

New Income Tax Slab Rates For 2025-26 / AY 2026-27

(www.basunivesh.com)

If you are claiming deductions and exemptions

Income Slab	Individuals (Aged below 60 Yrs)	Senior Citizens (Aged 60 Yrs and above but below 80 Yrs)	Super Senior Citizens (Aged 80 Yrs and above)
Up to Rs.2,50,000	Nil	Nil	Nil
Rs.2,50,001 to Rs.3,00,000	5%	Nil	Nil
Rs.3,00,001 to Rs.5,00,000	5%	5%	Nil
Rs.5,00,001 to Rs.10,00,000	20%	20%	20%
Rs.10,00,001 and above	30%	30%	30%

If you are NOT claiming deductions and exemptions

Income Slab	Income Tax Rate
Up to Rs.4,00,000	Nil
Rs.4,00,001 to Rs.8,00,000	5% (with Tax Rebate Under Sec.87A)
Rs.8,00,001 to Rs.12,00,000	10% (with Tax Rebate Under Sec.87A)
Rs.12,00,001 to Rs.16,00,000	15% (with Tax Rebate Under Sec.87A up to Rs.12.75 Lakh)
Rs.16,00,001 to Rs.20,00,000	20%
Rs.20,00,001 to Rs.24,00,000	25%
Rs.24,00,000	30%

Income Tax Laws Petiwala S

Ian Pickup



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Table of Contents Income Tax Laws Petiwala S

1. Understanding the eBook Income Tax Laws Petiwala S
 - The Rise of Digital Reading Income Tax Laws Petiwala S
 - Advantages of eBooks Over Traditional Books
2. Identifying Income Tax Laws Petiwala S
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Income Tax Laws Petiwala S
 - User-Friendly Interface
4. Exploring eBook Recommendations from Income Tax Laws Petiwala S
 - Personalized Recommendations
 - Income Tax Laws Petiwala S User Reviews and Ratings
 - Income Tax Laws Petiwala S and Bestseller Lists
5. Accessing Income Tax Laws Petiwala S Free and Paid eBooks
 - Income Tax Laws Petiwala S Public Domain eBooks
 - Income Tax Laws Petiwala S eBook Subscription Services
 - Income Tax Laws Petiwala S Budget-Friendly Options

6. Navigating Income Tax Laws Petiwala S eBook Formats
 - ePub, PDF, MOBI, and More
 - Income Tax Laws Petiwala S Compatibility with Devices
 - Income Tax Laws Petiwala S Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Income Tax Laws Petiwala S
 - Highlighting and Note-Taking Income Tax Laws Petiwala S
 - Interactive Elements Income Tax Laws Petiwala S
8. Staying Engaged with Income Tax Laws Petiwala S
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Income Tax Laws Petiwala S
9. Balancing eBooks and Physical Books Income Tax Laws Petiwala S
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Income Tax Laws Petiwala S
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Income Tax Laws Petiwala S
 - Setting Reading Goals Income Tax Laws Petiwala S
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Income Tax Laws Petiwala S
 - Fact-Checking eBook Content of Income Tax Laws Petiwala S
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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