



**INTEREST RATES U/S 234A, 234B, 234C, 234D, AND 220(2)**

234A AND 234B		234C		244A INTEREST	
UPTO 31-05-1999	2%	UPTO 31-05-2001	1.50%	1-10-91 TO 31-05-01	1%
1-6-99 TO 31-05-2001	1.50%	1-6-01 TO 07-09-2003	1.25%	1-06-01 TO 31-05-02	0.75%
1-6-01 TO 07-09-2003	1.25%	08-09-2003 ONWARDS	1%	1-06-02 TO 07-09-03	0.66%
08-09-2003 ONWARDS	1%			08-09-2003 ONWARDS	0.50%
220 (2) INTEREST		234D			
UPTO 31-03-89	15%	w.e.f. 1-6-2003 UPTO 7-9-2003	0.66%		
1-04-89 TO 31-05-01	1.50%	And from 08-09-2003 onwards	0.5%		
1-06-01 TO 07-09-03	1.25%				
8-09-03 ONWARDS	1%				

REBATE U/S 80 C FOR 82-83 TO 90-91	
100% ON 1ST 6000	
50% ON NEXT 6000	
40% ON BALANCE	
REBATE U/S 88	
91-92	20% OR 10000
92-93	20% OR 10000
93-94 TO	20% OR 12000
96-97	
97-98 TO	20% OR 12000
00-01	PLUS * 2000
01-02 TO	20% OR 12000
2002-03	PLUS * 4000
03-04 TO	14000 + *6000
2004-05	
* (SPECIFIED SAVINGS FOR AY 03-04 & 05-06)	
UPTO GTI 1 LAC	30%
UPTO 1.5 LAC	20%
1.5 LAC TO 5 LAC	15%
ABOVE 5 LAC	NO REBAT
REBAT U/S 88B (AGE 65 YRS. AND ABOVE)	
93-94	*GTI <50001-10% OF IT
94-95	GTI <75001-20% OF IT
95-96	GTI <1 LAC-20% OF IT
96-97	GTI <1 LAC-40% OF IT
97-98	GTI <1.2 LAC-40% OF IT
98-99 TO	GTI <1.2 LAC-100% OF IT
00-01	OR 10000 WHICHEVER IS LESS
01-02 TO	GTI <1.2 LAC -100% OF IT
2003-04	OR 15000 WHICHEVER IS LESS
04-05 TO 05-06	20,000 OR 100% OF IT
*GTI = GROSS TOTAL INCOME	
U/S 88C	(FROM AY 2000-01)
(<65 YRS & WOMEN Rs. 5,000	
U/S 88D	(FOR AY 2005-06)
UP TO 111250 NO TAX	
* SURCHARGE	
82-83 & 83-84	10%
84-85 & 85-86	12.5%
86-87 TO 89-90	5% (<50000)
90-91	8% (<75000)
91-92 & 92-93	12% (<75000)
93-94 & 94-95	12% (<1 LAC)
2000-01	10% (<60000)
2001-02	12% (80000 TO 1.5 LAC)
	17% (<1.5 LAC)
2002-03	2% (<80000)
2003-04	5% (<60000)
2004-05	10% (<8.5 LAC)
2005-06	10% (<8.5 LAC)
	ED 2% FOR ALL

REGISTERED FIRMS 82-83 TO 90-91 * SC		
	Prof.	Non Prof.
0-10	NIL	NIL
10-25	4%	5%
25-50	600+7%	750+7%
50-1LAC	2350+13%	2500+15%
> 1LAC	8850+22%	10000+24%
91-92 AND 92-93 * SC		
0-15	NIL	NIL
15-50	5%	6%
50-1 LAC	1750+10%	2100+12%
>1 LAC	6750+15%	8100+18%
93-94 TO 97-98	FLAT 40%	
98 TO 99 ONWARDS	FLAT 35%	
STANDARD DEDUCTION WHICHEVER IS LESS		
AY	MEN	WOMEN
82-83	20% of Sal or 5000	
83-84	25% of Sal or 5000	
84-85 to 86-87	25% of Sal or 6000	
87-88 to 88-89	30% of Sal or 1000	
89-90 to 92-93	33.33% of Sal or 12000	
93-94	33.33% of Sal or 12000	15000(<75000)
94-95 to 96-97	33.33% of Sal or 15000	18000(<75000)
97-98	33.33% of Sal or 18000	18000(<60000)
		(GTI-60000)
98-99	33.33% of Sal or 20000	
99-00 to 01-02	33.33% of Sal or 25000	(UPTO 1Lakh)
	33.33% of Sal or 20000	(1-5 Lakh)
02-03 &	33.33% of Sal or 30000 (UPTO 1.5 Lakh)	
2003-04	* 25000 (1.5 To 3 Lac)	
2004-05 &	20000 (3 to 5 Lakh)	
2005-06	25000(1.5 to 5)	
	20000 for Income>5 Lacs	
NO STD. DEDN. FOR INCOME > 5 LACS FOR 01-02 TO 03-04		
HUF	83-84 TO 85-86 * SC	86-87 TO 92-93 * SC
SPECIFIED	EIGHT-15	Twelve-20
	15-20 1540+27%	20-40 200+30%
	20-25 2890+35%	40-60 8000+40%
	25-30 4640+40%	60-100 16000+50%
	30-50 6640+50%	> 1Lac 36000+55%
	> 50 16640+60%	
	93-94 To 96-97	97-98 ONWARDS
	18-100 30%	
	>100 24600+40%	INDIVIDUAL RATES
	* SC (93-94 & 94-95)	