

**F.Y. 2009-10    A.Y.2010-11**

***Rates of income-tax***

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|--|--|
| (1) where the total income does not exceed Rs. 1,60,000                          | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 1,60,000 but does not exceed Rs. 3,00,000 | 10 per cent of the amount by which the total income exceeds Rs. 1,60,000;                        |
| (3) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | Rs. 14,000 <i>plus</i> 20 per cent of the amount by which the total income exceeds Rs. 3,00,000; |
| (4) where the total income exceeds Rs. 5,00,000                                  | Rs. 54,000 <i>plus</i> 30 per cent of the amount by which the total income exceeds Rs. 5,00,000. |

(II) In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year,—

***Rates of income-tax***

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| (1) where the total income does not exceed Rs. 1,90,000                          | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 1,90,000 but does not exceed Rs. 3,00,000 | 10 per cent of the amount by which the total income exceeds Rs. 1,90,000;                        |
| (3) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | Rs. 11,000 <i>plus</i> 20 per cent of the amount by which the total income exceeds Rs. 3,00,000; |
| (4) where the total income exceeds Rs. 5,00,000                                  | Rs. 51,000 <i>plus</i> 30 per cent of the amount by which the total income exceeds Rs. 5,00,000. |

(III) In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year,—

***Rates of income-tax***

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| (1) where the total income does not exceed Rs. 2,40,000                          | <i>Nil</i> ;   |
| (2) where the total income exceeds Rs. 2,40,000 but does not exceed Rs. 3,00,000 | 10 per cent of the amount by which the total income exceeds Rs. 2,40,000;                        |
| (3) where the total income exceeds Rs. 3,00,000 but does not exceed Rs. 5,00,000 | Rs. 6,000 <i>plus</i> 20 per cent of the amount by which the total income exceeds Rs. 3,00,000;  |
| (4) where the total income exceeds Rs. 5,00,000                                  | Rs. 46,000 <i>plus</i> 30 per cent of the amount by which the total income exceeds Rs. 5,00,000. |

***Rates of income-tax***

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|---|----------------------------------|
| I. In the case of a domestic company  | 30 per cent of the total income; |
| II. In the case of a company other than a domestic company—   |                                  |
| (i) on so much of the 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 the 31st day of March, 1961 but before the 1st day of April, 1976; or |                                  |
| (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it   | 50 per cent;                     |

with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976, and where such agreement has, in either case, been approved by the Central Government

(ii) on the balance, if any, of the total income

40 per cent

### **Surcharge on income-tax**

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 111A or section 112, shall, in the case of every company, be increased by a surcharge for purposes of the Union calculated,—

- (i) in the case of every domestic company having a total income exceeding one crore rupees, at the rate of ten per cent of such income-tax;
- (ii) in the case of every company other than a domestic company having a total income exceeding one crore rupees at the rate of two and one-half per cent :

**Provided** that in the case of every company having a total income exceeding one crore rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of one crore rupees by more than the amount of income that exceeds one crore rupees.