



F. No. Bill/ 503-111)/24-25/(CBDT-ITD)

Dated 28.10.2024

NOTICE

According to the Central Board of Direct Taxes (Income Tax - CBDT), Notification No. F. No.370142/06/2023-TPL Dated: 5th April, 2023 employees are required to notify their preferred tax regime to their employers at the start of the financial year. Failure to do so may result in employers deducting TDS on salary based on the New Tax Regime rates under Section 192. However, it should be noted that if no declaration is filed to the employer and taxes are deducted by the employer based on the default regime i.e., the new tax regime," In a recent circular, issued on April 5, CBDT said that if an employee doesn't intimate about his/her choice of tax regime then the employer can deduct TDS from salary as per the rates prescribed for the default regime, i.e. New Tax Regime.

"If intimation is not made by the employee, it shall be presumed that the employee continues to be in the default tax regime and shall not exercise 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 (IA) of section 115BAC of the Act," CBDT said in the circular.

In spite of above notification of CBDT another rules implemented as Specified Person (Non Filler of Income Tax Return for Last AY which filled on Previous FY) U/S 206AB vide Circular No. 10 of 2022 where the Assesse to be identify as Specified Person as per Circular and Deduction of Income Tax (TDS) would be twice the prescribed rate or 5% whichever is higher.

Hence all the Employees are requested to submit the prescribed **Declaration form along with Salary Statement for the period of March-2024 to February -2025** for opting Tax Slab as (NEW Regime / OLD Regime) and Copy of ITR-V / Home Page of Individual Income Tax Portal (PAN) Dashboard showing Recent ITR Filled / Last ITR Filling View in Details for deduction of Income Tax (TDS) accordingly within **30/11/2024**.

NIB: Declaration Attached to be submit for All Employees.

Drawing & Disbursing Officer

सहायक प्रशासक अधिकारी एवं  
Asstt. Admn. Officer &  
आहरण एवं संवितण अधिकारी  
Drawing & Disbursing Officer  
भाकृ.अनु.प.-के.प.एवं स.रे.अनु.संस्थान, बैरकपुर  
ICAR-C.R.I.J.A.F., Barrackpore  
कोलकाता-700121(प.ब.)  
Kolkata-700121, W.B.

Date of Furnishing Declaration:

ICAR-CRIJAF Employee Name:

ICAR-CRIJAF Employee code

Unit:

Designation of Employee (A.P.R) :

PAN of ICAR-CRIJAF Employee :

Date of Birth (PAN):

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To

The Honorable Director,

ICAR-CRIJAF,

Nilgunj, Kolkata - 700120

Through and Kind Attn. D.D.O. of ICAR-CRIJAF

Subject: Declaration u/s 115BAC for opting old tax regime/ new tax regime under Income Tax Act, 1961 for computation of TDS on salary U/S-192 of Act.

Respected Sir,

I \_\_\_\_\_ (Name of employee) hereby declare that I want to opt for \_\_\_\_\_ (Old tax regime/ New tax regime) under Income tax act for computation of TDS on salary. I also know that if I opt for new tax regime than I will have to forgo all the deduction under the Income tax act and pay taxes as per the new slab rates notified by the Finance Act 2020. Whereas if I opt old tax regime than I will have get benefit of all the deduction under the Income tax act and pay taxes as per the old slab rates notified by the Finance Act 2020.

Please consider this declaration and deduct Income Tax (TDS) as per calculation on Taxable Salary.

Yours sincerely,

\_\_\_\_\_  
(Signature of Employee)

\_\_\_\_\_  
(Name of employee) in BLOCK Letter

\_\_\_\_\_  
(Mobile Number of Employee)

\_\_\_\_\_  
(Email Id of Employee) for faster communication. (In BLOCK Letter)

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For Official Use only

Declaration Recd on Date & Time: \_\_\_\_\_ Updated on TRACES: \_\_\_\_\_

Specified Person: NO/YES - ITR for AY: 20 -20

Tax Regime Opted: NR/OR (Throughout the FY: 2024-25)

Tax Deduction for AY: 2025 - 2026 Notified to Emp. on Tax Deducted as per ITSR

Notes if any: -

Signature of DDO/IT-SP(UTS)