



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, पूसा, नई दिल्ली-110 012  
**C.S.I.R. Complex**  
Opp. Institute of Hotel Management  
Library Avenue, Pusa, New Delhi-110012

No.10-4(Income Tax)/2023-24-Pool

Date: 30 June, 2023

**NOTICE**

Dear SRAs,

The pay and allowances to CSIR-SRAs is granted after deducting appropriate Income Tax. From Financial Year 2023-2024 (Assessment Year 2024-2025), Government of India has announced a New Tax Regime (Section 115BAC of IT Act, 1961) as default Tax Regime. The rates of Income Tax under New Tax Regime are revised whereas no Changes have been made in old Tax Regime. The assesses have to exercise his option beforehand and inform to his employer/Income Tax Deductor. In absence of receipt of option from assesses, their taxes will be deducted as per New tax regime.

For the purpose of ascertaining tax liability and deducting TDS accordingly, you are requested to send the scanned copies of the following documents to this office through e-mail at [sodstp@csirhrdg.res.in](mailto:sodstp@csirhrdg.res.in):

1. Scanned copy of Duly filled and signed Option for Income Tax Deduction in Old/New Tax regime, (E-mail with Subject 'Form of option for Income Tax Deduction' – Before 31<sup>st</sup> Aug)
2. Self-attested copy of your PAN CARD issued by IT Department, Govt. of India
3. Duly filled in enclosed Investment Declaration Form for Financial Year 2023-2024 and
4. Supporting Documents in respect of the Investment Declaration Form

Note:- All documents mentioned at Sr. No. 2 to 4 must be legibly scanned into one PDF file and may be sent at the earliest. The subject of the e-mail should be "Pool No.XXXX-A: Investment Declaration Form for 2023-2024".

*Please note that this office will continue deducting TDS from salaries of SRAs as per New Tax regime in the event of non-receipt of aforesaid Form of option and other requisite documents.*

Enclosures: As Above

  
(EKALABYA BHARGAVA)  
SECTION OFFICER  
POOL SECTION  
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 2023-24 (or AY 2024-25)

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 2023-24 (AY 2024-25).
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 2023-24 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](mailto: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 31/10/2023** 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.

  
DPO, Pool Section,  
CSIR COMPLEX NEW DELHI