



भारत सरकार GOVERNMENT OF INDIA
 वित्त मंत्रालय MINISTRY OF FINANCE
 राजस्व विभाग DEPARTMENT OF REVENUE
 केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
 सीमा शुल्क आयुक्त का कार्यालय
 OFFICE OF THE COMMISSIONER OF CUSTOMS
 सीमा शुल्क गृह, विल्लिंगडन आईलैंड, कोचिन
 CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

Website: www.cochincustoms.gov.in
 E-mail: cochincustoms@nic.in

Control Room: 0484-2666422
 Fax: 0484-2668468

प्रशासनिक परिपत्र संख्या Administrative Circular No. 16/2023

विषय: वित्तीय वर्ष 2023-24 के लिए निवेश घोषणा फॉर्म संख्या 12 बी बी।

Subject: Investment Declaration Form No. 12BB for the Financial year 2023-24

सभी अधिकारियों/कर्मचारियों को सूचित किया जाता है कि वे वित्तीय वर्ष 2023-24 के लिए कर बचत निवेश एवं अन्य सूचनाओं (अन्य श्रोतों से प्राप्त आय सहित) का विवरण संलग्न प्रोफॉर्मा में प्रदत्त निवेश घोषणा फार्म 12 बी बी में 12.12.2023 या उससे पूर्व जमा करें। अन्यथा पी एफ एम एस पोर्टल पर लागू दरों से किए गए आकलन के अनुरूप आयकर की कटौती की जाएगी (पी एफ एम एस में डिफॉल्ट योजना नई व्यवस्था है)।

This is to inform that all Officers/Staff are requested to submit Investment declaration form 12BB stating tax savings investments & other information (including income from other sources) for the F.Y 2023-24 in the proforma attached herewith **on or before 12.12.2023 failing which income tax will be deducted according to estimation available in PFMS portal at the applicable rates (Default scheme in PFMS is New Regime).**

नोट: आय का विवरण पी एफ एम एस- ई आई एस पोर्टल पर देखा जा सकता है। कृपया लॉग इन करें: <https://pfms.nic.in/>

Note: Income details can be viewed through online PFMS-EIS portal. Please login: <https://pfms.nic.in/>

Signed by Pushpavally
 Kaithakattil

Date: 29-11-2023 11:04:13

Reason: Approved

प्रशासनिक अधिकारी (डी डी ओ)
 Administrative Officer (DDO)

संलग्न Encl: यथोपरि As above

प्रतिलिपि Copy to:

सभी अधिकारी/ सभी अनुभाग/ सूचना पट्ट/ इ डी आई (वेबसाइट में अपलोड करने हेतु)
 All Officers/ All Sections/ Notice Boards/ EDI (for uploading in website)



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Form No. 12BB (See Rule 26C)

Declaration form for the F.Y. 2023-24 (A.Y. 2024-25)

Employee Name:	
Designation :	PAN:
Mobile Number :	Employee Code :

Select the Tax Regime to be availed for Financial Year 2023-24:

New Tax Regime

Old Tax Regime

Particulars of Investments/Deduction for the F.Y 2023-24 and other information:

Item Name	Particulars	Eligibility (Rs.)	Amount
Exemption u/s 10(13A)			
House Rent Allowance	For HRA exemption, employees should provide self-attested copy of rent agreement/rent receipts. Enclose photocopy of PAN of landlord if rent per year is above Rs.100000/- Rent Paid is: _____(Rent per month) X ____Months	Metro/Non-Metro (Please tick appropriate one)	

Deduction u/s 24			
Name of the financial institution			
If Housing Loan jointly held , please mention percentage of share in repayment			
1	Interest on Housing Loan u/s 24(If the house is Self- Occupied and the loan was taken before 1 st April 1999) Bankers Certificate to be submitted)	Up to Rs.30000/- (If Self-Occupied)	
2	Interest on Housing Loan u/s 24(If the house is Self- Occupied and the loan was taken after 1 st April 1999) Bankers Certificate to be Submitted)	Up to Rs.200000/- (If Self-Occupied)	
3	Interest on Housing Loan u/s 24(Let-out/Deemed to be Let-out) (If the property is LET-OUT-Rental income need to be specified)		

Deduction u/s 80C (Maximum Amount Up to Rs.150000/-)			
Sl. No	Particulars	Document Number	Amount
1	Life Insurance Premium(LIC)		
2	Public Provident Fund(PPF)		
3	Unit Linked Insurance Policy(ULIP)		
4	Equity Linked Savings Scheme(ELSS)-Mutual Fund		
5	Payment for Tuition Fees for Children(Max. 2 Children)		
6	Principal Repayment Of Housing Loan		
7	Stamp Duty, Registration charges incurred for Buying House(1 st Year Only)		
8	Bank Fixed Deposit For 5 Years & Above		
9	Post Office Term Deposit For 5 Years & Above		
10	Sukanya Samriddhi Account Scheme		
11	Others(Please Specify)		

Deduction u/s 80CCC			
Contribution To Certain Pension Funds		Up to Rs.150000/-	
Deduction u/s 80CCD(1B)			
Contribution to National Pension Scheme(Please mention contribution from salary or separate investment)		Up to Rs.50000/-	
Deduction u/s 80			
80 D	Medical Insurance Premium-Individual, Spouse & Children	(Max. Limit Rs.25000/- Additional Rs.25000/- if any person insured is a Senior Citizen)	
80 D	Medical Insurance Premium-Parents	(Max. Limit- Rs.25000/- Additional Rs. 25000/, if any person insured is a SeniorCitizen)	
80 D	Preventive Health Check-up	Max. Rs.5000/- (Within overall limit of Rs.25000/50000)	
80 E	Interest for Loan taken for Higher Education	No Limit (Only Interest portion)	
80 DD	Maintenance/Treatment of Handicapped dependent who is a person with disability	Max Rs. 75,000/- for disability and Rs.1,25,000/- for severe disability 80% and above	
Others (Please Specify)			

Income from Other Sources:-

1. Military /Family pension
2. Income from house property(If let out)
3. Any other

Self Declaration:-

I hereby declare that the particulars given on pre-page/above are correct and complete in all respect. I may be allowed appropriate tax rebate while calculating my tax liability of Financial Year 2023-24 (Assessment Year 2024-25).

The self-attested documentary proof for claiming the benefits of various savings / investments already made or likely to be made, will be submitted by 12th January 2023, failing which the tax may be recovered from me by nullifying the savings / investments stated in declaration form.

I hereby state that the claim of deduction shown above is in my name and if it is in joint account then it is declared herewith that the other claimant will not claim it in his/her ITR.

Note: Tax (tentative) will be deducted on the basis of above declaration up to December 2023. From January 2024, tax will be deducted as per applicable rates, if details of savings supported with self-attested documentary proof are not submitted by **12th January 2023**. If declaration form is not received on the mentioned date, **tax will be deducted as per applicable rate.**

Signature of the Employee

Date:

Last date of submission of Declaration Form: 10th December,2023

INSTRUCTIONS

1. For claiming HRA exemption, photocopy of the PAN card of landlord where total rent amount exceed 1,00,000 is mandatory
2. Deduction in respect of interest on deposit in saving account may be claimed when filing return since it is not available in EIS.
3. If the monthly rent paid in cash exceeds Rs 5,000, then, it is mandatory to affix a revenue stamp on the rent receipt and get it duly signed by the landlord.
4. To claim tax deduction under section 80DD, tax payer will have to submit a copy of the medical certificate, which authenticates the disability of the dependent.
5. Payment of actual tuition fees paid for children can only be claimed u/s 80C and not the children education allowance received.
6. In case of receipt in arrears or advance of any sum in the nature of salary, relief u/s 89 can be claimed and in order to claim such relief, the employee has to submit form 10E on or before December 15.
7. **It is requested to submit the proforma as hardcopy to administration section.**

Tax Rates: Income Tax Slab for F.Y. 2023-24

Income Tax Slab Rate for FY 2023-24 (AY 2024-25) for Individuals (Old Regime):

- Individual (resident or non-resident), who is of the age of less than 60 years on the last day of the relevant previous year:

Net income range	Income-Tax rate
Up to Rs.2,50,000	Nil
Rs.2,50,001- Rs.5,00,000	5%
Rs.5,00,001- Rs.10,00,000	20%
Above Rs.10,00,000	30%

- Resident senior citizen, i.e., every individual, being a resident in India, who is of the age of 60 years or more but less than 80 years at any time during the previous year:

Net income range	Income-Tax rate
Up to Rs. 3,00,000	Nil
Rs. 3,00,001 – Rs. 5,00,000	5%
Rs. 5,00,001- Rs. 10,00,000	20%
Above Rs. 10,00,000	30%

- Resident super senior citizen, i.e., every individual, being a resident in India, who is of the age of 80 years or more at any time during the previous year:

Income range	Income-Tax rate
Up to Rs. 5,00,000	Nil
Rs. 5,00,001- Rs. 10,00,000	20%
Above Rs. 10,00,000	30%

Plus:-

Surcharge:-

- 10% of income tax where total income exceeds Rs.50,00,000/-.
- 15% of income tax where total income exceeds Rs.1,00,00,000/-.

Health and Education cess: - 4% of income tax and surcharge (if any).

Note:-

1. A resident individual is entitled for rebate under section 87A if his total income does not exceed Rs. 5,00,000. The amount of rebate shall be 100% of income tax or Rs. 12,500, whichever is less.

2. Standard deduction of Rs. 50,000/- for salaried and pensioners is available for AY 2024-25.

Tax Rates: Income Tax Slab for F.Y. 2023-24

Income Tax Slab Rate for FY 2023-24 (AY 2024-25) for Individuals (New Regime)

(Section 115BAC)

Income range	Income-Tax rate
Up to Rs. 3,00,000	Nil
Rs.3,00,001 – Rs.6,00,000	5%
Rs. 6,00,001- Rs. 9,00,000	10%
Rs.9,00,001- Rs.12,00,000	15%
Rs.12,00,001- Rs.15,00,000	20%
Rs.15,00,001 and above	30%

Plus: -

Surcharge: - 10% of income tax where total income exceeds Rs. 50,00,000/-

15% of income tax where total income exceeds Rs. 1,00,00,000/-

Health and Education cess: - 4% of income tax and surcharge

Note:

1. A resident individual is entitled for rebate under section 87A if his total income does not exceed Rs. 7,00,000. The amount of rebate shall be 100% of income tax or Rs. 25,000, whichever is less.

2. Standard deduction of Rs. 50,000/- for salaried and pensioners is available for AY 2024-25.

3. Deduction under Chapter VI-A deduction (80C, 80D, 80E etc.) (Except Section 80CCD(2)) is not exempted in New Regime