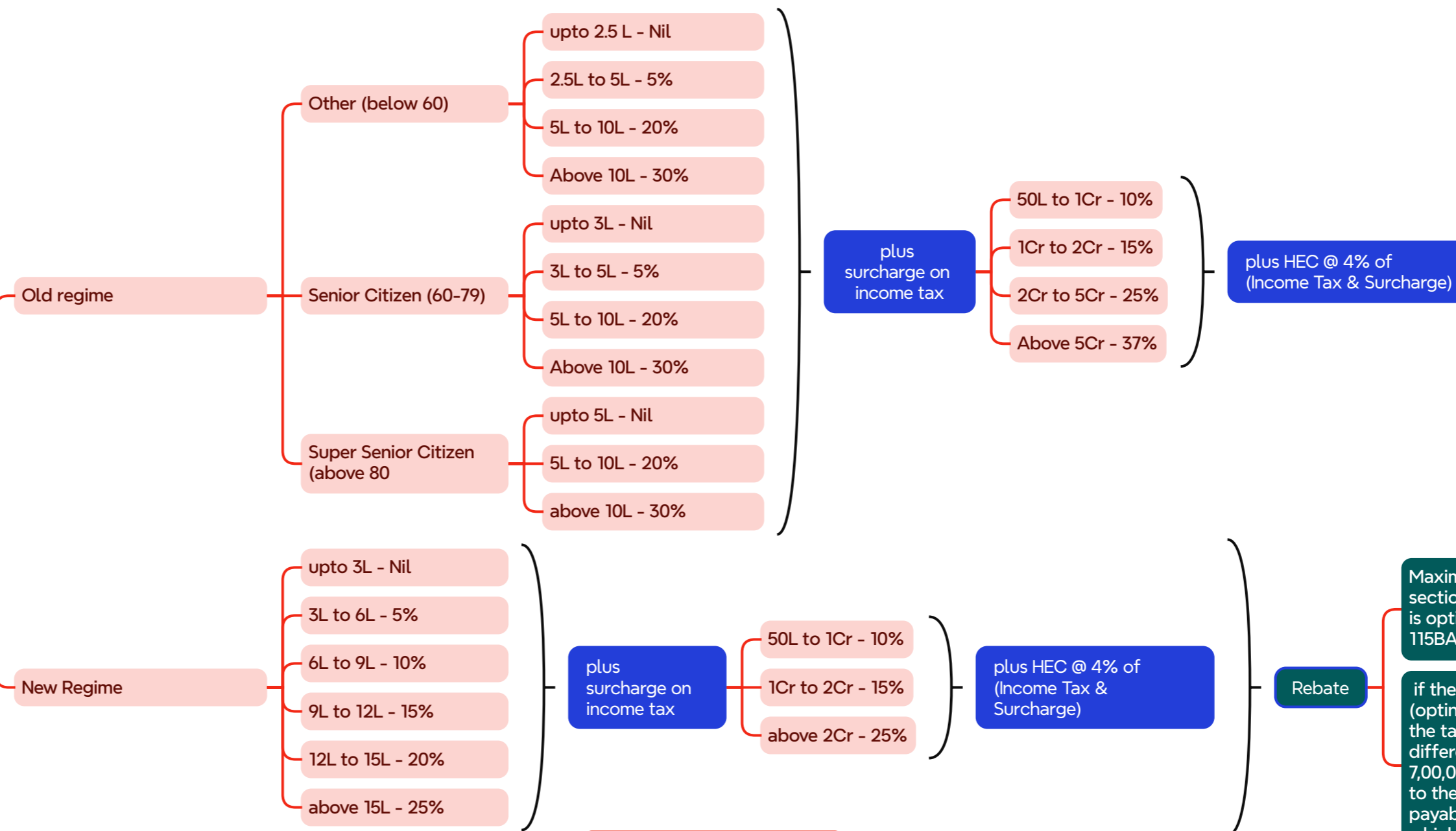


TAX RATE (AY 24-25)

Individual/HUF

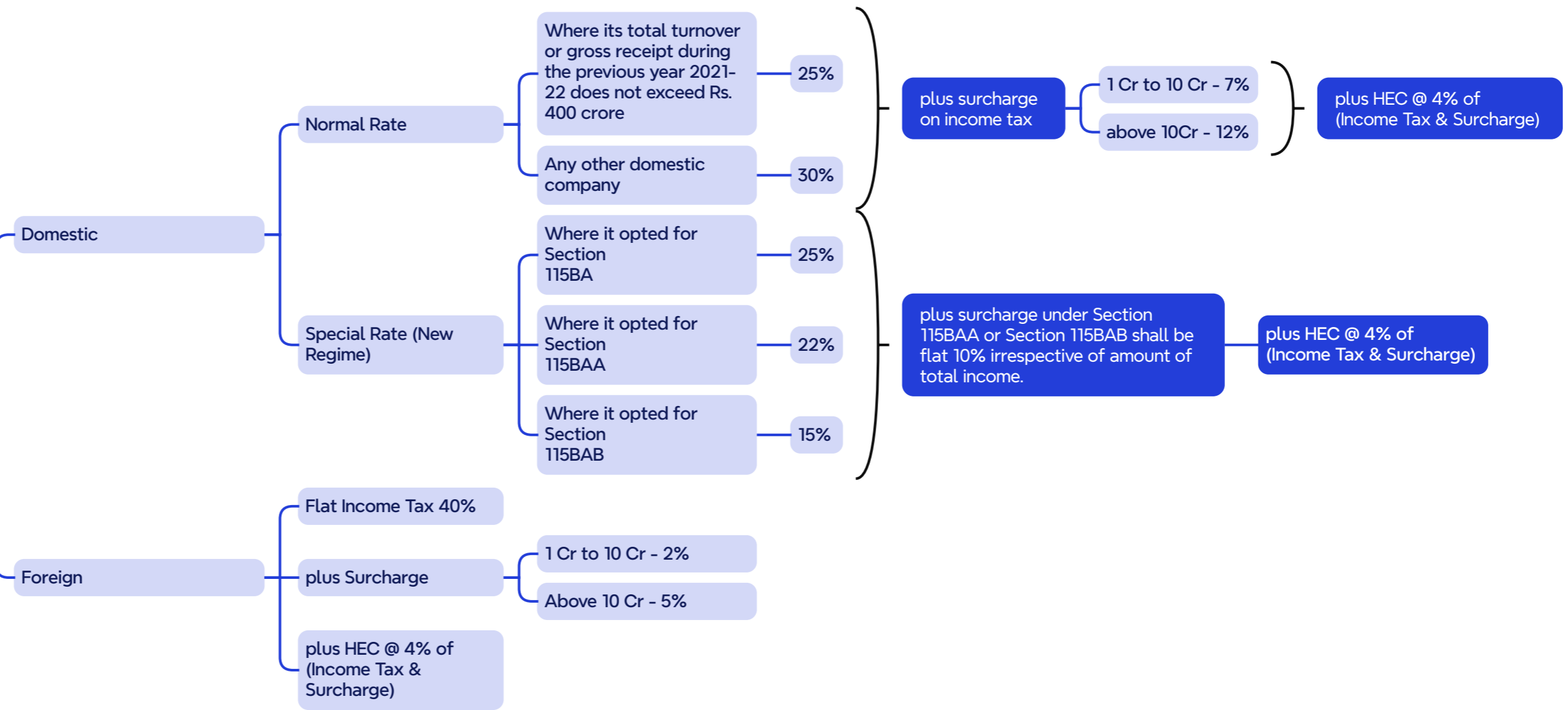


Marginal Relief is available

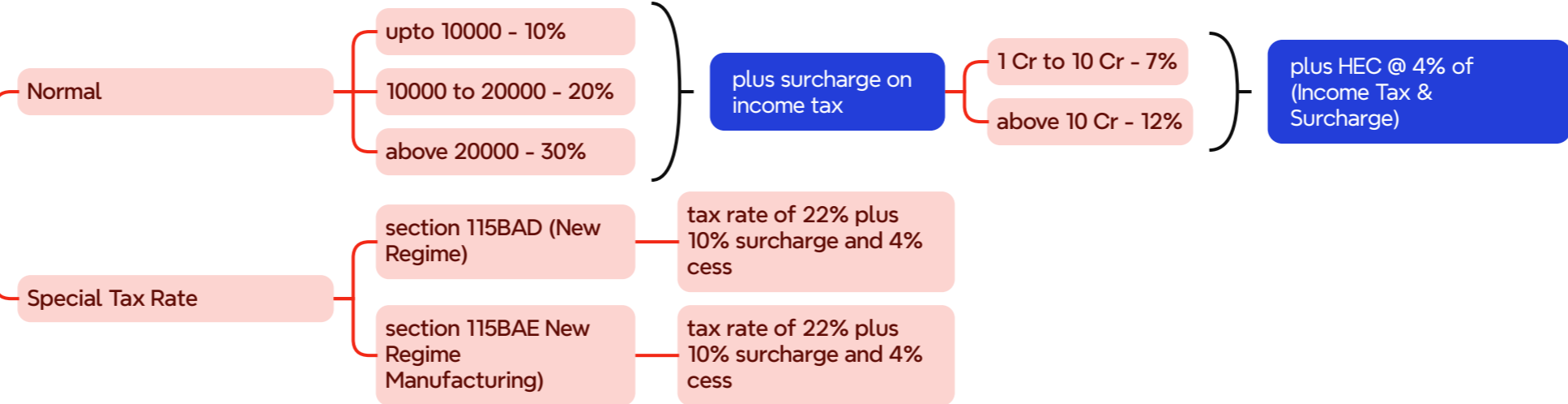
Firm

- Flat Income Tax @ 30%
- Surcharge 12% of income tax if income exceed 1crore
- plus HEC @ 4% of (Income Tax & Surcharge)

Company



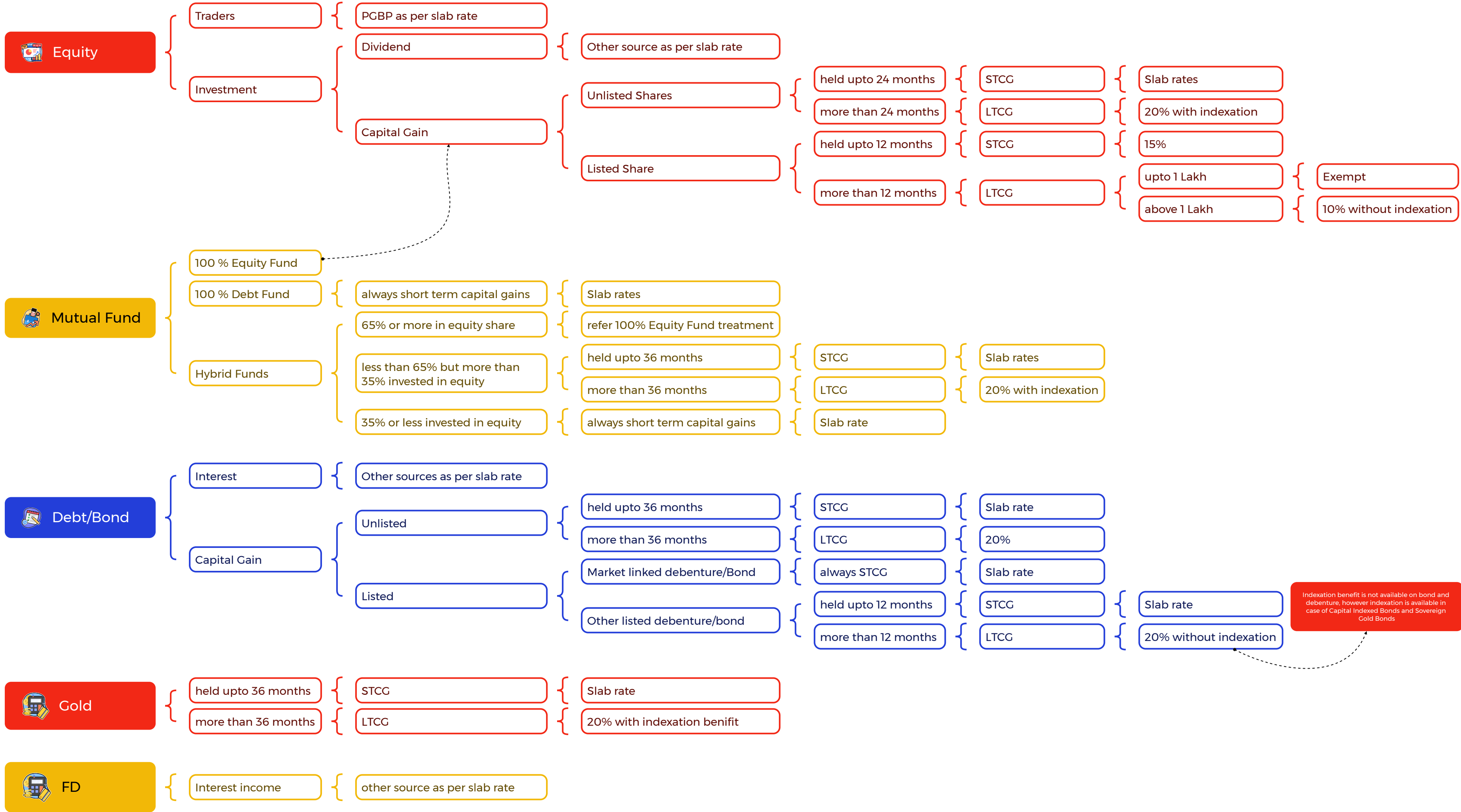
Co operative Society

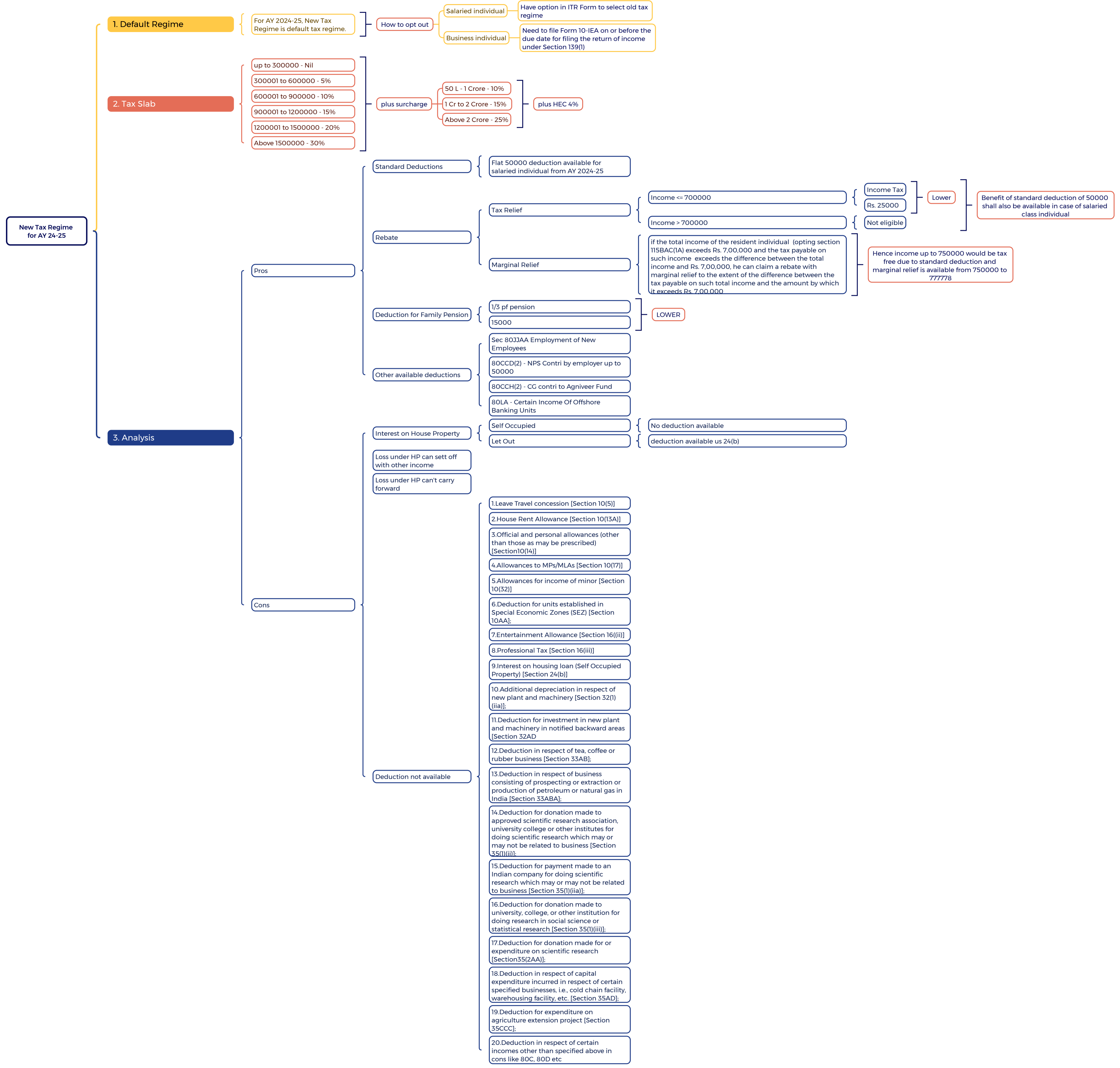


Local Authorities

- Flat Income Tax @ 30%
- Surcharge 12% of income tax if income exceed 1 crore
- plus HEC @ 4% of (Income Tax & Surcharge)

Tax Rate on investment & securities for AY 2024-25





New Presumptive Taxation for AY 2024-25

44AD Business

- Digital Business
- Other Business

Business in which cash receive does not exceed 5 % of the total turnover or gross receipts of such previous year,

Non account payee cheque shall deemed to be receipt in cash

Turnover Limit upto 3Cr

Turnover Limit upto 2Cr

Profit Limit

Digital Receipts min 6%

Cash Receipts min 8%

44ADA Professionals

- Digital Profession
- Other

Gross Receipt upto 75 Lakh

Gross Receipt upto 50 Lakh

Profit Limit

min 50%

44AE Goods Carriages

upto 10 goods vehicles

Profit Limit

min 7500/vehicle/month

