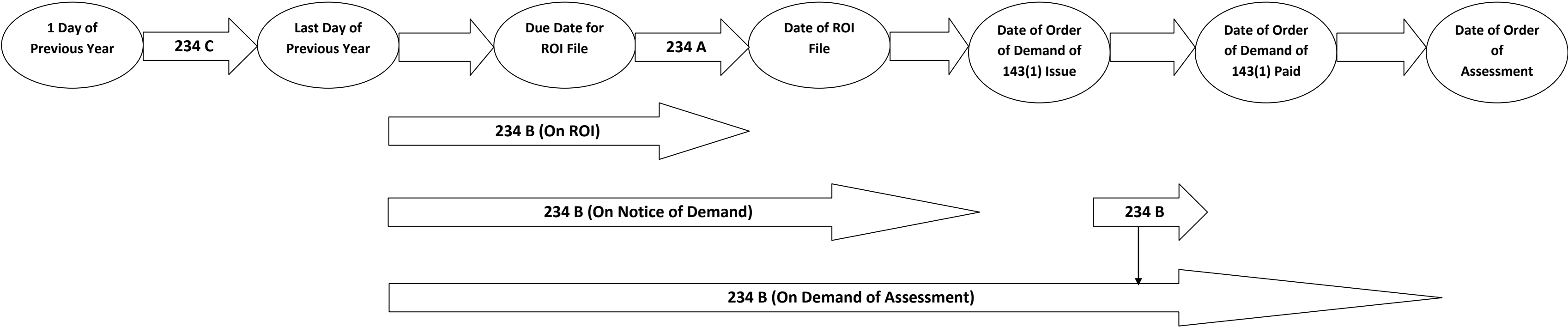




Payer	Section	Rate	Amount	From	Up to
Interest Paid by Assessee	234A	@ 1 % Per Month or Part of Month	On Default Amount of TAX (After Deduction of all Payment and Adjustment of TAX)	After Due Date of ROI	Date of File ROI
	234B		Payment of AT is less than 90 % of Assessed Tax (Tax – 89/90/90A/91/115JAA/115JD/TDS/TCS) Then on Default Amount (Assessed Tax – AT paid)	1 Day of AY	Date of File ROI (Normal or Assessed)
	234C		Default Amount (Amount as per Sec 211 – Deposit)	1 Day of Previous Year	Last Date of Previous Year
	234D	@ 0.5 % Per Month or Part of Month	On Excess Payment of Refund and Interest on Refund	Date of Grant Refund	Date of Order of Assessment
Interest Paid by Department	244A		On Excess Deposit of Tax (Refund) (Refund due to TDS/TCS/AT then NOT less than 10% of Total TAX)	1 Day of AY (TDS/TCS/AT) or Date of Payment of Tax	Date of Grant Refund

NOTE				
1	Amount will be Round Off (only for calculation of Interest) and ignore all Fractions (1-99).	(25999 then only 25900 and ignore 99)		
2	If income rise form Capital Gain & Casual Income then 234C will apply from when this income rise.	Up to 15 June	If Capital Gain & Casual Income Received here then all amount liable for AT form 15 June	
		Up to 15 September	If Capital Gain & Casual Income Received here then all amount liable for AT form 15 Sep	
		Up to 15 December	If Capital Gain & Casual Income Received here then all amount liable for AT form 15 Dec	
		Up to 15 march	If Capital Gain & Casual Income Received here then all amount liable for AT form 15 March	
		15 to 31 march	If Capital Gain & Casual Income Received here then all amount liable for AT form 15 March	
3	Sec 211 Payment of Advance Tax in Installment (ATL = Advance Tax Liability = Total Tax Payable – 89/90/90A/91/TDS/TCS is more than equal to 10,000)			
	Non Corporate Assessee		Corporate Assessee	
	15 June	-	15 June	15 % of ATL
	15 September	30 % of ATL	15 September	45 % of ATL
	15 December	60 % of ATL	15 December	75 % of ATL
	15 march	100 % of ATL	15 march	100 % of ATL