

തിരുവിതാംകൂർ ദേവസ്വം ബോർഡ്

നന്തൻകോട്, തിരുവനന്തപുരം

ദേവസ്വം അക്കൗണ്ട്സ് ഓഫീസ്,
തീയതി: 12.03.2025

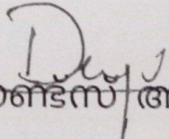
ഡി.എ. നമ്പർ.50/24/ഇ3

സർക്കുലർ

വിഷയം:- 2025-2026 വർഷത്തെ ആന്റിസിപേറ്ററി ഇൻകം ടാക്സ് അസസ്മെന്റ് സ്റ്റേറ്റ്മെന്റ് സമർപ്പിക്കേണ്ടത് - സംബന്ധിച്ച്

തിരുവിതാംകൂർ ദേവസ്വം ബോർഡ് ജീവനക്കാർ മാർച്ച് മാസത്തെ ശമ്പള ബില്ലിനോടൊപ്പവും ദേവസ്വം ബോർഡിൽ നിന്നും പെൻഷൻ പറ്റി പിരിഞ്ഞ ജീവനക്കാർ ഏപ്രിൽ മാസത്തെ പെൻഷനോടൊപ്പവും 2025-26 വർഷത്തെ ആന്റിസിപേറ്ററി ഇൻകം ടാക്സ് അസസ്മെന്റ് സ്റ്റേറ്റ്മെന്റ് ചേർത്തിരിക്കേണ്ടതാണ്.

ആന്റിസിപേറ്ററി ഇൻകം ടാക്സ് അസസ്മെന്റ് സ്റ്റേറ്റ്മെന്റിലെ ശമ്പളം/പെൻഷൻ തുകയ്ക്കനുസരിച്ചുള്ള മാസവിഹിതം ഇൻകംടാക്സ് ഇനത്തിൽ ശമ്പളം/പെൻഷനിൽ നിന്നും ഈടാക്കി ആയത് നിയമാനുസൃതം ഒടുക്കു വരുത്തേണ്ടതാണ്.


ദേവസ്വം അക്കൗണ്ട്സ് ഓഫീസർ

**ANTICIPATORY INCOME TAX STATEMENT FOR THE FINANCIAL
2025-2026(New Scheme)
(ASSESSMENT YEAR 2026-2027)**

PAN

In respect of Shri /Smt
to be furnished by the employees/officers whose income exceeds Rs 3,00,000/-

1a	Gross Salary Income(includes Salary,DA,HRA,CCA,Iterim Relief, OT Allowance,Deputation Allowance,Medical Allowance,etc)
	March 2025
	April 2025
	May 2025
	June 2025
	July 2025
	August 2025
	September 2025
	October 2025
	November 2025
	December 2025
	January 2026
	February 2026
b	Leave Surrender:
c	Festival Allowance/Bonus/Ex-gratia and Incentive:
d	Pay Revision Arrears:
e	Total Salary Income(a+b+c+d):
2	Deduct
	Standard Deduction 750000
3	Net Salary Income (1-2)
4	Any other income (Business,Capital Gains or Other Sources)
5	Gross Total Income (3+4)
6	Deduct under Chapter VI A
a	Central / State Government or other employers contribution upto 14% of salary of employees to the National Pension Scheme (NPS) and Atal Pension Yojana (APY u/s 80CCD(2)
b	Cental Government contribution to the Agniveer Corpus Fund under Agnipath sechme
7	Total Income rounded off to nearest multiple of ten rupees(5-6)
8	Tax on Total Income (See Tax Table)
9	Less Rebate Under sec.87A(Rs.25000/-applicable for individuals having total income not exceeding Rs.7 lakhs)
10	Income tax after Rebate (8-9)
11	Surcharge if total income exceeds Rs 50 Lakhs
	Total income above 50 lakhs upto Rs 1 crore - 10% of (11) Total incoe above 1 crore 15% od (11)
12	Total Tax Payable (10+11)
13	Health & Education cess (@4%of (12))
14	Less Releif for arrears of salary u/s 89(1)
15	Balance Tax Payable (17-18)
16	Amount of Tax already deducted from Salary
17	Balance Income Tax to be Paid

Place:
Date:

Signature
Name

**ANTICIPATORY INCOME TAX STATEMENT FOR PENSIONERS THE
FINANCIAL YEAR 2025-2026(New Scheme)**

(ASSESSMENT YEAR 2026-2027)

PAN

In respect of Shri /Smt
to be furnished by the employees/officers whose income exceeds Rs 3,00,000/-

1a	Gross Salary Income(includes Salary,DA,HRA,CCA,Iterim Relief, OT Allowance.Deputation Allowance,Medical Allowance,etc)	
	March/April 2025	
	April/ May 2025	
	May /June 2025	
	June /July 2025	
	July / August 2025	
	August / September 2025	
	September / October 2025	
	October / November 2025	
	November / December 2025	
	December / January 2025	
	January / February 2026	
	February/ March 2026	
b	Leave Surrender:	
c	Festival Allowance/Bonus/Ex-gratia and Incentive:	
d	Pay Revision Arrears:	
e	Total Salary Income(a+b+c+d):	
2	Deduct	
	Standard Deduction 750000	
3	Net Salary Income (1-2)	
4	Any other income (Business,Capital Gains or Other Sources)	
5	Gross Total Income (3+4)	
6	Deduct under Chapter VI A	
a	Central / State Government or other employers contribution upto 14% of salary of employees to the National Pension Scheme (NPS) and Atal Pension Yojana (APY u/s 80CCD(2)	
b	Cental Government contribution to the Agniveer Corpus Fund under Agnipath sechme	
7	Total Income rounded off to nearest multiple of ten rupees(5-6)	
8	Tax on Total Income (See Tax Table)	
9	Less Rebate Under sec.87A	
10	Income tax after Rebate (8-9)	
11	Surcharge if total income exceeds Rs 50 Lakhs	
	Total income above 50 lakhs upto Rs 1 crore - 10% of (11) Total incoe above 1 crore 15% od (11)	
12	Total Tax Payable (10+11)	
13	Health & Education cess (@4%of (12))	
14	Less Releif for arrears of salary u/s 89(1)	
15	Balance Tax Payable (12 +13-14)	
16	Amount of Tax already deducted from Salary	
17	Balance Income Tax to be Paid	

Place:

Date:

Signature

Name

**ANTICIPATORY INCOME TAX STATEMENT FOR THE FINANCIAL
YEAR 2025-2026**

(ASSESSMENT YEAR 2026-2027)

PAN

in respect of **Shri /Smt**
to be furnished by the employees/officers whose income exceeds Rs 2,50,000/-

1a	Gross Salary Income(includes Salary,DA,HRA,CCA,Iterim Relief, OT Allowance,Deputation Allowance,Medical Allowance,etc)	
	March	2025
	April	2025
	May	2025
	June	2025
	July	2025
	August	2025
	September	2025
	October	2025
	November	2025
	December	2025
	January	2026
	February	2026
b	Leave Surrender:	
c	Festival Allowance/Bonus/Ex-gratia and Incentive:	
d	Pay Revision Arrears:	
e	Total Salary Income(a+b+c+d)	
2	Deduct HRA in the case of persons who actually incur expenditure by way of rent	
	i Actual HRA received during the year	
	ii Actual rent paid in excess of 1/10th of the salary	
	iii 40% of the salary	
	(i)to(iii)whichever is least is exempted	
3	Balance(1-2)	
4	Deduct	
	a Standard Deduction	
	b Entertainment Allowance	
	c Profession Tax Paid	
5	Net Salary Income (3-4)	
6	Deduct interest /Accured interest on HBA(maximum admissible amount is Rs 30,000/-,if the property is acquired or constructed on or after 1/4/99 and such acquisition or construction is completed within three years of from the end of the financial year in which capital is borrowed deductible amount is Rs 2.00Lakh)	
7	Any other income (Business,Capital Gains or Other Sources)	
8	Gross Total Income (5-6+7)	
9	Deduct	
a	Mediclame (maximum of Rs.30,000/-taken on the health of the tax payer,spouse,dependent children and if it is taken on parents Rs.25,000/-Policy taken on the health of a senior citizen additional Rs.30,000/-)including amount paid up to Rs.30,000/-for preventive health check-up	
b	Expenditure on medical treatment of mentally or physically handi-capped dependents(including the amount deposited in their name)(max Rs 1,00,000/-in the case of severe disability over 80% max Rs.1.25,000/-)	
c	Expenditure incurred on medical on medical treatment of the employee orspouse or children or parents,brothers and sisters for specified deceases or ailment like cancer,AIDS,etc (max Rs 40,000/-in case of treatment is made to a person who is senior citizen Rs.60,000/-)	
d	Amount of Interest repaid on loan taken for higher education of self or relative	
e	Interest on fresh Housing Loan taken during the period from 1-4-2016 to 31-03-2017 for the first house and for loan up to Rs 35 Lakhs & value of the residential house property does not exceeds Rs 50 lakhs (Addl.50,000/-)u/s 80EE	
f	Interest on fresh Housing Loan taken during the period from 1-4-2019 to 31-03-2020 for the first house and value of the residential house property does not exceeds Rs 45 Lakhs (Addl 150000/-) u/s 80EEE	
g	Interest on loan taken for the purchase of an electric vehicle and loan sanctioned during ther period between 1-4-2019 and 31-3-2023 (max deduction Rs 1,50,000/-)	
h	Donation to various charitable and other funds including PM's National Releif Fund,Gujarath Earthquake Relief Fund,etc.	

i	Contribution (Other than cash) made to political party /electrol trust	
j	Deduction for interest from Savings Bank Accounts (Max Rs.10000)	
k	Deduction for interest from Bank A/c's,Co-op.banks and Post Office (Max Rs.50,000/-) (only for Senior Citizens)	
l	Deduction for person with disability (Rs 50,000;in case of severe disability over 80%-Rs 1 Lakh)	
10	Gross Total Income (8-9)	
11	Deduction under section 80 C(max Rs 1,50,000/-)	
a	Contribution to GPF	
b	Contribution to SLI,GIS,FBS	
c	Life Insurance premia of self ,spouse & children (for new policies after 1-4-2012 premium limited to maximum of 10% of the sum assured)	
d	Purchase of NSC VIII issue	
e	Term deposit with Scheduled Bank for a fixed period of not less than 5years	
f	Contribution towards Unit Linked Insurance Plan of UTI or LIC (of Self,Spouse & Children)	
g	Payment under a contract for annuity plan of the LIC or any other insurer	
h	purchase of tax saving units of Mutual Fund or UTI	
I	Contribution to any Deposit Scheme or pension fund set up by National Housing Bank	
j	Tuition fees (paid to university,college,school or education a institution situated with in India for full-time education to any 2 children)	
k	Housing Loan Repayment (Principal) & Stamp duty paid for purchase of property	
l	Subscription to equity shares or debentures of an eligible issue	
m	Subscription to eligible units of mutual fund	
n	Contribution of PPF account of Self ,Spouse & Children	
o	Subscription to Infrastructure Bonds of NABARD	
p	Deposit under Senior Citizens Saving Scheme	
q	Girl Child Deposit Scheme-Sukanya Samridhi Account	
r	Five year Time Deposit in Post Office	
s	Contribution to Natinal Pension Scheme (NPS)-Section 80 CCD	
	Acquisition of listed shares under notified scheme (Gross total income should not exceed Rs 12 Lakhs)Once in life time deduction U/S 80CCG Deductible at 50% of Maximum of Rs 50,000/-	
12	Total Income rounded off to nearest multiple of ten rupees(8-9-10-11)	
13	Tax on Total Income Total Income up to Rs2.50 Lakhs-nil Total Income above Rs2.50 Lakhs up to Rs.5.00 Lakhs -5%of Total Income in excess of Rs2.50 lakhs Total Income above Rs5.00 Lakhs up to Rs.10.00 Lakhs -Rs 12,500 plus20%of Total Income in excess of Rs5.00 L Total Income exceeds Rs 10.00 Lakhs-Rs1,12,500 plus 30% of Total Income in excess of Rs 10.00 lakhs	
14	Less Rebate Under sec.87A(Rs.12,500/-applicable for individuals having total income not exceeding Rs.5 lakhs)	
15	Income tax after Rebate (13-14)	
16	Surcharge if total income exceeds Rs 50 Lakhs Total income above 50 lakhs upto Rs 1 crore - 10% of (11) Total incoe above 1 crore 15% od (11)	
17	Total Tax Payable (15+16)	
18	Health & Education cess (@4%of (15))	
19	Less Releif for arrears of salary u/s 89(1)	
20	Balance Tax Payable (17-18)	
21	Amount of Tax already deducted from Salary	
22	Balance Income Tax to be Paid	

Place:
Date:

Signature

DECLARATION

(Case in which the amount of HRA drawn is excluded from the Gross Salary)

I do here by declare that I am actually incurring expenditure towards payment of rent of my residential accommodation to House No _____ Place _____ and that the amount of rent actually paid by me during _____ is Rs _____

Place:
Date:

Countersigned

Signature
Name,Designation & Office

**ANTICIPATORY INCOME TAX STATEMENT FOR PENSIONERS THE FINANCIAL
YEAR 2025-2026
(ASSESSMENT YEAR 2026-2027)**

PAN

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	November / December 2025	
	December / January 2025	
	January / February 2026	
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b	Leave Surrender:	
c	Festival Allowance/Bonus/Ex-gratia and Incentive:	
d	Pay Revision Arrears:	
e	Total Salary Income(a+b+c+d):	
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3	Balance(1-2)	
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b	Expenditure on medical treatment of mentally or physically handi-capped dependents(including the amount deposited in their name)(max Rs 1,00,000/-in the case of severe disability over 80% max Rs.1,25,000/-)	
c	Expenditure incurred on medical on medical treatment of the employee orspouse or children or parents,brothers and sisters for specified deceases or ailment like cancer,AIDS,etc (max Rs 40,000/-in case of treatment is made to a person who is senior citizen Rs.60,000/-)	
d	Amount of Interest repaid on loan taken for higher education of self or relative	
e	Interest on fresh Housing Loan taken during the period from 1-4-2016 to 31-03-2017 for the first house and for loan up to Rs.35 Lakhs & value of the residential house property does not exceeds Rs.50 lakhs (Addl.50,000/-)-u/s 80EE	
f	Interest on fresh Housing Loan taken during the period from 1-4-2019 to 31-03-2020 for the first house and value of the residential house property does not exceeds Rs.45 Lakhs (Addl.150000/-) u/s 80EEE	
g	Interest on loan taken for the purchase of an electric vehicle and loan sanctioned during ther period between 1-4-2019 and 31-3-2023 (max deduction Rs.1,50,000/-)	
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Place:
Date:

Signature

DECLARATION

(Case in which the amount of HRA drawn is excluded from the Gross Salary)

I
do here by declare that I am actually incurring expenditure towards
payment of rent of my residential accommodation to House No _____ Place _____
and that the amount of rent actually paid by me during _____ is Rs _____

Place:
Date:

Countersigned

Signature
Name,Designation & Office