

Previous Year 2023-24

(Assessment Year 2024-25)

Old Tax Rates Regime

Case-1

| 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. 3,00,000 | Rs. 5,00,000 | Rs. 2,50,000 |
| Taxable Income | Rs. 4,00,000 | | | | |
| Exemption Limit to Rs. 5,00,000 | 5% | ₹ 7,500 | ₹ 5,000 | Nil | ₹ 7,500 |
| Rs. 5,00,001 to Rs. 10,00,000 | 20% | | | | |
| Above Rs. 10,00,000 | 30% | | | | |
| Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 5,00,000 | Max. Rs. 12,500 | ₹ 7,500 | ₹ 5,000 | ₹ 0 | ₹ 7,500 |
| | | -₹ 7,500 | -₹ 5,000 | ₹ 0 | Not Allowed |
| | | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 7,500 |
| Add Health & Education Cess | 4% | | | | ₹ 300 |
| | Tax Liability | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 7,800 |



Previous Year 2023-24

(Assessment Year 2024-25)

Old Tax Rates Regime

Case-2

| 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. 3,00,000 | Rs. 5,00,000 | Rs. 2,50,000 |
| Taxable Income | Rs. 5,00,000 | | | | |
| Exemption Limit to Rs. 5,00,000 | 5% | ₹ 12,500 | ₹ 10,000 | Nil | ₹ 12,500 |
| Rs. 5,00,001 to Rs. 10,00,000 | 20% | | | | |
| Above Rs. 10,00,000 | 30% | | | | |
| Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 5,00,000 | Max. Rs. 12,500 | ₹ 12,500 | ₹ 10,000 | ₹ 0 | ₹ 12,500 |
| | | -₹ 12,500 | -₹ 10,000 | ₹ 0 | Not Allowed |
| | | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 12,500 |
| Add Health & Education Cess | 4% | | | | ₹ 500 |
| | Tax Liability | ₹ 0 | ₹ 0 | ₹ 0 | ₹ 13,000 |

Previous Year 2023-24

(Assessment Year 2024-25)

Old Tax Rates Regime

Case-3

| 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. 3,00,000 | Rs. 5,00,000 | Rs. 2,50,000 |
| Taxable Income | Rs. 7,00,000 | | | | |
| Exemption Limit to Rs. 5,00,000 | 5% | ₹ 12,500 | ₹ 10,000 | Nil | ₹ 12,500 |
| Rs. 5,00,001 to Rs. 10,00,000 | 20% | ₹ 40,000 | ₹ 40,000 | ₹ 40,000 | ₹ 40,000 |
| Above Rs. 10,00,000 | 30% | | | | |
| | | ₹ 52,500 | ₹ 50,000 | ₹ 40,000 | ₹ 52,500 |
| 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 |
| | | ₹ 52,500 | ₹ 50,000 | ₹ 40,000 | ₹ 52,500 |
| Add Health & Education Cess | 4% | ₹ 2,100 | ₹ 2,000 | ₹ 1,600 | ₹ 2,100 |
| | Tax Liability | ₹ 54,600 | ₹ 52,000 | ₹ 41,600 | ₹ 54,600 |

Previous Year 2023-24

(Assessment Year 2024-25)

Old Tax Rates Regime

Case-4

| 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. 3,00,000 | Rs. 5,00,000 | Rs. 2,50,000 |
| Taxable Income | Rs. 12,00,000 | | | | |
| Exemption Limit to Rs. 5,00,000 | 5% | ₹ 12,500 | ₹ 10,000 | Nil | ₹ 12,500 |
| Rs. 5,00,001 to Rs. 10,00,000 | 20% | ₹ 1,00,000 | ₹ 1,00,000 | ₹ 1,00,000 | ₹ 1,00,000 |
| Above Rs. 10,00,000 | 30% | ₹ 60,000 | ₹ 60,000 | ₹ 60,000 | ₹ 60,000 |
| | | ₹ 1,72,500 | ₹ 1,70,000 | ₹ 1,60,000 | ₹ 1,72,500 |
| 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 |
| | | ₹ 1,72,500 | ₹ 1,70,000 | ₹ 1,60,000 | ₹ 1,72,500 |
| Add Health & Education Cess | 4% | ₹ 6,900 | ₹ 6,800 | ₹ 6,400 | ₹ 6,900 |
| | Tax Liability | ₹ 1,79,400 | ₹ 1,76,800 | ₹ 1,66,400 | ₹ 1,79,400 |

Previous Year 2023-24

(Assessment Year 2024-25)

Old Tax Rates Regime

Case-5

| 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. 3,00,000 | Rs. 5,00,000 | Rs. 2,50,000 |
| Taxable Income | Rs. 20,00,000 | | | | |
| Exemption Limit to Rs. 5,00,000 | 5% | ₹ 12,500 | ₹ 10,000 | Nil | ₹ 12,500 |
| Rs. 5,00,001 to Rs. 10,00,000 | 20% | ₹ 1,00,000 | ₹ 1,00,000 | ₹ 1,00,000 | ₹ 1,00,000 |
| Above Rs. 10,00,000 | 30% | ₹ 3,00,000 | ₹ 3,00,000 | ₹ 3,00,000 | ₹ 3,00,000 |
| | | ₹ 4,12,500 | ₹ 4,10,000 | ₹ 4,00,000 | ₹ 4,12,500 |
| 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 |
| | | ₹ 4,12,500 | ₹ 4,10,000 | ₹ 4,00,000 | ₹ 4,12,500 |
| Add Health & Education Cess | 4% | ₹ 16,500 | ₹ 16,400 | ₹ 16,000 | ₹ 16,500 |
| | Tax Liability | ₹ 4,29,000 | ₹ 4,26,400 | ₹ 4,16,000 | ₹ 4,29,000 |