

**Assessment Year : 2025-26**

**TAX RATES**

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

**NEW REGIME**

[ Default Scheme unless opted for Old Regime ]

Total Income [other than income liable for *Special Tax Rate]	Income Tax [Individual, HUF, AOP (other than Coop Society), BOI, AJP]
Upto Rs.3,00,000/-	NIL
From Rs.3,00,001/- to Rs.7,00,000/-	5% on excess over Rs.3,00,000/-
From Rs.7,00,001/- to Rs.10,00,000/-	Rs.20,000/- plus 10% on excess over Rs.7,00,000/-
From Rs.10,00,001/- to Rs.12,00,000/-	Rs.50,000/- plus 15% on excess over Rs.10,00,000/-
From Rs.12,00,001/- to Rs.15,00,000/-	Rs.80,000/- plus 20% on excess over Rs.12,00,000/-
Above Rs.15,00,000/-	Rs.1,40,000/- plus 30% on excess over Rs.15,00,000/-

- Rebate** **A]** Equal to 100% of income-tax or Rs.25,000/-, whichever is less, in the case of assessee whose total income does not exceed Rs.7,00,000/-.
- B]** In the case of assessee whose total income exceed Rs.7,00,000/- and the income-tax payable on such total income exceeds the amount by which the total income is in excess of Rs.7,00,000/-,  
Equal to the amount by which the income-tax payable on total income is in excess of the amount by which the total income exceeds Rs.7,00,000/-.

Surcharge	Total Income	On Income Tax Payable
	Upto Rs.50,00,000/-	NIL
	Above Rs.50,00,000/- but less than Rs.1 Crore	10%
	Above Rs.1 Crore but less than Rs.2 Crore	15%
	Above Rs.2 Crore	*25%

**Health and Education cess**

**on Income Tax and Surcharge payable**

4%

**OLD REGIME**

[ If opted before due date of filing of Return ]

Total Income [other than income liable for *Special Tax Rate]	Income Tax		
	Resident Individuals Less than 60 yrs / Non-Resident	Resident Senior Citizen [60 years to 79 years]	Resident Super Senior Citizen [80 years & above]
Upto Rs.2,50,000/-	NIL	NIL	NIL
From Rs.2,50,001/- to Rs.3,00,000/-	5% on excess over Rs.2,50,000/-	NIL	NIL
From Rs.3,00,001/- to Rs.5,00,000/-	Rs.2,500/- plus 5% on excess over Rs.3,00,000/-	5% on excess over Rs.3,00,000/-	NIL
From Rs.5,00,001/- to Rs.10,00,000/-	Rs.12,500/- plus 20% on excess over Rs.5,00,000/-	Rs.10,000/- plus 20% on excess over Rs.5,00,000/-	20% on excess over Rs.5,00,000/-
Above Rs.10,00,000/-	Rs.1,12,500/- plus 30% on excess over Rs.10,00,000/-	Rs.1,10,000/- plus 30% on excess over Rs.10,00,000/-	Rs.1,00,000/- plus 30% on excess over Rs.10,00,000/-

- Rebate** Equal to 100% of income-tax or Rs.12,500/-, whichever is less, in the case of Resident Individual whose total income does not exceed Rs.5,00,000/-.

Surcharge	Total Income	On Income Tax Payable
	Upto Rs.50,00,000/-	NIL
	Above Rs.50,00,000/- but less than Rs.1 Crore	10%
	Above Rs.1 Crore but less than Rs.2 Crore	15%
	Above Rs.2 Crore but less than Rs.5 Crore	*25%
	Above Rs.5 Crore	*37%

**Health and Education cess**

**on Income Tax and Surcharge payable**

4%