



ICAR - Indian Institute of Pulses Research

भा. कृ. अनु. प. भारतीय दलहन अनुसंधान संस्थान

कल्याणपुर, कानपुर - 208024 (उ. प्र.)

(An ISO 9001:2008 Certified Institute)

Fax : 091-512-2580992 Phone:2580986

No. 1-10/Tax/2025-26

Dated: 20.12.2025

Dr./Sh./Ms.....

Sir / Madam,

Kindly find enclosed herewith your Salary/ Pension statement for the year 2025-26 and Income Tax calculation sheet. It is requested that Salary statement may kindly be checked and after filling up the statement of savings, duly signed along with one copy of Income Statement may be returned to the undersigned latest by **31.12.2025 positively** to enable the office to calculate Income Tax and recover the balance Income Tax from your Salary/Pension. It may kindly be noted that rebate, if any, is claimed on account of savings other than saving made through Salary/Pension bills, it must be supported by documentary proof (i.e., attested copies of NSC's etc. and receipt in original for the house rent paid) otherwise no rebate will be allowed.

If statement of savings along with calculation sheet is not returned to the office by the above-mentioned date, it will be presumed that you don't have any savings other than the savings made through Salary/Pension bill and the Income Tax will be calculated and recovered accordingly.

Note:

- **In current financial year, the Assessee has to choose only one option: -**
 - i) **Old Slab**
 - ii) **New Slab: New Rates & Limited Deductions/ exemptions (115BAC)**
- **Calculation sheet Proforma may be downloaded from email/ IIPR Website.**
- It is requested that in case you want to deduct the **Income tax/GPF** from the salary of **Dec. 2025/each month** during the year, please inform before **10th of every month** so that salary bill can be prepared in due course. As per rule, GPF can be increase two times during the financial year and decrease once only.

Yours faithfully,

Drawing and Disbursing Officer

Encl.: As above

Note : Please see the detailed Income Tax Proforma on your email ID.

**ICAR- INDIAN INSTITUTE OF PULSES RESEARCH
KANPUR-208024**

Those who are paying rent for his/ her residential purpose and seeking rebate on income tax under old tax regime, for following details of the land be furnished:

Name of Landlord	
Address	
<p>Copy of PAN Card (Landlord): If you are paying rent up to Rs. 3,000, rent receipt is not mandatory for house rent allowance exemption, but for rent above Rs. 3,000, rent receipt is mandatory for HRA exemption.</p> <p>Rent above Rs. 1 lakh per annum will require copy of PAN card of the landlord. (Refer circular No. 8/2013 dated 10 October 2013)</p>	
In case, there is no PAN of the landlord, declaration to his effect from the Landlord be attached along with copy of the proof of ownership of property and copy of Aadhar Card	
Relationship with the employee, if any	
Whether the person to whom rent being paid is declared to be dependent to the employee and the declaration to this effect is submitted to the concerned establishment section of not	
Whether the employee of his/her spouse owns residential accommodation or not. If so the details & status be furnished	
Whether the spouse of the employee is availing Income Tax rebate on account of rent being paid from his/her employer.	

Signature:

Name & designation:

Division/Section.....

Contact No.....

**ICAR-INDIAN INSTITUTE OF PULSES RESEARCH
KALYANPUR, KANPUR – 208024**

Last date of submission: 31.12.2025 Financial year 2025-26 (Assessment year 2026-27)

Statement of Income of Dr./Sh./Ms..... Sl. No.....

PAN NO.

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- | | |
|---|----------|
| 1. (a) Basic Salary -Pay received/receivable during the year ending 28.2.2026 | Rs..... |
| (b) D.A. | Rs. |
| (c) HRA | Rs. |
| (d) Transport Allowance | Rs. |
| (e) Pension/Family Pension | Rs. |
| (f) Honorarium/T.V. talk/Field visit/Fee | Rs. |
| (g) Per. Pay | Rs. |
| (h) Pay arrear | Rs. |
| (i) Children Education Allowance | Rs. |
| (j) Leave encashment | Rs. |
| (k) Others | Rs. |

Gross Salary Income Rs.

2. Less Standard deduction Rs.75,000/- Rs.

Net Salary Income Rs.

4. Income under House Property Rs.....

(this field is mandatory if claiming deduction u/s 24B)

5. Income under Other Heads (Other than Salary)- Refer Annexure-I & II Rs.....

Gross Total Income Rs.

6. Deduction admissible from taxable income under Chapter VI-A (*donation*) of income Tax Act.

	Amount Paid	Qualifying Amount
(a) HBA Interest* (24B)	Rs.	Rs.....
(b) Employer contribution to NPS (80CCD2)Rs.....	Rs.....	Rs.....

** Deduction under section 24(b) for self-occupied property is NOT allowed under the New Tax Regime. Deduction for interest on loan is allowed only for let-out property, subject to conditions. A declaration in this context to be provided.*

Total deductible amount Rs..

7. Taxable Income

Savings (Under See 80-C) - Not Available

8. Taxable Income (Rounded off to multiple of Rs. 10/-) Rs.

9. Tax on income upto 4,00,000 : NIL Rs.

Rs. 4,00,001 to 8,00,000 : 5% of total income *minus* Rs. 4,00,000 Rs.

Rs. 8,00,001 to 12,00,000 : Rs. 20,000+ 10% of total income *minus* Rs.8,00,000/- Rs.

Rs. 12,00,001 to 16,00,000	: Rs. 60,000+15% of total income <i>minus</i> Rs.12,00,000/-	Rs.
Rs. 16,00,001 to 20,00,000	: Rs. 1,20,000+20% of total income <i>minus</i> Rs.16,00,000/-	Rs.
Rs. 20,00,001 to 24,00,000	: Rs. 2,00,000+25% of total income <i>minus</i> Rs.20,00,000/-	Rs.
Rs. 24,00,001 and above	: Rs. 3,00,000+30% of total income <i>minus</i> Rs.24,00,000-	Rs.
10. Total Tax		Rs.
11. Payable for all assesses Health and Education Cess 4%		Rs.
12. Surcharge (refer Note 2 below)		Rs.
13. Total Tax Payable		Rs.
14. Rebate / Relief		
i) Less: - Rebate u/s 87A		Rs.
ii) Less: - Relief u/s 89 (Form 10E)		Rs.
	Total	Rs.
15. NET TAX PAYABLE		Rs.
	Tax paid till Nov. 2025	Rs.
16. Income Tax recoverable in Dec. 2025		Rs.
Income Tax recoverable in Jan. 2026		Rs.
Income Tax recoverable in Feb. 2026		Rs.

NOTE:

1. **The amount of Rebate u/s 87A is 100% of income tax or Rs. 60,000/- whichever is less provided Net Taxable Income is upto Rs. 12 Lacs.**
2. **Surcharge is levied on the amount of income-tax at following rates if total income of an assessee exceeds specified limits**

<i>a. Rs. 50 Lakhs to Rs. 1 Crore</i>	-	<i>10%</i>
<i>b. Rs. 1 Crore to Rs. 2 Crores</i>	-	<i>15%</i>
<i>c. Rs. 2 Crore to Rs. 5 Crores</i>	-	<i>25%</i>
<i>d. Exceeding Rs. 5 crores</i>	-	<i>25%</i>

Certified that

1. I have got all the receipt with me and attested copies are enclosed.
2. I have no other income from any source to the best of my knowledge.

SignatureDate:.....
Name.....
Designation.....
Mobile No.....
Email ID.....

**ICAR-INDIAN INSTITUTE OF PULSES RESEARCH
KALYANPUR, KANPUR – 208024**

Last date of submission: 31.12.2025 Financial year 2025-26 (Assessment year 2026-27)

Statement of Income of Dr./Sh./Ms..... Sl. No.....

PAN NO.

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- | | |
|--|----------|
| 1. (a) Basic Salary- Pay received/receivable during the year ending 28.2.2026. | Rs..... |
| (b) D.A. | Rs. |
| (c) HRA | Rs. |
| (d) Transport Allowance | Rs. |
| (e) Pension/ Family Pension | Rs. |
| (f) Honorarium/ T.V. talk/ Field visit/Fee | Rs. |
| (g) Per. Pay | Rs. |
| (h) Pay arrear | Rs. |
| (i) Children Education Allowance | Rs. |
| (j) Leave encashment | Rs. |
| (k) Other | Rs. |

Gross Salary Income Rs.

- | | |
|--|----------|
| 2. Less Standard deduction Rs.50,000/- | Rs. |
| 3. (i) HRA exemption (US-10 (13-A), least of | Rs. |
| a. <i>Actual amount of HRA received</i> | Rs. |
| b. <i>50% of [basic salary + DA] for those living in metro cities</i> | Rs. |
| c. <i>Expend on rent in excess of 10% of Salary (Pay+DA)</i> | Rs. |
| d. <i>40% of salary (Pay + DA)</i> | Rs. |
| (ii) Leave Travel Allowance | Rs. |
| (ii) Less Education allowance (<i>Rs.100/- Per month per child only</i>) | Rs. |

Net Salary Income Rs.

4. Income under Other Heads (Other than Salary)- Refer Annexure-I & II Rs.....

Gross Total Income Rs.

5. Deduction admissible from taxable income under Chapter VI-A (*donation*) of income Tax Act.

	Amount Paid	Qualifying Amount
(a) Donation (80G)	Rs.....	Rs.....

(b) HBA Interest* (24B)	Rs.	Rs.....
(c) Medical Insurance (80D)	Rs.	Rs.....
(d) Interest on Education Loan (80E)	Rs.	Rs.....
(e) Any Other Deductions	Rs.....	Rs.....
(f) Section 80U - Tax Deduction for Disabled Individuals**	Rs.....	Rs.....

**Deduction limit on account of interest on loan in respect of self-occupied property is available upto Rs.2.00 lakh*

***Deduction of Rs. 0.75 lakh if assessee's disability is 40% and above, and Rs. 1.25 Lakh if disability is 80% and above.*

(Attached CMO Certificate Copy)

6. Taxable Income	Total deductible amount Savings (Under See 80-C)	Rs..
	(Limit upto Rs. 1,50,000/- only)	
(a) GPF contribution		Rs.
(b) GSLIS Contribution		Rs.
(c) 10% New Pension Scheme contribution 80CCD(1)		Rs.
(d) LIC Premium (limited to 20% of sum assured)		Rs.
Policy No.	Total Premium	
(e) HBA Payment (Principal)	upto 1.50 lakh	Rs.
(f) NSC VIII issue		Rs.
(g) Accrued interest on NSC		Rs.
(h) Others		Rs.
(i) Subscription to Mutual fund (ELSS)		Rs.
(j) Additional NPS Deduction 80CCD(1B)	upto 0.50 lakh	Rs.
	Total	Rs.
7. Taxable Income (Rounded off to multiple of Rs. 10/-)		Rs.
8. Tax on income upto 2,50,000	: NIL	Rs.
Rs. 2,50,001 to 5,00,000	: 5% of total income <i>minus</i> Rs. 2,50,000	Rs.
Rs. 5,00,001 to 10,00,000	: Rs. 12,500+20% of total income <i>minus</i> Rs.5,00,000/-	Rs.
Rs. 10,00,001 and above	: Rs. 1,12,500+30% of total income <i>minus</i> Rs.10,00,000/-	Rs.
9. Total Tax		Rs.
10. Payable for all assesses Health and Education Cess 4%		Rs.
11. Total Tax Payable		Rs.
12. Rebate / Relief		
i) Less : Rebate u/s 87A*		Rs.
ii) Less : Relief u/s 89 (Form 10E)		Rs.
	Total	Rs.
13. NET TAX PAYABLE		Rs.
	Tax paid till Nov. 2025	Rs.
14. Income Tax recoverable in Dec. 2025		Rs.
Income Tax recoverable in Jan. 2026		Rs.
Income Tax recoverable in Feb. 2026		Rs.

NOTE:

1. **The amount of Rebate u/s 87A is 100% of income tax or Rs. 12,500/- whichever is less provided Net Taxable Income is upto Rs. 5 Lacs.**
2. **Surcharge is levied on the amount of income-tax at following rates if total income of an assessee exceeds specified limits**
 - a. *Rs. 50 Lakhs to Rs. 1 Crore* - 10%
 - b. *Rs. 1 Crore to Rs. 2 Crores* - 15%
 - c. *Rs. 2 Crore to Rs. 5 Crores* - 25%
 - d. *Exceeding Rs. 5 crores* - 37%

Certified that

3. I certify that I have been paying house rent @ Rs. per month during the FY 2025-26.
4. I will actually pay a sum of Rs.towards LIC/NSC/UTI during the FY 2025-26.
5. I have got all the receipt with me and attested copies are enclosed.
6. I have no other income from any source to the best of my knowledge.

SignatureDate:.....
Name.....
Designation.....
Mobile No.....
Email ID.....