



भारत सरकार/Government of India  
स्वास्थ्य और परिवार कल्याण मंत्रालय/Ministry of Health and Family Welfare  
प्रधानमंत्री स्वास्थ्य सुरक्षा योजना/PMSSY  
अखिल भारतीय आयुर्विज्ञान संस्थान/All India Institute of Medical Sciences  
मंगलगिरि, आंध्रप्रदेश/Mangalagiri, Andhra Pradesh

Ref. No. AIIMS/MG/F&A/2025-26/01

Date: 09/10/2025

## CIRCULAR

**Subject: Regarding Selection of Tax Regime for Calculation of Income Tax for the Financial Year 2025-26 (Assessment Year 2026-27)**

It is notified to all concerned that the "New Tax Regime" will be applicable as "DEFAULT OPTION " for deduction of income tax during the F.Y. 2025-26 (A.Y.2026-27).

However, an employee can choose "Old Tax Regime" for the F.Y. 2025-26 (A.Y.2026-27) by submitting their application On or before 15-12-2025 to Finance & Accounts Section as per the guideline enclosed with this Circular.

Further, Tax Regime change is a one-time Process. Once the employee has opted for old tax regime, he can not change it in the financial year.

Furthermore, it is requested to all employees to kindly preserve the original bills for presenting to income tax authority whenever sought. The employees shall be personally liable for any action may be initiated as per rules including recovery/penalties of taxes as determined by the Income Tax Department/Any other Competent Authority.

\*\*Employees whose Gross Income is not exceeded Rs.12 Lakhs during the F.Y. 2025-26 under New Tax Regime need not submit any option Form.

-Sd-

**Drawing and Disbursing Officer**

To:

1. All staff/Residents, AIIMS Mangalagiri.
2. IT Cell – with a request to upload this circular on the Institute's portal

Copy To:

1. PA / PS to Director, AIIMS Mangalagiri
2. Guard File

**Drawing and Disbursing Officer**

जन्नु राजू / JANNU RAJU  
लखा अधिकारी & डीडीओ/Accounts Officer & DDO  
अखिल भारतीय आयुर्विज्ञान संस्थान, मंगलगिरी (आ.प्र.)  
All India Institute of Medical Sciences,  
MANGALAGIRI (A.P.)

All India institute of Medical Sciences, Finance and Accounts Department,  
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### **Guidelines to choose “Old Tax Regime”:**

1. An employee can opt for “Old Tax Regime” for F.Y. 2025-26 by submitting their application in **Annexure-1** from **01 Apr 2025**.
2. In “Old Tax Regime” some allowances are paid to Medical & Nursing Faculty, Nursing Officials, Technical Staff and Other staff that are liable to be exempt to the extent of expenditure incurred such as Academic Allowance, Dress Allowance etc.
3. Employee have to submit their Investment Details in form (12BB) for claiming deductions available in “**Old Tax Regime**”
4. All the necessary supporting documents must be attached with the investment form and all investment & saving Documents should be related to the financial year 2025-26. In the absence of required supporting documents, no tax benefit will be given and applicable will be treated as rejected.
5. Employees cannot submit their respective investment documents more than 2 times in the financial year.
6. On Second time of submission of form 12BB employees have to submit their earlier investment details also.
7. Employee has to send their physical application Forms and Investment documents to Finance & Accounts Section not on the E-Office.
8. Tentative Last Date for submission of application and investment is 15<sup>th</sup> December 2025.





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**Annexure-1**

**(Application form for “Old Tax Regime”)**

To,  
The Drawing & Disbursing Officer,  
AIIMS, Mangalagiri.

**Subject: Opt for “Old Tax Regime” for tax calculation for F.Y. 2025-26**

Sir,

I .....

son/daughter/wife of .....

designation .....

do hereby declare that, I have decided to opt for “Old Tax Regime” for Financial Year  
2025-26.

Signature

Place .....

Name .....

Date .....

Designation .....

Department .....

Pan Number .....

Mobile Number .....

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, MANGALAGIRI				ONLY FOR OLD TAX REGIME	
SAVING PROFORMA (FORM NO. 12BB)					
for the year ending.....					
NAME OF EMPLOYEE		DESIGNATION		DEPARTMENT	
GENDER	(M / F)	DATE OF JOINING		PAN NO.	
PHONE NO: -		DATE OF BIRTH		SR. CITIZEN (60 YES OR MORE)	(Y / N)
HANDICAPPED	(Y / N)	SEVERE DISABILITY	(Y / N)	NO. OF CHILDREN	
S.NO	PARTICULARS			AMOUNT	Annexure No
<b>I.</b>	<b>Other income reported by the employee as per under section 192(2b) for additional TDS deduction from salary</b>				
(i)	Income from Previous Employer				
(ii)	Family Pension				
(iii)	Self Pension				
(iv)	Income from Savini! Bank Interest				
(v)	Income from other than Saving Bank Interest (FDR Interest)				
(vi)	Income I (Loss) from House Property				
(vii)	Any other Income				
	<b>TOTAL</b>				
<b>II.</b>	<b>Interest on housing loan {u/s 24 b} (Max. 2,00,000/-)</b>				Annexure- " "
<b>III.</b>	<b>Allowance exempted u/s 10</b>				
(i)	House rent paid during current F.Y. (for HRA exemption)				
	From (Month)	To (Month)	Total Months	Monthly Rent	Annexure- " "
	<b>If the aggregate rent paid during the financial year exceeds one lakh rupees, also provide these details:-</b>				
	Land Lord Name		Land Lord PAN		Annexure- " "
(ii)	Utilization certificate for research pursuit allowance/academic allowance (Only for Medical and Nursing Faculty)				Annexure- " "
<b>IV.</b>	<b>DEDUCTIONS UNDER CHAPTER VI-A</b>				
<b>(A)</b>	Deduction U/s 80C,80CCC & 80CCD (Maximum 1500001-)				
1.	Ge, leral Provident Fund I 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 two children for full time education upto any level)				Annexure- " "
11.	House Loan (only Principal amount)				Annexure- " "
12.	Fixed Deposit (FOR 5 years and above)				Annexure- " "
13.	Sukanya Samridhhi Account				Annexure- " "
14.	Any other saving quality UIS SOC				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>(B)</b>	Additional Contribution under NPS [ U/S 80CCD(1B)] (Max. Rs. 50000/-)				Annexure- " "
<b>(C)</b>	Employer Contribution under NPS [ U/S 80CCD(2) 1 (filled by office)			To be filled by office	
<b>(D)</b>	Medical Insurance Premium (U/s 80D )				Annexure- " "
<b>(E)</b>	Interest on Loan for Higher Education (U/s SOE) (for self/wife/children)				Annexure- " "
<b>(F)</b>	Donation (U/s 80G) (by CASH donation maximum upto Rs.2000 is eligible)				
i	Donation - 100% scheme				Annexure- " "
ii	Donation - 50% scheme				Annexure- " "
	<b>TOTAL</b>				
<b>(G)</b>	Deduction in respect of Rent paid (U/s 80GG (Max. 60,000/-)				Annexure- " "
<b>(H)</b>	Saving Bank Interest (U/s 80TTA) {Max. Exemption Rs. 10,000/-}				Annexure- " "
<b>(I)</b>	Interest on deposit (fixed deposit plus saving account) only for Sr. Citizen (60 Yrs or more) (U/s 80TTB) Max exemption Rs.50,000/-)				Annexure- " "
<b>(J)</b>	Totally Blind/ Ph.Handicapped (80-U) ( Rs.75000 for Disability=>40% & upto79%) Rs.1,25,000 for disability 80% and above				Annexure- " "
<b>(K)</b>	Any Other Deduction				Annexure- " "
<b>DECLARATION</b>					
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 benefit of investment/savings will not be granted.



**Additional Information:**

**Basic Comparison of “Old Tax Regime” and “New Tax Regime” of Section 115BAC:**

**Tax Rates for a Salaried Employees:**

“Old Tax Regime”		“New Tax Regime”	
Up to 2,50,000 (for above 60 up to 3,00,000)	<b>NIL</b>	Up to 4,00,000	<b>NIL</b>
2,50,001 to 5,00,000 (for above 60 up to 3,00,000 – 5,00,000)	<b>5%</b>	4,00,001 - 8,00,000	<b>5%</b>
5,00,000-10,00,000	<b>20%</b>	8,00,001- 12,00,000	<b>10%</b>
Above 10,00,000	<b>30%</b>	12,00,001- 16,00,000	<b>15%</b>
		16,00,001 - 20,00,000	<b>20%</b>
		20,00,001 - 24,00,000	<b>25%</b>
		Above 24,00,000	<b>30%</b>

**Rebate under section 87A**

**For old tax regime-** In the case of Resident individual, a rebate of up to Rs.12,500/- is allowed under section 87A from the amount of tax if the total income does not exceed Rs.5,00,000/-.

**For New Tax Regime-** A resident individual paying Tax under section 115BAC shall be allowed a higher amount of rebate under section 87A if the total income is up to Rs.12,00,000/-. Further, he/she will be eligible for the marginal rebate.



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## Comparison of exemption/deductions available under the old tax regime and new tax regime of Section 115BAC

Particulars	Old Tax Regime	New Tax Regime
Standard Deduction Section 16(ia)	50000	75000
House Rent Allowance -Section 10(13A)	Yes	No
Leave Travel Concession-Section 10(5)	Yes	No
Other allowances in Sec 10 (Academic Allowance / Dress Allowance / News Paper Allowance)	Yes	No
Official and Personal allowances (other than those as may be prescribed) - Section 10(14)	Yes	No
Interest on Housing Loan U/s 24B	Yes	No
Deductions U/s 80C (EPF/LIC/ELSS/PPF/FD/Children's Tuition Fee etc.)	Yes	No
Employee's (own) contribution to NPS	Yes	No
Employer's Contribution to NPS – U/s 80CCD (2)	Yes	Yes
Medical Insurance Premium - U/s 80D	Yes	No
Physically Challenged Individual- U/s 80U	Yes	No
Interest on Education Loan- U/s 80E	Yes	No
Interest on Vehicle Loan-U/s 80EEB	Yes	No
Donations to political parties - U/s 80GGC	Yes	No
Donations - U/s 80G	Yes	No
Savings Bank Interest- u/s 80TTA and 80TTB	Yes	No
Other Chapter VI-A Deductions	Yes	No
Exemptions or deductions for allowances or perquisites provided under any other law for the time being in force	Yes	No