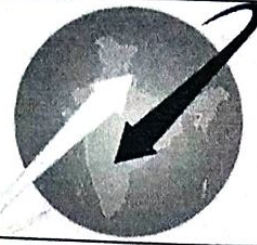


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**No BSNLCO-TAXN/11(15)/6/2025/Taxation**

**dated: 06.04.2026**

To

All Circles CGMs /IFAs

**Sub: Calling of option regarding intended Tax Regime (Old or New under section202) of The Income Tax Act .**

Kindly refer to this office letter No. BSNLCO-TAXN/13(18)/3/2020/Taxation/dated: 07-04-2025 regarding Calling of option regarding intended Tax Regime (Old or New under section 202) for the Tax Year 2025-26.

In this connection, it is intimated that new tax regime is the default tax regime applicable to all persons referred above. However, under Section 202 of the Act, a person not having income from business or profession may exercise an option to opt out of this tax regime every year.

In view of the above, employees are requested to furnish their declaration in the format of Form 124 (Copy enclosed) regarding old Tax Regime for the Tax Year 2026-27 by **20<sup>th</sup> April 2026** to the concerned DDOs/AO(Pay/HCM/Cash). The instructions may be circulated amongst all field formations for their information, guidance and necessary action.

This issues with the approval of PGM (Taxation).

  
DGM (Taxation)  
BSNL CO, New Delhi