



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 **31<sup>st</sup> 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 **15<sup>th</sup> 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

ले कर्नल अंकुर प्रताप,  
Lt Col Ankur Pratap,  
उप निदेशक (प्रशा.)/Deputy Director (Admin.),  
एम्स राजकोट (गुजरात)- ३६०११०  
AIIMS, Rajkot (Gujarat)- 360110





## SAVING PROFORMA (FORM NO. 12BB)

ONLY FOR  
OLD TAX  
REGIME

For the year ending.....

NAME OF THE EMPLOYEE		DESIGNATION		DEPARTMENT	
GENDER		DATE OF JOINING		PAN NO.	
PHONE NO.		DATE OF BIRTH		SR. CITIZEN (60 YRS OR MORE)	
HANDICAPPED		SEVERE DISABILITY		NO. OF CHILDREN	
(M/F)		(Y/N)		(Y/N)	
SR. NO.		PARTICULAR		AMOUNT	
I		Other income reported by the employee as per under section 192(2b) for additional TDS deduction from salary		Annexure No	
(i)		Income from previous			
(ii)		Family Pension			
(iii)		Self-Pension			
(iv)		Income from Saving Bank Interest			
(v)		Income from other than saving Bank Interest (FDR Interest)			
(vi)		Income/(Loss) from House Property			
(vii)		Any other Income			
		Total			
II		Interest on housing loan {u/s 24b} {Max. 2,00,000/-}		Annexure " "	
III		Allowance exempted u/s 10			
(i)		House rent paid during current F.Y. (for HRA exemption)			
		From (Month)	To (Month)	Total Months	Monthly rent
		If the aggregate rent paid during the financial year exceeds one lakh rupees, also provide these details: -			
		Land Lord Name	Land Lord PAN		Annexure " "
(ii)		Utilization certificate for research pursuit allowance/academic allowance (Only for Medical and Nursing Faculty)			Annexure " "
IV		Deductions under Chapter VI-A			
(A)		Deduction U/s 80C, 80CCC & 80CCD ((Maximum 150000/-)			
1.		General Provident Fund/C.P.F. (if deducted from salary)		To be filled by office	
2.		GIS (if deducted from salary, filled by office)		To be filled by office	
3.		Public Provident Fund Contribution (Self/Spouse/Child)		Annexure " "	
4.		Life Insurance Premium (Self/Spouse/Child)		Annexure " "	
5.		Postal Life Insurance (PLI) Premium (Self/Spouse/Child)		Annexure " "	
6.		National Saving Certificate/Scheme (NSC/NSS)		Annexure " "	
7.		Interest on NSC/NSS		Annexure " "	
8.		Approved Mutual fund in ELSS (Eligible for Deduction Under Section 80(C))		Annexure " "	
9.		Stamp Duty and Registration Fees Of House Property		Annexure " "	
10.		Tuition Fee paid (for self or any children for full time education up to any level)		Annexure " "	
11.		House Loan (only Principal amount)		Annexure " "	
12.		Fixed Deposit (FOR 5 years and above)		Annexure " "	
13.		Sukanya Samriddhi Amount		Annexure " "	
14.		Any other saving quality U/S 80C		Annexure " "	
15.		Contribution to Pension Fund (U/S 80CCC)		Annexure " "	
16.		New Pension Scheme (Employee Share) (U/S 80CCD (1))		To be filled by office	
(B)		Additional contribution under NPS (U/S 80CCD(1B)) (Max. Rs. 50000/-)		Annexure " "	
(C)		Employer Contribution under NPS (U/S 80CCD (2)) (filled by office)		To be filled by office	
(D)		Medical Insurance Premium (U/s 80D)		Annexure " "	
(E)		Interest on Loan for Higher Education (U/s 80E) (for self/wife/children)		Annexure " "	
(F)		Donation (U/s 80G) (by CASH donation maximum up to Rs. 2000 is eligible)			
I		Donation - 100% scheme		Annexure " "	
II		Donation - 50% scheme		Annexure " "	
		Total			
(G)		Deduction in respect of rent paid(U/s80GG) (Max. 60000/-)		Annexure " "	
(H)		Saving Bank Interest (U/s 80TTA) (Max Exemption Rs. 10000/-)		Annexure " "	
(I)		Interest on deposit (Fixed deposit plus saving account) only for Sr. Citizen (60 Yrs or more) (U/s 80TTB) (Max exemption Rs. 50000/-)		Annexure " "	
(J)		Totally Blind/Ph. Handicapped (80-U) (Rs. 75000 for Disability=>40% & up to 79%) Rs. 125000 for disability 80% and above		Annexure " "	
(K)		Any Other Deduction		Annexure " "	

## DECLARATION

I further hereby undertake that I have attached the requisite documents only relevant to the current Financial Year as proof in support of deductions claimed in the Income Tax. I shall be personally responsible to file the return to the Income Tax Department, as required under the law and shall be liable to face the consequences for the wrong information supplied and income concealed, if any.

Place		(Signature of the employee)
Date		

Note: Without all necessary supporting documents (only related to current financial year) the benefits of investment/saving will not be granted.





**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 .....

designation .....do 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 .....  
designation .....do 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.....