

**UNIVERSITY OF NORTH BENGAL  
FINANCE BRANCH**

**DECLARATION FOR INCOME TAX ASSESSMENT U/S 192 OF THE INCOME TAX ACT.1961  
FINANCIAL YEAR :-2022-2023 ASSESSMENT YEAR :- 2023-2024)**

**NAME OF THE EMPLOYEE** : .....  
**DESIGNATION** : .....  
**DEPARTMENT / BRANCH** : .....  
**PAN NO.** : .....

SLAB	
NEW	OLD

1. TOTAL SALARY FOR THE YEAR (excluding H.R.A.) : Rs.  
 2. H.R.A. Received : Rs.  
 3. Arrear Salary : Rs.  
 4. Total Salary (1+2+3) : Rs. ....

5. **Deduction U/S 10(13A)**  
 (a) H.R.A. Received : Rs.  
 (b) Rent paid over 10% salary : Rs.  
 (c) 40% of salary : Rs.  
 Least of the three : Rs. ....

**(Latest Original House rent Receipt to be attached with this claim)**

TOTAL: Rs. ....

6. **Deduction U/S 16**  
 (a) Professional Tax (iii) Rs,..... Rs. ....  
 (b) Standard Deduction (ia) Rs 50,000/- Rs. 50,000

Total Salary Income Rs. ....

7. **Income from other sources:**  
 (a) Remuneration : Rs.  
 (b) Interest of NSC/FDR etc. : Rs.  
 (c) Others (Please specify) : Rs. ....

TOTAL: Rs. ....

8. **Deduction U/S 24(b)**  
 Int. on borrowed capital In respect of self occupied Residential house (Please enclose documents and mention date of loan taken) Rs. ....

9. **TOTAL INCOME (7-8)** Rs. ....

10. **Deduction under chapter VIA**  
 (a) U/S 80C(See overleaf for details) : Rs.  
 (b) U/S 80D(Mediclaim Premium) : Rs.  
 (c) U/S 80E (Int. on Loan for Higher Education Loan) : Rs.  
 (d) U/S 80U(Fixed Rs.75000 but 80% or more Disa.Rs.125000 ) : Rs.  
 (e) U/S 80G (Donation given) : Rs.  
 (f) U/S 80CCD(NPS) : Rs.  
 (g) U/S 80TTA(Interest on Deposit up to Rs.10000/-) : Rs.  
 (h) U/S 80TTB(Interest on Deposit up to Rs.50000/- for Sr. CTZ) : Rs.  
 (i) U/S 80EEA (Interest on HB loan up to 150000/-): Rs.  
(Loan taken in F.A. 2019-20 & value of the property does not exceed Rs 45 Lakh.)  
 (i) U/S 80..... : Rs. ....

11. **NET TAXABLE INCOME(9-10)** Rs. ....

12. Total Taxable Income rounded to nearest multiply of Rs.10.00 Rs. ....

13. Tax on Net Income (See Table – I Or II) Rs. ....

14. Tax credit 5% of above Max Rs.12500( For Taxable Income ≤ 5 Lakh) Rs. ....

15. Tax after deduction of above ( 13 – 14 ) Rs. ....

16. Education Cess @ 4% on Tax calculated above Rs. ....

17. **TOTAL TAX DUE (15 + 16)** Rs. ....

18. Relief U/S 89 (1) Rs. ....

19. Net Tax Due (17 – 18) Rs. ....

20. Tax Deducted up to October' 2022 Rs. ....

21. **Net Tax Payable (19-20)** Rs. ....

22. **Tax to be deducted in November.'22 to Feb.'23** Rs. ....

**MAXIMUM SAVINGS ELIGIBLE FOR DEDUCTION U/S 80C (RS.1, 50,000/-)**

1. P.F.	Rs.	
2. S.S.I.	Rs.	
3. L.I.P.	Rs.	
4. P.P.F.	Rs.	
5. P.L.I.	Rs.	
6. G.S.L.I.	Rs.	
7. U.L.I.P.	Rs.	
8. C.T.D. in Bank or Post Office (5years and above)	Rs.	
9. N.S.C. (Already purchased/Proposed)	Rs.	
10. Jeevan Dhara/ Jeevan akshay /Tax Savings Mutual Fund.	Rs.	
11. Accrued Interest of N.S.C.	Rs.	
12. Actual repayment of principal amount of House Building Loan	Rs.	
13. Tuition fees paid for a maximum of 2 children	Rs.	
14. Contribution towards Notified Pension Fund	Rs.	
15. Sukanya Samridhi yojana	Rs.	
16 .....	Rs.	
<b>TOTAL</b>	Rs.	_____

**I declare that**

- I understand that u/s 192 of Income Tax Act.1961, deduction of Income Tax at source from Salary every month is mandatory hence short or under recovery will attract interest & penalty.
- I will submit copy of all savings documents to the O/O The Finance Officer on or before **24.01.2023** as February, **2023** is the last salary income month for F.Y.2022-23 for recovery of balance Tax.
- Original of the above documents may in addition be kept ready for verification by the Income Tax Authority as and when called for.**
- I will abide by IT rules applicable for assessment, to be followed by the office.

\_\_\_\_\_  
Full signature with date

**HOW TO CALCULATE TAX:**

**Table : I. (PROVISIONAL) OLD SLAB**

PERSON LESS THAN 60 YRS		SR. CITIZEN 60 YRS OR MORE	
NET INCOME	TAX RATE	NET INCOME	TAX RATE
UP TO Rs.2,50,000	NIL	Up to Rs.3,00,000	NIL
Rs.2,50,000 to Rs.5,00,000	5% of Net Income exceeds Rs.2,50,000	Rs.3,00,001 to Rs.5,00,000	5% of Net Income exceeds Rs.3,00,000
Rs.5,00,001 to Rs.10,00,000	Rs.12,500 + 20% of Net Income exceeds Rs.5,00,000	Rs.5,00,001 to Rs.10,00,000	Rs.10,000 + 20% of Net Income exceeds Rs.5,00,000
Above Rs.10,00,000	Rs.1,12,500 + 30% of Net Income exceeds Rs.10,00,000	Above Rs.10,00,000	Rs.1,10,000 + 30% of Net Income exceeds Rs.10,00,000

**HOW TO CALCULATE TAX:**

**Table : II. (PROVISIONAL) NEW SLAB**

PERSON LESS THAN 60 YRS OR MORE		SUPER CITIZEN 80 YRS OR MORE	
NET INCOME	TAX RATE	NET INCOME	TAX RATE
UP TO Rs.2,50,000	NIL	UP TO Rs.2,50,000	NIL
Rs.2,50,000 to Rs.5,00,000	5% of Net Income exceeds Rs.2,50,000	Rs.2,50,000 to Rs.5,00,000	5% of Net Income exceeds Rs.2,50,000
Rs.5,00,001 to Rs.7,50,000	Rs.12,500 + 10% of Net Income exceeds Rs.5,00,000	Rs.5,00,001 to Rs.7,50,000	Rs.12,500 + 10% of Net Income exceeds Rs.5,00,000
Rs.7,50,000 to Rs.10,00,000	Rs.37,500 + 15% of Net Income exceeds Rs.7,50,000	Rs.7,50,000 to Rs.10,00,000	Rs.37,500 + 15% of Net Income exceeds Rs.7,50,000
Rs.10,00,000 to Rs.12,50,000	Rs.75,000 + 20% of Net Income exceeds Rs.10,00,000	Rs.10,00,000 to Rs.12,50,000	Rs.75,000 + 20% of Net Income exceeds Rs.10,00,000
Rs.12,50,000 to Rs.15,00,000	Rs.1,25,000 + 25% of Net Income exceeds Rs.12,50,000	Rs.12,50,000 to Rs.15,00,000	Rs.1,25,000 + 25% of Net Income exceeds Rs.12,50,000
Above Rs. 15,00,000	Rs.1,87,500 + 30% of Net Income exceeds Rs.15,00,000	Above Rs. 15,00,000	Rs.1,87,500 + 30% of Net Income exceeds Rs.15,00,000