



# BANKURA UNIVERSITY

(West Bengal Act XIX of 2013- Bankura University Act, 2013)

Main Campus, Bankura Block-II, P.O.: Purandarpur,

Dist.: Bankura, Pin- 722155, West Bengal

## Department of Finance

No: FO/BKU/1038 /2026

Date: 02/01/2026

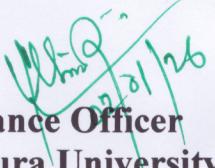
### Income Tax Circular for the financial year 2025-2026.

All employees are hereby requested to submit their final savings statement in prescribed format (enclosed) along with supporting self-attested photocopies of receipts/ certificates for computation of Income Tax for the Financial Year 2025-2026 to the Office of the Finance Officer within 19<sup>th</sup> January, 2026 after fill up of the requisite form as per choice of regime, i.e. New Tax Regime or Old Tax Regime mentioning deduction to be made for the months of January, 2026 and February 2026.

**Non-submission of documents may lead to cancellation of declaration which further implies tax deduction without consideration of savings.**

Cooperation in this regard is solicited.

This circular is issued with approval of the competent authority.

  
Finance Officer  
Bankura University

FINANCE OFFICER  
BANKURA UNIVERSITY

Encl:- As stated.

Copy to:

1. The System Administrator, Bankura University for uploading in the Website.
2. Cashier, Bankura University.
3. Guard file.

**PARTICULARS FOR COMPUTATION OF INCOME TAX FOR THE FINANCIAL YEAR 2025 – 2026**

Tax Regimes(Old /New)	→		
Employee PAN	→		
Employee Name	→		
Deductee type (Others / Women / Senior Citizen)	→		
		<b>Gross Amount</b>	<b>Deductible Amount</b>
1 a) Income from Salaries (Current Employer)	a)		
b) Income from Salaries (Previous Employer)	b)		
2 House Rent Allowance (Who eligible, attached Calculation Sheet)			
Landlord PAN (If HRA > 1 Lakh)			
3 <b>Gross Salary (1a+1b -2)</b>			
4 Less:			
a) Other exemption under section 10	a)		
b) Professional Tax	b)		
c) Standard Deduction u/s 16(ia)(Rs. 50000 for old regime/Rs.75,000 for new regime)	c)		
5 <b>Income from Head Salaries (3-4)</b>			
6 Income from other sources			
a) Int. on bank A/C (Savings)	a)		
b) Int. on bank A/C (Fixed)	b)		
c) Int. on NSC & Others Income	c)		
<b>Total Interest &amp; Others Income</b>			
7 Less Int. Payable H.B.Loan (Max 2 lakh)			
Lender PAN			
8 <b>Gross Total Income [(5+6)-7]</b>			
9 Deduction Under Chapter VI A u/s 80C			
a) G.P.F.	a)		
b) G.I.S.	b)		
c) Life Insurance (LICI, Bajaj Allianz, etc.)	c)		
d) H.B.Loan (Principal)	d)		
e) N.S.C. New	e)		
f) N.S.C. Int.	f)		
g) P.P.F.	g)		
h) Tuition fees for two children	h)		
i) Others	i)		
Total deduction of u/s Sec 80C			
Sec 80CCC (Pension Fund)			
Sec 80CCD(1) (Employee's Contribution of NPS)			
10 <b>Total deduction of u/s 80C ,80CCC, &amp; 80CCD</b>			
11 Other deduction chapter VI A			
a) Section 80CCG (RGESS)	a)	Enter Yes or No	
b) Section 80 D (Medi-claim)	b)	With Senior Citizen	
c) Section 80 G (Donation to charitable Org.)	c)	100% Relaxation	
d) Section 80 DDB	d)	Senior Citizen	
e) Section 80 DD (Dependent P.H.)	e)	Severe disability	
f) Section 80 U (P.H. Employee)	f)	Severe disability	
g) Section 80 TTA	g)		
h) Sec 80CCD(1B) (Self Contribution to NPS)	h)		
i) Sec 80CCD(2) (Employer Contribution of NPS)	i)		
j) Section 80 E (Interest on Education Loan)	j)		
k) Others	k)		
12 <b>Total deduction other than u/s 80C ,80CCC, &amp;</b>			
13 Total deduction Chapter VI A (10 + 12)			
14 Taxable Income (8 – 13)			
15 Tax Payable			
16 Tax credit U/S 87A (Who eligible)			
17 Education cess [(15 -16) × 4%]			

18	Total Tax Payable [15 - 16 + 17]	
19	Relief U/S 89(1)	
20	Balance Tax Payable (18 – 19)	
21	a)Tax deduction at Source upto December,2024	a)
	b)Tax deduction at Source in January,2026	b)
22	Tax deduction at Source in February,2026	
23	Tax Payable/Refundable [20-(21a+21b+22)]	

Income Tax rates/slabs for Individuals and HUF- As per the old Regime		
<b>For Men &amp; Women</b>		
Upto Rs. 2,50,000	Nil	Rs. 2,50,001 to Rs. 5,00,000
5%		
Rs. 5,00,001 to Rs. 10,00,000	20%	
Above Rs. 10,00,000	30%	
<b>For resident individual of 60 years or above (Senior Citizens)</b>		
Upto Rs. 3,00,000	Nil	Rs. 3,00,001 to Rs. 5,00,000
5%		
Rs. 5,00,001 to Rs. 10,00,000	20%	
Above Rs. 10,00,000	30%	
<b>Tax rebate U/S 87A upto 12500 for individuals with Taxable income (Sl No14 ) upto 5 laks.</b>		
Income Tax rates/slabs for Individuals and HUF- As per the new Regime		
No.	Income Slab	Income Tax rate
1	Upto 4,00,000	Nil
2	4,00,000 to 8,00,000	5%
3	8,00,000 to 12,00,000	10%
4	12,00,000 to 16,00,000	15%
5	16,00,000 to 20,00,000	20%
6	20,00,000 to 24,00,000	25%
7	24,00,000 and above	30%
<b>Tax rebate U/S 87A upto Rs. 60,000 is applicable if the total income does not exceed Rs.12.00 lakh as per the new Tax Regime.</b>		
Mobile / WhatsApp No -		
e mail ID -		
Address -		
I , ..... declare that this statement is true to the best of my information and belief.		
Signature -		