



West Bengal University of Animal & Fishery Sciences

68, Kshudiram Bose Sarani (Belgachia Road), Kolkata 700 037

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Web Site : <http://wbuafsc.ac.in> email: finance.wbuafs1995@gmail.com

Ref. No. WBUAFS/FA-181/1119

Date: 10.07.2024

NOTICE

The officers including teachers and staff of the University are hereby requested to submit the enclosed form duly filled in by **06th September, 2024** in connection with Income Tax to be deducted at source u/s 192 of Income Tax Act, 1961 with reference to Financial Year 2024 – 25 (A.Y. 2025 – 26).

The documents in support of savings / investments under various sections should be submitted, along with the format attached with the enclosed form without fail before **03rd January, 2025**. Declaration Form will also available in our University Website.

This may be treated as **MOST URGENT**

Encl: -As stated above.

R. H. Jharkar

(Finance Officer)

Ref. No. WBUAFS/FA-181/1119/1(13)

Date: 10.07.2024

Copy forwarded for information to:-

1. In charge, V.C's Secretariat, WBUAFS
2. Registrar, WBUAFS
3. Controller of Examination, WBUAFS
4. Director, Research, Extension & Farm, WBUAFS (you are requested to circulate this notice to all P.I. under your jurisdiction)
5. In charge, Central Library, WBUAFS
6. Dean, Faculty of Veterinary and Animal Sciences, WBUAFS (you are requested to circulate this notice to all departments under your control)
7. Dean, Faculty of Dairy Technology, WBUAFS (you are requested to circulate this notice to all departments under your control)
8. Dean, Faculty of Fishery Sciences, WBUAFS (you are requested to circulate this notice to all departments under your control)
9. Dean, Student's Welfare, WBUAFS (you are requested to circulate this notice to all departments under your control)
10. Secretary, Pensioner's Association, WBUAFS
11. University Website (www.wbuafsc.ac.in)
12. Notice Board
13. Office Copy

R. H. Jharkar

(Finance Officer)



WEST BENGAL UNIVERSITY OF ANIMAL & FISHERY SCIENCES
37 & 68, Kshudiram Bose Sarani, Belgachia, Kolkata - 700 037

(TO BE SUBMITTED TO FINANCE & ACCOUNTS SECTION)
(ON OR BEFORE 06TH SEPTEMBER, 2024)

FINANCIAL YEAR 2024 - 25
ASSESEMENT YEAR 2025 - 26

STATEMENT SHOWING PARTICULARS OF CLAIMS FOR DEDUCTION OF TAX U/S 192

NAME:				DESIGNATION:			
DEPARTMENT:							
PAN:				<u>SUBMISSION OF PHOTOCOPY OF PANCARD WITH THIS FORM IS MANDATORY</u>			
D.O.B.:				<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Senior Citizen <input type="checkbox"/> Super Senior Citizen			
<input type="checkbox"/> NEW TAX REGIME <input type="checkbox"/> OLD TAX REGIME [see Annexure - A]							

DEDUCTIONS AVAILABLE UNDER SCHEDULE VI - A

PARTICULARS	AMOUNT (`)
Section 80C (MAXIMUM 1.5 LAKH)	
• Accrued Interest on National Savings Certificate	
• PPF Contribution [Account No. _____]	
• Tuition Fee for 2 children (No limit) [_____ X 12]	
• Life Insurance Premiums [Other than Salary Savings]	
• Principle repayment of House Building Loan	
• Investment in approved Tax savings Mutual Fund	
• National Saving Certificates during the year	
• Sukanya Samridhi Account Deposit Scheme	
• SCSS [Post Office Senior Citizen Savings Scheme]	
• Five-year Bank or Post office Tax Saving Schemes	
• Others, if any	
Section 80D (HEALTH INSURANCE PREMIUM)	
Section 80DD (REHABILITATION OF HANDICAPPED DEPENDENT RELATIVE)	
Submit FORM No. 10-IA	
Section 80U (PERSON SUFFERING FROM PHYSICAL DISABILITY)	
Submit FORM No. 10-IA	
Section 80E (INTEREST ON EDUCATION LOAN)	
Section 80TTA / 80TTB (INTEREST ON SAVINGS BANK A/C/FIXED DEPOSIT/ RECURRING DEPOSIT)	
Section	
Section	
Section	

EXEMPTION FOR HOUSE RENT ALLOWANCE U/S. 10 (13A)

PARTICULARS	AMOUNT (`)
Rent Paid to the Landlord [` _____ x 12]	
Name of the Landlord :	
Address of the Landlord :	
PAN No. of the Landlord :	
(Submit Photocopy of PAN Card with signature)	

INCOME FROM HOUSE PROPERTY

PARTICULARS	AMOUNT (`)
INTEREST ON HOUSE BUILDING LOAN U/S 24B [Upto a maximum of ` 2,00,000/-]	
1) Rent Received, if any	
2) Less: Municipal taxes paid during the year	
3) Net Annual Value (1 - 2)	
Less: 30% Standard Deduction on NAV u/s 24	

INCOME FROM OTHER SOURCES

Accrued Interest on NSC	Interest from Savings A/c's/Fixed Deposit/Recurring Deposit (Deduction available u/s 80 TTA / 80 TTB)

I, son/daughter of
 do hereby declare that the
 aforementioned details are true to the best of my knowledge and belief and copy of all the tax saving
 documents will be furnished within **03.01.2025** positively.

Date: **(on or before 06.09.2024)** **Signature**

Contact No. _____

E-mail ID _____

NOTE: SUPPORTING DOCUMENTS DECLARED BY THE INCUMBENT MUST BE SUBMITTED ON & BEFORE 03.01.2025 OTHERWISE CALCULATIVE TAX WILL BE REFLECTED IN FORM - 16 EXCLUDING DECLARATION BY THE INCUMBENT.

To,
The Finance Officer,
West Bengal University of Animal & Fishery Sciences,
Belgachia, Kolkata – 700 037

Sub.: Submission of L.T. supporting documents

Sir,

I am submitting herewith the self-attested supporting documents for your kind perusal and necessary action, please. Details of documents enlisted below for your ready reference.

SL. NO.	DOCUMENT	DETAILS OF DOCUMENTS	AMOUNT (₹)
1.	P.P.F. ACCOUNT	A/C NO.:	
2.	L.I.C. POLICY	POLICY NO.:	
		POLICY NO.:	
		POLICY NO.:	
		POLICY NO.:	
		POLICY NO.:	
3.	HOME LOAN	PRINCIPLE COMPONENT	
4.	TUTION FEES		
5.	NATIONAL SAVINGS CERTIFICATE		
6.	SUKANYA SAMRIDDHI ACCOUNT	A/C NO.:	
7.	ACCRUED INTEREST ON N.S.C.		
8.	TAX SAVINGS SCHEMES		
9.	OTHERS		
TOTAL			

SL. NO.	DOCUMENT	DETAILS OF DOCUMENTS	AMOUNT (₹)
1.	HOME LOAN	INTEREST COMPONENT	
2.	HEALTH INSURANCE	POLICY NO.:	
TOTAL			

Thanking you.

Encl: As stated

Yours faithfully,

Annexure - A

Income Tax Rate & Slab for Individuals

1. Individual, who is of the age of less than 60 years during the year:

Taxable income	Tax Rate (Old Regime)	Tax Rate (New Regime)
Up to 2,50,000	Nil	NIL
2,50,001 to 3,00,000	5%	NIL
3,00,001 to 5,00,000	5%	5%
5,00,001 to 6,00,000	20%	5%
6,00,001 to 9,00,000	20%	10%
9,00,001 to 10,00,000	20%	15%
10,00,001 to 12,00,000	30%	15%
12,00,001 to 15,00,000	30%	20%
Above 15,00,000	30%	30%

2. Individual, who is of the age of 60 years or more but less than 80 years during the year:
[SENIOR CITIZEN]

Taxable income	Tax Rate (Old Regime)	Tax Rate (New Regime)
Up to 2,50,000	Nil	NIL
2,50,001 to 3,00,000	NIL	NIL
3,00,001 to 5,00,000	5%	5%
5,00,001 to 6,00,000	20%	5%
6,00,001 to 9,00,000	20%	10%
9,00,001 to 10,00,000	20%	15%
10,00,001 to 12,00,000	30%	15%
12,00,001 to 15,00,000	30%	20%
Above 15,00,000	30%	30%

3. Individual, who is of the age of 80 years or more during the year:
[SUPER SENIOR CITIZEN]

Taxable income	Tax Rate (Old Regime)	Tax Rate (New Regime)
Up to 2,50,000	Nil	NIL
2,50,001 to 3,00,000	NIL	NIL
3,00,001 to 5,00,000	NIL	5%
5,00,001 to 6,00,000	20%	5%
6,00,001 to 9,00,000	20%	10%
9,00,001 to 10,00,000	20%	15%
10,00,001 to 12,00,000	30%	15%
12,00,001 to 15,00,000	30%	20%
Above 15,00,000	30%	30%

NOTE:

- A. Please note that the tax rates in the New Tax Regime is the same for all categories of Individuals, i.e., Individuals & HUF upto 60 years of age, Senior citizens above 60 years upto 80 years, and Super senior citizens above 80 years. Hence no increased basic exemption limit benefit will be available to senior and super senior citizens in the New Tax regime.
- B. Following are the major changes affecting the taxation of salaried employees, which they need to assess thoroughly and plan their taxes.
1. The new tax regime under Section 115BAC is proposed to serve as the default regime.
 2. Standard deduction from salary income and family pension is extended to the employees who opt for New Tax Regime.
 3. The total income eligible for rebate under Section 87A has increased from ₹ 5,00,000 to ₹ 7,00,000 for taxpayers opting for the new tax regime. i.e., **Maximum amount eligible for Rebate under Section 87A is ₹ 12,500/- for Old Tax Regime and ₹ 25,000/- for New Tax Regime.**
- C. The new tax regime does not allow the taxpayer to avail certain deductions and exemptions whereas the old regime provides that the taxpayer can claim deductions and exemptions which are available to him.

Some of the deductions that the taxpayers cannot claim if they select the new regime are:

1. House Rent Allowance (HRA)
2. Leave Travel Allowance (LTA)
3. Entertainment Allowance
4. Professional Tax (PT)
5. Interest paid on Housing Loan u/s 24(B)
6. 80C Deductions like LIC, Home Loan Principal, PPG, NSC etc.
7. 80D Deduction i.e., Health Insurance paid for self and family
8. 80DD and 80DDB related to Disability
9. Interest paid on Education loan u/s 80E
10. Donations u/s 80G, 80GGA, 80GGC

Every employee has to choose tax regime either new regime or old regime in the statement of declaration for deduction of TDS. The employee cannot change their choice anytime during the financial year 2024 - 25. However, the change can be done at the time of filing the income tax return in year 2025.

In case an employee does not choose any tax regime in the statement of declaration for deduction of TDS, the authority will deduct tax (TDS) under the existing tax regime.