

SRI VENKATESWARA UNIVERSITY::TIRUPATI

No. E.I(4)/I.T./2025

Date:09.12.2025

From

To

The Registrar
SV University
Tirupati

All the Heads of Institutions
SV University,
Tirupati

Sir / Madam,

Sub: SV University – Non-Establishment – Deduction of
Income Tax from the salaries of the employees of the
University, for the Financial Year 2025-26 – Regarding.

Ref: Vice-Chancellor's orders dated:09.12.2025

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I am, by direction, to inform that under Section 192 of the Income Tax Act, tax must be deducted at source on salary payment if the annual estimated income under this head exceeds the maximum amount not liable to be taxed.

In light of the above, I am to inform that, Income Tax is to be calculated and deducted from the salary in respect of the Teaching, Non-Teaching, Minimum Pay on Time Scale employees and others, who are drawing gross salary as detailed hereunder:

- (a) More than Rs.2,50,000/- per annum under Normal Tax Regime for employees below 60 years.
- (b) More than Rs.3,00,000/- per annum under Normal Tax Regime for employees above 60 years and
- (c) More than Rs.4,00,000/- per annum in alternative Tax Regime U/S 115 BAC – Annexure-II.

The Income Tax shall be deducted from the salary starting from December, 2025 payable in January 2026 and continued up to February, 2026 payable in March, 2026 and the Income Tax particulars are to be furnished (in the proforma enclosed) along with the salary bill for these months.

The Drawing Officers are requested to take note of the TDS provisions in respect of salaries for the Financial year 2025-2026, which are enclosed to this letter.

The salary claim bills shall not be passed for payments, unless the claim bills are accompanied by the Income Tax statement, showing the income and exemptions / concessions producing evidences thereof from December, 2025 to February, 2026.

This may be brought to the notice of all the employees working under your control for their information and compliance.

Yours faithfully
Sd/- M. BHUPATHI NAIDU
REGISTRAR

Encl: Income Tax proforma

- Copy to the Principals of all Constituent Colleges, SV University, Tirupati
- Copy to the Finance Officer, SV University, Tirupati
- Copy to all the Heads of Departments of SV University, Tirupati
- ✓ Copy to the Director I/c, Computer Center, SV University, with a request to place the I.T. Form in University Website.
- Copy to all the Officials / Officers, SVU Office, Tirupati
- Copy to Section Heads in SVU Office for circulation among the staff in the section concerned
- Copy to Personal Secretary to Vice-Chancellor / Registrar, SV University, Tirupati
- Copy to Personal Assistant to Rector, SVU, Tirupati
- Copy to file / spare/Master File.

//t.c.f.b.o.//


ASSISTANT REGISTRAR
(ADMINISTRATION-NT)





SRI VENKATESWARA UNIVERSITY :: TIRUPATI
INCOME TAX PROFORMA

FOR THE FINANCIAL YEAR 2025-2026 & ASSESSMENT YEAR 2026-2027

1	Name of the Employee, Designation and place of working	
2	PAN Number(PAN is mandatory)	
3	(a) Gross Salary for 2025-2026 (vide annexure-I)	
	(b) Other Allowances (SP/OT/Remuneration for extra work, Leave salary and Salary in lieu of notice, etc.) also Add all Perquisites	
4	Total (3a + 3b)	
	Choose the option New Regime ☐ Old Regime ☐	
	INCOME UNDER NEW REGIME	
5	Residing in Quarters : 7.5% if Salary – Rent Recovered (Salary means Pay only)	
6	Total (4 + 5)	
	Less : Exempt allowances (if included in the Gross Salary)	
7	Transport Allowance ₹3,200/- P.M. to blind / orthopedically handicapped Exemption u/s 10 (14) (if includes in the Gross Salary)	
8	TOTAL (6- 7)	
	LESS DEDUCTIONS	
9	Standard deduction U/s16 clause(ia) 75,000/- or amount of salary whichever is less	
10	Income from Salary (8-9)	
11	Add any other income reported by the employee, eg Bank FD interest etc.	
12	Gross Total income (10+11)	
	Less : Chapter VIA deductions :	
13	Employer's contribution towards NPS U/S 80CCD(2)	
14	TAXABLE INCOME (12-13) rounded to nearest multiple of ₹10/-	
15	COMPUTATION OF INCOME TAX ON TAXABLE INCOME	
(i)	Tax computation U/S 115 BAC	
	Exemption limit is ₹4,00,000 for any Individual irrespective of Age	
	TOTAL INCOME	RATE OF TAX
	Up to ₹. 4,00,000	NIL
	Between 4,00,000 – 8,00,000	5%
	Between 8,00,001 – 12,00,000	10% + Rs. 20,000/-
	Between 12,00,001 – 16,00,000	15% + Rs. 60,000/-
	Between 16,00,001 – 20,00,000	20% + Rs. 1,20,000/-
	Between 20,00,001 – 24,00,000	25% + Rs. 2,00,000/-
	Above 24,00,000	30% + Rs. 3,00,000/-
	Rebate U/S 87A is available if the Taxable income does not exceed Rs.12,00,000/-. Rebate is 100% of Tax or Rs.60,000/- whichever is less.	
(ii)	Add : Surcharge : No surcharge if income does not exceeds Rs.50 lakhs. (@10% if exceed Rs.50lakhs and upto Rs.1 Crore)	
(iii)	Add Education Cess: Health and Education Cess is 4% of Tax Payable	
	TOTAL INCOME TAX 15(i) + 15 (ii) +15 (iii)	
16	Relief u/s 89(i) (for arrears of salary subject to submission of form 10 E)	
17	NET INCOME TAX PAYABLE	
18	Amount of Tax to be deducted up to November 2025	
19	Balance of Tax Payable to be deducted	
	December, 2025	
	January, 2026	
	February, 2026	
	TOTAL ₹	
	INCOME UNDER OPTIONAL TAX REGIME (OLD)	
5	Residing on OWN / Rented House with address	
6	HRA Exemption u/s 10 (13A) and Rule 2 A if residing in rented house.	
a.	HRA Received	
b.	40% of Salary	
c.	Rent paid in excess of 10% of Salary (i – ii)	
	i) Actual Rent Paid	
	ii) Less 10% of salary (PAY + DA)	
	Least of the above three (i.e. a,b,c)	

Contd ... 2 ...



7	Residing in Quarters: 7.5% of Salary - Rent Recovered (Salary means Pay only)	
8	TOTAL (4 - 6 + 7)	
9	Transport Allowance ₹3,200/- P.M. to blind /orthopedically handicapped Exemption u/s 10 (14) (if includes in the Gross Salary)	
10	Profession Tax u/s 16 (iii)	
11	Standard deduction U/s16 clause(i a) ₹ 50,000/- or amount of salary whichever is less	
12	Interest Component on House Building Loan of self occupied residential property on accrual basis i) Two residential properties are eligible for self occupied if used for own residential purpose subject to Maximum ceiling. ii) Upto 30,000/- for Loan taken prior to 1-4-99 u/s 24(I) iii) Upto 2 Lakhs for loan taken on or after 01.04.99 and construction is completed within Five years from the date of borrowal iv) Upto 30,000/- for loan taken on or after 1-4-1999 for reconstruction, repairs, renewals etc., v) Deduction u/s 80EE: Deduction in respect of interest on loan taken of residential house property (Sec. 80EE, applicable from the assessment year 2017-2018 onwards) (See page No.4 point No. 7)	
13	Add any other income reported by the employee	
14	Gross Total income (8 - (9+10+11+12)+ 13)	
	LESS DEDUCTIONS	
15.i	Deductions u/s 80 C (Cumulative maximum deduction) is ₹. 1,50,000/-	AMOUNT
	A. GPF / PPF / CPS	
	B. LIC / PLIC : Actual Premium paid Or 10% of sum assured for others 15% of sum assured for persons who claimed deductions u/s 80DDB, u/s 80U, whichever is less	
	C. National Savings Certificate (VIII issue and IX issue) and accrued interest	
	D. ULIP of UTI (Minimum period of Holding 5 years)	
	E. Mutual Funds / ICICI / IDBI Tax Saving Bonds	
	F. Subscriptions to Deposit Scheme of National Housing Bank	
	G. Tuition Fee paid for 2 Children	
	H. Repayment of Housing Loan (Principal amount)	
	I. GIS	
	J. Term deposit for a period of 5 years or more in any Scheduled Bank	
	K. Amount deposit under senior citizen scheme (Min. 5 years)	
	L. Amount deposited in 5 years Time deposited scheme in Post Office	
	M. Stamp duty and Reg. Fees paid towards purchase of a Residential House / Flat (Min. 5 years)	
	N. Subscription to any notified bonds of NABARD	
	O. U/S 80 CCC Annuity Plan of LIC, any other Insurance Limited.	
	P. Amount invested in approved debentures and equity shares in a Public Companies engaged the infrastructure including power Sector, Units of mutual fund proceeds of which are utilized for the developing, maintaining etc. of a new infrastructure facility.	
	Q. Deposits in Sukanya Samruddhi Account of Individual / any girl child	
	TOTAL (A to Q)	

Contd ... 3 ...

15.ii.	Additional deduction U/s 80CCD (IB) of ₹ 50,000/- towards the contribution made by the Individual under the NPS (National Pension Scheme)	
16	Deductions under CHAPTER VI (A)	
A	U/s 80D Medical Insurance Premium should be paid any mode other than cash. ₹ 25,000/- For Father/Mother, spouse and dependent children of the Family being a senior citizen (80 years or more). The medical insurance Premium paid / Contributed to Central Govt., Health Scheme (CGHS) and any payment made on account of preventive Health Checkup. Aggregate deduction is ₹ 50,000/-	
B	U/s 80E Deduction in respect of Total Interest paid on Loan taken for Higher Education of the Assessee or his relative (i.e. Spouse, children and the student for whom the Tax payer is the legal guardian only) maximum 8 years or till the Principal amount of such loan together with interest is liquidated, whichever is earlier	
C	Deduction U/S 80 EE (point No.7 Annexure-I)	
D	U/s 80EEA ₹ 1,50,000/- or actual interest paid whichever is less as deduction on loan taken for certain house property (Point No.8 Annexure - I)	
E	U/s 80 EEB ₹ 1,50,000/- or actual interest paid whichever is less, as deduction in respect of loan taken for purchase of Electrical Vehicles.(Point No. 9 Annexure - I).	
F	U/s 80G 100% Donations made to PM/CM relief, Swachh Bharath Kosh and Clean Ganga Fund etc, National fund for control of Drug Abuse, National sports fund or National Cultural fund or fund for technology development and application and National Illness Assistance Fund. Donations paid in cash more than Rs.10,000/- is not allowed as deduction.	
G	U/s 80GG Deduction in respect of rent paid (person who is not in receipt of HRA (Form 10BA furnished) 1. ₹ 5,000/- P.M. 2. 25% of Total Income 3. Actual Rent paid in excess of 10% of total income 4. Least among the above	
H	U/s 80U Deduction for permanent Physical Handicapped persons (employee) subject to a maximum of ₹75,000/- and ₹1,25,000/- allowed for severe disability over 80% (Enclose A certificate in latest standard format certified and issued by the Medical Authority)	
TOTAL (A TO H)		
17	TAXABLE INCOME (14-(15+16)) rounded to nearest multiple of ₹10/-	
18	CALCULATION OF INCOME TAX ON TAXABLE INCOME	
Those who are working and below 60 years : Optional Tax regime (Old)		
	NET INCOME RANGE	INCOME TAX RATES
	Up to Rs.2,50,000 for individual	NIL
	Up to Rs.3,00,000 (above 60 years)	NIL
	₹ 2,50,001 to ₹ 5,00,000	5%
	₹ 3,00,001 to ₹ 5,00,000 (above 60 years)	5%
	₹ 5,00,001 to ₹ 10,00,000	₹ 12,500/- + 20%
	₹ 5,00,001 to ₹ 10,00,000 (above 60 years)	₹ 10,000/- + 20%
	₹ 10,00,001 to ₹ 50,00,000	₹ 1,12,500/- + 30%
	₹ 10,00,001 to ₹ 50,00,000 (above 60 years)	₹ 1,10,000/- + 30%
(i)	Total Net Income Tax Payable	
	Rebate of 100% tax or ₹1,12,500/- whichever is less is available if Taxable income does not exceed ₹ 5,00,000/- u/s 87A (Taxable income means Gross Total Income - Deductions u/s 80C to 80U)	
(ii)	Add : Surcharge No surcharge if income does not exceeds ₹.50 lakhs (@10% if exceed Rs.50lakhs and upto Rs.1 Crore)	
(iii)	Education Cess: Health and Education Cess is 4% of Tax Payable	
If the Assessee wants to Avail the above Alternative Tax Regimes, he is required to upload an option in prescribed mode on or before the due date of submission of Return of Income		
19	TOTAL INCOME TAX (i+ii+iii)	
20	Relief u/s 89(i) (for arrears of salary subject to submission of form 10 E)	
21	NET INCOME TAX PAYABLE(19-20)	
	Amount of Tax deducted up to November 2025	
	Balance of Tax Payable	
		December, 2025
		January, 2026
		February, 2026
		TOTAL
I hereby declare all the above facts are true and correct to the best of knowledge and belief.		

PLACE: TIRUPATI
DATE:

Signature of Employee

Contd ... 4 ...

ANNEXURE - I

DETAILS OF SALARY DRAWN FROM MARCH 2025 PAID IN APRIL, 2025 ONWARDS

MONTH	PAY	DP\ AGP	DA	HRA	IR	CCA	SP/ OA	TOTAL	GPF/ NPS	GIS	LIC/ PLIC	PT	IT
MAR, 2025													
APR, 2025													
S.L.													
MAY, 2025													
JUN, 2025													
JUL, 2025													
AUG, 2025													
SEP, 2025													
OCT, 2025													
NOV, 2025													
DEC, 2025													
JAN, 2026													
FEB, 2026													
DA 1													
DA 2													
DA 3													
ARREARS If any													
TOTAL													

* Transport allowance to blind/handicapped employees

HOUSE RENT DECLARATION

I _____, do hereby certify that I have occupied the premises
(Door No. / Location) _____ for the
purpose of my residence for the financial year 2025-26 and have paid _____
towards rent.

Station:
Date:

Signature of the employee



1. All the employees claiming exemptions u/s 80C under Chapter-VI (A) should submit proof of such expenditure actually incurred besides the certificates issued by the respective authorities, otherwise proportionate Income Tax will be deducted automatically from the salary.
2. All the employees claiming house loan interest exemption should submit a declaration to the effect that it is self occupied property, the date of commencement of construction and completion in addition to the production of certificate obtained from the authority which granted house loan, otherwise proportionate Income Tax will be deducted automatically from the salary. The declaration shall be submitted in Form No. 12C. If property is let out, the annual rent received should be disclosed as Income.
3. All the employees paying House Rent above ₹ 8,000/- p.m. should enclose House Rent Receipts obtained from the House Owner.
4. Employees paying House Rent below ₹ 8,000/- p.m. should enclose a House Rent Self Declaration.
5. All the employees claiming exemption U/s 80E should submit the certificate from the Scheduled bank or Charitable Institution mentioning the name of the Assessee, Spouse or Children.
6. Employees claiming exemption U/s 80 U should submit a certificate in latest Standard Format issued by the Medical Authority and minimum disability should be 40%.
7. Deduction under section 80EE: Deduction in respect of interest on loan taken from a Bank or Housing Finance Company for acquisition of Residential House Property.

Conditions:

- i) The Assessee is an Individual, may be Resident or Non-resident.
- ii) He has taken loan for the purpose of acquisition of Residential House property and loan is taken from Bank or Housing Finance Company.
- iii) The loan has been taken during 1st April, 2016 to 31st March, 2017.
- iv) The maximum amount of loan should not exceed ₹ 35 lakhs.
- v) The value of residential house property does not exceed ₹ 50 lakhs.
- vi) The Assessee does not own any residential house property on the date of sanction of loan.
- vii) Interest payable on the loan or ₹ 50,000/- whichever is less is available as deduction.

Note: Double deduction not possible: If deduction is claimed U/s 80EE no deduction will be allowed in respect of such income under any other provision of the act for the same or any other assessment year.

8. Deduction in respect of interest on loan taken for certain house property Sec.80 EEA, applicable for the assessment year 2020-2021 onwards) ÷ Deduction under section 80 EEA is available if the following conditions are satisfied-

- i) The assessee is an individual.
- ii) He is not eligible to claim any deduction under section 80 EE
- iii) He has taken a loan for if the purpose of acquisition of residential house property.
- iv) The loan is sanctioned by a financial institution (i.e. a bank or banking institution or a housing finance company) during 1st April, 2019 and 31st March, 2022

- v) The stamp duty value of the residential house property does not exceed ₹ 45 lakhs.
- vi) The assessee does not own any residential house property on the date of sanction of loan if the above conditions are satisfied, the assessee can claim deduction under section 80 EEA. of Rs. 1,50,000/- or Actual interest payable whichever is less.
9. Deduction in respect of interest on loan taken for purchase of electric vehicle under section 80 EEB, applicable from the assessment year 2020 -21 onwards, if the following conditions are satisfied.
- The assessee is an individual
 - He has taken a loan for the purpose of purchase of an electric vehicle
 - Loan is taken from a financial institution (i.e. a bank or any deposit taking NBFC or a systematically important non-deposit taking NBFC)
 - Loan is sanctioned during 1st April, 2019 and 31st March, 2023. The assessee can claim deduction in respect of interest payable on the loan ₹. 150,000/- or actual interest paid whichever is less.

Note: No Deductions U/s 80E; 80EE; 80EEA; 80EEB; 80C; 80D; 80GG; 80U; are available if the Assessee opts for the Alternative Tax Regime U/s 115 BAC

ANNEXURE-II

Under the Default Tax Regime U/s 115BAC the Assessee can avail only the following deduction / exemptions. No other deductions and exemptions are allowed except the following deductions / exemptions.

10. Deductions:

- Employer's contribution towards NPS U/S 80CCD/2.
- Interest on Public Provident Fund and Final/Payment at the time of Maturity.
- Interest on Sukanya Samrudi Account and Final payment at the Time of Maturity.

11. Exemptions:

- Gratuity.
- Commutation of pension.
- Leave encashment at the time of superannuation.
- Retrenchment compensation.
- Compensation on voluntary Retirement / Separation.
- Tax on Non Monetary perquisite paid by the employer.
- Sum received under life Insurance policy.
- Interest and withdrawn from Recognized Provident fund.
- Payment/Withdrawal from NPS.
- Payment from Approved Superannuation Fund.
- Transport allowance Rs3,200/- p.m (to an employee who is blind or deaf and dumb or orthopedically handicapped).

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