

BOARD OF TRUSTEE
SOUTH BENGAL STATE TRANSPORT CORPORATION
EMPLOYEES' CONTRIBUTORY PROVIDENT FUND
DR.B.C.ROY AVENUE, DURGAPUR – 713201,

NOTICE

Memo No: 443 /AC/SBSTC/25-26

Date: 01.09.2025

We have received the email from EPFO regarding deduction of Income tax of arrear pension under EPS-95, for all the ex employees. The said e mail in this regard is attached for necessary information and further action.

Hence, all the said ex employees are requested to fill up the attached specified format given by EPFO in order to prevent TDS on arrear pension.

SL
01/09/2025
Secretary
Board of Trustee
SBSTC ECPF

Secretary
BOARD OF TRUSTEE
SBSTC Employees CPF



South Bengal State Transport Corporation <sbstcac@gmail.com>

Tax Deduction At Source (TDS) against Pension Under EPS '95 - Regarding

1 message

ro.durgapur@epfindia.gov.in <ro.durgapur@epfindia.gov.in>

Fri, Aug 29, 2025 at 3:38 PM

To: estd <estd@burdwancb.in>, sbstcac <sbstcac@gmail.com>, dplepf2012 <dplepf2012@gmail.com>

Sir

Your attention is hereby being drawn to the following points with references to the relevant provisions of Income Tax Act 1961.

1. Pension and Pension Arrear under EPS'95 is treated as salary income and governed by section 192 of Income Tax Act 1961. Hence TDS (Tax Deduction at Source) is applicable.
2. There is no fixed TDS rate for Pension and Pension Arrear under EPS'95. The Pension Payment Authority (EPFO) is to deduct TDS at slab Rate applicable to the pensioner on his/her total income from all sources for the relevant financial year as per Income Tax Act.
3. The pensioner must have PAN and Aadhaar and the PAN must be linked with Aadhar otherwise the tax rate will be enhanced as per the relevant provisions.
4. The pensioner will have to submit declaration for non deduction of TDS under Section 87A of Income Tax Act along with duly filled in form No. 12BB otherwise this office will be compelled to deduct TDS even if the total income of the pensioner is below the taxable limit.
5. Being constrained by the above mentioned provisions this office cannot release the Arrear Pension on Higher Wages in respect of many of the employees /ex-employees of your establishment whose monthly pension has already been released.
6. In connection to the above it is also informed that previously Arrear Pension on higher wage in respect of some of your employees / Ex-employees have been wrongly released without deducting TDS. Those Pensioners will have to submit Declaration Under Section 87A along with 12BB, otherwise TDS will be adjusted from their Monthly Pension.

In view of the above you are requested to collect duly filled in Declaration under Section 87A of Income Tax Act along with duly filled in Form No. 12BB from and copy of PAN and Aadhaar from the following classes of employees and submit the same to this office immediately :-

1. All of your employees and ex-employees who are already getting monthly pension on higher wages including those in respect of whom the arrear pension on higher wage has already been released and
2. All of your employees and ex-employees who have submitted or going to submit application for pension.

Please note that, henceforth, whenever any of your employee submit application for pension, one Original hard copy of duly filled in Declaration under Section 87A of Income Tax Act along with duly filled in Form No. 12BB is to be submitted in Pension Section of this office.

It should be treated most urgent and requires immediate compliance so that this office can deliver hassle free Service to the Pensioners.

This may please be acknowledged in back mail.

Format for 87 A and 12BB is attached

Regards

Assistant Provident Fund Commissioner (Pension)
EPFO, Regional Office, Durgapur

 FORM.pdf
514K

FORM NO. 12BB

(See rule 26C)

Statement showing particulars of claims by an employee for deduction of tax under section 192

1. Personal Details of the Employee

Name of the Employee	
PAN of the Employee	
Financial Year	2025-26
Residential Address	

2. Details of claims and evidence thereof

a. House Rent Allowance (HRA)

Amount of Rent Paid	
Name of the Landlord	
Address of the Landlord	
PAN of the Landlord (if rent > Rs. 1 lakh p.a.)	

b. Deduction under section 80C, 80CCC and 80CCD

Details of investments/deposits/payments to be attached separately.

c. Interest on borrowing for house property (u/s 24(b))

Interest payable/paid to the lender	
Name and address of the lender	
PAN of the lender	

Declaration:

I,, do hereby declare that the information given above is complete and correct.

(SIGNATURE)

NAME -
PPO No.

Declaration for Non-Deduction of TDS under Section 87A

(To be submitted along with Form 12BB)

To,
The Assistant P. F. Commissioner,
Employees' Provident Fund Organisation,
Regional Office, Durgapur
City Centre, Durgapur,
Paschim Burdwan, W.B.

Subject: - Declaration for Non-Deduction of TDS under Section 87A - FY 2025-26.

Dear Sir/ Madam,

I _____, having P.F. NO. _____ and
PPO No. _____, hereby declare the following in connection with my
income for the Financial Year 2025-26:

1. I am opting for the new tax regime under section 115BAC (1A) for FY 2025-26.
2. My estimated gross total income for the year is Rs. [Insert Total Income], which after allowable deductions (such as standard deduction of Rs.75000, deduction under section 80C, 80D, interest on housing loan under section 24(b), etc. as detailed in attached Form 12BB] will result in a total taxable income of Rs. [Insert Taxable Income].
3. My total taxable income does not exceed Rs.12, 00,000.
4. After applying applicable slab rates under the new regime and standard deduction, my total tax liability is NIL due to the rebate available under Section 87A.
5. Therefore, I request you not to deduct any TDS on my Salary during the financial year 2025-26.

I hereby confirm that the information provided above is true and correct to the best of my knowledge and belief. I under take to inform the employer in case of any change in the income or eligibility that affects this declaration.

Thank you for your understanding and cooperation.

Sincerely

Your Full Name:

PAN:

PPO NO:

Place :

Date: