

Income Tax (आय कर)

✓ # Slab $\rightarrow$ Old
+ New

✓ # Tax Avoidance (कर बचाव)

✓ # Tax Evasion (कर चोरी)

✓ # Tax Rebate (कर छूट)

✓ # Tax Deduction (कर कटौती)

[# Cess

Surcharge (अधिभार)

TDS

Income Tax Regime

Old Tax Regime

① Upto ₹2.5L → NIL

② ₹2.5L - ₹5L → 5%

③ ₹5L - ₹10L → 20%

④ ₹10L से ऊपर → 30%

New Tax Regime

① Upto ₹3L → NIL

② ₹3L - ₹6L → 5%

③ ₹6L - ₹9L → 10%

④ ₹9L - ₹12L → 15%

⑤ ₹12L - ₹15L → 20%

⑥ ₹15L - Above → 30%

Note: ① लोगों को स्वतंत्र
चि वह या तो पुराने

या Tax Regime का पालन कर सकते

② Income Tax → Income Tax Act, 1961

(आय कर)

Income Tax

Old Tax Regime

कुल आय

Gross Income → ₹ 20,00,000/-

[Standard Deduction] → - 50,000 ✓

[Income Tax Act, 1961 80CC] → - ₹ 1,50,000 ✓

- ₹ 2,00,000 ✓

[Home Loan] → Taxable Income → ₹ 16,00,000

New Tax Regime

↓

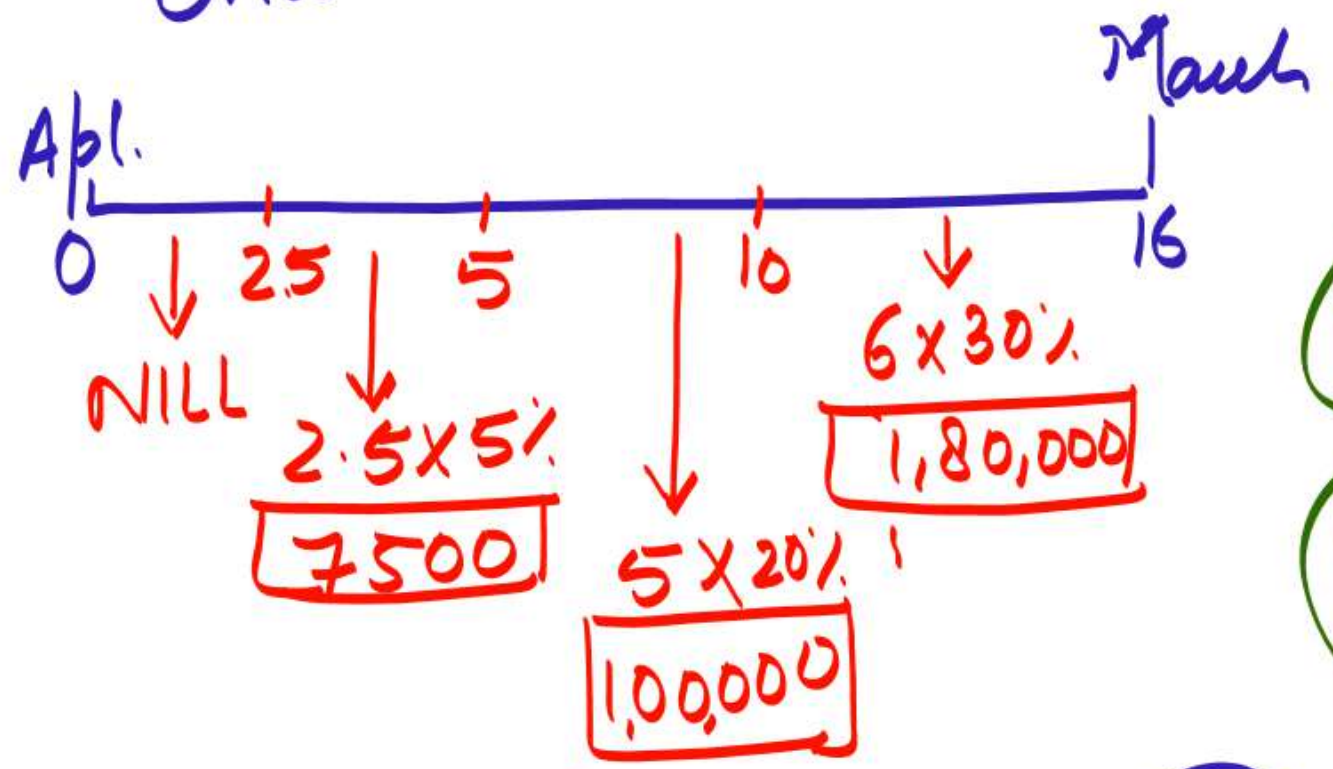
₹ 20,00,000

- 50,000 → मानक कटौती

₹ 19,50,000 (SD)

Old Tax Regime

Taxable Income → ₹ 16,00,000/-

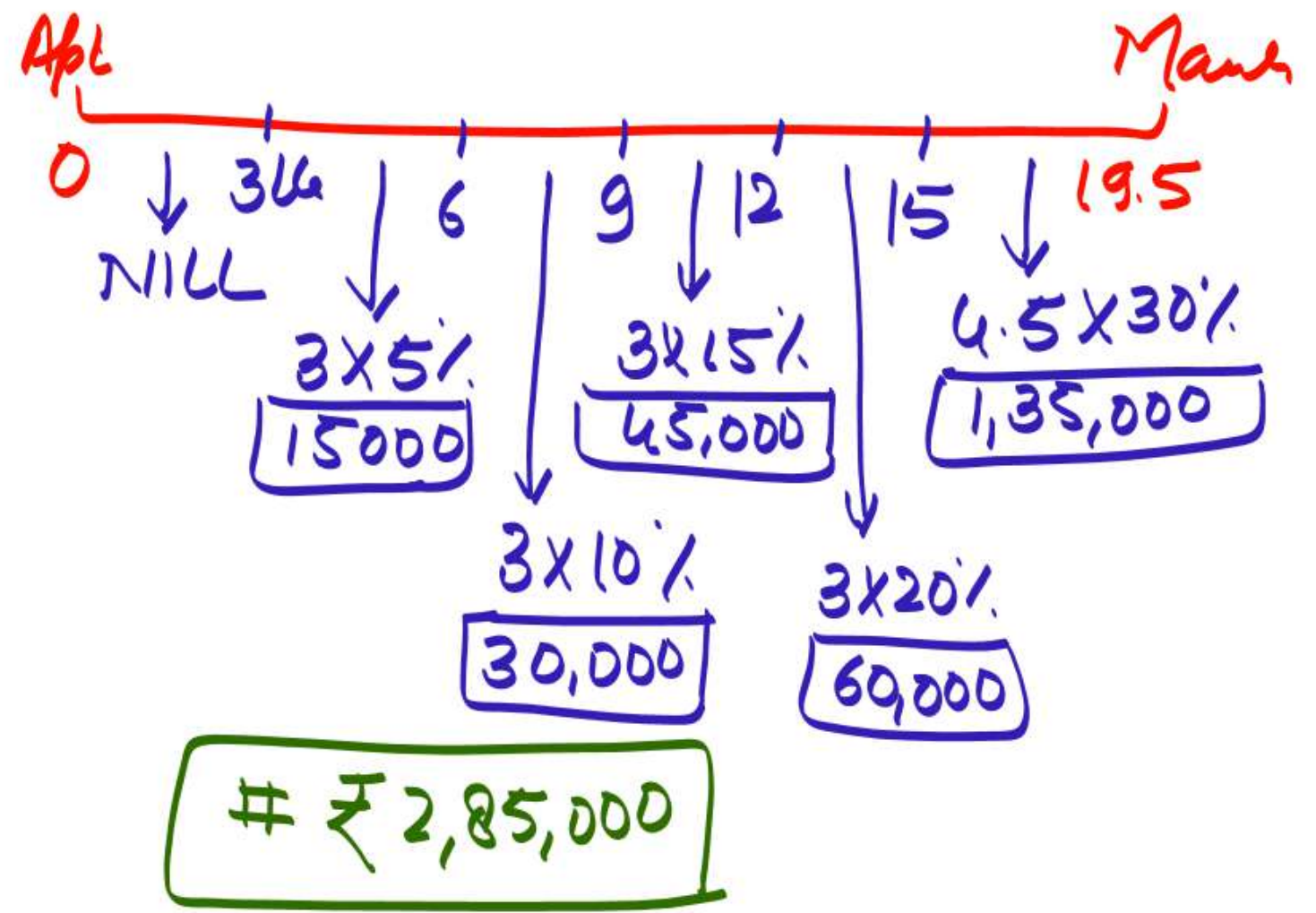


TDS
ITR

₹ 2,87,500 × Health & Education } 4%

New Tax Regime

Taxable Income ₹ 19,50,000



Cess

- # Tax on Tax (कर पर कर)
- # हर व्यक्ति भुगतान करता है
- # किसी विशेष नाम से लागू होता है।

Surcharge

- # Tax on Tax
- # जब एम स्तर के बाद आय होती है तब लागू होता है
- # Income $\rightarrow$ ₹ 50L - ₹ 1Cr $\rightarrow$ 10%
₹ 1Cr - ₹ 2Cr $\rightarrow$ 15%
₹ 2Cr & Above $\rightarrow$ 25%
- # कोई विशेष नाम नहीं होता।

Budget → 2023-24

⇓
Tax Rebate (कर - छूट)

⇓
upto ₹25,000/- 6,50,000

₹5,00,000
- 50,000
₹4,50,000

0 ↓ 2.5 ↓ 4.5
NIL 2k x 5%
₹10,000

₹7,50,000

- 50,000/-
7,00,000

0 ↓ 3 ↓ 6 ↓ 7
NIL 3k x 5% 1k x 10%
15,000 10,000

₹25,000/-

Section 80(C)

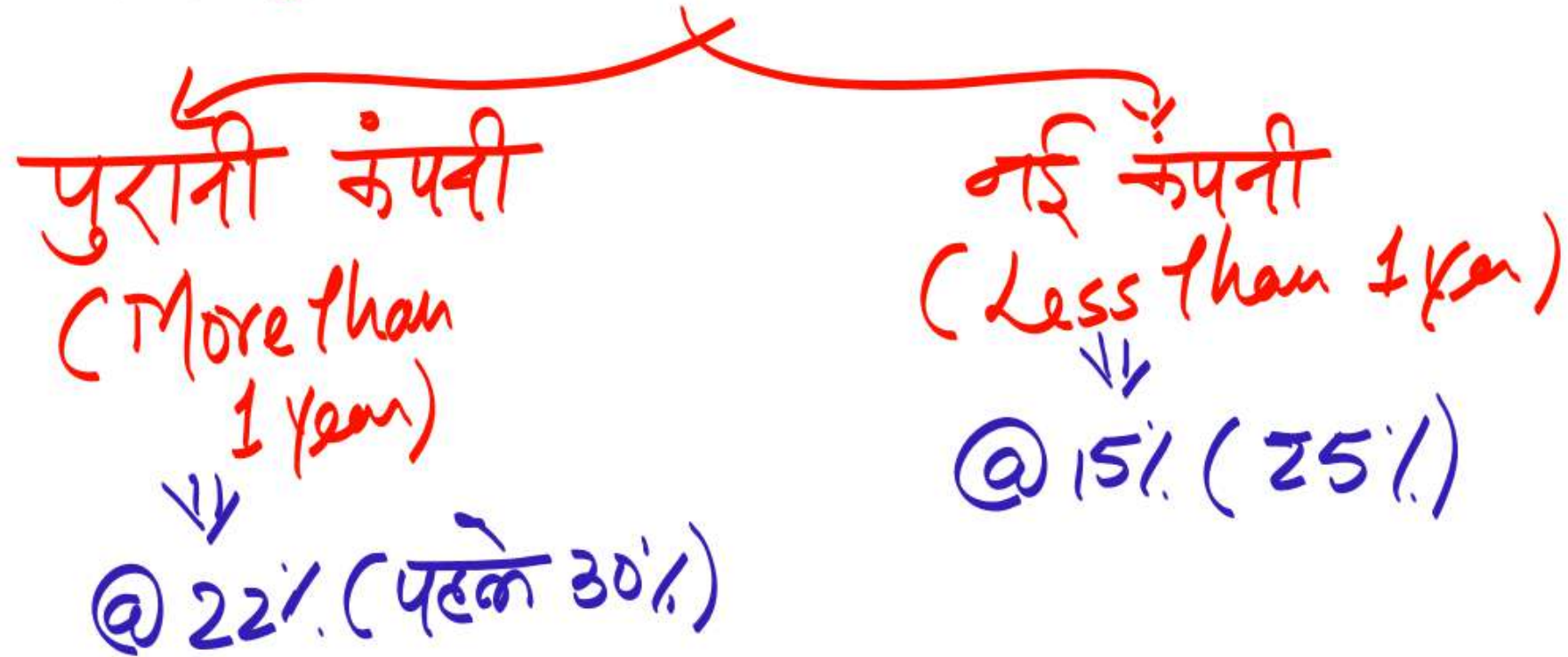
- PF
- NSC
- Life Insurance का Premium
- SSF
- Tuition Fee

Upto ₹1.5 Lk.

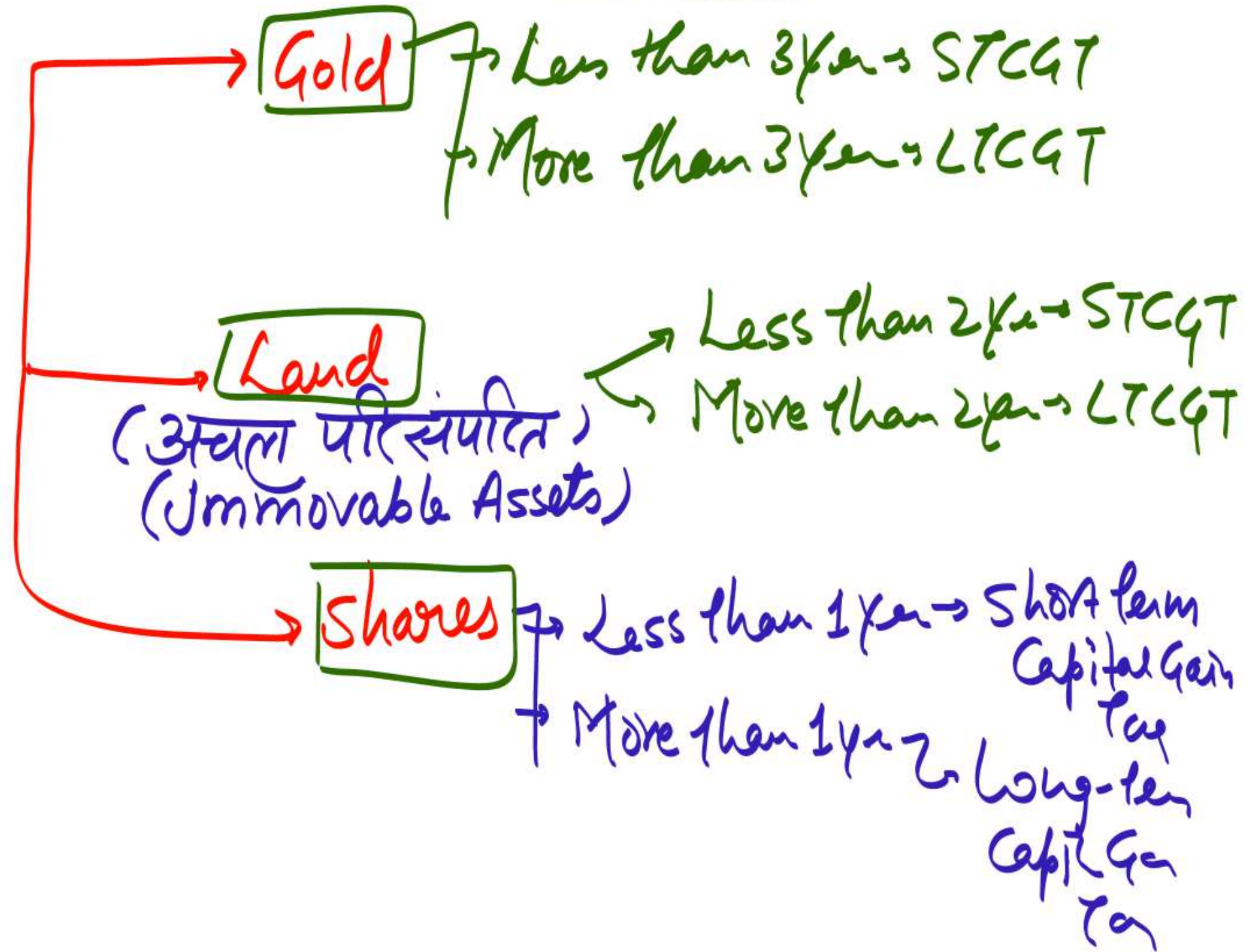
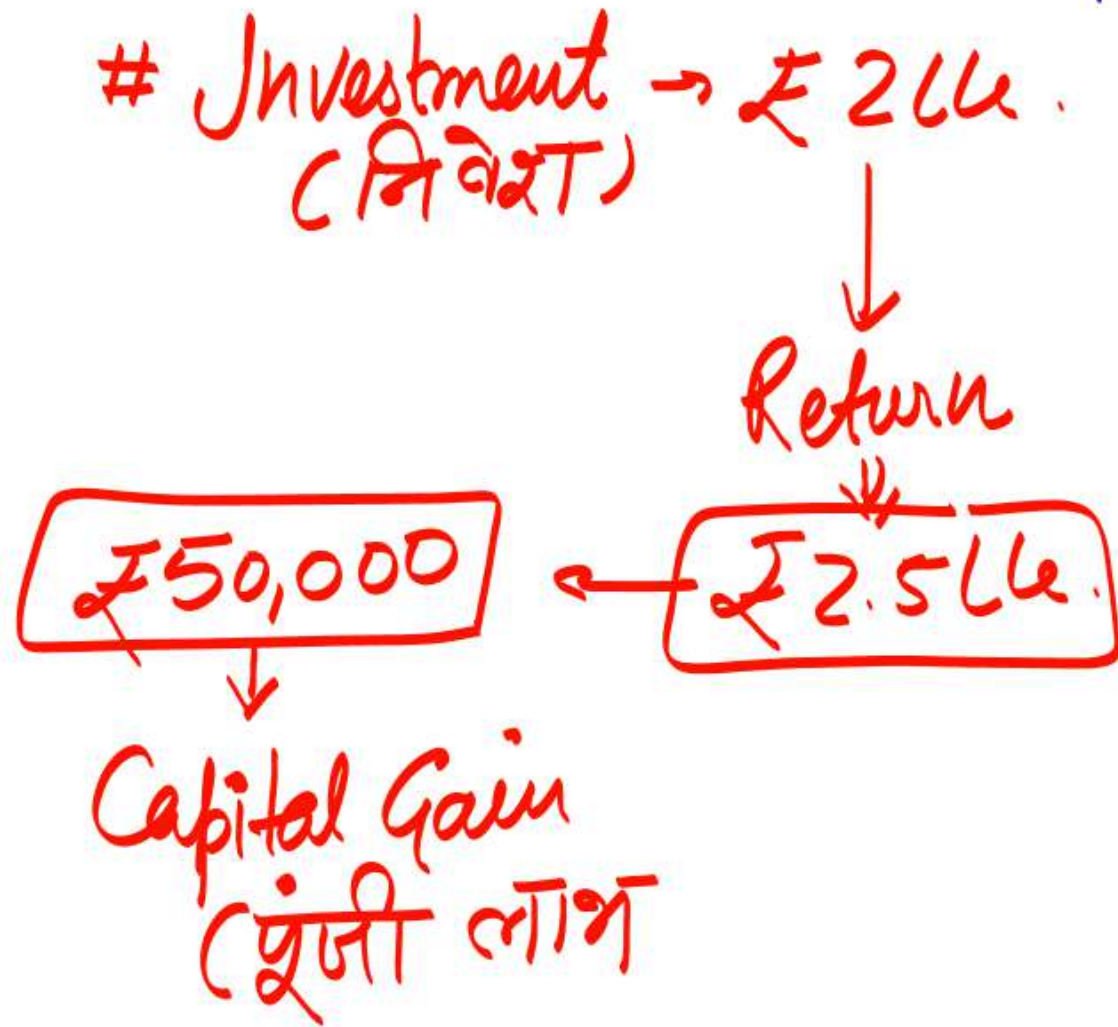
→ Tax Avoidance (कर-बचाव) → Legally → Income को Tax से माफ ✓
→ Tax Evasion (कर-छोरी) → गैर-क़ानूनी → Income को Tax से माफ

Corporate Tax (निगम कर)

कंपनी → लाभ
(निवल आय)
Net Income → Tax



Capital Gain Tax (पूंजी लाभ कर)



Security Transaction Tax (प्रतिभूति लेन-देन कर)

2004 पेश किया गया था।

निवेशक } → Shares → खरीदे एवं बेचे
(Investor) }

↓
Tax → STT

Dividend Distribution Tax

Company → Dividend → Distribute



Tax → DDT

It is abolished in 2020

@ 15% GT

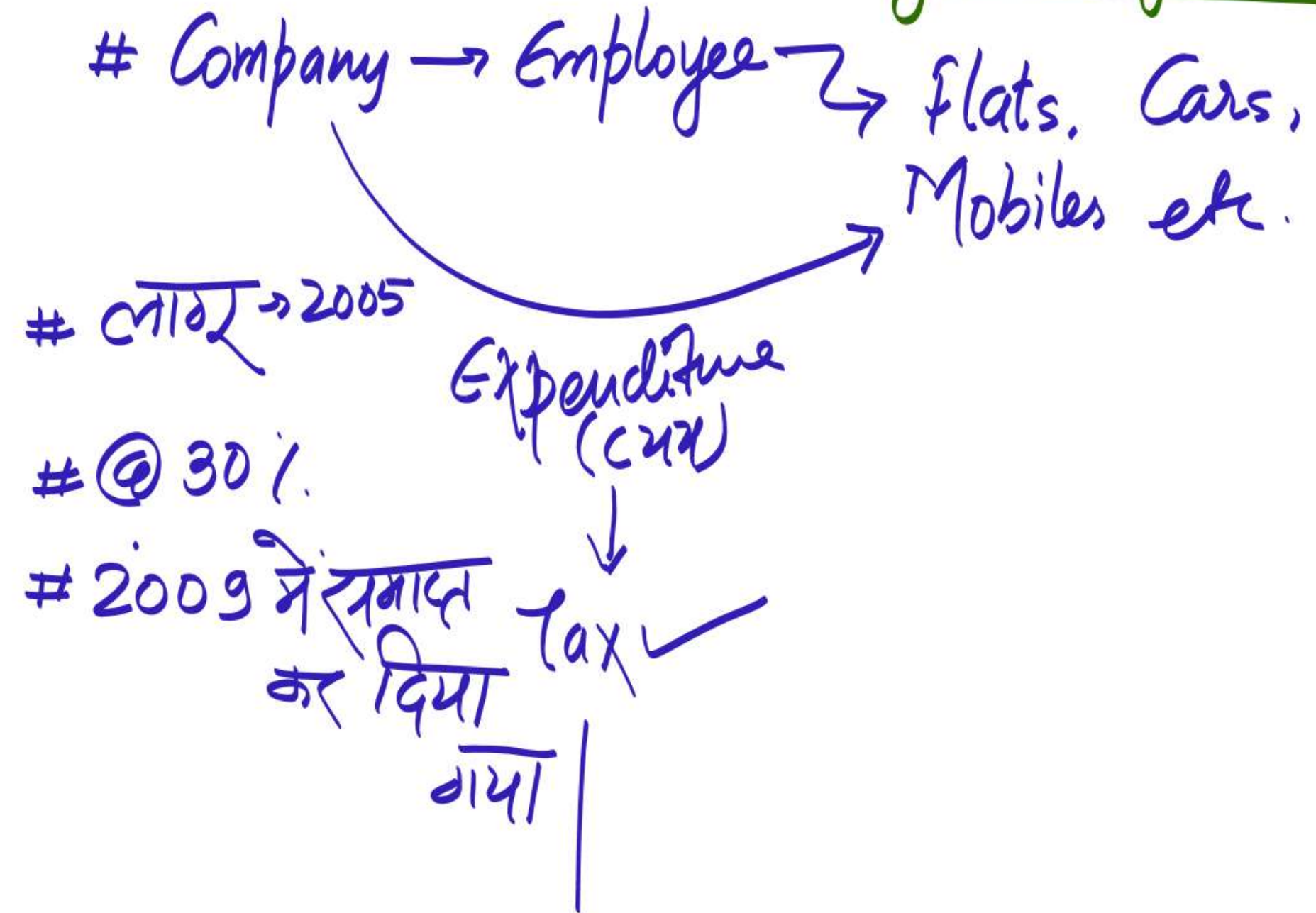
Minimum Alternate Tax (न्यूनतम वैकल्पिक कर)

- # Imposed on those Companies $\rightarrow$ Zero Profit
- # Introduced $\rightarrow$ 1997-98
- # @ 15% (पहले @ 18.5%)

Global Minimum Tax

- # घोषणा ^{out.} → 2021 → OECD ने की थी।
- # 136 देशों ने सहमती दी है।
- # @15%.

Fringe Benefit Tax



Wealth Tax

Wealth Tax Act, 1957

2016 → समाप्त कर दिया गया