ICAR-INDIAN INSTITUTE OF SOIL SCIENCE
NABIBAGH, BERASIA ROAD, BHOPAL – 462038 (M.P.)

F. No. 6-7/2026-27/C&B/IISS Dated: 02.11.2026

परिपत्र

चालू वित्तीय वर्ष 2026-27 के दौरान प्राप्त होने वाली आय पर देय आयकर के अग्रिम भुगतान की गणना और वित्तीय वर्ष की समाप्ति से पहले उसकी कटौती के लिए, सभी अधिकारियों/कर्मचारियों से अनुरोध है कि वे मार्च 2026 से फरवरी 2027 तक **'वेतन' (salaries)** मद के अंतर्गत प्राप्त की गई या प्राप्त होने वाली अपनी समस्त आय का विवरण प्रस्तुत करें। चालू वित्तीय वर्ष के दौरान अन्य स्रोतों से प्राप्त आय का उल्लेख भी किया जा सकता है।

यदि पूरी तरह से भरा हुआ विवरण प्रस्तुत नहीं किया जाता है, तो उपलब्ध रिकॉर्ड के आधार पर आयकर की कटौती कर ली जाएगी। यह विवरण निर्धारित प्रपत्र (proforma) **पर 20/11/2026 तक DDO, IISS,** भोपाल को जमा किया जाना चाहिए । यह प्रपत्र संस्थान की **वेबसाइट** से डाउनलोड किया जा सकता है।

2/11/26

आहरण एवं संवितरण अधिकारी

वितरण:

Distribution:

1. All PC's, IISS, Bhopal for circulation among officers & staff members.
2. All HOD's,I/c's, IISS, Bhopal for circulation among officers & staff members.
3. All PIs/Co-PIs of External Funded Projects, IISS, Bhopal for circulation among their staff members (RAs/SRFs/JRFs/YPs & Field Astts.) .
4. I/c AKMU, IISS, Bhopal for uploading circular and form on IISS website.

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CIRCULAR

For calculation of advance payment of Income Tax payable on the income drawn during the current financial year 2026-27 and its deduction thereof, before the end of the financial year, all the Officers/Officials are requested to **submit the statement** of all Income under the Head "salaries", drawn/to be drawn by them from March, 2026 to February, 2027. Income received from other sources during the current financial year may also be mentioned.

In the event of non-submission of statement duly filled in all respect deduction of income tax shall be made as per available records. The statement should be submitted to the DDO, IISS, Bhopal up to 20/11/2026 on the proforma, which may be downloaded from Institute's website www.iiss.nic.in.

Ahuwe
02/11/26
Drawing & Disbursing Officer

Distribution:

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ICAR-INDIAN INSTITUTE OF SOIL SCIENCE : BHOPAL

Final Income Tax Statement of Income U/s 192(2B) of the Income Tax Act 1961

Year ending 31.3.2027 Financial Year 2026-27 Assessment Year 2027-28

Name of the Employee Dr./Mr./Sh./Smt._____ Designation_____

PAN No._____**(attach copy of PAN card)**, Date of Birth (for Scientist staff only)_____

AADHAR NO_____

Details of Total emoluments paid& Tax deducted at Source for old option

1.	**Annual Salary Income**	₹ **Each**	₹ **Total**
	(a) Gross Salary (Basic Pay+DA+HRA+TA+DA on TA)		
	(b) Leave encashment		
	(c) Tuition fee reimbursement (Maximum 02 children)		
	(d) Honorarium/ Intellectual fee/ Remuneration		
	(e) Bonus		
	(f)Other perquisite, if any		
	Less-Standard deduction under Sec 16(ia) ₹	50,000/- (if old) 75,000/- (if new)	
2	Less : HRA Rebate qualifying for exemption if any U/s 19(13A) enclose House rent receipt with owner's PAN No. (admissible amt. - whichever is less out of 'a' , 'b' and 'c' mentioned below) (a) HRA Received Rs..... (b) Rent paid on excess of 10% of **(salary)** Rs..... (c) 40% of salary Rs.....		
	(d) Professional Tax		
	Total of S.No. 2		

3	Income chargeable U/head Salary (1-2)		
4	Income from other source: Bank Interest, P.O. deposit, NSC, **FD interest** etc.		
5	Gross Total Income (3+4)		
6	Income from House Property:		
	(a) Interest accrued on HBA deductions u/s24(i)(iv) before 31.3.99 max ₹ 30000/- After 31.3.99 maximum ₹ 2,00,000 for self occupied house		
7	Deduction under chapter VI-A Gross Qualifying		
	Amt. Amt.		
	(a) Donation 80G(100 or 50%) ₹ ₹		
	(b) Med.Insur.80D(₹ 25000) ₹ ₹		
	(C) H/Capped persons 80U (₹ 75000-1.25lakh.) ₹ ₹ (if old resume) (₹ 38,400) (if new resume)		
	(d) Repayment of Edu.loan no limit of Interest ₹ ₹		
	(e) Any other ₹ ₹		
8	Total deductions (6+7)		
9	Net Income (5-8)		
10	Contribution of saving : U/s 80CCC		
	Pension Plan LIC		
	GPF Contribution		
	Employee contribution to NPS (80-ccd (1))		
	LIC Premium		
	ICAR GSLIS		
	Tuition Fee limited to two children		
	10 or 15 Yrs. a/c under the PO Saving(CTD)/PPF		

	NSC Purchase	
	Re-investment of interest on NSC	
	ULIP/Mutual fund , PLI	
	Repayment of HouseBuilding loan	
	Bonds	
A	**Total saving u/s 80 cc (S.No.10) subject to maximum Rs.1,50,000/- (if old resume)**	
B	**NPS contribution under section 80 CCD (1-B)- Additional (maximum Rs. 50000/-)**	
C	**Government's contribution to NPS under section 80 CCD(2)**	
11	*Taxable Income (9-10)	
12	**Amount of Tax**	
13	**Rebate Under section 87 A** (An assesses whose total income does not exceed Rs. 5.00 lakh, shall be entitled to a deduction of an amounts equal to 100% of income tax or Rs.12,500/- whichever is less)	
14	**Net Tax (12-13)**	
15	4% Education Cess will be payable on the net tax(including surcharge)payable for all accesses	
16	**Total Tax (14+15)**	
17	Relief U/s 89 (Arrears difference of tax)	
18	Tax payable (16-17)	
19	**Less: Income Tax deducted for 2025-26 (up to October 2025)**	
20	**Balance Tax to be deducted**	
21. a.	**Balance Tax to be deducted in equal proportion from the salary for m/o Nov 26**	
b.	**Dec 26**	
c.	**Jan 27**	
d.	**Feb 27**	
	Total of 21 a to d	

Present/Corresponding Address:
PIN CODE-

Signature of the Employee ----------

Mobile No.& Intercom No. ----------

ICAR e-mail given by ICAR ----------

Alternate e-mail address----------

Permanent Address:
PIN CODE-

1. HRA exemption as covered in section 10(13A);
2. Any other allowance as covered in section 10(14) or section 10(17);
3. Entertainment allowance and professional tax as covered in section 16(ii) and section 16(iii) respectively

Tax rates for Individual (resident or non-resident) less than 60 years of age anytime during the previous year are as below:

Old Tax Regime		**New Tax Regime u/s 115BAC of Income Tax Act,1961**	
Income Tax Slab	**Income Tax Rate**	**Income Tax Slab**	**Income Tax Rate**
Up to ₹ 2,50,000	Nil	Up to ₹ 4,00,000	Nil
₹ 2,50,001 – ₹ 5,00,000	5% above ₹ 2,50,000	₹ 4,00,001 – ₹ 8,00,000	5% above ₹ 4,00,000
₹ 5,00,001 – ₹ 10,00,000	₹ 12,500 + 20% above ₹ 5,00,000	₹ 8,00,001 – ₹ 12,00,000	₹ 20,000 + 10% above ₹ 8,00,000
Above ₹ 10,00,000	₹ 1,12,500 + 30% above ₹ 10,00,000	₹ 12,00,001 – ₹ 16,00,000	₹ 60,000 + 15% above ₹ 12,00,000
		₹ 16,00,001 - ₹ 20,00,000	₹ 1,20,000 + 20% above ₹ 16,00,000
		₹ 20,00,001 - ₹ 24,00,000	₹ 2,00,000 + 25% above ₹ 20,00,000
		Above ₹ 24,00,000	₹ 3,00,000 + 30% above ₹ 24,00,000

***Note** : Health & Education cess @ 4% to be paid on the amount of income tax plus Surcharge (if any) in both the regimes.