Prev Year 2024-25 (Assessment					
Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior	Non-Resident
Exemption Limit		₹ 2,50,000	₹ 3,00,000	₹ 5,00,000	₹ 2,50,000
Taxable Income	₹ 36,00,000				
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%	₹ 7,80,000	₹ 7,80,000	₹ 7,80,000	₹ 7,80,000
		₹ 8,92,500	₹ 8,90,000	₹ 8,80,000	₹ 8,92,500
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
		₹ 8,92,500	₹ 8,90,000	₹ 8,80,000	₹ 8,92,500
Add Health & Education Cess	4%	₹ 35,700	₹ 35,600	₹ 35,200	₹ 35,700
	Tax Liability	₹ 9,28,200	₹ 9,25,600	₹ 9,15,200	₹ 9,28,200
	•	x Rates Regime Ques 7 (Fin			
	•	x Rates Regime Ques 7 (Fin	ancial Litercay_June-2025 Bo	ook by Prof. Dr. Amit Kumar S	ingh) Page No. 13.21
Calculation of Tax Liability	•	x Rates Regime Ques 7 (Fin	ancial Litercay_June-2025 Bo Resident Senior	ook by Prof. Dr. Amit Kumar S Resident Super Senior	ingh) Page No. 13.21 Non-Resident
	•	x Rates Regime Ques 7 (Fin	ancial Litercay_June-2025 Bo	ook by Prof. Dr. Amit Kumar S	ingh) Page No. 13.21
Calculation of Tax Liability  Exemption Limit	Yr 2025-26) New Ta	x Rates Regime Ques 7 (Fin	ancial Litercay_June-2025 Bo Resident Senior	ook by Prof. Dr. Amit Kumar S Resident Super Senior	ingh) Page No. 13.21 Non-Resident
Calculation of Tax Liability  Exemption Limit  Taxable Income	Yr 2025-26) New Ta	x Rates Regime Ques 7 (Fin Resident Non-Senior ₹ 3,00,000	ancial Litercay_June-2025 Be Resident Senior ₹ 3,00,000	ook by Prof. Dr. Amit Kumar S Resident Super Senior ₹ 3,00,000	ingh) Page No. 13.21 Non-Resident ₹ 3,00,000
Calculation of Tax Liability  Exemption Limit  Taxable Income  Rs. 3,00,001 to Rs. 7,00,000	Yr 2025-26) New Ta  ₹ 36,00,000  5%	x Rates Regime Ques 7 (Fin Resident Non-Senior ₹ 3,00,000	ancial Litercay_June-2025 Bo Resident Senior ₹ 3,00,000	ook by Prof. Dr. Amit Kumar S Resident Super Senior ₹ 3,00,000	ingh) Page No. 13.21  Non-Resident  ₹ 3,00,000
Calculation of Tax Liability  Exemption Limit  Taxable Income  Rs. 3,00,001 to Rs. 7,00,000  Rs. 7,00,001 to Rs. 10,00,000	Yr 2025-26) New Ta  ₹ 36,00,000  5%  10%	x Rates Regime Ques 7 (Fin Resident Non-Senior ₹ 3,00,000	ancial Litercay_June-2025 Be Resident Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000	Resident Super Senior  ₹ 3,00,000  ₹ 20,000	ingh) Page No. 13.21  Non-Resident  ₹ 3,00,000  ₹ 20,000
Calculation of Tax Liability  Exemption Limit  Taxable Income  Rs. 3,00,001 to Rs. 7,00,000  Rs. 7,00,001 to Rs. 10,00,000  Rs. 10,00,001 to Rs. 12,00,000	Yr 2025-26) New Ta  ₹ 36,00,000  5%  10%  15%	x Rates Regime Ques 7 (Fin. Resident Non-Senior ₹ 3,00,000 ₹ 20,000 ₹ 30,000	ancial Litercay_June-2025 Bor Resident Senior ₹ 3,00,000 ₹ 20,000 ₹ 30,000	eook by Prof. Dr. Amit Kumar S Resident Super Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000	ingh) Page No. 13.21  Non-Resident  ₹ 3,00,000  ₹ 20,000  ₹ 30,000
Calculation of Tax Liability  Exemption Limit  Taxable Income  Rs. 3,00,001 to Rs. 7,00,000  Rs. 7,00,001 to Rs. 10,00,000  Rs. 10,00,001 to Rs. 12,00,000  Rs. 12,00,001 to Rs. 15,00,000	Yr 2025-26) New Ta  ₹ 36,00,000  5%  10%  15%  20%	x Rates Regime Ques 7 (Fin.  Resident Non-Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 60,000	ancial Litercay_June-2025 Bor Resident Senior ₹ 3,00,000 ₹ 30,000 ₹ 30,000 ₹ 60,000	eok by Prof. Dr. Amit Kumar S Resident Super Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 60,000	ingh) Page No. 13.21  Non-Resident  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000
Calculation of Tax Liability  Exemption Limit  Taxable Income  Rs. 3,00,001 to Rs. 7,00,000  Rs. 7,00,001 to Rs. 10,00,000  Rs. 10,00,001 to Rs. 12,00,000	Yr 2025-26) New Ta  ₹ 36,00,000  5%  10%  15%	x Rates Regime Ques 7 (Fin Resident Non-Senior ₹ 3,00,000 ₹ 30,000 ₹ 30,000 ₹ 60,000	ancial Litercay_June-2025 Bo Resident Senior ₹ 3,00,000 ₹ 20,000 ₹ 30,000 ₹ 60,000 ₹ 6,30,000	eok by Prof. Dr. Amit Kumar S Resident Super Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 60,000	ingh) Page No. 13.21  Non-Resident  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 60,000
Calculation of Tax Liability  Exemption Limit  Taxable Income  Rs. 3,00,001 to Rs. 7,00,000  Rs. 7,00,001 to Rs. 10,00,000  Rs. 10,00,001 to Rs. 12,00,000  Rs. 12,00,001 to Rs. 15,00,000  Above Rs. 15,00,000  Less Rebate u/s 87A to Resident, if Taxable	Yr 2025-26) New Ta  ₹ 36,00,000  5%  10%  15%  20%  30%	x Rates Regime Ques 7 (Fin Resident Non-Senior ₹ 3,00,000 ₹ 30,000 ₹ 30,000 ₹ 60,000 ₹ 6,30,000	ancial Litercay_June-2025 Border Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 60,000  ₹ 6,30,000	© Resident Super Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 60,000  ₹ 6,30,000	ingh) Page No. 13.21  Non-Resident  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 60,000  ₹ 6,30,000
Calculation of Tax Liability  Exemption Limit  Taxable Income  Rs. 3,00,001 to Rs. 7,00,000  Rs. 7,00,001 to Rs. 10,00,000  Rs. 10,00,001 to Rs. 12,00,000  Rs. 12,00,001 to Rs. 15,00,000  Above Rs. 15,00,000	Yr 2025-26) New Ta  ₹ 36,00,000  5%  10%  15%  20%	x Rates Regime Ques 7 (Fine Resident Non-Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 60,000  ₹ 6,30,000  Not Allowed	ancial Litercay_June-2025 Bor Resident Senior ₹ 3,00,000 ₹ 30,000 ₹ 30,000 ₹ 6,30,000 ₹ 7,70,000 Not Allowed	eok by Prof. Dr. Amit Kumar S Resident Super Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 6,30,000  ₹ 7,70,000  Not Allowed	ingh) Page No. 13.21  Non-Resident  ₹ 3,00,000  ₹ 30,000  ₹ 30,000  ₹ 6,30,000  ₹ 7,70,000  Not Allowed
Calculation of Tax Liability  Exemption Limit  Taxable Income  Rs. 3,00,001 to Rs. 7,00,000  Rs. 7,00,001 to Rs. 10,00,000  Rs. 10,00,001 to Rs. 12,00,000  Rs. 12,00,001 to Rs. 15,00,000  Above Rs. 15,00,000  Less Rebate u/s 87A to Resident, if Taxable	Yr 2025-26) New Ta  ₹ 36,00,000  5%  10%  15%  20%  30%	x Rates Regime Ques 7 (Fin Resident Non-Senior ₹ 3,00,000 ₹ 30,000 ₹ 30,000 ₹ 60,000 ₹ 6,30,000	ancial Litercay_June-2025 Border Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 60,000  ₹ 6,30,000	© Resident Super Senior  ₹ 3,00,000  ₹ 20,000  ₹ 30,000  ₹ 30,000  ₹ 60,000  ₹ 6,30,000	ingh) Page No. 13.21  Non-Resident  ₹ 3,00,000  ₹ 20,000

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Prev Year 2024-25 (Assessment Yr 2025-26) New Tax Rates Regime Ques 7 (Financial Litercay_June-2025 Book by Prof. Dr. Amit Kumar Singh) Page No. 13.21					
Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior	Non-Resident
Exemption Limit		₹ 2,50,000	₹ 3,00,000	₹ 5,00,000	₹ 2,50,000
Taxable Income	₹ 7,50,000				
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%	₹ 50,000	₹ 50,000	₹ 50,000	₹ 50,000
Above Rs. 10,00,000	30%				
Laca Bahata wa 07A ta Basidant if Tauahla		₹ 62,500	₹ 60,000	₹ 50,000	₹ 62,500
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
		₹ 62,500	₹ 60,000	₹ 50,000	₹ 62,500
Add Health & Education Cess	4%	₹ 2,500	₹ 2,400	₹ 2,000	₹ 2,500
	Tax Liability	₹ 65,000	₹ 62,400	₹ 52,000	₹ 65,000

Prev Year 2024-25 (Assessment Yr 2025-26) New Tax Rates Regime Ques 7 (Financial Litercay\_June-2025 Book by Prof. Dr. Amit Kumar Singh) Page No. 13.21



Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior	Non-Resident
Exemption Limit		₹ 3,00,000	₹ 3,00,000	₹ 3,00,000	₹ 3,00,000
Taxable Income  Rs. 3,00,001 to Rs. 7,00,000  Rs. 7,00,001 to Rs. 10,00,000  Rs. 10,00,001 to Rs. 12,00,000  Rs. 12,00,001 to Rs. 15,00,000  Above Rs. 15,00,000		₹ 20,000 ₹ 5,000	₹ 20,000 ₹ 5,000	·	₹ 20,000 ₹ 5,000
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 7,00,000	Max. Rs. 25,000	₹ 25,000 Not Allowed ₹ 25,000	₹ 25,000 Not Allowed ₹ 25,000	Not Allowed	₹ 25,000 Not Allowed ₹ 25,000
Add Health & Education Cess	4%	₹ 1,000	₹ 1,000	₹ 1,000	₹ 1,000
	Tax Liability	₹ 26,000	₹ 26,000	₹ 26,000	₹ 26,000

Prev Year 2024-25 (Assessment	Yr 2025-26) New Ta	x Rates Regime Ques 7 (Fin	nancial Litercay_June-2025 Bo	ook by Prof. Dr. Amit Kumar S	Singh) Page No. 13.21
Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior	Non-Resident
Exemption Limit		₹ 2,50,000	₹ 3,00,000	₹ 5,00,000	₹ 2,50,000
Taxable Income	₹ 75,00,000				
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%	₹ 19,50,000	₹ 19,50,000	₹ 19,50,000	₹ 19,50,000
		₹ 20,62,500	₹ 20,60,000	₹ 20,50,000	₹ 20,62,500
Add Surcharge	10%	₹ 2,06,250	₹ 2,06,000	₹ 2,05,000	₹ 2,06,250
		₹ 22,68,750	₹ 22,66,000	₹ 22,55,000	₹ 22,68,750
Add Health & Education Cess	4%	₹ 90,750	₹ 90,640	₹ 90,200	₹ 90,750
	Tax Liability	₹ 23,59,500	₹ 23,56,640	₹ 23,45,200	₹ 23,59,500
Prev Year 2024-25 (Assessment	Yr 2025-26) New Ta	x Rates Regime Ques 7 (Fin	nancial Litercay_June-2025 Bo	ook by Prof. Dr. Amit Kumar S	Singh) Page No. 13.21
Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior	Non-Resident

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Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior	Non-Resident
Exemption Limit		₹ 3,00,000	₹ 3,00,000	₹ 3,00,000	₹ 3,00,000
Taxable Income	₹ 75,00,000				
Rs. 3,00,001 to Rs. 7,00,000	5%	₹ 20,000	₹ 20,000	₹ 20,000	₹ 20,000
Rs. 7,00,001 to Rs. 10,00,000	10%	₹ 30,000	₹ 30,000	₹ 30,000	₹ 30,000
Rs. 10,00,001 to Rs. 12,00,000	15%	₹ 30,000	₹ 30,000	₹ 30,000	₹ 30,000
Rs. 12,00,001 to Rs. 15,00,000	20%	₹ 60,000	₹ 60,000	₹ 60,000	₹ 60,000
Above Rs. 15,00,000	30%	₹ 18,00,000	₹ 18,00,000	₹ 18,00,000	₹ 18,00,000
		₹ 19,40,000	₹ 19,40,000	₹ 19,40,000	₹ 19,40,000
Add Surcharge	10%	₹ 1,94,000	₹ 1,94,000	₹ 1,94,000	₹ 1,94,000
		₹ 21,34,000	₹ 21,34,000	₹ 21,34,000	₹ 21,34,000
Add Health & Education Cess	4%	₹ 85,360	₹ 85,360	₹ 85,360	₹ 85,360
	Tax Liability	₹ 22,19,360	₹ 22,19,360	₹ 22,19,360	₹ 22,19,360