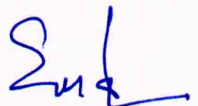


**HALL MANAGEMENT CENTRE  
IIT KHARAGPUR**

No. IIT/HMC/IT/2025-2026  
Date: 15<sup>th</sup> December, 2025

**Sub: Distribution of the Form for computation of Salary Income and Deduction of Income Tax from salary for the year 2025-2026.**

Forms for the computation of salary income and deduction of Income Tax from salary for the Financial Year – 2025-2026 are enclosed herewith which may be submitted after duly filled-up in the office of Hall Management Centre latest by **31<sup>st</sup> December, 2025.**

  
Chairman, HMC

Enclosed. As stated.

To;

The Wardens,

All Halls of Residence – with the request to bring to the notice of the staff members to download the forms from the HMC website.



**HALL MANAGEMENT CENTRE  
IIT KHARAGPUR**  
Declaration for deduction under VIA and BOC for the year \_\_\_\_\_

Employee Name & EC:		Desig:		Hall:	
Email Id:		Contact No.		PAN No.	
S. No.	Description of Investment	Documents Required	Maximum Limit (Rs.)	Amount (Rs.)	
1.01	House rent paid to the Landlord-U/S 10 (13/A)	Original rent receipt of every month (with revenue stamp for rent paid above Rs. 4999/-) or Rent agreement. Receipt should contain PAN of Landlord if rent for the year exceeds one lakh.	Exemption of HRA is a least of the following (i) Actual HRA received (ii) Rent paid less 10% salary (iii) 40% of salary (50% in case Mumbai, Kolkata, Chennai, Delhi)		
1.02	Interest paid on Housing Loan. Loan taken before 01/04/99 U/s 24 B	Certificate from Bank / Financial Institute	Rs. 30,000		
1.03	Interest paid on Housing Loan. Loan taken after 01/04/99 U/s 24 B	Certificate from Bank / Financial Institute	Rs. 2,00,000/-		
2.01	Deduction in respect of Medical Insurance Premia. Sec 80D	Mediclaime Policy copy or Premium Certificate	Maximum Limit for General Rs. 25000/- and Sr. Citizen above 60years old Rs. 30,000/-		
2.02	Deduction in respect of maintenance including medical treatment of handicapped dependent who is a person with disability Sec-80DD	Copy of the certificate issued by the Medical authority / BCRTM IIT Kharagpur	Disability-Rs. 75000 Severe Disability Rs. 125000		
2.03	Deduction in respect of Medical Treatment Decease Sec-80DDB	Certificate in the prescribed Form from a Neurologist and oncologist, urologist, Haematologist or such other specialist as may be prescribed working in a Govt. Hospital/BCRTM, IIT Kharagpur	Citizen: Rs. 40000 Senior Citizen: Rs. 60000 Super Senior Citizen: Rs. 80000		
2.04	Deduction on Interest on Loan for Higher Study-Sec 80E	Certificate form Bank / Financial Institution	Entire payment of Interest is deductible. Tax deduction is available for a maximum of 8 years or till the interest paid, which ever is earlier.		
2.05	Deduction on House Rent Paid Sec-80GG	Original Rent Receipt of every month (with Revenue stamp for rent paid above Rs. 4999/-)	Exemption of HRA is a least of these three (i) Rent paid less 10 % salary (ii) Rs. 2000/- per month i.e, maximum deduction available is Rs. 24000 (iii) 25% of total Income Note: There are some condition for this benefit Assesses or his spouse or minor child should not hold residential accommodation at the place of employment. He should not get a House rent Allowance He should not have self occupied residential premises at ant other place.		



**HALL MANAGEMENT CENTRE  
IIT KHARAGPUR**  
Declaration for deduction under VIA and SOC for the year \_\_\_\_\_

Employee Name & EC:		Desig:		Hall:	
Email id:		Contact No.		PAN No.	
	Description of Investment	Documents Required	Maximum Limit (Rs.)	Amount (Rs.)	
2.06	Expenditure on Disability 80-U	For self Disability	Disability Rs. 75000 Severe Disability Rs. 125000		
3.01	Public Provident Fund (excluding EPF/NPS/CPF)	Copy of payment Receipt / Passbook			
3.02	Public Provident Premium including Pension Plan & ULIP	Copy of Premium Payment Receipt (proposal receipt will not be considered)			
3.03	NSC Purchase during the year	Copy of NSC certificate/s			
3.04	Interest on NSC Purchased	Statement regarding date of purchase & amount			
3.05	Tuition Fees (Up to Two Children)	Copy of payment Receipt from School			
3.06	Post office Term Deposit	Copy of Receipt			
3.07	Bank Fixed Deposit ( More than 5 years	Copy of FD Receipt			
3.08	Sukanya Samriddhi Account (for below 10 years girls)	Copy of Deposit Receipt			
3.09	Home Loan Principal Payment	Certificate from Bank / Financial Institution			
3.10	Contribution to Annuity policy of LIC or any other insurer	Certificate from Financial Institution / LIC	Rs. 15000/-		

**DECLARATION**

I, declare that the above statement is true to the best of my knowledge and belief. In the event of any change that may occur during the year pertaining to the information given in the form, I undertake to inform the same to the company. Income tax liability arising due to failure, if any, for not making / not intimating payment / investment made or proposed to be made by me and / or any wrong declaration would be my responsibility.

I further undertake to provide all documentary proofs of payment made by me before 10<sup>th</sup> Feb, 2018 and if fail to do so, the HMC, IIT can take full deduction of income tax dues from Feb, 2017 salary.

Date:

Signature of the Employee:



**HALL MANAGEMENT CENTRE  
IIT KHARAGPUR**  
Declaration for deduction under VIA and 80C for the year \_\_\_\_\_

Employee Name & EC:		Desig:	Hall:
Email id:	Contact No.	PAN No.	

**DECLARATION FOR HOUSE RENT ALLOWANCE RELIEF - FINANCIAL YEAR 2017-2018**

Details of rent actually paid:

a. Address of residential property in respect of which rent paid

.....

.....

b. Name of Landlord to whom rent is paid: .....

c. Rent payable / paid during the Financial Year Rs. : .....

(Please attach copy of Lease/Rent Agreement. In case no agreement is executed submit copy of ORIGINAL rent receipts. In case rent receipts is not submitted, Inter relief will not be given)

**DECLARATION:**

- i. I hereby declare that I shall inform immediately to the company any change in monthly rent stated above or discontinuation of house rent payments.
- ii. I also declare that no residential accommodation owned by me or by my spouse or by my child or by HUF of which I am a member at the place where I reside or perform the duties of employment.
- iii. I hereby declare that what is stated above is true and correct. Any Income Tax dues arising out of wrong declaration will be my sole responsibility.

Date:

Signature of the Employee.