



वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
मानव संसाधन विकास समूह
Human Resource Development Group

सी.एस.आई.आर. कॉम्प्लेक्स
इंस्टीट्यूट ऑफ होटल मैनेजमेंट के सामने
लाइब्रेरी एवेन्यू, पुसा, नई दिल्ली- 110 012

C.S.I.R. Complex
Opp. Institute of Hotel Management
Library Avenue, Pusa, New Delhi-110012

Date: 27th June, 2022

No.10-4(Income Tax)/2022-23-Pool

NOTICE

The pay and allowances of CSIR-SRAs is granted after deduction appropriate Income Tax from their salaries. For the purpose of ascertaining tax liability and deducting TDS accordingly for the F.Y. 2022-2023 (Assessment Year 2023-2024), all Senior Research Associates (SRAs) are requested to send the scanned copies of the following documents to this office through e-mail at sodstp@csirhrdg.res.in :

1. Duty filled and signed Option (Clearly indicating their option for Income Tax Deduction in Old/New Tax regime) in the enclosed Form of Option and Self-attested copy of PAN CARD of SRA, issued by IT Department, Govt. of India. These documents must be clearly **visible/Legible** and scanned into **ONE SINGLE PDF FILE** and sent to this office through e-mail with **Subject 'Pool No.XXXX-A:Form of option for Income Tax Deduction.**

Note:-

1. Option for Income Tax Deduction for F.Y. 2022-2023, once declared by Senior Research Associate will be **FINAL** and further change within the financial year is **NOT PERMISSIBLE**.
2. Senior Research Associates (SRAs) who opt for deduction of Income Tax in New Tax Regime i.e., (under Sec.115BAC of IT Act, 1961) need not to submit Investment Declaration Form for F.Y. 2022-2023.
3. Senior Research Associates (SRAs) who opt for deduction of income tax in Old Tax regime (i.e., not under Sec.115BAC of IT Act, 1961) are required to submit in addition to Form of Option, their Investment Declaration Forms for F.Y. 2022-2023 in enclosed proforma. It is to be noted that Investment/Savings declared by SRAs without valid supporting for current financial year will not be considered for Income Tax Rebate. These documents must be clearly visible/Legible and scanned into **ONE SINGLE PDF FILE** and sent to this office through e-mail with Subject "**Pool No.XXXX-A: Investment Declaration Form for 2022-2023**".
4. This office will continue deducting pro-rata Income Tax (as per Old Tax) regime from monthly salaries of those SRAs who have not submitted their form of option and other requisite documents. Individual SRA will be responsible for excess Income Tax Deduction in the event of late submission of form of Option and other related documents.

Enclosures: As Above


Section Officer
Ph: 011-25841537

Form of Option for Income Tax Deduction in Old/New Tax Regime

(Please refer to section 115BAC Of the IT Act, 1961)

To,

Section Officer & D.D.O.
Pool Section,
Council of Scientific & Industrial Research Complex,
Library Avenue, Pusa, New Delhi-110012

Subject:

Intimation about exercising of option under section 115BAC for deduction of Income Tax from Salary Income u/s 192 for the FY 2022-23 (or AY 2023-24)

Sir/Madam,

I, _____, CSIR-Senior Research Associate (Pool No. _____) do hereby intimate-

1. That I wish to **opt/do not wish to opt** for the new tax regime as prescribed in section 115BAC of the Income Tax Act, 1961 for the FY 2022-23 (AY 2023-24).
2. That Income Tax from my income for the year shall be deducted accordingly.
3. That I have no Income chargeable to tax under the head Income from Business or Profession.
4. That I have Income chargeable to tax under the head Income from Business or Profession and I have exercised the option under section 115BAC(5) in my preceding ITR-3 or ITR-4.
5. That I understand that I cannot change my option so intimated to you with this intimation during the FY 2022-23 as per clarification given by CBDT vide Circular No. C1/2020 dated 13.04.2020.

[Strike out the point(s) which is not relevant]

Place:

Date:

(Signature)

Name of the CSIR-SRA: _____

Pool No.: _____

Contact No. _____

Note:-

1. Please send scanned copy of duly filled in form of option to sodstp@csirhrdg.res.in immediately without fail.
2. In case no intimation or incomplete or unfilled intimation is received, income tax on income will be deducted as per normal rates of tax as prescribed in the Finance Act, 2020 without considering the provisions of section 115BAC of the Income Tax Act, 1961.

IV.

DETAILS OF OTHER INCOME

A) INTEREST ON SAVING ACCOUNT	
B) OTHER INCOME	

I hereby declare that all the information given by me is true and correct & that the investments declared above, will not be used anywhere else to get income tax benefit.

SIGNATURE OF SENIOR RESEARCH ASSOCIATE

(_____)

NAME OF THE SENIOR RESEARCH ASSOCIATE

Place: _____

Date: _____

Notes:

1. All particulars in this form should be legibly and clearly filled-up in block letters. **Incomplete or illegible forms will not be accepted.**
2. Please submit this Declaration Form **before 31/10/2022** to avoid any excess deduction of tax in the salary.
3. In case the investment is made in any other name other than you, please indicate your Relation with him as well.
4. It is to be noted that any **EXCESS / SHORT TAX DEDUCTED** due to any non-declaration / false declaration/ excess declaration by the SRA is his sole responsibility.
5. For claiming rebate under section 80DD and 80U, please furnish a certificate by a authorized person in the prescribed form as defined by income tax act.
6. **Mid year joinees are required to furnish their previous income details in Form 12B along with the salary certificate / form 16/ salary for calculating the exact tax liability for the current year. (Proforma available on Internet)**
7. **PAN is mandatory for every SRA .**
8. **If monthly rent paid by you is more than 100000 /- per year then it is mandatory for the SRA to report PAN No. of the landlord to CSIR. In case the landlord does not have a PAN, a declaration to this effect from the landlord along with the name and address of the landlord should be filled by SRA.**
9. **Keep a copy of this Investment Declaration Form for your record and future reference.**


DDO, Pool Section,
CSIR COMPLEX NEW DELHI