

No. TEC/Cash/TDS/2025-26/373
Government of India
Ministry of Communications
Department of Telecommunication
Telecommunication Engineering Centre
Khurshid Lal Bhawan, Janpath, New Delhi-110001

Dated: 08.12.2025

CIRCULAR

Sub: Calling of option & savings declaration for TDS under New Tax Regime or old Tax Regime for the Financial Year 2025-26 (Assessment Year 2026-27)-Reg.

Reference is invited to finance Act 2025, whereby income tax is required to be deducted from income chargeable under the head 'Salaries' for the Financial Year-2025-26.

2. In this regard, New Tax regime under section 115BAC (inserted by the Finance Act 2020 dated 27.03.2020) of the Income Tax Act-1961(referred to Income Tax Act-2025). Tax payers have been provided an option whether they want to pay taxes according to the New Tax Regime or Old Tax Regime.
3. An employee intending to opt for the concessional rates of tax, may intimate the Cash Section, being his/her disbursement office, of such intention for each year and upon such intimation, the Cash Section shall compute his total income as per the opted regime and make TDS thereon.
4. In view of the above, all the officers/officials of TEC, New Delhi and NCA Ghaziabad are hereby requested to furnish option/declaration with saving details, as applicable, in the format attached herewith, positively on or before **22th December, 2025** to Cash Section. If such intimation is not made by the employee, the Cash Section shall make TDS as per existing rule.
5. It is reiterated to submit the details on or before the given date after this date the option/saving declaration will not be accepted in any case except for employees joining this office after the due date.

Enclosure: As Above.


AO (Cash)

To

1. All concerned in r/o TEC through TEC Website.
2. Director (Estt.)/Director (Training), NCA Ghaziabad for further circulate to NCA's Officers/Officials.
3. Notice Board
4. Office Copy

Department of Telecommunication
Cash Section, TEC

Saving Declaration

Statement showing particulars of claims by an employee for deduction of tax .

1.	Name of the Employee		
2.	Employee Code		
3.	Designation		
4.	PAN No.		
5.	Option for Tax Regime (Please strike out whichever is not applicable)	<input type="radio"/> New Tax Regime	<input type="radio"/> Old Tax Regime
6.	Financial Year	2025-26	
7.	Gross Salary for the above financial year (estimated)		

Details of claims and evidence thereof

S.No.	Nature of Claim	Amount Rs.	Evidence/Particulars
1.	House Rent Allowance		
	(i) Rent Paid to the landlord		
	(ii) Name of the landlord		
	(iii) Address of the landlord		
	(iv) Permanent Account Number (PAN) of the landlord (Copy enclosed, if rent paid exceeds Rs.1 Lakhs)		
	Note-1: PAN of the landlord shall be furnished if the aggregate rent paid during the year exceeds one lakh rupees.		
	Note-2 : Further, those who are seeking HRA exemption, it is also required to submit the Rent Receipt for all the months for which you are claiming exemption (revenue stamp affixed on receipt) or Rent agreement		
2.	Loss for house property (Proof to be attached)		
Section 24(B)	Acquisition or Construction within 5 years from the end of Financial Year in which capital was borrowed? (Strike out which is not application (YES/NO))	<input type="radio"/> Completion certificate enclosed (for section 24 (b))	
	(If applicable prior Construction interest calculation may be <i>enclosed</i> for deduction in Five equal instalment with all the documents		
	a) Bank/Lender Name		
	b) PAN of the Lender (Bank or Financial Institution)		

	c) Interest + Principal (Certificate enclosed)	
3.	Income from other sources	
	a) Source-1	
	b) Source-2	
4.	Deduction under Chapter VI-A	
(A)	Sections 80C, 80CCC and 80CCD (Max.Rs.1,50,000)	
	Section 80C (Relevant proofs to be attached)	
	a) GPF	
	b) PPF	
	c) CGEGIS	
	d) PLI/LIC	
	e) Tuition Fee (Limited to 2 Children)	
	f) HBA Instalment (Principal)	
	g) ELSS/ULIP (Must be eligible for tax deduction)	
	h)	
(B)	Section 80CCD (IB) (proof to be attached)	
(C)	Other Section (e.g. 80E, 80G, etc.) under chapter VI	
(D)	Section 80D (CGHS)	
(E)	Section.....	
(F)	Section.....	
(G)	Section.....	

Verification

I, , son/daughter of..... do hereby certify that the information given above is complete, correct and true to the best of my knowledge and if the relevant documents are not furnished by me then the tax will be deducted as per the applicable rates.

Place.....

Date,

Mobile No.....

E-Mail id.....

Signature of Employee