OSMANIA UNIVERSITY
HYDERABAD – 500 007.

No.106 /Pre-Audit/Gaz/2026. Date: 05-10-2026.

To
All the Principals of Campus & Constituent Colleges, O.U.
All the Heads of Departments, O.U.
All the Officers of the Osmania University.
All the Directors of the Schemes, O.U.

Sir / Madam,

Sub:- INCOME TAX – Deduction of Tax at Source from Salaries for the Financial Year 2026-2027 – **Guidelines** – Communicated.

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1. All the regular Teaching Staff, Gazetted Officers and Non-Teaching Staff of the Osmania University are requested to submit the Form-A (In Duplicate) together with relevant enclosures to this office towards deduction of Income Tax at Source from the Salaries for the Financial Year 2026-2027. Specimen of Form 'A', (House Rent receipt) & Income Tax rates, are enclosed herewith. They are also informed that, while quoting PAN in the Form 'A' a copy of Pan Card & Aadhar Card may be enclosed which is mandatory, without which it will **be treated as incomplete.** Further, a copy of the PAN card of the owner of the house may also be enclosed if the house rent exceeds Rs. 1,00,000/- P.A. without which House rent rebate will not be admitted.

2. It may also be noted that it is mandatory to link PAN Card & Aadhar Card by all individuals. The Heads of Office and the Principals of the Colleges are requested to obtain the Form 'A' of Income Tax (in duplicate) from the Non-Teaching employees working under them whose annual income exceeds Rupees Two Lakhs fifty thousand, along with a copy of PAN Card and Aadhar Card and forward the same to the Deputy Registrar, (Accounts – Pay Bills), O.U. **on or before 17-10-2026.**

3. The Teachers / Gazetted Officers are requested to submit the Form 'A' alongwith all relevant documents to Deputy Registrar (Pre-Audit), O.U.

4. Further, it is informed that the Pre-Audit Branch will not admit the salary for the month of October, 2026 (All the Regular Teaching staff and Non-Teaching Staff) if the Form 'A' along with a copy of Pan Card & Aadhar Card and a copy of supporting documents for claiming rebates, are not submitted on or before 17-10-2026.

5. This may kindly be brought to the notice of all the concerned employees with the Specimen of Form 'A' and its enclosures.

The Form 'A' can be downloaded from O.U. website (www.osmania.ac.in).

Yours faithfully,
5/10/26
DEPUTY REGISTRAR
(Pre-Audit),O.U.

Encl : **(1)** Form 'A' , **(2)** Receipt of House Rent. **(3)** Income Tax rates

Copy to :-

1) The Secretary to the Vice-Chancellor, O.U.
2) The P.A. to the Registrar, O.U.
3) The Controller of Examinations, O.U. and The Director, Academic Audit Cell, O.U. with a request to furnish the list of the Teachers / Non-Teaching showing the amount of Examination Remuneration / Inspection fee respectively paid during the financial year 2026 – 2027 may be submitted on or before 10-02-2027. This information is required in view of the direction received from the Income Tax Department, since these payments are also to be taken into account for calculating the Income Tax.

OSMANIA UNIVERSITY

FORM - A

COMPUTATION OF INCOME OF ALL THE REGULAR TEACHING STAFF, GAZETTED OFFICERS AND NON- TEACHING STAFF OF O.U.

FINANCIAL YEAR - 2026 – 2027

1. a) Name of the Teacher / Employees :
   b) Designation :
   c) Department / Place of Work :
   Residential Full Address :
   d) **PAN** (Permanent Account Number) (Mandatory under IT Act.) :
   Enclose copy of Pan Card & Aadhar Card :
   e) Employee I.D. No.
   f) Phone No. (Residence / Cell) :

2. **Total Income:**

i)	Pay	:	Rs.
ii)	Special Pay / FPI / Allowance.	:	Rs.
iii)	D.A.	:	Rs.
iv)	H.R.A.	:	Rs.
v)	C.C.A / Others	:	Rs.
vi)	Other Allowances / D.A. Arrears etc.	:	Rs.
vii)	(i) Examination Remuneration / Other Remunerations (ii) **CAS Arrears** (iii) Part-Time Teaching Allowances (iv) Telangana Increment (v) Encashment of Earned Leave (vi) (IR) Interim Relief.	:	Rs.
	Total:-	:	**Rs.**

3. **House Rent Allowance Exemption Limited to:-**

i)	Actual HRA received --OR--	:	
ii)	Rent Paid in excess of 10% of Salary --OR--	:	Rs.
iii)	50% of Salary if the employee is in Chennai/Mumbai/Calcutta/Delhi and 40% of Salary if the Employee is in any other place.	:	

which ever is least

4. Balance (2 – 3) : Rs.
5. Professional Tax : Rs.
6. Balance (4 – 5) : Rs.

Indicate the tax Regime (✓)

			Old tax Regime (or)	Exemption Not allowed New tax Regime
7.	**Standard Deduction** under Section (16 i a)	:	Rs. (–) 50,000/-	(–) Rs.75,000/-
8.	Balance (6 – 7)	:	Rs.	
9.	Deduct : Loss from House Property, if any. (Interest on Home Loan) – **Max. Rs. 2 Lakhs** U/s.24 (B):		Rs.	
10.	Taxable Income (8 – 9)	:	Rs.	

P.T.O.

11. (A) Deduction under Section 80 CCE (The aggregate amount of deduction U/s 80 C, 80 CCC should not exceed Rs.1,50,000/-)

80 C

i) L.I.C.	:	Rs.
ii) P.F.	:	Rs.
iii) P.P.F.	:	Rs.
iv) N.S.C.	:	Rs.
v) Approved mutual funds	:	Rs.
vi) F.B.F.	:	Rs.
vii) G.S.L.I.S	:	Rs.
viii) Repayment of House Building Loan	:	Rs.
ix) Tuition fees paid limited to (2) Children	:	Rs.
x) Investment in debentures/equity shares (of public companies engaged in the infrastructure facility) approved by the central Board of Direct Taxes.	:	Rs.
xi) F D in SBI / Nationalised Banks for a minimum period of (5) years	:	Rs.
11 (A)Total:-	:	Rs.

80 CCD (1 B) (NPS) (National Pension Scheme) (max.Rs.50,000/-): Rs.

11. (B) Deduction under Chapter VI-A

Sections 80 D (Upto 25,000/- and 50,000/- for Senior citizen)	:	Rs.
80 DD (Upto 75,000/- and 1,25,000/- in case of severely disabled persons)	:	Rs.
80 E Interest on Education Loan (Copy to be enclosed)	:	Rs.
80 G PM / CM / NDF, etc. (Relief.)	:	Rs.
80 U (same as 80 DD)	:	Rs.
11 (B)Total:-	:	Rs.
12. Total 11(A) + 11(B)	:	Rs.
13. **Total Income (10 – 12)**	:	Rs.
14. Tax on total income	:	Rs.
15. Tax Rebate under Section (87A)	:	Rs.

Old tax Regime Rebate Rs. 12,500/- (income does not exceed Rs.5 Lakhs)

New tax Regime Rebate Rs. 60,000/- (income does not exceed Rs.12 Lakhs)

16. Balance (14 – 15)	:	Rs.
17. Health & Education Cess @ 4% of Income Tax	:	Rs.
18. Total Tax Payable (16 plus 17)	:	Rs.
19 Relief u/s 89	:	Rs.
20. Balance Tax Payable (Column Nos. 18 – 19)	:	Rs.
21. Amount of Tax already deducted from the Salaries i.e. March 2026 to September 2026	:	Rs.
22. Balance to be deducted from the salaries of October 2026 to February 2027.	:	Rs.
i) October 2026	:	Rs
ii) November 2026	:	Rs.
iii) December 2026	:	Rs.
iv) January 2027	:	Rs.
v) February 2027	:	Rs.

Dated :

SIGNATURE OF THE ASSESSEE
(NAME AND DESIGNATION)

PROFORMA RECEIPT OF HOUSE RENT

Received a sum of Rs._____ (Rupees_____

_____) from Dr./Sri./Smt._____

O.U., towards the rent @ Rs._____ per month from March, 2026 to September, 2026 in respect of House No._____

situated at_____ Hyderabad / Secunderabad.

Date:

Place:

SIGNATURE OF THE HOUSE OWNER

NAME:

PAN Card copy of the House Owner
(If the house rent exceeds Rs. 1,00,000/- P.A.).

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PROFORMA RECEIPT OF HOUSE RENT

Received a sum of Rs._____ (Rupees_____

_____) from Dr./Sri./Smt._____

O.U., towards the rent @ Rs._____ per month from March, 2026 to September, 2026 in respect of House No._____

situated at_____ Hyderabad / Secunderabad.

Date:

Place:

SIGNATURE OF THE HOUSE OWNER

NAME:

PAN Card copy of the House Owner
(If the house rent exceeds Rs. 1,00,000/- P.A.).

TABLE INDICATING INCOME SLABS AND TAX RATES

FINANCIAL YEAR 2026 – 2027 SALARY u/s 192 / Pension u/s 194P

	OLD TAX REGIME				NEW TAX REGIME u/s 115-BAC	
	Income Tax Slab	Income Tax Rate for Individuals below **60 years**	Income Tax Rate for individuals **60 years** or more but **less than 80 years** of age any time during the previous year	Income tax Rate for individuals **80 years of age** or more any time during the previous year	Income Tax Slab	Income tax Rate
1)	Upto Rs. 2,50,000/-	NIL	NIL	NIL	Upto Rs. 4,00,000/-	NIL
2)	Rs. 2,50,001/- TO Rs. 3,00,000/-	5% above Rs.2,50,000/-	NIL	NIL	Rs. 4,00,001/- TO Rs. 8,00,000/-	Rs. 20,000 + 5% above Rs. 4,00,000/-
3)	Rs. 3,00,001/- TO Rs.5,00,000/-	5% above Rs.2,50,000/-	5% above Rs. 3,00,000/-	NIL	Rs. 8,00,001/- TO Rs.12,00,000/-	Rs. 20,000 + 10% above Rs. 8,00,000/-
4)	Rs. 5,00,001/- TO Rs.10,00,000/-	Rs. 12,500 + 20% above Rs. 5,00,000/-	Rs. 10,000 + 20% above Rs. 5,00,000/-	20% above Rs. 5,00,000/-	Rs. 12,00,001/- TO Rs.16,00,000/-	Rs. 60,000 + 15% above Rs. 12,00,000/-
5)	Rs. 10,00,001/- TO Rs.50,00,000/-	Rs. 1,12,500 + 30% above Rs. 10,00,000/-	Rs. 1,12,500 + 30% above Rs. 10,00,000/-	Rs. 1,00,000 + 30% above Rs. 10,00,000/-	Rs. 16,00,001/- TO Rs.20,00,000/-	Rs. 1,20,000 + 20% above Rs. 16,00,000/-
6)	Rs. 50,00,001/- TO Rs.1,00,00,000/-	Rs. 1,12,500 + 30% above Rs. 10,00,000/-	Rs. 1,12,500 + 30% above Rs. 10,00,000/-		Rs. 20,00,001/- TO Rs.24,00,000/-	Rs. 2,00,000 + 25% above Rs. 20,00,000/-
7)					Above Rs. 24,00,000/-	Rs. 3,00,000 + 30% above Rs. 24,00,000/-

ADDITIONS

1) Education Cess : 4% on income tax

Note : - 1) Standard deduction Rs. 50,000/-

2) Exemptions and deductions are allowed. (on submission of all relevant documents shall be enclosed)

3) A resident individuals (whose net income does not exceed Rs. 5,00,000/-) can avail **rebate** under section 87A. It is deductible from income tax before calculating education cess. The amount of rebate is 100 per cent of income tax or Rs. 12,500/- whichever is less.

ADDITIONS

1) Education Cess : 4% on income tax

Note : - 1) Standard deduction Rs. 75,000/-

2) Exemptions and deductions are not allowed.

3) A resident individuals (whose net income does not exceed Rs. 12,00,000/-) can avail **rebate** under section 87A. It is deductible from income tax before calculating education cess. The amount of rebate is 100 per cent of income tax or Rs. 60,000/- whichever is less.