



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](http://www.cochincustoms.gov.in)

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### प्रशासनिक परिपत्र संख्या Administrative Circular No. 17/2024

विषय: वित्तीय वर्ष 2024-25 के लिए निवेश घोषणा प्रपत्र सं. 12 बीबी (नियम 26 सी देखें)

Subject: INVESTMENT DECLARATION FORM NO. 12 BB (SEE RULE 26 C) FOR THE FINANCIAL YEAR 2024-25.

सभी अधिकारियों/कर्मचारियों को सूचित किया जाता है कि, धारा 192 के तहत आयकर नियम के अनुसार, डीडीओ को आयकर की औसत दर से देय राशि पर स्रोत पर कर कटौती करना आवश्यक है।

This is to inform all Officers/Staff that according to income tax rule u/s 192, the DDO is required to deduct tax at source on the amount payable at the average rate of income tax.

इस उद्देश्य हेतु, पुरानी कर प्रणाली का चुनाव करने वाले तथा/अथवा अन्य स्रोतों से आय वाले सभी अधिकारियों/कर्मचारियों से अनुरोध है कि, वे वित्त वर्ष 2024-25 के लिए दावा की गई कटौती के प्रमाण के साथ यहा संलग्न निर्धारित प्रारूप में 12 बीबी फॉर्म दिनांक 13.12.2024 को या उससे पूर्व जमा करें। ऐसा न करने पर पीएफएमएस पोर्टल में उपलब्ध अनुमान के अनुसार आयकर की कटौती की जाएगी। डिफॉल्ट रूप से नई प्रणाली के अनुरूप की कटौती की जाएगी।

For this purpose, all Officers/Staff opting for **old regime and/or having income from other sources** are requested to submit 12 BB form in the prescribed format which is enclosed herewith along with the proof of deductions claimed, for the F.Y 2024-25, **on or before 13.12.2024 failing which income tax will be deducted according to estimation available in PFMS portal. By default income tax will be deducted as per new regime.**

नोट: आय का विवरण ऑनलाइन पीएफएमएस-ईआईएस पोर्टल के माध्यम से देखा जा सकता है। कृपया लॉगिन करें: <https://pfms.nic.in/>  
Note: Income Tax Estimation sheet can be viewed through online PFMS-EIS portal. Please login: <https://pfms.nic.in/>

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

संलग्न Encl: यथोपरि As above

प्रतिलिपि Copy to:

सूचना पट्ट/ इ डी आई (वेबसाइट में अपलोड करने हेतु)  
Notice Boards/ EDI (for uploading in website)

## **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.**



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INVESTMENT DECLARATION FORM NO. 12 BB (SEE RULE 26 C) FOR THE  
FINANCIAL YEAR 2024-25

Employee Name:

Designation :

PAN:

Mobile Number :

Employee Code :

Select the Tax Regime to be availed for Financial Year 2024-25:

New Tax Regime

Old Tax Regime

Particulars of Investments/Deduction for the F.Y 2024-25 and other information:

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

<b>Deduction u/s 24</b>			
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 <sup>st</sup> 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 <sup>st</sup> 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)		

<b>Deduction u/s 80C (Maximum Amount Up to Rs.150000/-)</b>			
<b>Sl. No</b>	<b>Particulars</b>	<b>Document Number</b>	<b>Amount</b>
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 <sup>st</sup> 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)		

<b>Deduction u/s 80CCC</b>			
Contribution To Certain Pension Funds		Up to Rs.150000/-	
<b>Deduction u/s 80CCD(1B)</b>			
Contribution to National Pension Scheme( <b>Please mention contribution from salary or separate investment</b> )		Up to Rs.50000/-	
<b>Deduction u/s 80</b>			
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 forHigher 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

**स्व-घोषणा 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 2024-25 (Assessment Year 2025-26).**

The self-attested documentary proof for claiming the benefits of various savings / investments already made or likely to be made, will be submitted by 3<sup>rd</sup> January 2025, 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 2025. For January 2025, tax will be deducted as per applicable rates, if details of savings supported with self attested documentary proof are not submitted by **3<sup>rd</sup> January 2025**. 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: 13 th December, 2024**