

**File No.:AIIMSM-FIN/CIR(IT)/2/2024-Fin and Acc AIIMS MG**  
**All India Institute of Medical Sciences**  
**(Finance & Accounts Section)**

Room No. 230, Admin & Library Building  
Mangalagiri – 522503  
Dated: 21/12/2024

**CIRCULAR**

Sub: Submission of self-attested copies of savings / investments / deductions for computation of income tax for the financial year 2024-25 (Assessment Year 2025-26) – reg.

1. Kind attention is invited to this Institute's circular dated 27.05.2024 wherein it was requested employees to exercise their option and submit income tax savings / investment documents (rent receipts premium / PPF paid receipts, home loan principal / interest paid statements, tuition fee receipts etc.) for computation of income tax on salaries for the financial year 2024-25 (Assessment Year 2025-26).
2. All employees including residents of the Institute are hereby requested to submit self-attested copies of savings / contributions / investment made by employee (as mentioned in declaration form submitted earlier) to Finance & Accounts section latest by 27.12.2024. In case no self-attested copies are received by stipulated date, it will be assumed that no savings / contributions / investments are made and accordingly tax liability will be calculated without considering savings / investment declarations made earlier. Those who have already submitted self-attested copies may please ignore this circular.
3. The details of name, designation, PAN number employee ID may be mentioned while submitting self-attested copies.

(C Somasekhar)

Accounts Officer &  
Drawing and Disbursing Officer

To:

1. Team AIIMS Mangalagiri.
2. IT Cell -with a request to upload the Circular on Institute's portal.

Copy to information:

1. PA / PS to Director, AIIMS Mangalagiri.
2. DDA / FA / Dean / MS / SE / AO.
3. Guard File.

**FORM No. 12BB**  
(see rule 26C)

1. Name, Designation and address of the employee:				
2. Employee ID and Deptt.				
3. Permanent Account Number of the employee:				
4. Financial year:				
5. Tax Regime		<input type="checkbox"/> Old tax regime	<input type="checkbox"/> New Tax Regime	
<b>Details of claims and evidence thereof</b>				
SI No	Section	Nature of claim	Amount	Evidence /particulars
(1)	(2)	(3)	(4)	(5)
1	10(13A)	House Rent Allowance: (i) Rent paid to the landlord (ii) Name of the landlord (iii) Address of the landlord (iv) Permanent Account Number (PAN) of the landlord Note: PAN shall be furnished if the aggregate rent paid during the previous year exceeds one lakh rupees		
2	24(1)(b)	Deduction of interest on housing loan borrowing: (i) Interest payable/paid to the lender (ii) Name of the lender (iii) Address of the lender (iv) Permanent Account Number of the lender (v) Financial Institutions(if available) (vi) Employer(if available) (vii) Others (Maximum up to Rs.2,00,000/- (Rs.3,00,000/- for senior citizen). Bank certificate is required to be furnished. Under construction /Self occupied / Let out [Please strike out whatever is not applicable] ** Claimed only after occupation of flat / house		
3	80EE	Additional deduction for Interest paid on housing loan Max. deduction up to Rs. 50,000/- (Housing loan not exceeding Rs. 35.00 lakh should be sanctioned during the FY 2016-17 to an assessee not having any other residential house to acquire / construct a house valued less than Rs. 50.00 lakh)		
4	80EE A	Additional deduction for Interest paid on housing loan Max. deduction upto Rs. 1,50,000/- (Carpet area should not exceed 645 sqft in metropolitan cities and 968 sqft in other cities. Loan should be sanctioned on or after 01.09.2019. Stamp duty value of the house property should be Rs 45.00 lakhs or less		
5	80C	<i>Particulars</i>	<i>Amount</i>	<i>Amount</i>
	(i)	PPF / GPF		
	(ii)	LIC (Certify that the policy / policies is/are paid by self only)		
	(iii)	Sukanya Samriddhi savings		
	(iv)	GIS / NSC		
	(v)	Tuition fees for full time education [excluding any development fee or donation		

		or capitation fees]: for two children only.		
	(vi)	NPS (other than deducted by office)		
	(vii)	Post office time deposits / 5 year tax savings fixed deposits		
	(viii)	Repayment of principal amount of housing loan / HBA		
	(ix)	Any other allowed Investment if any, please specify		
	(x)	Additional deduction u/s. 80CCD(1B) (up to Rs. 50,000/-)		
		(Maximum deductions of up to Rs. 2,00,000/-)		
6	80D	<i>Particulars</i>		
	(i)	<u>For self / dependent children:</u> Medical Premium / payment on account of preventive health check-up, (max deduction upto Rs. 25,000/-, for senior citizen up to Rs. 50,000/-)		
	(ii)	<u>For parents:</u> Medical Premium / payment on account of preventive health check-up, (max deduction up to Rs. 25,000/-, for senior citizen up to Rs. 50,000/-).		
7	80D D	Expenditure on dependent with disability (Maximum deduction up to Rs.75,000/- for disability, and Rs.1,25,000/- for severe disability 80% and above).		
8	80E	Interest on a loan taken for higher education (for self, spouse and children) for first 8 years (No limit).		
9	80EE B	Deduction for Interest on Loan taken to Buy Electrical Vehicle during 01.04.2019 to 31.03.2023 (Maximum deduction up to Rs. 150,000/-)		
10	80G	Donations u/s 80 G in cash or cheque or draft [donation exceeding Rs.10,000/- should be made by cheque / draft / electronic mode]. Donation should be made only to specified Fund (Prime Minister's Relief Fund, Chief Minister's Relief Fund or Lt. Governor's Relief Fund). Original donation receipts & PAN of donee should be furnished.		
11	80G G	Rent paid in excess of 10% of total income for furnished / unfurnished residential accommodation (subject to maximum of Rs. 5,000 p.m. or 25% of total income, whichever is less)		
12	80U	On account of physical disability (Maximum deduction up to Rs.75,000/- for disability and up to Rs.1,25,000/- for severe disability 80% or more). Disability certificate to be furnished.		

## Verification

I,....., son / daughter of..... do hereby certify that the information given above is complete and correct.

Place.....

Date.....

(Signature of the employee)