



**Pay & Account Office
National Security Guard
Ministry of Home Affairs
Mehram Nagar, Near Domestic Airport
Palam, New Delhi 110037**

PA TO DIG (ADM)
Dy. No. 822
Date 04/12/25

No. : PAO/NSG/MHA/GE/2025-26/ 102/

Dated : 02/12/2025

To

The Commandant, Trg. Centre, NSG II Force Commander, CPF II Force Commander, FHQ, NSG II Group Commander, SC, Logistic Group II Group Commander, 11 SRG II Group Commander, 12 SRG II Group Commander, 13 SRG II Group Commander, 51 SAG II Group Commander, 52 SAG II Communication Group II CRO, ESG II Director of Accounts, Cabinet Sectt. (Spl. Wing) II Officer Commanding, Support Weapon Sqn II Sqn. CDR (Const Sqn) II Sqn. CDR (Engg.) II Sqn. CDR (BD Unit) II Sqn. CDR (Dog Unit) II NSG Hqrs. II Stn. Hqrs, NSG II TSG, NSG.

Subject: Option for deduction of TDS under Old or New Tax Regime for the Financial Year 2025-26.

Please refer to this office letter No. PAO/NSG/MHA/GE/2025-26/605 dated 27/08/2025 for want of consolidated Income Tax Option to choose between the Old or New Tax Regime for the Financial Year 2025-2026 (Assessment Year 2026-2027) latest by 15th September, 2025 for the purpose of deduction of TDS from Pay & Allowances.

The Government of India has notified that **from Assessment Year 2024-2025 (Financial Year 2023-2024), new tax regime shall be the default option, and the assesses desiring to pay tax under old tax regime shall be required to specifically opt for it.** Under New Tax Regime the total income shall be computed without any exemption/deduction such as HRA, Loss from House Property, deductions granted under the provisions of Chapter VI-A (except deduction under subscription (2) of Section 80CCD).

As the no option is received on due dates, income tax calculation of the officer concerned will be regulated as per the New Tax Regime as mentioned in Para 2 above and no change in tax regime is entertained in this regard during the current financial year.

Asstt. Controller of Accounts
PAO, NSG, MHA, New Delhi.

Copy for information and necessary action to:-

1. The DIG (Admn), NSG Hqrs., Mehram Nagar, Palam, New Delhi.
2. The Sqn. Commandar (A/cs), NSG Hqrs., Mehram Nagar, Palam, New Delhi.
3. The GC (IT), NSG Hqrs, Mehram Nagar, Palam, New Delhi with the request to upload on NSG's official website.

SC/Admn

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