

**Assessment Year : 2025-26**

**TAX RATES**

**FY ending on : 31-03-2025**

**FIRM including LLP and Local Authority**

Total Income [other than income liable for *Special Tax Rate]	Income Tax
All whole of Total Income	30%

Surcharge	Total Income	On Income Tax Payable
	Above Rs.1 Crore	12%

Health and Education cess	on Income Tax and Surcharge payable	4%
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**Co-operative Society**

Total Income [other than income liable for *Special Tax Rate]	Income Tax
Upto Rs.10,000/-	10%
From Rs.10,001/- to Rs.20,000/-	Rs.1,000/- plus 20% on excess over Rs.10,000/-
Above Rs.20,000/-	Rs.3,000/- plus 30% on excess over Rs.20,000/-

Surcharge	Total Income	On Income Tax Payable
	Above Rs.1 Crore but less than Rs.10 Crore	7%
	Above Rs.10 Crore	12%

Health and Education cess	on Income Tax and Surcharge payable	4%
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**Domestic Company**

Type of Company [other than income liable for *Special Tax Rate]	Income Tax on whole of income
Where its total turnover or the gross receipt in the previous year 2022-23 does not exceed Rs.400 crore	25%
Other than above	30%

Surcharge	Total Income	On Income Tax Payable
	Above Rs.1 Crore but less than Rs.10 Crore	7%
	Above Rs.10 Crore	12%

Health and Education cess	on Income Tax and Surcharge payable	4%
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**Other than Domestic Company**

Total Income [other than income liable for *Special Tax Rate]	Income Tax on whole of income
Total Income as consists of, (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after 31-03-1961 but before 01-04-1976; or (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with Government or Indian concern after 29-02-1964 but before 01-04-1976, and where such agreement has, been approved by the Central Government.	50%
On the balance, if any, of the total income	35%

Surcharge	Total Income	On Income Tax Payable
	Above Rs.1 Crore but less than Rs.10 Crore	2%
	Above Rs.10 Crore	5%

Health and Education cess	on Income Tax and Surcharge payable	4%
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