



FIN.VI/Misc/Pen-Fam/PFMS-TSA/2023/ 268

Dated: 7th September 2026

**NOTIFICATION TO PENSIONERS/FAMILY PENSIONERS ON ANNUAL LIFE CERTIFICATE
AND INCOME TAX CALCULATION**

SUBMISSION OF ANNUAL LIFE CERTIFICATE

1. All pensioners/family pensioners are to submit their Annual Life Certificate (**format enclosed**) once a year in November. However pensioners aged 80 years and above can submit their Annual Life Certificate from 1st October onwards for further continuation of their pension.
The Annual Life Certificate can be submitted either in person or by post/courier to the Section Officer (Pension Cell), Finance Department, North-Eastern Hill University, Shillong-793022 latest by 30th November every year. Alternatively, a scanned and signed copy of the Annual Life Certificate can also be forwarded through email to nehupension@gmail.com or nehupension@nehu.ac.in.
2. The list of designated officials specified for signing the Annual Life Certificate as per Office Memorandum No.1 (8)/2021-P&PW (II)-7468 dated 30th September 2022 issued by Ministry of Personnel, Public Grievances and Pensions, Department of Pension and Pensioners' Welfare are detailed below:-
 - a. A person exercising the powers of a Magistrate under the Criminal Procedure code.
 - b. A Registrar or Sub-Registrar appointed under Indian Registration Act.
 - c. **A Gazetted officer of the Government.**
 - d. A Police Officer not below the rank of Sub-Inspector in-charge of a Police Station.
 - e. A Postmaster, a departmental Sub-Postmaster or an Inspector of Post Offices.
 - f. **A Class – I Officer of the Reserve Bank of India, an officer (including Grade II officer) of State Bank of India or of its subsidiary.**
 - g. A Justice of Peace.
 - h. A Block Development Officer, Munsif, Tehsildar or Naib Tehsildar.
 - i. A Head of Village Panchayat, Gram Panchayat, Gaon Panchayat.
 - j. Executive Committee of a Village.
 - k. A Member of Parliament, of State Legislatures or of Legislatures of Union Territory Governments/Administrations.
 - l. Treasury Officer.
3. Family pensioners (**son or daughter of the deceased retiree**) are to submit hard copy of their Life Certificate. **Their declaration of non-marriage or non-employment on the Life Certificate should mandatorily be verified by the following:-**
 - a. A Block Development Officer, Munsif, Tehsildar or Naib Tehsildar.
 - b. A Head of Village Panchayat, Gram Panchayat, Gaon Panchayat.
 - c. A Member of Parliament, of State Legislatures or of Legislatures of Union Territory Governments/Administrations.
4. Similarly, Family pensioners (**spouse of the deceased retiree**) are to submit hard copy of their Life Certificate. **Their declaration of non-marriage on the Life Certificate should mandatorily be verified by the following:-**
 - a. A Block Development Officer, Munsif, Tehsildar or Naib Tehsildar.
 - b. A Head of Village Panchayat, Gram Panchayat, Gaon Panchayat.

- c. A Member of Parliament, of State Legislatures or of Legislatures of Union Territory Governments/Administrations.

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5. Digital Life Certificate (DLC)

- a. North-Eastern Hill University, Shillong is onboarded on the Jeevan Pramaan portal as a Pension Sanctioning Authority and Pension Disbursing Authority. Hence, pensioners/family pensioners can also submit their Life Certificate using the Face Authentication technology system whereby it is possible to generate a Digital Life Certificate (DLC) from any Android based smart phone by capturing the live photograph of the pensioner/family pensioner for online submission on the Jeevan Pramaan mobile application. The process flow for generating DLCs through Face Authentication is attached.
- b. The DLC once successfully submitted by a pensioner on the JeevanPramaan mobile application will be automatically received and noted by the officials of the Pension Cell, Finance Department, North-Eastern Hill University, Shillong.
- c. It may be noted by all pensioners that a hard copy or scanned copy of the Digital Life Certificate (DLC) generated through Jeevan Pramaan need not be send by post/courier/email to the Pension Cell, Finance Department, North-Eastern Hill University, Shillong.
6. Family pensioners (spouse or son or daughter of the deceased retiree) are to submit hard copy of their Life Certificate. Digital Life Certificate (DLC) generated through Jeevan Pramaan will not be accepted as the non-marriage and non-employment declaration needs to be mandatorily verified by a Block Development Officer, Munsif, Tehsildar or Naib Tehsildar or a Head of Village Panchayat, Gram Panchayat, Gaon Panchayat or a Member of Parliament, of State Legislatures or of Legislatures of Union Territory Governments/Administrations.
7. Non-receipt of the life certificate within due time may cease the disbursement of pension/family pension temporarily.

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INCOME TAX CALCULATION

1. The Income Tax Liability will be calculated as per the New Tax Regime slabs. Under the new tax regime, for the financial year 2026-27, pensioners can claim standard deduction of Rs 75,000 and family pensioners can claim standard deduction of Rs 25,000. The taxable income will be Total Annual Pension minus Standard Deduction.

New Regime	
Up to Rs. 4,00,00	Nil
Rs. 4,00,001 to Rs. 8,00,000	5%
Rs. 8,00,001 to Rs. 12,00,000	10%
Rs. 12,00,001 to Rs. 16,00,000	15%
Rs. 16,00,001 to Rs. 20,00,000	20%
Rs. 20,00,001 to Rs.24,00,000	25%
Rs. 24,00,001 and above	30%

2. Cess at 4% will be levied on the amount of income tax payable. Surcharge will be applicable on incomes above Rs 50.00 lakh.
3. Under the New Tax Regime, for the financial year 2026-27, a pensioner/family pensioner will have to pay zero tax if the taxable income does not exceed Rs 12.75 lakh in a financial year. For example, a pensioner with a taxable income of up to Rs 12.75 lakh can claim the benefit of standard deduction of Rs 75,000. This will reduce the taxable income to Rs 12 lakh and thus the pensioner will get zero tax liability. Similarly, a family pensioner with a taxable income of up to Rs 12.25 lakh can claim the benefit of standard deduction of Rs 25,000. This will reduce the taxable income to Rs 12 lakh and thus the family pensioner will get zero tax liability.
4. The Form 16 once generated in the month of May/June will be forwarded to each concerned pensioner/family pensioner by email.
5. Pensioners/family pensioners may give written instruction to the Pension Section, Finance Department about their necessary TDS, if they wish.

In case of any difficulty or queries the Section Officer, Pension Cell, Finance Department may be contacted either in person or over + 910364-272-1111/1108 during office hours or working days or through email to nehupension@gmail.com or nehupension@nehu.ac.in

Enclosed: as stated

Yours faithfully,

Copy to:

1. Shri Welfrank Thongnibah, with a request to upload the Notification in the pensioners page of NEHU Website and the facebook page of NEHU Pensioners.
2. Office File.

Finance Officer (i/c)

वित्त अधिकारी प्रभारी

Finance Officer In-charge

पूर्वोत्तर पर्वतीय विश्वविद्यालय
North Eastern Hill University
शिलांग / Shillong.

Finance Officer (i/c)

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