

INCOME-TAX ACT, 2025

TDS & TCS
Rate Chart

Tax Year 2026-27

Rates, thresholds, section codes and statutory references for tax deducted and collected at source under the Income-tax Act, 2025, as amended by the Finance Act, 2026. The Act generally applies where the payment or credit, whichever is earlier, falls on or after **1 April 2026**; entries with a different commencement date say so. **Law verified to 9 October 2026.**

392 TDS on salary	393 TDS on payments to residents, non-residents and any person	394 Tax collected at source	1001–1092 Section codes for quarterly statements
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HOW TO READ

1027	393(1) Sl. 6(iii) 1961 Act: 194J(b)	10%
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Code is quoted in the quarterly statement. **Section** is the governing provision of the 2025 Act, with the 1961 section shown only for reference; it links to the official text. **Rate** is the base rate before surcharge and cess. **Threshold** shows the limit and how it is measured.

Entries marked **Form 141** are deducted by individuals and HUFs without a TAN and carry no section code.

01 Salary

Section 392

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1001	Salary – State Government employees Average rate of tax on estimated salary for the year, at rates in force	392(1) 1961 Act: 192	Average rate	Estimated taxable salary Tax year
1002	Salary – non-Government employees Average rate of tax on estimated salary for the year, at rates in force	392(1) 1961 Act: 192	Average rate	Estimated taxable salary Tax year
1003	Salary – Central Government employees Average rate of tax on estimated salary for the year, at rates in force	392(1) 1961 Act: 192	Average rate	Estimated taxable salary Tax year
1004	Accumulated PF balance due to an employee Where the balance is includible in total income	392(7) 1961 Act: 192A	10%	₹50,000 or more Aggregate payment

02 Commission & brokerage

Section 393(1) · Table Sl. 1

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1005	Insurance commission 2% for a payee other than a company · 10% for a domestic company	393(1) Sl. 1(i) 1961 Act: 194D	2% 10% Rates in force	₹20,000 Tax year aggregate
1006	Commission or brokerage Other than insurance commission	393(1) Sl. 1(ii) 1961 Act: 194H	2%	₹20,000 Tax year aggregate

03 Rent

Section 393(1) · Table Sl. 2

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
Form 141	Rent paid by an Individual / HUF who is not a specified person Deducted once, from rent for the last month of the tax year or tenancy · no TAN needed	393(1) Sl. 2(i) 1961 Act: 194-IB	2%	₹50,000 Per month or part of a month
1008	Rent – plant, machinery or equipment Payer is a specified person	393(1) Sl. 2(ii) 1961 Act: 194-I(a)	2%	₹50,000 Per month or part of a month
1009	Rent – land, building, furniture or fittings Payer is a specified person	393(1) Sl. 2(ii) 1961 Act: 194-I(b)	10%	₹50,000 Per month or part of a month

04 Immovable property

Section 393(1) · Table Sl. 3

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
Form 141	Purchase of immovable property (other than agricultural land) 1% of consideration or stamp duty value, whichever is higher · aggregate of all buyers and sellers · no TAN needed	393(1) Sl. 3(i) 1961 Act: 194-IA	1%	₹50 lakh or more Consideration or stamp duty value
1011	Joint development agreement – consideration not in kind	393(1) Sl. 3(ii) 1961 Act: 194-IC	10%	No monetary threshold
1012	Compensation on compulsory acquisition of immovable property No TDS on awards exempt under section 96 of the RFCTLARR Act, 2013	393(1) Sl. 3(iii) 1961 Act: 194LA	10%	₹5,00,000 Tax year aggregate

05 Units & investment trusts

Section 393(1) · Table Sl. 4

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1013	Income from mutual fund units / specified company No TDS where the income is a capital gain	393(1) Sl. 4(i) 1961 Act: 194K	10%	₹10,000 Tax year aggregate
1014	Business trust – interest to a resident unit holder	393(1) Sl. 4(ii) 1961 Act: 194LBA	10%	No monetary threshold
1015	Business trust – dividend to a resident unit holder No TDS where the SPV has not opted for the concessional regime	393(1) Sl. 4(ii) 1961 Act: 194LBA	10%	No monetary threshold
1016	REIT – rental income to a resident unit holder	393(1) Sl. 4(ii) 1961 Act: 194LBA	10%	No monetary threshold
1017	Income from units of an investment fund (AIF) Excluding the exempt proportion	393(1) Sl. 4(iii) 1961 Act: 194LBB	10%	No monetary threshold
1018	Income from a securitisation trust	393(1) Sl. 4(iv) 1961 Act: 194LBC	10%	No monetary threshold

06 Interest

Section 393(1) · Table Sl. 5

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1019	Interest on securities Specified government securities and bonds excluded	393(1) Sl. 5(i) 1961 Act: 193	10% Rates in force	₹10,000 Tax year aggregate
1020	Interest by bank, co-operative bank or post office – senior citizen	393(1) Sl. 5(ii) 1961 Act: 194A	10% Rates in force	₹1,00,000 Tax year aggregate
1021	Interest by bank, co-operative bank or post office – others	393(1) Sl. 5(ii) 1961 Act: 194A	10% Rates in force	₹50,000 Tax year aggregate
1022	Interest other than on securities – other payers Payer is a specified person · MACT interest to an individual is fully exempt	393(1) Sl. 5(iii) 1961 Act: 194A	10% Rates in force	₹10,000 Tax year aggregate

07 Contractors & professionals

Section 393(1) · Table Sl. 6

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1023	Contract work – contractor is an Individual / HUF 'Work' includes supply of manpower · transporter with ≤10 goods carriages exempt on declaration with PAN	393(1) Sl. 6(i) 1961 Act: 194C	1%	₹30,000 single · ₹1,00,000 year Per payment, and tax year aggregate
1024	Contract work – contractor is any other person 'Work' includes supply of manpower · transporter with ≤10 goods carriages exempt on declaration with PAN	393(1) Sl. 6(i) 1961 Act: 194C	2%	₹30,000 single · ₹1,00,000 year Per payment, and tax year aggregate
Form 141	Contract work, commission or professional fees paid by an Individual / HUF Payer not otherwise required to deduct under Sl. 1(ii), 6(i) or 6(iii) · no TAN needed	393(1) Sl. 6(ii) 1961 Act: 194M	2%	₹50 lakh Tax year aggregate
1026	Fees for technical services · cinematograph royalty · call centre Payer is a specified person	393(1) Sl. 6(iii) 1961 Act: 194J(a)	2%	₹50,000 Tax year aggregate
1027	Fees for professional services · royalty · non-compete fees Payer is a specified person	393(1) Sl. 6(iii) 1961 Act: 194J(b)	10%	₹50,000 Tax year aggregate
1028	Director's remuneration, fees or commission (not salary)	393(1) Sl. 6(iii) 1961 Act: 194J(b)	10%	No monetary threshold

08 Dividend & specified payments

Section 393(1) · Table Sl. 7-8

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1029	Dividend, including on preference shares Exempt: individual shareholder paid other than in cash, total ≤ ₹10,000 in the tax year	393(1) Sl. 7 1961 Act: 194	10%	No monetary threshold
1030	Life insurance policy payout, including bonus 2% of the income component only	393(1) Sl. 8(i) 1961 Act: 194DA	2%	₹1,00,000 Tax year aggregate

08 Dividend & specified payments *continued*

Section 393(1) · Table Sl. 7-8

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1031	Purchase of goods Buyer's turnover above ₹10 crore in the preceding tax year · on the excess only	393(1) Sl. 8(ii) 1961 Act: 194Q	0.1%	Above ₹50 lakh Per seller, tax year
1032	Specified senior citizen – tax deducted by the specified bank Resident, 75+, only pension and interest from the same specified bank, declaration filed	393(1) Sl. 8(iii) 1961 Act: 194P	Rates in force	Not applicable Tax on total income after deductions and rebate

09 Perquisites, e-commerce & virtual digital assets

Section 393(1) · Table Sl. 8

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1033	Business or professional benefit / perquisite Payer is a specified person · 10% of the value	393(1) Sl. 8(iv) 1961 Act: 194R	10%	₹20,000 Tax year aggregate
1034	Benefit / perquisite in kind or partly in kind Tax to be paid before the benefit is released	393(1) Sl. 8(iv) 1961 Act: 194R	10%	₹20,000 Tax year aggregate
1035	E-commerce operator – sales or services of a participant 0.1% of gross amount · exempt: Individual / HUF participant with gross ≤ ₹5 lakh and PAN / Aadhaar furnished	393(1) Sl. 8(v) 1961 Act: 194-O	0.1%	No monetary threshold
Form 141	Virtual digital asset – payer is a specified Individual / HUF Individual / HUF with no business income, or turnover ≤ ₹1 crore (business) / ₹50 lakh (profession) · no TAN needed	393(1) Sl. 8(vi) 1961 Act: 194S	1%	Exempt up to ₹50,000 Tax year aggregate
1037	Virtual digital asset – other payers	393(1) Sl. 8(vi) 1961 Act: 194S	1%	Exempt up to ₹10,000 Tax year aggregate
1038	Virtual digital asset – consideration in kind Tax to be paid before the asset is released	393(1) Sl. 8(vi) 1961 Act: 194S	1%	Exempt up to ₹10,000 Tax year aggregate

10 Payments to any person

Section 393(3) · residents and non-residents

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1058	Winnings – lottery, crossword, card game, gambling or betting	393(3) Sl. 1 1961 Act: 194B	30% Rates in force	₹10,000 Single transaction
1059	Such winnings in kind, or cash insufficient for tax Tax to be paid before winnings are released	393(3) Sl. 1 1961 Act: 194B	30% Rates in force	₹10,000 Single transaction
1060	Winnings from online games On net winnings at withdrawal and at year-end	393(3) Sl. 2 1961 Act: 194BA	30% Rates in force	No monetary threshold
1061	Online game winnings in kind, or cash insufficient for tax Tax to be paid before winnings are released	393(3) Sl. 2 1961 Act: 194BA	30% Rates in force	No monetary threshold
1062	Winnings from horse races	393(3) Sl. 3 1961 Act: 194BB	30% Rates in force	₹10,000 Single transaction
1063	Commission or prize on lottery tickets	393(3) Sl. 4 1961 Act: 194G	2%	₹20,000 Tax year aggregate
1064	Cash withdrawal – recipient is a co-operative society Cash paid by a bank, co-operative bank or post office from one or more accounts	393(3) Sl. 5 1961 Act: 194N	2%	Above ₹3 crore Tax year aggregate
1065	Cash withdrawal – any other recipient Cash paid by a bank, co-operative bank or post office from one or more accounts	393(3) Sl. 5 1961 Act: 194N	2%	Above ₹1 crore Tax year aggregate
1066	Withdrawal from National Savings Scheme deposits No TDS on payment to the heirs	393(3) Sl. 6 1961 Act: 194EE	10%	₹2,500
1067	Salary, remuneration, commission, bonus or interest to a partner Including credit to the capital account	393(3) Sl. 7 1961 Act: 194T	10%	₹20,000 Tax year aggregate

11 Payments to non-residents

Section 393(2) · see note on surcharge, cess and DTAA

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1004	Accumulated PF balance – non-resident employee	392(7) 1961 Act: 192A	10%	₹50,000 or more
1039	Non-resident sportsman, sports association or entertainer	393(2) Sl. 1 1961 Act: 194E	20%	No monetary threshold
1040	Interest on approved foreign-currency loans and long-term bonds Borrowed before 1 July 2023	393(2) Sl. 2 1961 Act: 194LC	5%	No monetary threshold
1041	Interest on rupee-denominated bonds Issued before 1 July 2023	393(2) Sl. 3 1961 Act: 194LD	5%	No monetary threshold
1042	Interest on IFSC-listed bonds – issued 1 Apr 2020 to 30 Jun 2023	393(2) Sl. 4 1961 Act: 194LC	4%	No monetary threshold
1043	Interest on IFSC-listed bonds – issued on or after 1 Jul 2023	393(2) Sl. 4 1961 Act: 194LC	9%	No monetary threshold
1044	Interest from an infrastructure debt fund	393(2) Sl. 5 1961 Act: 194LB	5%	No monetary threshold
1045	Business trust distribution – interest	393(2) Sl. 6 1961 Act: 194LBA	5%	No monetary threshold
1046	Business trust distribution – dividend	393(2) Sl. 6 1961 Act: 194LBA	10%	No monetary threshold
1047	Business trust distribution – rent and other income Rate depends on the nature of income	393(2) Sl. 7 1961 Act: 194LBA	Rates in force	No monetary threshold
1048	Income from units of an investment fund (AIF) Excluding the exempt proportion	393(2) Sl. 8 1961 Act: 194LBB	Rates in force	No monetary threshold
1049	Income from a securitisation trust	393(2) Sl. 9 1961 Act: 194LBC	Rates in force	No monetary threshold
1050	Income from mutual fund units or a specified company Or the lower treaty rate, with a tax residency certificate	393(2) Sl. 10 1961 Act: 196A	20%	No monetary threshold

11 Payments to non-residents *continued*

Section 393(2) · see note on surcharge, cess and DTAA

CODE	NATURE OF PAYMENT with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1051	Offshore fund – income from units	393(2) Sl. 11 1961 Act: 196B	10%	No monetary threshold
1052	Offshore fund – long-term capital gains on units	393(2) Sl. 12 1961 Act: 196B	12.5%	No monetary threshold
1053	Interest or dividend on foreign-currency bonds / GDRs	393(2) Sl. 13 1961 Act: 196C	10%	No monetary threshold
1054	Long-term capital gains on foreign-currency bonds / GDRs	393(2) Sl. 14 1961 Act: 196C	12.5%	No monetary threshold
1055	Foreign institutional investor – income from securities Or the lower treaty rate, with a tax residency certificate · no TDS on capital gains	393(2) Sl. 15 1961 Act: 196D	20%	No monetary threshold
1056	Specified fund (IFSC) – income from securities	393(2) Sl. 16 1961 Act: 196D	10%	No monetary threshold
1057	Any other sum chargeable to tax (not salary) Royalty, FTS, interest, property bought from a non-resident · from 1 Oct 2026 a resident Individual / HUF buyer of property may use Form 141 without TAN	393(2) Sl. 17 1961 Act: 195	Rates in force	No monetary threshold

12 TCS · Sale of specified goods

Section 394(1) · Table Sl. 1–5

CODE	NATURE OF COLLECTION with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1068	Alcoholic liquor for human consumption Collected by the seller	394(1) Sl. 1 1961 Act: 206C(1)	2%	No monetary threshold
1069	Tendu leaves Collected by the seller	394(1) Sl. 2 1961 Act: 206C(1)	2%	No monetary threshold
1070	Timber obtained under a forest lease Collected by the seller	394(1) Sl. 3 1961 Act: 206C(1)	2%	No monetary threshold

12 TCS · Sale of specified goods *continued*

Section 394(1) · Table Sl. 1-5

CODE	NATURE OF COLLECTION with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1071	Timber obtained by any other mode Collected by the seller	394(1) Sl. 3 1961 Act: 206C(1)	2%	No monetary threshold
1072	Other forest produce obtained under a forest lease Collected by the seller	394(1) Sl. 3 1961 Act: 206C(1)	2%	No monetary threshold
1073	Scrap Collected by the seller	394(1) Sl. 4 1961 Act: 206C(1)	2%	No monetary threshold
1074	Coal, lignite or iron ore Collected by the seller	394(1) Sl. 5 1961 Act: 206C(1)	2%	No monetary threshold

13 TCS · Motor vehicles & notified goods

Section 394(1) · Table Sl. 6

CODE	NATURE OF COLLECTION with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1075	Motor vehicle Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1076	Wrist watch Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1077	Art piece – antique, painting, sculpture Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1078	Collectibles – coin, stamp Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1079	Yacht, rowing boat, canoe or helicopter Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1080	Pair of sunglasses Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1081	Bag – handbag, purse Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration

13 TCS · Motor vehicles & notified goods *continued*

Section 394(1) · Table Sl. 6

CODE	NATURE OF COLLECTION with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1082	Pair of shoes Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1083	Sportswear and equipment – golf kit, ski-wear Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1084	Home theatre system Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration
1085	Horse for racing in race clubs or for polo Collected by the seller	394(1) Sl. 6 1961 Act: 206C(1F)	1%	Above ₹10 lakh Sale consideration

14 TCS · Remittances, tours & licences

Section 394(1) · Table Sl. 7-9

CODE	NATURE OF COLLECTION with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1086	LRS remittance for education or medical treatment Nil where funded by an education loan from a financial institution	394(1) Sl. 7 1961 Act: 206C(1G)	2%	Above ₹10 lakh Tax year aggregate
1087	LRS remittance for any other purpose	394(1) Sl. 7 1961 Act: 206C(1G)	20%	Above ₹10 lakh Tax year aggregate
1088	Overseas tour programme package – code for 'up to threshold' The Act now levies a flat 2% · Form 143 still lists two codes; confirm the code with your return utility	394(1) Sl. 8 1961 Act: 206C(1G)	2%	No monetary threshold
1089	Overseas tour programme package – code for 'above threshold' The Act now levies a flat 2% · Form 143 still lists two codes; confirm the code with your return utility	394(1) Sl. 8 1961 Act: 206C(1G)	2%	No monetary threshold
1090	Parking lot – licence, lease or contract for business use Collected by the licensor or lessor · mineral oil excluded	394(1) Sl. 9 1961 Act: 206C(1C)	2%	No monetary threshold

14 TCS · Remittances, tours & licences *continued*

Section 394(1) · Table Sl. 7-9

CODE	NATURE OF COLLECTION with key conditions	SECTION 2025 Act · 1961 ref.	RATE	THRESHOLD and basis
1091	Toll plaza – licence, lease or contract for business use Collected by the licensor or lessor · mineral oil excluded	394(1) Sl. 9 1961 Act: 206C(1C)	2%	No monetary threshold
1092	Mine or quarry – licence, lease or contract for business use Collected by the licensor or lessor · mineral oil excluded	394(1) Sl. 9 1961 Act: 206C(1C)	2%	No monetary threshold

Depositing tax

Rule 218, Income-tax Rules, 2026 · TDS and TCS

Government office · paid without challan	Same day
Government office · paid with challan	Within 7 days of month-end
Other deductors and collectors · April to February	Within 7 days of month-end
Other deductors and collectors · March	30 April
Form 141 transactions · rent, property, 6(ii), VDA	Within 30 days of month-end
Quarterly payment, where permitted by the Assessing Officer	7 Jul · 7 Oct · 7 Jan · 30 Apr

Quarterly statements

Section 397(3)(b) · same due dates for TDS and TCS

Quarter 1 · April to June	31 July
Quarter 2 · July to September	31 October
Quarter 3 · October to December	31 January
Quarter 4 · January to March	31 May (following year)
Interest · tax not deducted or collected	1% per month or part
Interest · tax deducted but not paid	1.5% per month or part
Late statement fee · section 427	₹200 per day, up to the tax

Forms under the 2026 Rules

138	Quarterly statement – salary Replaces Form 24Q · codes 1001–1003, 1032
140	Quarterly statement – other payments to residents Replaces Form 26Q
144	Quarterly statement – payments to non-residents Replaces Form 27Q
143	Quarterly statement – tax collected at source Replaces Form 27EQ
141	Challan-cum-statement, filed with PAN Replaces Forms 26QB, 26QC, 26QD and 26QE
130 · 131	TDS certificates Replace Forms 16 and 16A · Form 132 for Form 141 deductions
121	Declaration for no deduction Replaces Forms 15G and 15H
128	Application for lower or nil deduction Replaces Form 13

When PAN is not furnished

Section 397(2)(b) applies the **higher** of these rates:

- the rate in the relevant provision, or the rate in force;
- 5% for purchase of goods (1031) and e-commerce (1035);
- 20% in every other case of TDS.
- For TCS: twice the rate, or 5%, whichever is higher, capped at 20%.
- Exceptions include interest to non-residents on bonds under 393(2) Sl. 2 to 4, and TCS on non-residents without a permanent establishment in India.

Points to keep in mind

- **Code** is the section code quoted in quarterly statements (Forms 138, 140, 143 and 144). Rent by individuals, property purchases, section 393(1) Sl. 6(ii) payments and VDA payments by individuals are reported in **Form 141**, which has no section code.
- **Rates in force** means the rates in Part II of the First Schedule to the Finance Act, 2026, which keeps the 2025 rates unchanged.
- **Non-residents**: add surcharge as applicable and 4% health and education cess. A lower treaty rate applies only where the conditions of section 159 are met, including a tax residency certificate.
- **Threshold** is the limit that triggers deduction or collection, measured on the basis shown. For purchase of goods (1031) tax applies only to the amount above ₹50 lakh; for other entries, check the provision for how the limit applies.
- **Timing**: the 2025 Act applies where the payment or credit, whichever is earlier, falls on or after 1 April 2026. The no-TAN route for a resident Individual / HUF buying property from a non-resident applies from 1 October 2026.
- **Overseas tour packages**: the Act now levies a flat 2% with no ₹10 lakh split, while Form 143 still lists codes 1088 and 1089. Confirm the code with the return utility in use.

Sources and currency

Checked against the official texts on the Income Tax Department website on 9 October 2026:

- Income-tax Act, 2025 – sections [392](#), [393](#), [394](#), [397](#), [398](#), [402](#) and [427](#), as amended by the Finance Act, 2026
- Income-tax Rules, 2026 – [Rule 218](#); Forms [138](#), [140](#), [141](#), [143](#) and [144](#); [FAQs and guidance notes on forms](#)
- [Memorandum explaining the Finance Bill, 2026](#)

Disclaimer. This chart is a general guide for Tax Year 2026-27 and is not professional advice. Rates are base rates; conditions and exceptions are summarised. Refer to the Act, the Rules and CBDT notifications, or consult us, before acting. © 2026 Harshad Makwana & Co. All rights reserved. Not to be reproduced without permission.