



VALLABHBHAI PATEL CHEST INSTITUTE
UNIVERSITY OF DELHI
P.O. Box No. 2101
DELHI - 110007

VPCI/Accts./Income Tax Circular/2025-26/ 1546

November 26, 2025

CIRCULAR

All concerned employees/students/pensioners/family pensioners of the Institute are requested to inform the undersigned, as per pro-forma attached in writing about opting the old tax regime or new tax regime, for claiming income tax rebates/deductions etc. with self-attested copies of the same for the Financial Year 2025-26 for computation of Income Tax for the Assessment Year 2026-27. Self-attested copy of PAN card is also required from those who have not yet submitted. Under the new tax regime, no rebate on account of various deduction i.e. GPF, NPS, LIC, Tuition Fee, PPF, HRA exemption, Medical Insurance, Home Loan etc. will be allowed. However, the employee/students/pensioners/family pensioners opting the old tax regime will continue to get the above mentioned deductions.

The employees opting the new tax regime are not required to submit the documents for claiming tax rebate as no tax deduction will be allowed under new tax regime. A comparison of old and new tax regime is enclosed for ready reference.

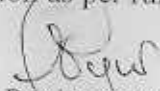
Further, those who opt for old tax regime may claim House Rent Allowance (HRA) exemption against rent receipts and Home Loan Rebate for this financial year are requested to submit the enclosed Undertaking for the purpose, to the undersigned, or may claim from Income tax Department directly. The employee/student/pensioner/family pensioner of VPCI who wishes to make further savings other than salary in the current financial year, the same may also be informed to avoid excess deduction of Income Tax in the absence of such documents, which cannot be refunded by VPCI.

The Income of employee/Students/Pensioners/Family Pensioners who do not submit the option form for the selection of tax regime will be computed under the **New Tax Regime**. The option of tax regime once given will be treated as final.

As per the guidelines issued by the Income Tax Department the PAN No. of the employee/student/Pensioners/Family Pensioners should be linked with their Aadhar No. failing which tax shall be deducted at a higher rate. Accordingly, every employee have to submit the undertaking as per format attached in this regard also.

It is also informed to the employees/students/pensioners/family pensioners, that who do not submit the copy of PAN card, the TDS will be deducted as per rules, minimum @ of 20% or higher rate as applicable.

The said information must be submitted to the undersigned **LATEST BY 02-12-2025** as per pro-forma attached, for necessary Income Tax computation and deduction as per rules.


Assistant Registrar (A/es)

Encl.: As above.

To,

1. All HOD's (with a request to circulate in the department concerned)
2. All Notice Boards
3. Website Division – for uploading the same on Institute Website
4. Master File

The Assistant Registrar (A/cs)

V.P. Chest Institute

University of Delhi

Delhi - 110007

Subject: Information relating to any other income except salary/pension and for claiming income tax rebate/deductions for the Financial Year 2025-26 (Assessment Year 2026-27)

Sir,

I, the undersigned, would like to furnish the following information, **except my salary/pension**, for computing income and tax thereon for the Financial Year 2025-26 (Assessment Year 2026-27):

S.No.	Particulars	Total Amount	Remarks
1.	Any other income (other than salary/pension)	Rs...../-	
2.	Rent paid <u>per month</u> for HRA exemption	Rs...../-	
3.	Medical Insurance Premium	Rs...../-	
4.	Home Loan Interest (if eligible, as per prevailing provisions)	Rs...../-	
5.	Repayment of HBA (principal amount only)	Rs...../-	
6.	Annual Insurance Premium (other than deducted from salary)	Rs...../-	
7.	Tuition Fee/Mutual Fund	Rs...../-	
8.	PPF/NSC/NSS/Tax Saving Fixed Deposit/etc.	Rs...../-	
9.	Investment in Equity Savings Scheme (Sec.-80CCG)	Rs...../-	
10.	Any other	Rs...../-	

I am enclosing self-attested copy of documents for claiming tax rebate/deductions as mentioned above for the current financial year. I am also enclosing self-attested rent receipts, in original, for claiming exemption on HRA duly signed by the owner of the house, alongwith requisite undertaking for the same.

I hereby undertake that in case I fail to comply with above noted information, any penalty of interest to be levied by the Income Tax authority on me shall be paid by me without demur in relation to the above noted information and default thereto.

Date: _____

(signature of applicant)

Name: _____

Designation: _____

Department: _____

PAN No.: _____

Address: _____

Contact No.: _____

Ext. No.: _____



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Option form for selection of tax regime for the Financial Year 2025-26

I _____ S/o, H/o, D/o, W/o _____
_____ working/worked as _____ (Designation) in the Department
of _____ do hereby opt the _____
_____ (Name of Tax Regime i.e. Old Tax Regime or New Tax Regime) for
Computation of Income Tax for the Financial Year 2025-26).

Undertaking

Further I _____ also undertake / certify that my PAN No.
_____ is linked with my Aadhar No. _____. If
any discrepancy/deviation found at the later stage in this regard, any penalty of Income Tax
along with the interest to be levied by the Income Tax Authority on the Institute / me, shall be
paid by me or can be recovered from my salary/dues. I will be held liable for the same and
the Institute will not be responsible for the same.

Signature of the Employee/Pensioner _____

Name of the Employee/Pensioner _____

PAN No. _____

AADHAR NO. _____

Designation _____

Mobile No. _____

Extn. No. _____

Address: _____

UNDERTAKING

I, the undersigned, undertake that I am claiming rebate for Rs. _____/- on account of Interest paid and Rs. _____/- on account of Repayment of Principal Amount, in the current financial year i.e. 2025-26, against capital borrowed for Housing Loan taken from _____ for the property, whose address is _____, which is in my name.

I also undertake that no other person has claimed/will claim for the tax rebate against this property in this financial year.

I, further, undertake that I am aware and complied with the provisions under Section-24 of the Income Tax Act, 1961 for the said rebate. If any discrepancy/deviation found at the later stage in this regard and tax thereon due to said rebate, I will be held liable for the same and the Institute will not be responsible for the same.

Date: _____

(signature)

Name: _____

Designation: _____

Department: _____

Extn. No. : _____

UNDERTAKING

I, _____, S/D/W of _____
designation _____ in the department of _____
of V.P. Chest Institute, University of Delhi, Delhi hereby undertake:

1. that I am currently living as a tenant in _____
_____ (i.e. my residential address).
2. that I am paying rent Rs. _____ per month, to the owner/landlord of the above
mentioned property/house, w.e.f. April 2025 to March 2026.
3. that the said rent i.e. Rs. _____ per month is being paid by me only and
therefore, I am claiming rebate for the same for the financial year 2025-26 under the Income
Tax Act, 1961 and nobody else will claim for the said rebate.
4. that the Drawing and Disbursing Officer will be free to make any enquiry as he deems fit for
the purpose of satisfying himself that the employee has incurred actual expenditure on
payment of rent.
5. that if any discrepancy/deviation found at the later stage relating to computation of income
and tax thereon due to said rebate, I will be held liable for the same and the Institute will not
be responsible for the same.

Date: _____

(signature of applicant/tenant)

Name: _____

Address: _____

Contact No.: _____

PAN: _____

PAN of landlord: _____



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_____ (Name of Tax Regime i.e. Old Tax Regime or New Tax Regime) for
Computation of Income Tax for the Financial Year 2025-26).

Undertaking

Further I _____ also undertake / certify that my PAN No.
_____ is linked with my Aadhar No. _____. If
any discrepancy/deviation found at the later stage in this regard, any penalty of Income Tax
along with the interest to be levied by the Income Tax Authority on the Institute / me, shall be
paid by me or can be recovered from my salary/dues. I will be held liable for the same and
the Institute will not be responsible for the same.

Signature of the Family Pensioner _____

Name of the Family Pensioner _____

PAN No. _____

AADHAR NO. _____

Mobile No. _____

Address: _____
