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# Income Tax Rates for AY 2026-27

Complete tax rates chart for CA Inter Taxation. Covers Individual, HUF, Firm, Company rates with Old vs New regime comparison.

AY 2026-27

FY 2025-26

CA Inter Paper 4

**Note:** New Tax Regime (Section 115BAC) is the **default regime** from AY 2024-25. Taxpayer must opt-out to choose Old Regime.

## New Tax Regime (Default) - Individual/HUF

Income Range	Tax Rate
Up to Rs 3,00,000	Nil
Rs 3,00,001 - 7,00,000	5%
Rs 7,00,001 - 10,00,000	10%
Rs 10,00,001 - 12,00,000	15%
Rs 12,00,001 - 15,00,000	20%
Above Rs 15,00,000	30%

**Rebate u/s 87A:** Full rebate if total income  $\leq$  Rs 7,00,000 (New Regime)

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## Below 60 Years

Income	Rate
Up to Rs 2,50,000	Nil
Rs 2,50,001 - 5,00,000	5%
Rs 5,00,001 - 10,00,000	20%
Above Rs 10,00,000	30%

## Senior (60-80)

Income	Rate
Up to Rs 3,00,000	Nil
Rs 3,00,001 - 5,00,000	5%
Rs 5,00,001 - 10,00,000	20%
Above Rs 10,00,000	30%

## Super Senior (80+)

Income	Rate
Up to Rs 5,00,000	Nil
Rs 5,00,001 - 10,00,000	20%
Above Rs 10,00,000	30%

**Rebate u/s 87A:** Full rebate if total income  $\leq$  Rs 5,00,000 (Old Regime)

## Surcharge Rates

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Rs 50 Lakh - 1 Crore	10%
Rs 1 Crore - 2 Crore	15%
Rs 2 Crore - 5 Crore	25%
Above Rs 5 Crore	37%
Above Rs 5 Crore (New Regime)	25% (max)

**Health & Education Cess:** 4% on (Tax + Surcharge)

## Company Tax Rates

Type of Company	Rate
Domestic Company (Turnover $\leq$ 400 Cr in FY 2023-24)	25%
Domestic Company (Other)	30%
Section 115BAA (New Manufacturing)	22%
Section 115BAB (New Manufacturing from 1.10.2019)	15%
Foreign Company	40%

**Firm/LLP:** 30% flat rate + surcharge + cess

**Co-operative Society:** 22% u/s 115BAD (optional)

## TDS Rates Chart

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		Slab rates
192	Salary	
193	Interest on Securities	10%
194	Dividend	10%
194A	Interest (Other than securities)	10%
194B	Lottery/Crossword winnings	30%
194BB	Horse race winnings	30%
194C	Contractor - Individual/HUF	1%
194C	Contractor - Others	2%
194D	Insurance Commission	5%
194H	Commission/Brokerage	5%
194I (a)	Rent - P&M, Equipment	2%
194I (b)	Rent - Land, Building, Furniture	10%
194J	Professional/Technical Fees	10%
194J	Technical Services (specified)	2%
194LA	Compensation on acquisition	10%
194Q	Purchase of goods (> 50L)	0.1%
195	Payment to Non-resident	Varies

**No PAN:** TDS @ 20% or applicable rate, whichever is higher

## Important Due Dates AY 2026-27

**July 31, 2026** ITR for Individuals (non-audit)

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**November 30, 2026** ITR for Transfer Pricing

**15th of every month** TDS deposit (Govt)

**7th of every month** TDS deposit (Others)

**May 31, July 31, Oct 31, Jan 31** Quarterly TDS returns

**June 15, Sep 15, Dec 15, Mar 15** Advance tax installments

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