

विश्वभारती
VISVA-BHARATI



SANTINIKETAN

ACCOUNTS OFFICE
CIRCULAR

(Submit 12BB Form only if an individual wish to avail benefit under the old Tax Regime of the Income Tax Act 1961)

In order to enable this office to calculate and deduct applicable Income Tax from salaries/pension for the financial year 2025-26, the staff members /pensioner of Visva-Bharati whose net annual income (Salary/ pension income and income from other sources) exceeds maximum exemption limit i.e. Rs. 2,50,000/- for the financial year 2025-26 are required to furnish declaration of savings that qualifies for deduction under Chapter VIA and others of the Income Tax Act in the enclosed proforma, if he/she wants to avail taxation under old tax regime claiming exemption or deduction. A valid proof of all savings documents (self-attested) should be enclosed with the declaration.

Duly filled in declaration form along with a photocopy of PAN Card and Pay Slip for the month of July/ August/ September 2025 (any one) should reach this office latest by 30th November 2025.

In case of employees/ pensioner whose annual income exceeds Rs. 2,50,000/- and fail to submit savings declaration then Income Tax will be deducted as per applicable rates from their salary/ pension. u/s 115BAC

Employees who opt for old tax regime of Income Tax are requested to submit attached declaration (Page- 3) also, otherwise the default income tax calculation will be made automatically under 115BAC without allowing exemption or deduction as per the said Income Tax Act.1961

This is for information of all concerned.

Memo No.Act/2025-26/

Date: 22/10/2025

Joint Registrar (Accounts)
Visva-Bharati

Copy to:-

1. Finance Officer
2. Internal Audit Officer
3. PA to Registrar
4. CS to VC
5. University Webmaster- with a request to upload on University Website.

FORM NO.12BB

(See rule 26C)

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Name and address of the employee:	
Permanent Account Number of the employee:	
Financial year	
Date of Birth	
Age (as on 31.03.2026)	
ID. No.	
Department	
Mobile No.	

Details of claims and evidence thereof

Nature of claim	Amount (Rs.)	Evidence / particulars
House Rent Allowance:		
(i) Rent paid to the landlord		
(ii) Name of the landlord		
(iii) Address of the landlord		
(iv) Permanent Account Number of the landlord		
Leave travel concessions or assistance		
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		
Deduction under Chapter VI-A		
(A) Section 80C, 80CCC and 80CCD		
Section 80C		
(c) HBL Principal		
(d) LIC Paid by self		
(c) LIC (SSS)		
(d) NSC		
(e) PPF		
(f) ULIP		
(g) PLI		
(h) GPF		
(j) NPS		
Section 80CCC		
Section 80CCD (1B)		
Other sections (e.g. 80E, 80G, etc.) under Chapter VI-A.		
section 80D (Mediclaime)		

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27/11/2025

section 80 DD		
section 80 DDB		
section 80 E		
section 80 U		
Section 80 G (Donations)		
Verification		
I,, son/daughter of do hereby certify that the information given above is complete and correct.		
Place.....		
Date.....		
		(Signature of the employee) Name Designation

[Handwritten Signature]
 24/10/2015

Option for Old Tax Regime

From the assessment year 2026-27(FY 2025-26), the default income tax calculation will be made under 115BAC without claiming exemption or deduction as per said Income Tax Act.

However, individual have an option to opt for taxation under the old tax regime of the Act claiming exemptions or deductions.

For this purpose, Employee has to submit declaration that he / she wants to avail old income tax regime claiming exemption or deduction claim as per the provision of the said act.

Certification

I _____ son/daughter of _____
do hereby certify that I want to submit income tax return as per provisions of old
Tax regime claiming exemptions or deductions as per the Income Tax Act 1961 and
I shall submit all relevant documents regarding savings.

Place

Date

(Signature of the employee)

Designation

Full Name:

ID No.: