

Previous Year 2022-23

(Assessment Year 2023-24)

New Tax Rates Regime

Case-6



Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior	Non-Resident
Name of Assessee		Rahul Gandhi	Narendra Damodardas Modi	Lal Krishna Advani	Imran Ahmad Khan Niazi
Date of Birth	DD/MM/YYYY	19/06/1970	17/09/1950	08/11/1927	05/10/1952
Exemption Limit		Rs. 2,50,000	Rs. 2,50,000	Rs. 2,50,000	Rs. 2,50,000
Taxable Income	Rs. 4,00,000				
Rs. 2,50,000 to Rs. 5,00,000	5%	₹ 7,500	₹ 7,500	₹ 7,500	₹ 7,500
Rs. 5,00,000 to Rs. 7,50,000	10%				
Rs. 7,50,000 to Rs. 10,00,000	15%				
Rs. 10,00,000 to Rs. 12,50,000	20%				
Rs. 12,50,000 to Rs. 15,00,000	25%				
Above Rs. 15,00,000	30%				
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 5,00,000	Max. Rs. 12,500	₹ 7,500	₹ 7,500	₹ 7,500	₹ 7,500
		-₹ 7,500	-₹ 7,500	-₹ 7,500	Not Allowed
		₹ 0	₹ 0	₹ 0	₹ 7,500
Add Health & Education Cess	4%				₹ 300
	Tax Liability	₹ 0	₹ 0	₹ 0	₹ 7,800

Previous Year 2022-23

(Assessment Year 2023-24)

New Tax Rates Regime

Case-7

## Calculation of Tax Liability

Name of Assessee

Date of Birth

Exemption Limit

Taxable Income

Rs. 2,50,000 to Rs. 5,00,000

Rs. 5,00,000 to Rs. 7,50,000

Rs. 7,50,000 to Rs. 10,00,000

Rs. 10,00,000 to Rs. 12,50,000

Rs. 12,50,000 to Rs. 15,00,000

Above Rs. 15,00,000

Less Rebate u/s 87A to Resident, if Taxable  
Income not exceeding Rs. 5,00,000

Add Health &amp; Education Cess

Rs. 5,00,000

5%

10%

15%

20%

25%

30%

Max. Rs. 12,500

4%

Tax Liability

Resident Non-Senior

Rahul Gandhi

19/06/1970

Rs. 2,50,000

₹ 12,500

₹ 12,500

-₹ 12,500

₹ 0

₹ 0

Resident Senior

Narendra Damodardas  
Modi

17/09/1950

Rs. 2,50,000

₹ 12,500

₹ 12,500

-₹ 12,500

₹ 0

₹ 0

Resident Super Senior

Lal Krishna  
Advani

08/11/1927

Rs. 2,50,000

₹ 12,500

₹ 12,500

-₹ 12,500

₹ 0

₹ 0

Non-Resident

Imran Ahmad  
Khan Niazi

05/10/1952

Rs. 2,50,000

₹ 12,500

₹ 12,500

Not Allowed

₹ 12,500

₹ 500

₹ 13,000

Previous Year 2022-23

(Assessment Year 2023-24)

New Tax Rates Regime

Case-8

## Calculation of Tax Liability

Name of Assessee

Resident Non-Senior

Resident Senior

Resident Super Senior

Non-Resident

Date of Birth

Exemption Limit

Taxable Income

Rs. 2,50,000 to Rs. 5,00,000

Rs. 5,00,000 to Rs. 7,50,000

Rs. 7,50,000 to Rs. 10,00,000

Rs. 10,00,000 to Rs. 12,50,000

Rs. 12,50,000 to Rs. 15,00,000

Above Rs. 15,00,000

Less Rebate u/s 87A to Resident, if Taxable  
Income not exceeding Rs. 5,00,000

Add Health &amp; Education Cess

Rs. 7,00,000

5%

10%

15%

20%

25%

30%

Max. Rs. 12,500

4%

Tax Liability

Rahul Gandhi

19/06/1970

Rs. 2,50,000

₹ 12,500

₹ 20,000

₹ 32,500

Not Allowed

₹ 32,500

₹ 1,300

₹ 33,800

Narendra Damodardas  
Modi

17/09/1950

Rs. 2,50,000

₹ 12,500

₹ 20,000

₹ 32,500

Not Allowed

₹ 32,500

₹ 1,300

₹ 33,800

Lal Krishna  
Advani

08/11/1927

Rs. 2,50,000

₹ 12,500

₹ 20,000

₹ 32,500

Not Allowed

₹ 32,500

₹ 1,300

₹ 33,800

Imran Ahmad  
Khan Niazi

05/10/1952

Rs. 2,50,000

₹ 12,500

₹ 20,000

₹ 32,500

Not Allowed

₹ 32,500

₹ 1,300

₹ 33,800

Previous Year 2022-23

(Assessment Year 2023-24)

New Tax Rates Regime

Case-9

## Calculation of Tax Liability

Name of Assessee

Resident Non-Senior

Resident Senior

Resident Super Senior

Non-Resident

Date of Birth

Exemption Limit

Taxable Income

Rs. 2,50,000 to Rs. 5,00,000

Rs. 5,00,000 to Rs. 7,50,000

Rs. 7,50,000 to Rs. 10,00,000

Rs. 10,00,000 to Rs. 12,50,000

Rs. 12,50,000 to Rs. 15,00,000

Above Rs. 15,00,000

Less Rebate u/s 87A to Resident, if Taxable  
Income not exceeding Rs. 5,00,000

Add Health &amp; Education Cess

Rs. 12,00,000

5%

10%

15%

20%

25%

30%

Max. Rs. 12,500

4%

Tax Liability

Rahul Gandhi

19/06/1970

Rs. 2,50,000

₹ 12,500

₹ 25,000

₹ 37,500

₹ 40,000

₹ 1,15,000

Not Allowed

₹ 1,15,000

₹ 4,600

₹ 1,19,600

Narendra Damodardas  
Modi

17/09/1950

Rs. 2,50,000

₹ 12,500

₹ 25,000

₹ 37,500

₹ 40,000

₹ 1,15,000

Not Allowed

₹ 1,15,000

₹ 4,600

₹ 1,19,600

Lal Krishna  
Advani

08/11/1927

Rs. 2,50,000

₹ 12,500

₹ 25,000

₹ 37,500

₹ 40,000

₹ 1,15,000

Not Allowed

₹ 1,15,000

₹ 4,600

₹ 1,19,600

Imran Ahmad  
Khan Niazi

05/10/1952

Rs. 2,50,000

₹ 12,500

₹ 25,000

₹ 37,500

₹ 40,000

₹ 1,15,000

Not Allowed

₹ 1,15,000

₹ 4,600

₹ 1,19,600

Previous Year 2022-23

(Assessment Year 2023-24)

New Tax Rates Regime

Case-10

Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior	Non-Resident
Name of Assessee		Rahul Gandhi	Narendra Damodardas Modi	Lal Krishna Advani	Imran Ahmad Khan Niazi
Date of Birth		19/06/1970	17/09/1950	08/11/1927	05/10/1952
Exemption Limit		Rs. 2,50,000	Rs. 2,50,000	Rs. 2,50,000	Rs. 2,50,000
Taxable Income	Rs. 20,00,000				
Rs. 2,50,000 to Rs. 5,00,000	5%	₹ 12,500	₹ 12,500	₹ 12,500	₹ 12,500
Rs. 5,00,000 to Rs. 7,50,000	10%	₹ 25,000	₹ 25,000	₹ 25,000	₹ 25,000
Rs. 7,50,000 to Rs. 10,00,000	15%	₹ 37,500	₹ 37,500	₹ 37,500	₹ 37,500
Rs. 10,00,000 to Rs. 12,50,000	20%	₹ 50,000	₹ 50,000	₹ 50,000	₹ 50,000
Rs. 12,50,000 to Rs. 15,00,000	25%	₹ 62,500	₹ 62,500	₹ 62,500	₹ 62,500
Above Rs. 15,00,000	30%	₹ 1,50,000	₹ 1,50,000	₹ 1,50,000	₹ 1,50,000
		₹ 3,37,500	₹ 3,37,500	₹ 3,37,500	₹ 3,37,500
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 5,00,000	Max. Rs. 12,500	Not Allowed	Not Allowed	Not Allowed	Not Allowed
		₹ 3,37,500	₹ 3,37,500	₹ 3,37,500	₹ 3,37,500
Add Health & Education Cess	4%	₹ 13,500	₹ 13,500	₹ 13,500	₹ 13,500
	Tax Liability	₹ 3,51,000	₹ 3,51,000	₹ 3,51,000	₹ 3,51,000