

Dr.B.R.AMBEDKAR OPEN UNIVERSITY
FINANCE BRANCH

No. 148/Finance/IT/2025-26

Date: 10-10-2025

C I R C U L A R

Sub: Income Tax for the Financial Year 2025-26 (Assessment Year 2026-27) – Under the rules of Tax deduction at Source – Reg.

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All the regular Employees/Pensioners of Dr.B.R.Ambedkar Open University, whose taxable income during the Financial year 2025-26 exceeds Rs.2,50,000/- in case of Old regime and Rs.4,00,000/- in case of New regime are requested to submit the Income-Tax statement with all relevant self-attested enclosures to this Office **on or before 31-10-2025** towards deduction of Income-Tax at source from the salaries/pensions and other arrears

The Union Budget has introduced a new personal income tax regime for the individual tax payers. Under this new regime the tax payers will forego certain exemptions and they will have a different tax slab which is appended. However, still they have a chance to switch over to the old regime at the time of e-filing of ITR if they wish.

Any guidelines issued from time to time by the Income Tax Department shall be scrupulously followed and necessary self attested documents relating to other deductions shall be enclosed. Exemptions under various sections of Income Tax Act **once claimed** by the assessee will not be permitted to alter at a later stage under any circumstances.

Further, it is to inform that the Finance Branch could not process the Salary Bills without submission of Income Tax form on or before **31-10-2025**. Hence, you are requested to submit the Income Tax form within the stipulated time alongwith the self attested supporting documents by the concerned. The Income Tax to be levied **will be calculated as per the records available in the Finance Branch.**

Further no refund will be made once IT is deducted from the salary of the incumbent.

NOTE:

- 1) As per the reference cited a self declaration of the employee, if they wish to opt for the Old Tax Regime shall be enclosed along with Income Tax Assessment form.
- 2) Kindly mention your PAN and Employee No./PPO Code in the IT statement without fail. As it is mandatory, the IT statements will not be accepted without PAN, enclose the Xerox copy of Pan Card, failing which IT will be deducted at 20% every month commencing from November, 2025.
- 3) If payment of House Rent exceeds Rs.1,00,000/- the PAN no. of the house owner has to be furnished along with house rent certificate (Xerox copy of self attested PAN card of House Owner should also be enclosed).
- 4) All the employees are requested to submit the assessment form within the stipulated time mentioned by Finance Branch. The applications received after the cutoff date will not be entertained.
- 5) **The employees are also requested to assess their Income Tax in the Format prescribed by Finance Branch. No deviations are entertained.**
- 6) Please ensure all supportive documents are self attested before submitting. Exemptions cannot be considered without enclosures.
- 7) Please use appropriate application either old or new. If not submitted, your tax deduction will be made under New Regime.
- 8) The assessment application is available on the University web-site; all the employees/pensioners are requested to download. No physical form is available in the Finance Branch.

Sd/-
FINANCE OFFICER

To

All the Heads of the Branches

Request to arrange copies to their employees.

Copy to:

1. P.A to Vice-Chancellor
2. P.A. to Registrar

Encl: (1) Form 'A' (2) Income Tax rates F.Y. 2025-26 (3) Receipt of House Rent.

Please click on the link to download <https://braou.ac.in/finance/> **IT_CIRCULAR_2025-26**

UNDER NEW REGIME Tax Rates applicable for the F.Y. 2025-26(A.Y 2022026-27):

Net Income Range	Income Tax Rate
Up to Rs.4,00,000/-	Nil
From Rs.4,00,001/- to Rs.8,00,000/-	5% of income exceeds Rs.4,00,000/-
FromRs.8,00,001/- to Rs.12,00,000/-	20000/- + 10% of income exceeds Rs.8,00,000/-
From Rs.12,00,001/- to Rs.16,00,000/-	60000/- + 15% of income exceeds Rs.12,00,000/-
From Rs.16,00,001/- to Rs.20,00,000/-	120000/- + 20%of income exceeds Rs.16,00,000/-
From Rs.20,00,001/- to Rs.24,00,000/-	200000/- + 25%of income exceeds Rs.20,00,000/-
Above Rs.24,00,000/-	300000/- + 30% of income exceeds Rs.24,00,000/-
Health and Education Cess(surcharge) : -Add 4% of income tax .	

Permissible Exemptions from Income (under New regime)

- i) No Income Tax on the Income upto 12.00 lakhs, a rebate of maximum Rs. 60,000/- is allowed under section 87A.
- ii) Standard Deduction under section 16(ia): Rs. 75,000/- applicable to all regular and service pensioners under New Regime;
- iii) Employer Contribution to Contributory Pension Scheme up to 10% salary (Pay+DA) u/s 80CCD2.

BRIEF GUIDELINES UNDER DIFFERENT SECTIONS OF IT

UNDER OLD REGIME- Tax Rates applicable for the F.Y. 2025-26(A.Y 2026-27):

Net Income Range	Income Tax Rate
UP TO 60 YEARS	
Up to Rs.2,50,000/-	Nil
Rs.2,50,001/- to Rs.5,00,000/-	5% of income exceeds Rs.2,50,000/-
Rs.5,00,001/- to Rs.10,00,000/-	Rs.12500/- + 20% of income exceeds Rs.5,00,000
Above Rs.10,00,000/-	Rs.112500 + Rs.30% of income exceeds Rs.10,00,000
BETWEEN 60 YEARS TO 80 YEARS (Senior Citizens)	
Up to Rs.3,00,000/-	Nil
Rs.3,00,001/- to Rs.5,00,000/-	5% of income exceeds Rs.3,00,000/-
Rs.5,00,001/- to Rs.10,00,000/-	Rs.10,000/- + 20% of income exceeds Rs.5,00,000
Above Rs.10,00,000/-	Rs.110000/- + 30% of income exceeds Rs.10,00,000
ABOVE 80 YEARS (Super Senior Citizens)	
Up to Rs.5,00,000/-	Nil
Rs.5,00,001/- to Rs.10,00,000/-	20% of income exceeds Rs.5,00,000
Above Rs.10,00,000/-	Rs.100000/- + 30% of income exceeds Rs.10,00,000
Health and Education cess (surcharge): - Add 4% of income tax .	

Permissible Exemptions from Income (only under old regime)

- i) In Old regime if the taxable income is less than or equal to 5.00 lakhs, then there is a rebate of a maximum Rs. 12,500/- under section 87A.
- ii) Standard Deduction under section 16(ia): Rs. 50,000/- applicable to all regular and service pensioners under Old Regime.
- iii) Employee Contribution to Contributory Pension Scheme up to 10% salary (Pay+DA) under **80CCD under old the regime.**
- iv) An additional tax deduction of Rs.50,000/- is allowed for Employee Contribution to Contributory Pension Scheme(in addition to Rs.1,50,000/- under 80C) under **80CCD1B under old tax regime** to the employees covered under NPS Scheme.
- v) Employer Contribution to Contributory Pension Scheme up to 10% salary (Pay+DA) under 80CCD2.
- vi) Medical Insurance - Any premium paid towards Medical Insurance subject to a maximum of Rs. 25,000/- for self-family and Children and for with parents Rs.50000/- u/s **80D**. If the assessee and parents are above 60 years of age, the exemption will be upto Rs.1,00,000/- under old regime.
- vii) Handicapped Dependant - If any expenditure is incurred towards Treatment/Maintenance/ Rehabilitation of a Physically Handicapped/Blind/Mentally Retarded Dependent Relative, Subject to maximum of Rs. 75,000/- (40% disability) or Rs.1,25,000/- (80% disability) u/s **80DD** under old regime.
- viii) Handicapped Assessee: - In the Old regime if the employee is a person with disability, an amount of Rs. 75,000/- (40% disability) or Rs.1,25,000/- (80% disability) in case of severe disability shall be deducted from the total income u/s **80U** under old regime.
- ix) Education Loan - If an assessee has paid any amount by way of repayment of loan taken for purpose of his Higher Education. It is available only for 8 years starting from the year in which you start repaying the loan or until the interest is fully repaid whichever is earlier. The total interest paid will be allowed as a deduction. No Tax benefit is allowed for the principal repayment under section **80E** in old regime.
- x) Donations - Donations for charitable purposes fall under two categories in old regime, **80G (A)** Those which can be taken into account by the disbursing officer and **(B)** Those for which assesses can get refund only through their annual income tax return from the concerned.
- xi) **80GG** provides tax relief of maximum Rs. 60,000/- p.a. to those individuals who do not received any house rent allowance but are paying House Rent in old regime.
- xii) In case of family pensioners, a maximum deduction of Rs.15,000/- or 1/3 of the uncommuted pension under section 57(ia) whichever is less.

Details of Income Exemption with regard to House Loan and House Rent - From Tax Under Sections:

- xiii) U/S24 interest on H.B.L: - The limit for deduction of Interest on borrowed capital in respect of self occupied property, prior to 1-4-1999 was a maximum of Rs. 30,000 this limit was rise to Rs.2,00,000/- in cases where loan was obtained after 1-4-1999. If the loan is sanctioned jointly, kindly certify that the exemption is not claimed by the co-applicant. If not so the exemption is limited to 50% of the interest and principle.

House Rent Allowances Exemption Limited To: - (self-attested PAN CARD OF THE HOUSE OWNER IS TO BE ENCLOSED WHEREVER THE ANNUAL RENT EXCEEDS Rs.1,00,000). A declaration of the House Owner is to be submitted where the annual rent is less than 1,00,000/- and has no PAN CARD. The exemption will be allowed as under.

- a) Actual HRA Received --Or—
- b) Rent paid in excess of 10% of salary(PAY+DA)--or--
- c) 40% of salary (PAY+DA) if the employee is working other than Chennai, Mumbai, Delhi and Kolkata-
-----whichever is less U/S10(13A)

TO WHOMSOEVER IT MAY CONCERN

Sri/Smt _____ Son/Daughter/ wife
of _____, working as _____ in Dr. B.R. Ambedkar
Open University, Jubilee Hills, Hyderabad is residing in my House bearing H.No.

He is paying rent to me @ Rs. _____ per month for the
period from **March 2025** to **February 2026**. He has paid a total amount of
Rs. _____ during the financial year 2025-26 towards House
Rent.

DECLARATION

I declare that I have **no PANCARD** issued by the Income Tax Department. I
received the above amount from Sri/Smt _____ an employee of
Dr.BRAOU

(OR)

My PAN card No. _____. I am enclosing a self-attested
copy of the same. I received the above amount from Sri/Smt _____
an employee of Dr.BRAOU towards rent for residing in my house at the above
address.

Revenue

Signature of the house owner

Stamp

Name: _____

(in block letters)

The House rent @ Rs. _____ per month is being paid by me.

Signature of the employee _____

Employee No. _____

OLD REGIME

Dr.B.R.AMBEDKAR OPEN UNIVERSITY, HYDERABAD

PARTICULARS TO BE FURNISHED FOR INCOME TAX PURPOSE

Financial Year 2025-26

(Please submit the IT statement in the prescribed format only)

This is to submit that I wish to submit the Income Tax Returns for the Financial Year 2025-26
UNDER OLD REGIME.

Signature of the Employee

DETAILS OF INCOME AND EXEMPTIONS

A Employee particulars

i)	Employee/Pensioner Code No	
ii)	PAN No.	
iii)	Name of the Employee	
iv)	Designation	
v)	Senior Citizen (Age with Date of Birth)	(Yes/No) age
vi)	Full Residential Address (If staying in a rented house please fill in the	
vii)	Cell/Phone Number	

1 INCOME FROM SALARY

i)	Pay (March 2025 to February 2026)	: Rs	
ii)	D.A	: Rs	
iii)	H.R.A.	: Rs	
iv)	Interim Relief (IR)		
v)	D.A Arrears	: Rs	
vi)	Special Pay/Honorarium	: Rs	
vii)	C.C.A	: Rs	
viii)	Telangana Increment	: Rs	
ix)	FPI/PP/BP	: Rs	
x)	Medical	: Rs	
xi)	Other Allowances		
	Surrender Earned Leave(SEL)	: Rs	
	Ph.D /Increment/CAS arrears	: Rs	
	Other Allowances (Type, Steno,Driver,Peshi, etc.,)	: Rs	
	Promotion Arrears	: Rs	
	PRC Arrears	: Rs	
	Exam Remuneration / Part-time Teaching	: Rs	
	Any other income i.e. Family pension etc	: Rs	
	Any other arrears	:Rs.	
xii)	Employer Contribution to Contributory Pension Scheme		

B) Grand Total (i to xii)

: Rs

C) Less: STANDARD DEDUCTION

Rs. -50,000

D) Gross Income after Standard Deduction (B-C)

E) Professional Tax

:Rs.

F) House Rent Allowance Exemption which is Limited to:-

i)	Actual HRA received OR	: Rs	
ii)	Rent paid in excess of 10% of salary PAY+DA) OR	: Rs	
iii)	40% of salary if the Employee is in any other place(which ever is less)	: Rs	

: Rs

G) Total Deductions :- (E+F)

: Rs

H) Income from salary (D-G)

: Rs

2 Income from House Property

(A)Self occupied Housing Loan Particulars

i)	Name of the person in whom the property is
ii)	Name of the Institution which sanctioned the loan
iii)	Date /Year of loan availed

- iv) Date /Year of Completion of Construction or _____
v) Location/Address : Rs _____
vi) Interest paid or payable(enclose certificate) restricted to Rs.2 lakhs U/S 24(i) _____
(Loss from self occupied House) : Rs _____

Where two or more than two houses are owned

(B)Owner of the House (letout)

- i) Location/Addresses of the house _____
ii) Name of the Institution from where housing loan _____
iii) Date /Year of loan availed _____
iv) Date /Year of Completion of _____
v) (a)(i) Annual lettable value/ Rent received or : Rs _____
(ii) Tax paid to loacal authorities : Rs _____
(b) Balance { ((v)(a)(i)) - ((v)(a)(ii))} : Rs _____
(c) Deductions (i) 30% of (b) : Rs _____
(ii)Interest payable on barrowed capital : Rs _____

(d)Total

- (e) Income from the House Property : Rs _____
In case the House Property Mentioned at 2 A/B above are in the joint ,
names or any co applicant to the loan availed please : Rs _____

3 GROSS TOTAL INCOME:(H-2) : Rs

4 DEDUCTIONS

a) (U/S 80C+80CCC+80CCD) Max limit is Rs.1.50 lakh only allowed

	Gross Amt	Qualifying Amount	Deductable Amount
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U/S 80C

- (i)LIC premium : Rs _____
(ii) GPF _____
(iii)CPS/Mutual funds/ULIP/NSCs : Rs _____
iv) PPF _____
(v)GLISc : Rs _____
(vi) Repayment of HBA Loan(Principal Amnt Only) : Rs _____
(vii) Bank Fixed deposit of 5 years period : Rs _____
(viii)Tuition fee(for 2 children) : Rs _____
ix)U/S 80CCC: Contributions to certain pension funds :Rs. _____
x) U/S 80CCD1: Contributions to CPS(up to 10% of salary(pay +DA) : Rs. _____

Total (4 a) : Rs _____

Total 4a limited to Rs.1.50 lakh

b) U/S80CCD1B

This deduction is over and above the ceiling limit of Rs 1.5 lakh provided under Section 80C and limit of Rs 50,000 : Rs

c) Deductions Allowable U/S 80D to 80U

i) **U/S 80D:** Deductions in resepct of Medical Insurence Premium (Self ,Spouse,Dependent Children Rs.25,000/-+ Parents Rs.50,000/-)

ii) **U/S 80DD: Maintenance of Dependent with Disability**

iii) **U/S 80E:** Interest on loan taken for the Purpose of Persuing his/her Higher Educatuion or for spouse or children U/S 80E (upto 8 years from drawal of loan)

iv) **U/S 80G:**Donations to certain charitable institutions under 80G

v) **U/S 80U:Person with disability U/S 80U**

vi) Deductions under Other Sections If any : Rs. _____

vii) **U/S 80GG:** To those individuals who do not received any house rent allowance but are paying House Rent. (Pensioners) : Rs. _____

d) Employer Contribution to Contributory Pension Scheme u/s 80CCD2 (up to 10% of salary(pay +DA) _____

Total (4 b to d)

5 Total Deductions (4a+b+c+d) under chapter VI-A : Rs _____

6 Taxable Income after deductions (rounded off to nearest Rs.10)=(3 - 5) : Rs

7 Tax Payable (Total Tax Payable) : Rs

8	ADD: Education Cess at 4% on the amount at S.No :10	: Rs	
9	Gross Tax Payable	: Rs	
10	LESS: T.D.S already deducted from the salary of March-October 2025.	: Rs	
11	Balance to be deducted from salary of	:Rs.	

November 2025 Rs.: _____

December 2025.Rs.:_____

January 2026 Rs.: _____

February 2026 Rs.: _____

Place:

Signature of the Assessee

Date:

Name

Designation

Place of working/Branch

(Enclose the required self attested copies of the exemptions claimed)

NEW REGIME

Dr.B.R.AMBEDKAR OPEN UNIVERSITY, HYDERABAD
PARTICULARS TO BE FURNISHED FOR INCOME TAX PURPOSE
Financial Year 2025-26

(Please submit the IT statement in the prescribed format only)

**This is to submit that I wish to submit the Income Tax Returns for the Financial Year 2025-26
UNDER NEW REGIME .**

Signature of the Employee

DETAILS OF INCOME AND EXEMPTIONS**INCOME FROM SALARY****A Employee particulars**

i) Employee/Pensioner Code No _____
ii) PAN No. _____
iii) Name of the Employee _____
iv) Designation _____
v) Senior Citizen (Age with Date of Birth)

(Yes/No)	age
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vi) Cell Number _____
vi) **Full Residential Address**

1 Salary Income

i)	Pay (March 2025 to February 2026)	: Rs	
ii)	D.A	: Rs	
iii)	H.R.A.	: Rs	
iv)	Interim Relief (IR)	: Rs	
v)	D.A Arrears	: Rs	
vi)	Special Pay/Honorarium	: Rs	
vii)	C.C.A	: Rs	
viii)	Telangana Increment	: Rs	
ix)	FPI/PP/BP	: Rs	
x)	Medical	: Rs	
xi)	Other Allowances		
	Surrender Earned Leave(SEL)	Rs.	
	Ph.D Arrears/Increment/CAS arrears	Rs.	
	Allowances (Type, Steno,Driver,Peshi, etc.,)	Rs.	
	PRC Arrears	Rs.	Rs.
	Exam Remuneration / Part-time Teaching	Rs.	
	Any other income i.e. Family pension etc	Rs.	
	Any other arrears	Rs.	

xii) Employer Contribution to Contributory Pension Scheme

Total Income from salary : Rs _____

2 Any Other Income Reported by the Employee : Rs _____

3 GROSS TOTAL INCOME: (1+2) : Rs _____

4 LESS: Standard Deduction. : Rs _____ -75,000

5 Taxable Income (rounded off to nearest Rs.10) : Rs _____

6 Less: Deduction of Employer Contribution to Contributory Pension Scheme u/s 80CCD2 _____

7 Tax Payable (Total Tax Payable) : Rs _____

8 ADD: Education Cess at 4% on the amount at S.No :10 : Rs _____

9 Gross Tax Payable (Sl.No.7+8) : Rs _____

10 LESS: T.D.S already deducted from the salary of March-Oct 2025. : Rs _____

11 Balance to be deducted from salary of :Rs. _____

November 2025 Rs.: _____

December 25.Rs.: _____

January 2026 Rs.: _____

February 2026 Rs.: _____

Place:

Signature of the Assessee

Date:

Name _____

Designation

Place of working/Branch