior citizen, i.e., every individual, being a resident in India, who is of the age of 80 years or more at any time during the previous year:

Net income range	Income-Tax rate
Up to Rs. 5,00,000	Nil
Rs. 5,00,001- Rs. 10,00,000	20%
Above Rs. 10,00,000	30%

Plus: -

Surcharge: - 10% of income tax where total income exceeds Rs. 50,00,000.

15% of income tax where total income exceeds Rs. 1,00,00,000.

Health and Education cess: - 4% of income tax and surcharge (if any).

Note: - 1. A resident individual is entitled for rebate under section 87A if his total income does not exceed Rs. 5,00,000. The amount of rebate shall be 100% of income-tax or Rs. 12,500, whichever is less.

2. Standard deduction of Rs. 50,000/- for salaried and pensioners is available for AY 2023-24.

Tax Rates: Income Tax Slab for F.Y. 2022-23

Income Tax Slab Rate for FY 2022-23 AY 2023-24 for Individuals

(New Regime) (Section 115BAC):

Income range	Tax Rate
Up to Rs 2.5 lakh	NIL
Rs 2.5 lakh to Rs 5 lakh	5% (Tax rebate of Rs 12,500 available under section 87A)
Rs 5 lakh to Rs 7.5 lakh	10%
Rs 7.5 lakh to Rs 10 lakh	15%
Rs 10 lakh to Rs 12.5 lakh	20%
Rs 12.5 lakh to Rs 15 lakh	25%
Rs 15 lakh and above	30%

Plus: -

Surcharge: - 10% of income tax where total income exceeds Rs. 50,00,000.

15% of income tax where total income exceeds Rs. 1,00,00,000.

Health and Education cess: - 4% of income tax and surcharge

Note: No deduction in the form of Standard deduction/80C/80D etc. are available under new tax regime.