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कर्मचारी राज्य बीमा निगम
(श्रम और रोजगार मंत्रालय, भारत सरकार)
EMPLOYEES' STATE INSURANCE CORPORATION
(Ministry of Labour & Employment, Govt. of India)



उप क्षेत्रीय कार्यालय,
हाऊसफेड कॉम्प्लेक्स, शास्त्री नगर मार्ग, एरन्धिपालम,
कोषिकोड-673006
Sub Regional Office
Housefed Complex, Sasthri Nagar Road,
Erannhipalam, Kozhikode-673006
Phone: 0495-2772270/ 2772260/ 2772250/
2772240
Email : dir-kozhikode@esic.nic.in

सं. ए-40012/17/2023-लेखा**दिनांक : .03.2025**

To,

All the Pensioners under SRO Kozhikode

Sir/Madam,

विषय : Assessment of Income Tax for the financial year 2025-2026 - के बारे में
संदर्भ : Income Tax Circular 04 of 2023 dated 05.04.2023.

As per the above cited instructions issued by CBDT, new tax regime is the default tax regime for the financial year 2023-24 and subsequent years. However, under sub-section (6) of section 115BAC of the Act, a person may exercise an option to opt out of this tax regime. A Person not having income from business or profession can exercise this option every year. Accordingly all the pensioners under ESIC SRO Kozhikode shall intimate their intended tax regime for the FY 2025-26 to this office within ten days of receipt of this letter preferably via email ID : fna-kozhikode.ke@esic.nic.in. If intimation is not made by the pensioner, it shall be presumed that the pensioner continues to be in the default tax regime and has not exercised the option to opt out of the new tax regime. Accordingly, in such a case, tax will be deducted at source on income under section 192 of the Act, in accordance with the rates provided under sub-section (1A) of section 115BAC of the Act

भवदीय,

सहायक निदेशक (वित्त)

Copy to :- 1. The Secretary, ESIC Pensioners Association (Kerala), Thrissur.
2. The Dy Director (Cash) for information
3. The Dy Director (Administration) for information
4. Website/Notice Board.