



अखिल भारतीय आयुर्विज्ञान संस्थान राजकोट, गुजरात 360110
All India Institute of Medical Sciences, Rajkot, Gujarat 360110
A Central Autonomous Body under PMSSY, MoH&FW



Government of India www.aiimsrajkot.edu.in

AIIMS/Rajkot/Accounts/Circular/2025-26/ 2897

Dt: 06 May, 2025

CIRCULAR

Subject: Regarding selection of Income Tax Regime w.r.t Financial Year 2025-26 (Assessment Year 2026-27).

All concerned are hereby notified that the Financial Bill, 2025 has made "New Tax Regime" as "DEFAULT OPTION" for determining the TDS in respect of the total income for FY 2025-26 (AY 2026-27).

However, officials willing to opt for "OLD TAX REGIME" or continue with "Old Tax Regime", have to submit the application to Accounts Section, AIIMS Rajkot. It is also informed that Tax regime change/selection is a **ONE-TIME PROCESS**. Once opted, it cannot be changed in that particular financial year.

Mentioned below are certain instructions that shall be followed by each employee who is willing to opt for "Old Tax Regime": -

- For fluent and hassle-free administrative functionality employees have to submit their application for opting "Old Tax Regime" in format attached (Annexure I) along with their investment in Savings Proforma (FORM NO 12BB) latest by **31st May, 2025**.
- Various allowances which are paid to Faculties, Nursing officials, technical staff and others liable to exempt to the extent of expenditure incurred such as Academic allowance, Dress allowance, Newspaper allowance etc. must submit Utilization Certificate in format attached with **Annexure II**.
- All Investment & Saving must belong to the Current Financial Year (i.e. 2025-26).
- Tentative last date of second time submission of FORM 12BB is **15th February, 2026**. On second time submission of FORM 12BB, employees have to submit their investment detail along with all the necessary supporting documents. In the absence of required supporting documents, no tax benefit will be given and the application will be treated as rejected.

Furthermore, employees are requested to kindly preserve the original bills for presenting to the Income Tax authority whenever sought. Employees shall be personally liable if any action may be initiated including recovery/penalties of taxes as determined by the Income Tax Department/any other competent Authority.




(Lt Col Ankur Pratap)
Deputy Director (Admin.)
AIIMS-Rajkot

Copy to:

- PA to Executive Director, AIIMS, Rajkot.
- All Heads of Department, AIIMS, Rajkot
- Administrative Officer, AIIMS, Rajkot
- DMS, AIIMS, Rajkot
- In-Charge IT Cell for uploading the same on the AIIMS Website and circulation to all staff members through E-mail.
- Office File

से कर्नल अंकुर प्रताप,
Lt Col Ankur Pratap,
उप निदेशक (प्रशा.)/Deputy Director (Admin.),
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ANNEXURE-1

To,

Accounts Officer (DDO),

AIIMS, Rajkot.

Subject: opt for "Old Tax Regime" for tax calculation for F.Y.

Sir,

I

son/daughter /wife of

designationdo hereby declare that,

I have decided to opt for "Old Tax Regime" for Financial Year.....

Place.....

Date.....

Signature

Name.....

Designation.....

Department.....



ANNEXURE-2

Utilization Certificate

(For Academic Allowance/Dress Allowance/Newspaper Allowance)

I
son/daughter /wife of
designationdo hereby certify that,

Allowances

- Academic Allowance
- Dress Allowance
- Newspaper Allowance

Amount Received in F.Y.

Rs.....
Rs.....
Rs.....

I have utilized complete amount of for Financial Year

Place.....

Date.....

Signature

Name.....

Designation.....

Department.....

