आईसीएमआर–राष्ट्रीय जनजाति स्वास्थ्य अनुसंधान संस्थान
स्वास्थ्य अनुसंधान विभाग, स्वास्थ्य एवं परिवार
कल्याण मंत्रालय, भारत सरकार

ICMR - National Institute of Research in Tribal Health
Department of Health Research, Ministry of Health
and Family Welfare, Government of India

सं. राजस्वाअसं/स्था./15(1)/1214 /2023 दिनांक: ~~08.09.2023~~ 15 SEP 2023

परिपत्र

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, केंद्रीय प्रत्यक्ष कर बोर्ड (टीपीएल प्रभाग) के परिपत्र सं. एफ नं. 370142/06/2023-टीपीएल दिनांकित 5 अप्रैल, 2023 एवं 'स्वामीज़ इनकम टैक्स ऑन सेलेरीज' 2023-2024 के पृष्ठ सं.91 पर दिए अनुसार, नई आयकर व्यवस्था को डिफाल्ट कर व्यवस्था घोषित किया गया है। तथापि, कोई व्यक्ति इस कर व्यवस्था के बाहर रहने का यानी पुरानी आयकर व्यवस्था का विकल्प चुन सकता है।

उक्त परिपत्र के पैरा-4 में दिए निर्देशों के अनुसार, एक नियोक्ता के रूप में आयकर कटौती करने वाले प्राधिकारी को अपने प्रत्येक कर्मचारी से यह सूचना लेनी है कि वह किस कर व्यवस्था के अंतर्गत अपने आयकर की कटौती चाहता है और प्रत्येक कर्मचारी अपने नियोक्ता को कटौतीकर्ता प्राधिकारी के तौर पर यह सूचित करेगा कि वह किस कर व्यवस्था में रहना चाहता है तथा उस सूचना के आधार पर कटौतीकर्ता उसकी कुल आय की गणना करेगा और चुने गए विकल्प के अनुसार उसकी स्रोत पर कटौती करेगा।

यदि कर्मचारी द्वारा सूचना नहीं दी जाती है तो यह मान लिया जाएगा कि कर्मचारी 'डिफॉल्ट' कर व्यवस्था में बना हुआ है और नई कर व्यवस्था के बाहर रहने के विकल्प का चयन नहीं किया है। तदनुसार, ऐसे मामले में, नियोक्ता अधिनियम की धारा 192 के अधीन, धारा 115बीएसी की उप-धारा (1ए) के अंतर्गत दी गई दरों के अनुसार आय पर, स्रोत पर कर की कटौती करेगा।

अत: संस्थान के सभी वैज्ञानिकों, अधिकारियों एवं कर्मचारियों एवं पेन्शनरों से अनुरोध है कि यदि वे पुरानी कर व्यवस्था के अंतर्गत अपने आयकर की कटौती करवाना चाहते हैं, तो संस्थान की वेबसाइट पर उपलब्ध 'फॉर्म फॉर डिक्लेरेशन फॉर दि परपज ऑफ इनकम टैक्स 2023-24 डाउनलोड कर भरें और कृपया आवश्यक बचत दस्तावेजों/प्रमाणों के साथ दिनांक 30.09.2023 तक लिखित रूप में स्थापना अनुभाग में सूचित कर दें, जो सूचित नहीं करेंगे उनके संबंध में 'डिफॉल्ट नई कर व्यवस्था' के प्रावधानों के अनुसार आय पर कर की गणना करते हुए स्रोत पर आयकर की कटौती की जाएगी।

यह परिपत्र निदेशक महोदय के अनुमोदन से जारी किया जाता है।

(राजेन्द्र कुमार ठाकुर)
प्रशासनिक अधिकारी
कृते निदेशक

संस्थान के सभी वैज्ञानिकों, अधिकारियों एवं कर्मचारियों को ईमेल से सूचनार्थ
प्रतिलिपि :

1. निदेशक कार्यालय - सूचनार्थ Shivani
2. सूचना-पटल।

CIRCULAR

As per the circular no. F.No. 370142/06/2023-TPL dated 5th April, 2023 issued by Govt. of India, Ministry of Finance, Deptt. of Revenue, Central Board of Direct Taxes (TPL Division) and as contained in 'Swamys Income Tax on Salaries' page no. 91, new tax regime has been declared as default tax regime. However, a person may exercise an option to opt out of this tax regime means to be in old tax regime.

According to instructions given in para 4 of the said circular, a deductor, being an employer, shall seek information from each of its employees regarding their intended tax regime and each such employee shall intimate the same to the deductor, being an employer, regarding his intended tax regime and upon intimation, the deductor shall compute his total income and deduct tax at source thereon according to the option exercised.

If intimation is not made by the employee, it shall be presumed that the employee continues to be in the default tax regime and has not exercised the option to opt out of the new tax regime. Accordingly, in such a case, the employer shall deduct tax at source, on income under section 192 of the Act, in accordance with the rates provided under sub-section (1A) of section 115BAC of the Act.

Therefore, all scientists, officers and employees and pensioners of the Institute are requested that if they intend to get their income tax deducted under old tax regime, they are required to download the 'Form of Declaration for the purpose of Income Tax 2023-24 from Instt's Website and fill it up and intimate in writing to the Estt. Section upto 30-09-2023 along with saving related documents/proofs, in respect of those who will not intimate, income tax on their income will be computed as per the provisions of new tax regime and TDS shall be deducted accordingly.

This issues with the approval of the Director.

R.K. Thakur
(R.K. Thakur)
Administrative Officer
for Director

All scientists, officers and employees of the Institute through emails
Copy to :

1. Director's office – for information
2. Notice-Boards.

ICMR - National Institute of Research in Tribal Health, Jabalpur,Madhya Pradesh

Form of Declaration for the Purpose of Income Tax - F.Y. 2023-24

Ref: Circular No. 1214 dated 15 SEP 2023

With reference to above referred circular **I hereby opt for old tax regime** for calculation of my income tax for the financial year 2023-24.

1	Name : Designation :		
	Age : Mobile No :		
	Amount received and expected to be received as :		
	(a)	Income from other sources	
	(b)	Other (specify)	
3	(i)	I am residing in my own house/Government Quarters/Rent free quarters.	
	(ii)	I am residing in a rented house and paying rent of Rs. per month **from** ---------- **To** ---------- Address : ---------- ----------	
	Amount of contribution towards :		(Amount in Rupees)
	(a)	GPF subscription per annum	
	(b)	HBA (principal amount repayment)	
	(c)	GSLIS subscription	
	(d)	Tier-I employee's contribution	
	(e)	Amount of premium paid to keep in force insurance policies (LIC's)	
	(f)	NSC	
	(g)	PPF	
	(h)	ULIP	
	(i)	Tuition fee	
	(j)	Other (specify)	
5	**Amount of deductions claimed as under :-**		
	(a)	U/s 24 (interest on house loan)	
	(b)	U/s 80D (health insurance premium)	
	(c)	U/s 80DD (maintenance including medical treatment of a dependant who is a person with disability)	
	(d)	U/s 80CCD(1B) (Self contribution to NPS Max.Rs.50,000/-)	
	(e)	80G (donations to certain funds, charitable institutions etc.)	
	(f)	80U (in case of a person with disability)	
	(g)	Other (specify)	

P.T.O.

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 2023-24 (Assessment Year 2024-25).

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 2024, 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, 2023

Note: Tax (tentative) will be deducted on the basis of above declaration up to January 2024. For February 2024, tax will be deducted as per applicable rates, if details of savings supported with self- attested documentary proof are not submitted by 20th January 2024.

Signature of the Employee

Date: