DIRECT TAX READY REFERENCER

(AS AMENDED BY FINANCE ACT 2012)

ASSESSMENT YEARS

INDIVIDUAL / HUF / AOP / BOI	2009-10	2010-11	2011-12	2012-13
Basic Exemption	150000	160000	160000	180000
Resident Women age < 65 yrs(upto 31/03/11)	180000	190000	190000	190000[1]
Resident Sr. Citizen > 65 yrs(upto 31/03/2011)	225000	240000	240000	250000[1]
upto 300000	10.3%	10.3%	10.3%	10.3%
300000 to 500000	20.6%	20.6%	10.3%	10.3%
500000 to 800000	30.9%	30.9%	20.6%	20.6%
800000 to 1000000	30.9%	30.9%	30.9%	30.9%
ABOVE 1000000	30.9%[2]	30.9%	30.9%	30.9%

1 Sr. Citizen age >= 60 yrs w.e.f A.Y 2012-13 & Super Sr. Citizen >= 80 yrs. Basic exemp. 5 Lacs.

FIRM / LLP				
DOMESTIC COMPANY	30.9%[2]	30.9%	30.9%[3]	30.9%[4]
DIV. TAX U/S 115-0	16.995%	16.995%	16.609%	16.223%

*SC applicable only if net income exceeds 1 Cr.@	10%,	7.5%,	5%	
Min.Alt.Tax (MAT) u/s115JB	10.3%[3]	15.45%	18.54%	19.055%
Min.Alt.Tax (MAT) Credit C/F	7 years	10 years	10 years	10 years
Alt.Min.Tax(AMT) Appli to LLP, if regular tax < AMT on adjusted total Income				19.055%
Alt.Min.Tax(AMT) Appli. To non corp. ass. if ded. claimed u/s 10AA / 80H to 80RRP (except 80P)				--

	2009-10	2010-11	2011-12	2012-13
Standard Deduction	Nil	Nil	Nil	Nil
Transport Allowance	` 800 pm	` 800 pm	` 800 pm	` 800 pm

House Rent Allowance Sec 10(13A) and Rule 2A — **Least of the following is exempt from tax**
I) 50% of (Salary+DA) for metro/40% of salary for other cities. (ii) HRA received iii) Rent paid-10% of salary

Valuation of unfurnished rent free accommodation [Rule - 3(1)] for private sector employee.

Population exceeding 25 Lac	15% of salary (Basic + DA + Bonus + all taxable allowance)
Population > 10 Lac < 25 Lac	10% of salary (Basic + DA + Bonus + all taxable allowance)
Any other	7.5% of salary (Basic + DA + Bonus + all taxable allowance)

I) Standard deduction u/s 24(a) - 30 % of Net Annual Value
ii) Interest on borrowed capital - u/s 24(b) - Deduction is available on accrual basis.
a) Interest payment for self occupied house for acquisition or construction upto ` 1,50,000/-
b) Interest payment for re-construction, repairs or renewals upto ` 30,000/-

LTCG	2009-10	2010-11	2011-12	2012-13	2013-14
Equity shares / units of equity oriented mutual fund if chargeable to STT	NIL	NIL	NIL	NIL	
Listed security (Equity Share / Preference Share / Debenture / Government security) other than above					
option : 1……..Without Indexation	10.3%	10.3%	10.3%	10.3%	
option : 2 ……..With Indexation	20.6%	20.6%	20.6%	20.6%	
Other than above capital assets (u/s112)	20.6%	20.6%	20.6%	20.6%	
STCG					
Equity shares / unit of equity oriented mutual fund if chargeable to STT (covered by Sec.111A)	15.45%	15.45%	15.45%	15.45%	
Other than above capital assets -		Normal rate (like other income)			

Note : Deduction u/s 80C to 80U not allowed on STCG (u/s 111A) and any LTCG.

Long Term Capital Gain - Exemption		u/s 54	u/s 54EC	u/s 54F
A	Who can claim exemption	Ind/HUF	Any person	Ind/HUF
B	Eligible assets sold	A residential House property	Any long-term capital assets	Any LT asset (other than a residential house property) provided on the date of transfer the taxpayer does not own more than one residential house property from the assessment year 2001-02 (except the new house)
C	Assets to be acquired for exemption	Residential house property	Bond of NHAI or REC	Residential house property
D	Time limit for acquiring the new assets	Purchase :1 year back or 2 year forward, Construction: 3 year forward	6 months forward	Purchase : 1 year back or 2 year forward Construction : 3 year forward
E	Exemption Amount	Investment in the new assets or capital gain, which ever is lower	Investment in the new assets or capital gain, which ever is lower (Max. ` 50 Lacs in Fin. Yr.)	Investment in the new assets ---------- X Capital Gain Net Sale consideration
F	Whether "Capital gain deposit account scheme" applicable	Yes	No	Yes

wef	Recipient	Nature of receipt	Criteria	Taxability as Income
01-Apr-06	Ind/HUF*	Any sum of money	without consideration > 50,000	whole amount
	Ind/HUF*	Any sum of money	without consideration > 50,000	whole amount
01-Oct-09	Ind/HUF*	Immovable Properties	without consideration > 50,000	whole of stamp value
	Ind/HUF*	Other Properties	without consideration > 50,000	whole of FMV
	Ind/HUF*	Other Properties	FMV less consideration > 50,000	such excess amount
01-Jun-10	Co/Firm**	Property being Shares	without consideration > 50,000	whole of FMV
	Co/Firm**	Property being Shares	FMV less consideration > 50,000	such excess amount

*** Exempted** if received from relatives , under will/ inheritance , on marriage, on death, from local authority, from Trust or institution Regd. u/s 12AA, Institution u/s 10 (23C). - Spouse of the individual/Brother or Sister of the individual / Brother or Sister of the Spouse of the individual/Brother or Sister of either of parents of the individual /any lineal ascendent or descendent of the individual /any lineal ascendent or descendent of the spouse of the individual/ spouse of the person above.
** Other than companies in which public are substantially interested.

		2009-10	2010-11	2011-12	2012-13	2013-14
LIC/NSC/PPF/Tution Fee	80C/80CCC/80CCD	100000*	100000*	100000*	100000*	
Long Term Infrastructure Bond	80CCF	Nil	Nil	20000	20000	
Invest - Equity Saving Sche.	80CCG	Nil	Nil	Nil	Nil	
Mediclaim Ind/HUF	80D	15000*	15000*	15000*	15000*	

* Mediclaim ` 15K for self + spouse + children (`20K if any one is sr. ctzn.) (incl.`5K for preventive check up.)
Addl. ded. ` 15K for parents (` 20K if parent is sr. ctzn.) (incl. ` 5K for preventive check up.)

Donation	80G	50% of Donation or (10% of adjusted GTI) whichever is lower)
Rent Paid	80GG	Lower of (ii) % of total income (iii) ` 2000/- per month.

(i) Rent paid - 10% of total income,

1. **Rebate u/s 88E discontinued from Asst.Yr.2009-10 {STT to be deducted u/s 36 (I) (XV)]**
2. **Advance FBT paid for A.Y. 2010-11 will be treated as advance income Tax**
3. The Quantum of weighted deduction. Increased to 200% w.e.f. A.Y. 2012-13 u/s 35 (2AA)
4. **MINIMUM ALTERNATE TAX**

A) In calculation of Book Profit- Income Tax/Deffered Tax/ Dividend Tax & their interest & cess if debited in P/L- to be added back, whereas, STT, BCTT, CTT, Wealth Tax, FBT, Indirect Tax if debited in P/L- not to be added back

B) M.A.T. made applicable to SEZ units / developers w.e.f. A.Y.2012-13

5. **Receipts without / inadequate consideration 'Exceeding ` 50000/- to be treated as income.**

A) **u/s 56(2)(Vii) w.e.f. 01-10-2009 :** Any individual or HUF receives from any person (other than exempted category) any sum of money or movable property without / inadequate consideration, difference of F.M.V & consideration exceeds ` 50000/-, will be taxable in the hands of recipient.

In case of movable property if transfer is for without consideration, F.M.V exceeding ` 50000/-, the whole F.M.V will charged to tax.

B) **u/s. 56(2)(viia) : w.e.f. 01-06-2010 :** Receipt of shares of closely held company by firm or closely held company by any person on or after 01-06-2010 without/inadequate consideration- difference of aggregate value and consideration will be taxable in the hands of recipient if difference is more than ` 50,000/-

6. **u/s 56(2)(viib) w.e.f. 01.04.12** : **Share Premium inexcess of FMV be treated as Income**
Where a company, not being a company in which the public are substantially interested, receives, any consideration for issue of shares in excess of FMV, the excess amount shall be chargeable to income-tax under the head "Income from other sources"
7. **Effective age of a senior citizen being Indian resident has been reduced to 60 years.(wef. AY 2012-13).**
8. **Any payment made u/s 80G exceeding ` 10,000/- shall be allowed if made other than cash. (wef. AY 2013-14).**
9. **Deduction of tds on payment to director's u/s 194J clause (ba) (w.e.f. 01/07/ 2012)**
Any remuneration or fees or commission by whatever name called (other than in the nature of salary) paid to a director of a company is liable for TDS u/s 194J @ 10%.
10. **Alternate Minimum Tax (AMT) (w.e.f. 01/04/2012)** where the regular income-tax payable by a LLP (wef AY:2012-13) and any person (other than a company) whose adjusted total income is more than 20 Lacs (wef AY 2013-14) is less than AMT payable for such previous year, shall be liable to pay Tax on adjusted total income @18.5% (AMT) provided he/it has claimed deduction u/s 10AA/80H to 80RRB (except 80P).
11. **Limits u/s 44AB enhanced to ` 1 Crore from ` 60 Lakhs for business and to ` 25 Lakh from ` 15 Lakhs for Profession w.e.f. A.Y. 2013-14.**
12. **Tax Collection at Source (TCS) u/s 206C on cash sale of bullion (weighing > 10 gms.) and jewellery exceeding ` 2 Lakhs and ` 5 Lakhs respectively @1% wef 01/07/2012**
13. **Amendment in section 40(a)(ia) (w.e.f. AY 2013-14)** where an assessee fails to deduct tax on any such sum but is not deemed to be an assessee in default u/s 201(1), then, it shall be deemed that the assessee has deducted and paid the tax on such sum.
14. **u/s 201 in assessee in default (w.e.f 01/07/2 012):** Relaxation given to the effect that the payer shall not be deemed to be an assessee in default, if resident recipient has included such income in the return submitted u/s 139 and the latter has paid tax on such income.The payer will have to submit a certificate to this effect from a chartered accountant.
15. **Insertion of section 115BBE (wef. AY 2013-14)** Where the total income of an assessee includes any income referred to in section 68/ 69/ 69A/ 69B/ 69C or 69D, the income-tax payable shall be @ 30% of such Income, no deduction in respect of any expenditure or allowance shall be allowed to the assessee under any provision of this Act in computing such income
16. **Mandatory requirement of online filing of Income Tax Return Rule 12(3)(a)** An Individual /HUF whose income exceeds ` 10Lakh shall furnish return online with or without DSC wef AY 2012-13.

Nature of Payment made to Resident		Limit upto 30-06-10	Limit w.e.f. 01-07-10	TDS Rate (SC & Cess Nil)
192	- Payment of Salary (Normal rate of tax) SC-NIL, EC-2% & SHEC-1%			
194A	- Interest other than Interest on securities	5000*	5,000*	10
	* For banks/Post office threshold limit is Rs. 10000			
194C	- Payment to a Contractor / Sub Contractor - [Note 1 & 2]			
	- Payment / credit to an Ind / HUF	20000	30,000**	1
	– Payment / credit to any person other than an Ind / HUF	20000	30,000**	2
	** Rs. 30k in a single or Rs. 75k aggregate (earlier Rs. 20k single or 50 k aggregate)			
194H	- Commission or Brokerage	2500	5,000	10
194I	- Rent [Note 3]			
	- Plant and Machinery	1,20,000	1,80,000	2
	– Land or Building or Furniture or Fitting	1,20,000	1,80,000	10
194J	- Fee for Professional or Technical services [Note 2]	20,000	30,000	10

Note : 1. If recipient is a transporter contractor (any person) and he or it furnishes his PAN to the deductor , tax is not deductible. **(wef. 01/10/2009)(PAN intimated to IT.Dept.**)
2. Tax is deductable on the entire consideration including service tax if any
3. Tax is not deductable on service tax (Circular No. 4/2008)

Tax is required to be deducted u/s 194J on any remuneration/ fees/ commission (other than in the nature of salary) paid to a director **wef.01/07/2012**.

If recipient does not furnish his PAN to deductor ,tax will deducted **@20%(wef. 01/04/2010)**

Time Limit for Submission of Form 15G/15H:Sec.197A(2) : Deductor is required to submit to the CIT (To whom AO having jurisdiction to access the payer is subordinate) one copy of form 15G/15H within 7 days of the month next following the month in which such Form is furnished to him.

Obtaining Certificate for Deduction at Lower Rate : Sec 197
(1) Tax is deductible u/s 192, 193,194,194A,194C,194D,194G,194I,194J,194K,194LA or 195.
(2) Deductee/Recipient to apply in Form 13 to AO for the certificate authorizing the deductor to deduct tax at lower or no tax.

Amount not deductible[u/s 40(a) (ia)]-
(1) Tax is deductible but not deducted in F.Y.
(2) Tax is deductible and deducted in F.Y. but not deposited on or before the due date of submission of return of income for the financial year.

Interest on failure to deduct or pay tax at source u/s 201 (1A)

Rate of Interest	Period of which interest Payable (Per month or Part)
1%	From the date on which tax was deductible to date on which tax is actually deducted
1.5%	From the date on which tax was actually deducted to the date on which tax is actually paid

Penalty u/s 271 H- Failure to submit (furnishing incorrect statements) qtrly TDS/TCS returns -Min ` 10k, Max` 1 Lac (w.e.f 01/07/2012)

New insertion u/s 201 in assessee in default (w.e.f 01/07/2012):
Relaxation given to the effect that the payer shall not be deemed to be an assesee in default, if resident reciepent has included such income in the return submitted u/s 139 and the latter has paid tax on such income.The payer will have to submit a certificate to this effect from a chartered accountant.

Date	Particulars
7th of every month	TDS/TCS Payment for the preceeding month (30th April wrt to TDS for the month of March)
15/06, 15/09, 15/12, 15/03	Advance Income Tax -installments for the year
15/07, 15/10, 15/01, 15/05	TDS/TCS Quarterly Return in 24Q/26Q/27Q & 27 EQ (all in eletronic form)
30/07, 30/10, 30/01, 30/06	Issue of TDS cert. Form 16A/27D for the preceeding qtr (Annualy or 31st May in case of form 16)
5th of every month (6th of every month if paid. electronically)	i) Excise duty of preceeding month (for the month of March due date is 31st March (ii) Service Tax of preceeding qtr.(monthly in case of company) for the month/qtr ending March due date is 31st March
10th of every month	i) Excise return (ER-1) for the preceeding month (ii) ER-6 monthly return u/r 9A(3) of CCR,2004
25/04, 25/10	Half yearly service tax return in form ST-3
30-04	ER-5 declaration u/r 9A(1) of CCR, 2004
30-11	ER-4 declaration u/r 12(2)(a) of CER ,2004*(pertaining to previous FY)
15th of every month	PF payment (excluding the 5 grace days allowed) for the preceding month
21st of every month	i) ESIC payment for the preceeding month. (ii) WBVAT payment for preceeding month (For the month of March VAT collected till 25th March due date is 28th March and for rest 6 days due date is 21st April)
25th of every month	i) PF monthly return for the preceeding month ii) Generation of ESI Docket for the preceeding month
End of the month	P.Tax payment for the preceeding month
31/07, 31/10, 31/01, 30/04	i) Vat Return for the preceeding quarter ii) P.Tax Return for the preceeding quarter
11/11, 11/05	Annual PF return for the year ending 31 March
30-04	H I If yearly ESI Return.

TANGIBLE ASSETS	RATE (% of WDV) IncomeTax AY 2006-07 Onward	Co's Act Single Shift /
COMPUTER H/W & S/W	60%	40%
PLANT & MACHINERY	15%	13.91%
FURNITURE & FIXTURE	10%	18.1%
CAR & VEHICLES	15%	25.89%
CAR & VEHICLES USED ON HIRE	30%	40%
BUILDING - NON RESIDENTIAL	10%	10%
BUILDING RESIDENTIAL	5%	5%
INTANGIBLE ASSETS:		
KNOWHOW, PATENTS, COPYRIGHT, TRADEMARKS	25%	--

If assets is put to use less than 180 days during the year - Half of usual depreciation.
Pro rata basis from the date of addition or up to the date of sale/discarded.

If Tax Liability > ` 10000/-

Due Date - By 15th June	Company < 15%	Others NIL	Due Date By 15th Dec.	Company <30%	Others < 30%
By 15th Sept.	< 30%	< 30%	By 15th Mar.	<25%	< 40%

Any resident Sr. Cit. not having any Busi./Prof. Income is not liable to pay advance tax w.e.f AY 2013-14.
Interest on Income Tax : (i) : Late Filing of Return- Int.@1% pm or part of month on the tax payable from the end of the due date. (ii) : Default in payment of advance tax - Int.@1% pm or part of month on the tax payable from 1st day of April of the AY. (iii) : Deferment in payment of advance tax- Int.@1% pm or part of month on the tax payable on each due date.

I) 271 (1) (b) - Failure to comply with notice u/s115WD(2), 115WE(2), 142(1) & 143(2) - ` 10,000/- for each failure.
ii) 271 (1) (c) - Concealment of particulars of Income Tax / FBT - 100% to 300% of Amt. of Tax sought to be evaded.
iii) 271B - Failure to get accounts audited u/s 44AB - 0.5% of the turnover or ` 150,000/- which ever is less (w.e.f. A.Y. 2011-12). iv) 271F - Failure to furnish return of Income before the end of the relevant AY - ` 5,000/-
v) 272A (1) (c) - Failure to comply with summons issued u/s131(1) - ` 10,000/- for each default.

a) Interest on capital of partners be allowed upto 12% P.A. as deductions. Sec. 40(b)(iv)
b) Share of profit of the partners in the income of the Firm will be exempt in the hands of the Partner. Sec. 10(2A)

b (i)

	Firm carrying on	Prof.		Firm carrying on	Buss.
a)	On the 1st Book Profit of ` 1 Lac or Loss	50000/- or 90% whichever is more	a)	On the 1st Book Profit of ` 75000/- or Loss	50000/- or 90% whichever is more
b)	Next 1 Lac	60%	b)	Next 75,000/-	60%
c)	Balance	40%	c)	Balance	40%

b ii)

Book Profit of Business/ Profession	Amount deductable
* If book profit is negative	` 1,50,000
* In case book profit is positive - On first ` 3 lakh of book profit	` 1,50,000 or 90% of book profit, whichever is more
On the balance of the book profit	60%of book profit

TAX AUDIT	Criteria	Specified Turnover/Receipt upto A.Y. 2010-11	A.Y. 2011-12	A.Y. 2012-13
44AB	Every person carrying on busi./prof. shall get his accounts audited if his total sale/turnover or gross receipt exceeds the specified limit.	Busi. : 40 Lakhs Prof. : 10 Lakhs	60 Lakhs 15 Lakhs	1 crore 25 Lakhs
44AD	A resi. asse. being Ind/HUF/Firm other than LLP carrying specified busi. and if his income is less than 8% of total turnover & more than the basic exempt. limit has to get its accounts audited.	Busi. : <40 Lakhs	< 60 Lakhs	<1 crore
44AE	An assessee who owns not more than 10 goods carriage engaged in plying, hiring and leasing and if his deemed profit is less than the stated profit has to get his accounts audited.	i) For each Heavy goods Vehicle - ` 5000/- p.m. (` 3500 upto AY 10-11) or part of a month ii) For each goods carriage other than heavy vehicle - ` 4500/- p.m. (` 3150 upto AY 10-11)or part of a month		

Sec.	Compliance	Time / Due date
139(1)	Return of Income / Wealth	
	- Company required to furnish report u/s. 92E	30th Nov.
	- Other Companies	30th Sep.
	– Non Corporate assessee where account to be audited or working partner of firm whose accounts to be audited	30th Sep.
	- Any other case	31st July
139(3)	Loss Return - No loss c/f, if return filed after due date except HP Loss	As per Time allowed u/s 139(1)
139(4)	Belated Return	1 year from the end of relevant Ass. yr. or before completion of Ass. whichever is earlier.
139(5)	Revised Return - No return can be revised until unless original return filed within due date or in pursuance of Notice issued u/s. 142(1)	1 year from the end of relevant Ass. yr. or before completion of Ass. whichever is earlier.
143(2)	Service of notice for scrutiny assessment	6 months from the end of the F.Y. in which return is submitted.
147	Reassessment where assessment made u/s 143(3) or 147	4 yrs. from end of relevant Ass. Yr.
149(1)	Issue notice u/s 148 - if the escaped income is -	
	(i) less than one lakh	4 yr. from end of relevant Ass. Yr.
	(ii) ` 1 lakh or More	6 yr. from end of relevant Ass. Yr.
	(iii) In relation to Asset situated outside India (w.e.f. 1.7.2012)	16 yr. from end of relevant Ass. Yr.
154(1)(7)	Rectification - Mistake apparent from record	4 yrs. from end of the F.Y. in which order sought to be amended is passed.
249(2)	Filing Appeal to CIT (A)	30 days from the date of service of demand notice.
253	Filing Appeal to ITAT	60 days from the date of service of order of CIT(A) 1 year from the date on which order communicated to assessee.
264(3)	Revision Petition to CIT	

	CIT(A) u/s 249	ITAT u/s 253		CIT(A) u/s 249	ITAT u/s 253
Assd. Income < 1 Lac / Loss	` 250	` 500	Assd. Income > 2L	` 1000	1% or Max. ` 10000

WEALTH TAX

Asst Yr.	Exemption	Rate
1995-96 to 2009-10	15 Lac	1%
from 2010-11	30 Lac	1%
Surcharge - Nil	Education Cess - Nil	

Asst Yr.	Exemption	Rate
1995-96 to 1998-99	30,000/- (On Chargeable Interest)	30%
1992-93 to 1997-98		3%
1989-99 to 2000-01		2%
	No more applicable from A.Y. 2010-11	

NSC (int. accr. on ` 1000/-)	1st Yr	2nd Yr	3rd Yr	4th Yr	5th Yr	6th Yr
Purchased on or after 01-03-2003	81.60	88.30	95.50	103.30	111.70	120.80
Purchased on or after 01-12-2011	85.80	93.10	101.10	109.80	119.20	0.00
Purchased on or after 01-04-2012	87.80	95.60	104.00	113.10	123.00	0.00

F.Year	Index	Gold(10gm (24K))	Silver/kg (As on 31st March)	F.Year	Index	Gold(10gm (24K))	Silver/kg (As on 31st March)
1980-81	-	1700	2720	1997-98	331	4045	8560
1981-82	100	1645	2680	1998-99	351	4235	7615
1982-83	109	1800	3105	1999-00	389	4380	7900
1983-84	116	1975	3570	2000-01	406	4190	7215
1984-85	125	2130	3955	2001-02	426	5010	7875
1985-86	133	2140	4015	2002-03	447	5310	7695
1986-87	140	2570	4794	2003-04	463	6065	11770
1987-88	150	3130	6066	2004-05	480	6180	10675
1988-89	161	3140	6755	2005-06	497	8490	17405
1989-90	172	3200	6463	2006-07	519	9395	19520
1990-91	182	3466	6646	2007-08	551	12125	23625
1991-92	199	4334	8040	2008-09	582	15105	22165
1992-93	223	4140	5489	2009-10	632	16320	27255
1993-94	244	4610	7115	2010-11	711	21000	49000
1994-95	259	4680	6335	2011-12	785	28040	56290
1995-96	281	5160	7346	2012-13			
1996-97	305	4725	7345				

		Set-Off During The year Same Head	Another Head	Against	Carry Forward & Set-off C/F	Years	Against
1.	House Property	Yes	Yes	--	Yes	8 years	Same head
2.	Speculation Busi.	Yes	No	Spec. Profits	Yes	4 years	Same/Other spec. Busi.
2.1	Non- Speculative Busi. or Prof.	Yes	Yes*	Any Busi. Profits	Yes	8 years	Same head
2.2	Unabsorbed Depreciation/ Cap Exp on SR/FP	Yes	Yes	Any Income	Yes	No Limit	any income (other than salary)
2.3	Specified Busi. u/s 35AD	Yes	No	Specf. Busi. Profits	Yes	No Limit	Any Specf. Business
3.	Long term Capital losses	Yes	No	LTCG	Yes	8 years	LTCG
3.1	Short term Capital losses	Yes	No	STCG/LTCG	Yes	8 years	STCG/ LTCG
4.	Income from Other Sources (except if exempt)	Yes	Yes	N.A.	No	N.A.	N.A.
5.	Owning/ Maint. Race horses	Yes	No	Same item	Yes	4 years	Same item

* Other than Salary

REGISTRATION FEES PAYABLE TO REGISTRAR OF COMPANIES (Table - 1)

AUTHORISED SHARE CAPITAL	REGD. FEES
` 1,00,000	` 4,000
From ` 1,00,001 to ` 5 lacs	` 4,000 + 3% of Enhanced capital
From ` 5,00,001 to ` 50 lacs	` 16,000 + 2% of Enhanced capital
From ` 50,00,001 to ` 1 Crore	` 1,06,000 +1% of Enhanced capital
Above ` 1 Crore	` 1,56,000 + 0.50% of Enhanced capital

FILING FEE FOR DOCUMENTS (Table - 2)

AUTHORISED CAPITAL	FILING FEE
Less than ` 1,00,000	` 100
` 1,00,000 or more but less than ` 5,00,000	` 200
` 5,00,000 or more but less than ` 25,00,000	` 300
` 25,00,000 or more	` 500

Form No.	Events	Due date	Fee
DIN-1	Application for DIN	Any Time	` 100
DIN-2	Intimation By Director to Company	30 Days	No Fee
DIN-3	Intimation of DIN by Company to ROC	7 Days	As per Table 2
DIN-4	Intimation of changes in Directors' Particulars	Whenever changed	No Fee
2	Return of allotment of Shares	30 Days	As per Table 2
5	Increase in Share Capital/ Member	30 Days	As per Table 2
8	Creation/Modification of charges	30 Days	As per Table 2
17	Satisfaction of Charges	30 Days	As per Table 2
18	Situation of Registered Office	30 Days	As per Table 2
20B	Annual Return	30 Days	As per Table 2
23AC/ XBRL	Balance Sheet	30 Days	As per Table 2
23ACA /XBRL	Profit & Loss Account	30 Days	As per Table 2
23B	Information By Auditor for Appointment	30 Days	No Fee
32	Change of Directors/ Secretary	30 Days	As per Table 2
66	Compliance Certificate (Company Secretary Report)	30 Days	As per Table 2

Registration of LLP including conversion of a firm or a private company or an unlisted public company into LLP:

(a)	LLP - contribution does not exceed ` 1 Lakh	` 500/-
(b)	LLP - contribution > ` 1 lakh but < ` 5 Lakhs	` 2,000/-
(c)	LLP - contribution > ` 5 lakhs but < ` 10 Lakhs	` 4,000/-
(d)	LLP - contribution > ` 10 Lakhs	` 5,000/-

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(a)	LLP - contribution does not exceed ` 1 Lakhs	` 50/-
(b)	LLP - contribution > ` 1 lakh but < ` 5 Lakhs	` 100/-
(c)	LLP - contribution > ` 5 lakhs but < ` 10 Lakhs	`150/-
(d)	LLP - contribution > ` 10 lakh	` 200/-

Int. on Bank/PO Deposit other than TD	**80TTA**	**Nil**	**Nil**	**Nil**	**Nil**	**Applicability: ESI if gross Salary<=15000/-,PF If basic Salary <=6500/-,P.tax If salary >=5000/-**	Assd. Income > 1 Lac < 2 Lac	` 500	` 1500	Any other matter	` 250	` 500

Note: Please refer Finance Act 2012 for further and detailed clarification.