HIGHLIGHTS*

Income Tax Rates

Corporate

General Rate	30%. No Change		AY 2012-2013
MAT 115 JB	Minimum Alternate Tax on book profits increased to 18.5 per cent from 18 per cent.		AY 2012-2013
Surcharge (including tax u/s 115JB, 115O,115R etc.)	*Domestic Companies* *(Income above Rs. One Crore)*	Existing Surcharge of 7.5% reduced to 5%. Marginal Relief to be provided	AY 2012-2013
	Other than Domestic Companies *(Income above Rs. One Crore)*	Existing Surcharge of 2.5% reduced to 2% Marginal Relief to be provided	
Education Cess/Sec & Higher Edu Cess	No Change. Education Cess 2 per cent and Secondary and Higher Education Cess 1 per cent.		

Individual/HUF/AOP/BOI

Basic exemption limit for individuals/Hindu Undivided Family and senior citizens increased to Rs 180,000 and Rs 250,000 respectively.

Qualifying age of senior citizens lowered from 65 years to 60 years.

New basic exemption limit of Rs. 500,000 introduced for individuals who are very senior citizens of 80 years and above.

	Previous slab rates AY 2011-2012:	**New Rates AY 2012-2013**	
General Rate	Upto Rs. 1,60,000 Nil. Rs. 1,60,001 to Rs. 5,00,000 10 % Rs. 5,00,001 to Rs. 8,00,000 20 % Above Rs. 8,00,000 30 %	Upto Rs. 1,80,000 Nil. Rs. 1,80,001 to Rs. 5,00,000 10 % Rs. 5,00,001 to Rs. 8,00,000 20 % Above Rs. 8,00,000 30 %	AY 2012-2013
Woman	Upto Rs. 1,90,000 Nil. Rs. 1,90,001 to Rs. 5,00,000 10% Rs.5,00,001 to Rs. 8,00,000 20% Above Rs. 8,00,000 30 %	Upto Rs. 1,90,000 Nil. Rs. 1,90,001 to Rs. 5,00,000 10% Rs.5,00,001 to Rs. 8,00,000 20% Above Rs. 8,00,000 30 %	AY 2012-2013
Senior Citizen	**Age 65 Yrs and above** Upto Rs. 2,40,000 Nil. Rs. 2,40,001 to Rs. 5,00,000 10% Rs. 5,00,001 to Rs.8,00,000 20% Above Rs. 8,00,000 30%	**Age 60 years to Less than 80 Yrs** Upto Rs. 2,50,000 Nil. Rs. 2,50,001 to Rs. 5,00,000 10% Rs. 5,00,001 to Rs.8,00,000 20% Above Rs. 8,00,000 30%	AY 2012-2013
Very Senior Citizen		**Age 80 Yrs and above** Upto Rs. 5,00,000 Nil. Rs. 5,00,001 to Rs.8,00,000 20% Above Rs. 8,00,000 30%	AY 2012-2013
Surcharge	NO Surcharge		AY 2012-2013
Education Cess/Sec & Higher Edu Cess	No Change. Education Cess 2 per cent and Secondary and Higher Education Cess 1 per cent.		

Firm / LLP (Limited Liability Partnership)		
General Rate	30%. No Change	AY 2012-2013
AMT on LLP 115JC , 115JD,115JE & 115JF chapter XII-BA	Alternate Minimum Tax imposed @ 18.5% on adjusted total income in case regular income tax payable for a previous year is less than AMT. Adjusted total income means the total income before giving effect to the provisions of Chapter XII –BA as increased by (1) deductions under part C of Chapter VIA i.e. 80HH, 80HHA, 80HHB, 80HHBA, 80HHC, 80HHD, 80HHE, 80HHF, 80I, 80IA, 80IAB, 80IB,80IC,80ID,80IE, 80JJA, 80JJAA, 80LA, 80O, 80P, 80Q, 80QQA, 80QQB, 80R, 80RR, 80RRA & 80RRB, (2) Deduction claimed, if any, u/s 10AA Every LLP to which AMT applies shall obtain a report from an accountant certifying the adjusted total income and AMT on or before the due date of filling the return u/s 139(1) Tax Credit : Tax Credit for excess of AMT paid over the regular income tax permitted u/s 115JD which shall be carried forward upto tenth Assessment year immediately succeeding the A.Y. for which tax credit becomes allowable. Tax Credit shall be allowed to be set off to the extent of excess of regular income tax over the AMT in as assessment year. Tax Credit allowed shall be varied accordingly if the amount of regular income tax or AMT is reduced or increased as a result of any order passed under this Act	AY 2012-2013
Education Cess/Sec & Higher Edu Cess	No Change. Education Cess 2 per cent and Secondary and Higher Education Cess 1 per cent.	AY 2012-2013
DEDUCTIONS/EXEMPTIONS		
80CCF: Infrastructure Bond	Deduction upto Rs. 20,000 in respect of investment made in long term infrastructure bonds in addition to existing deduction u/s 80C upto Rs. 1,00,000 extended for one more year .	AY 2012-2013
80CCD (1): Contribution to notified pension scheme	Contribution to the notified pension scheme by an employee or any other assessee being an individual. Employee contribution upto 10% of salary in the previous year Any other assessee upto 10% of gross total income Deduction shall continue to be allowed within the overall limit of Rs 1,00,000/- as provided u/s 80CCE (80C, 80CCC and sub section 1 of 80CCD). Consequential amendment in section 80CCE	AY 2012-2013
80CCD (2) & 36(1)(iva): Contribution to notified pension scheme	Employer contribution to the notified pension scheme shall continue to be included as part of salary u/s 17(1) (viii). Employee shall be entitled to deduction u/s 80CCD(2) upto 10% of salary, however, the deduction will now be over and above the overall deduction of Rs 1,00,000/- as provided u/s 80CCE (80C, 80CCC and sub section 1 of 80CCD). Consequential amendment in section 80CCE Employer will now get deduction of the contribution made to the notified pension scheme u/s 36(1)(iva) upto 10% of salary of the employee.	AY 2012-2013
80 IA (4)(iv): Sunset for power undertakings	Sunset clause for deduction available to undertakings engaged in generation or distribution or transmission of power is extended to one more year.	AY 2012-2013

80 IB (9): Mineral Oil undertakings	Sunset clause for deduction is introduced. It is proposed that the deduction available for commercial production of mineral oil will not be available for blocks licensed under a contract awarded after 31st March, 2011 under the New Exploration Licensing Policy announced by the Government of India vide Resolution No. O-19018/22/95-ONG.DO.VL, dated 10th February, 1999 or in pursuance of any law for the time being in force or by the Central or a State Government in any other manner.	AY 2012-2013
35 (2AA): Payment to Lab, University etc	Under the existing provisions weighted deduction to the extent of 175 % is allowed for any sum paid to a National Laboratory or a university or an Indian Institute of Technology (IIT) or a specified person for the purpose of an approved scientific research programme. It is proposed to increase this weighted deduction from 175 per cent. to 200 per cent.	AY 2012-2013
35 AD: Investment based deduction extended	Investment bases deduction: This section provided investment based deduction @ 100% of capital expenditure to six specified industries. Cold Chain facility Warehouse facilty for storage of agricultural produce; Cross-country natural gas or crude or petroleum oil pipeline network for distribution,including storage facilities A new hotel of two-star or above category A new hospital with at least one hundred beds for patients; A housing project under a scheme for slum redevelopment or rehabilitation. *Two new business are proposed to be added* A housing project under a scheme for affordable housing framed by the Central Government or a State Government, and Production of fertiliser in India	AY 2012-2013
10(45): Exemption of allowances of UPSC chairmen	A new clause (45) is inserted in section 10 so as to provide exemption to any allowance or perquisite, as may be notified by the Central Government in the Official Gazette in this behalf, paid to the Chairman or a retired Chairman or any other member or retired member of the Union Public Service Commission.	w. r. t. AY 2008-2009
10(46): Exemption to specified body or authority or Board or Trust or Commission. *consequential amendment in section 139(4C)*	A new clause (46) is inserted in section 10 so as to provide that any specified income arising to a body or authority or Board or Trust or Commission which is constituted or established by or under a Central, State or Provincial Act or has been constituted by the Central government or a State Government with the object of regulating or administering an activity for the benefit of general public shall be exempt if it is not engaged in commercial activity and is notified by the Central Government in the Official Gazette for the purposes of this clause. The proposed Explanation enables the Central government to notify the nature and extent of the income of the body or authority or Board or Trust or Commission which shall constitute the specified income. Clause (h) is proposed to be inserted to section 139(4C) to provide for filing of return by the body or authority or Board or Trust or Commission	1 st June 2011

INFRASTRUCTURE DEBT FUND		
10(47): Exemption of Income	Proposed to insert a new clause 10 (47) to exempt income of notified infrastructure debt fund set up in accordance with the guidelines as may be prescribed.	1 st June 2011
115A & 194LB: Interest paid to non residents taxable @ 5%, Tax to be deducted at source	The section is proposed to be amended to provide that interest received by a non-resident (not being a company) or a foreign company, from an infrastructure debt fund shall be taxable @5%. The amount of tax is required to be deducted at source u/s 194 LB at the time of credit of such income to the account of payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier,@5%.. **If PAN is not furnished TDS is required to be deducted @ 20% as per section 206AA**	1 st June 2011
139 (4C): Return filing	Clause (h) is proposed to be inserted to provide filing of return by the Infrastructure debt fund referred to in clause (47) of section 10	1 st June 2011
TRUST/TRADE ASSOCIATIONS		
2(15): Charitable Purpose	"The advancement of any other object of general public utility" shall continue to be a "charitable purpose" if the total receipts from any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business do not exceed Rs.25 lakhs (previously 10 Lakhs) in the previous year.	AY 2012-13
SPECIAL ECONOMIC ZONES		
115JB, 115-O & 10(34) Discontinuance of certain fiscal incentives to SEZ	Exemption from MAT in the case of a developer of an SEZ or a unit located in an SEZ withdrawn. Exemption from dividend distribution tax u/s 115O in the case of SEZ developers withdrawn for dividends declared, distributed or paid on or after 01-06-2011. Consequentially, Explanation to sec. 10(34) omitted. Consequential amendments have also been proposed in the Second Schedule of the SEZ Act by omitting clause (C) of paragraph (a), paragraph (h) and paragraph (i) of the Second Schedule	AY 2012-2013 01-06-2011
SETTLEMENT COMMISSION		
245C & 245D: Expansion of the criteria for filing application in search cases.	The existing provisions cover a tax payer in whose case proceedings has been initiated u/s 153A or u/s 153C as a result of search or requisition of books of accounts, as the case may be, if the additional amount of income tax payable exceeds Rs. 50 Lacs. A new clause (ia) in the proviso to section 245C(1) has been inserted which stipulates that an application can also be made where the applicant- (a) is related to the searched person who has filed an application as referred under the existing clause (i) (b) is a person in whose case proceedings have also been initiated as a result of search or requisition of books of accounts (c) The additional amount of income tax payable exceeds Rs. 10 Lacs. The relationship between the tax payer who makes the application under the new clause (ia) and the person mentioned in the existing clause (i) is defined by inserting an explanation after the proviso. A new sub-section 6B in section 245D has been inserted to specifically provide that the	01-06-2011

Rectification of the orders passed u/s 245D(4)	settlement commission may at any time within a period of six months from the date of its order, with a view to rectify any mistake apparent from the record, amend any order passed by it u/s 245D (4) ofcourse after providing an opportunity of being heard to the applicant and the commissioner, in case the proposed rectification has the effect of modifying the liability of the applicant. Consequential amendment in wealth tax by inserting sub section 6B to section 22D	01-06-2011
TRANSFER PRICING		
92C, 92CA, 139	Section 92C of the I.T Act provides the procedure for computation of the Arms Length price (ALP). Under the existing provisions the actual price of the transaction itself is treated as ALP in case the variation between the actual price of the transaction and the ALP does not exceed 5% of the actual price. It is now proposed to amend section 92C to provide that instead of a variation of 5%, the allowable variation will be such percentage as may be notified by the central government in this behalf. Section 92CA has been amended to specifically provide that, after receiving the reference from the AO for determining the ALP in relation to an international transaction, the jurisdiction of the TPO shall extend to the determination of the ALP in respect of other international transactions also which are noticed by him subsequently in the course of proceedings before him. S. Sec (7) has also been amended so as to enable the TPO to also exercise the powers of survey under sec. 133A of the Act. The due date for filling of return in the case of a corporate assessee which is required to furnish a report referred to in section 92E, has been extended to 30th November of the asstt. Year	AY 2012-2013 01-06-2011 AY 2011-2012
ANTI-AVOIDANCE MEASURES (NON FIRENDLY) & EXCHANGE OF INFORMATION FROM FRIENDLY COUNTRIES		
94A: Anti avoidance measures in respect of transactions with persons located in a notified jurisdictional area	In order to discourage transactions by a resident assessee with persons located in any country or territory outside India which does not effectively exchange information with India, anti-avoidance measures have been proposed through insertion of a new section 94A which inter-alia provides powers to the Central Govt. to notify any country or territory outside India as a notified jurisdictional area. The measures stipulated through the section are: the transaction shall be deemed to be an international transaction and all the parties to the transaction shall be deemed to be associated enterprises attracting transfer pricing regulations. no deduction to be allowed in respect of any payment made to any financial institution located in notified jurisdictional area unless the assessee furnishes an authorization, authorizing the Board or any other I.T. authority acting on its behalf, to seek relevant information from the said financial institution. no deduction to be allowed in respect of any other expenditure or allowance (including depreciation) arising from the transaction under any provision of the Act unless the assessee maintains prescribed documents and information. if any sum is received from a person located in the notified jurisdictional area, then, the onus is on the assessee to satisfactorily explain the source of such money in the hands of such person or in the hands of the beneficial owner, and in case of his failure to do so, the amount shall be deemed to be the income of the assessee. any payment made to a person located in the notified jurisdictional area shall be liable to deduction of tax at the highest of the rates specified in the relevant provision of the Act or rate or rates in force or a rate of 30 per cent.	01-06-2011

131 (2) & 133: Collection of information on requests received from tax authorities outside India (Friendly countries)	Under the existing provisions of section 131(1) of the Income-tax Act, certain income-tax authorities have been conferred the same powers as are available to a Civil Court while trying a suit in respect of discovery and inspection, enforcing the attendance of any person, including any officer of a banking company and examining him on oath, compelling production of books of account and other documents and issuing commissions. It is proposed to facilitate prompt collection of information on requests received from tax authorities outside India in relation to an agreement for exchange of information under section 90 or section 90A of the Income-tax Act. Accordingly, it is proposed to insert sub-section (2) in section 131. The new sub-section provides that for the purpose of making an enquiry or investigation in respect of any person or class of persons in relation to an agreement referred to in section 90 or section 90A, it shall be competent for any income-tax authority, not below the rank of Assistant Commissioner of Income-tax, as notified by the Board in this behalf, to exercise the powers currently conferred on income-tax authorities referred to in section 131(1). The authority so notified by the Board shall be able to exercise the powers under section 131(1) notwithstanding that no proceedings with respect to such person or class of persons are pending before it or any other income-tax authority. It is further proposed to amend section 131(3) so as to empower the aforesaid authority, as notified by the Board, to impound and retain any books of account and other documents produced before it in any proceeding under the Act. Similar amendments have also been proposed in section 133 of the Income-tax Act.	01-06-2011
153, 153B: Extension of time limit in case of exchange of information with friendly countries.	These sections relating to time limit for completion of assessment are proposed to be amended to provide that the period commencing from the date on which a reference for exchange of information is made by an authority competent under an agreement referred to in section 90 or section 90A and ending with the date on which the information so requested is received by the Commissioner or a period of six months, whichever is less, shall also be excluded.	01-06-2011
285: Reporting of activities of liaison offices	A new section 285 is proposed to be inserted mandating the filing of annual information by non-residents as regards their liaison offices in 'India' within sixty days from the end of the financial year, in the prescribed form and providing prescribed details	01-06-2011
SPECIAL RATE OF TAX ON DIVIDENDS RECEIVED FROM FOREIGN SUBSIDIARIES		
115 BBD	Under the existing provisions of the Income-tax Act, dividend received from foreign companies is taxable in the hands of the resident shareholder at his applicable marginal rate of tax. i.e. 30% plus Surcharge plus Cess It is proposed to insert a new section 115BBD to provide that where total income of an Indian company for the previous year relevant to the assessment year 2012-13 includes any income by way of dividends received from a foreign subsidiary company, then such dividends shall be taxable at the rate of fifteen per cent. (plus applicable surcharge and cess) on the gross amount of dividends. No expenditure in respect of such dividends shall be allowed under the Act.	AY 2012-13

Exemption to a class or classes of persons from furnishing a return of income		
139(IC) consequential amendment in section 296	Under the existing provisions contained in section 139(1) of the Income-tax Act, every person, if his total income during the previous year exceeds the maximum amount which is not chargeable to income-tax, is required to furnish a return of his income. In the case of salaried tax payer, entire tax liability is discharged by the employer through deduction of tax at source. Complete details of such tax payers are also reported by the employer through Tax Deduction at Source (TDS) statements. Therefore, in cases where there is no other source of income, filing of a return is a duplication of existing information. In order to reduce the compliance burden on small tax payer, it is proposed to insert sub-section (1C) in section 139. This provision empowers the Central Government to exempt, by notification in the Official Gazette, any class or classes of persons from the requirement of furnishing a return of income, having regard to such conditions as may be specified in that notification. Consequential amendments are also proposed to be made to the provisions of section 296 to provide that any notification issued under section 139(1C) shall be laid before Parliament.	01-06-2011
OTHERS		
115R: Tax on distributed income to unit holders	Under the existing provisions contained in sub-section (2) of the aforesaid section, any amount of income distributed by the specified company or a Mutual Fund to its unit holders shall be chargeable to tax @ 25% on income distributed by a money market mutual fund or a liquid fund; @12.5% on income distributed to any person being an individual or a Hindu undivided family by a fund other than a money market mutual fund or a liquid fund; and @ 20% on income distributed to any other person by a fund other than a money market mutual fund or a liquid fund. It is proposed to amend clause (i) of sub-section (2) of the aforesaid section to specifically provide that additional income-tax at the rate of twenty-five per cent shall be leviable on any income distributed to an individual or a Hindu undivided family by a money market mutual fund or a liquid fund. It is further proposed to insert a new clause (ia) after clause (i) in sub-section (2) of the aforesaid section to provide that any income distributed to any other person by a money market mutual fund or a liquid fund shall be liable to additional income-tax at the rate of thirty per cent. It is also proposed to amend clause (iii) of sub-section (2) of the aforesaid section so as to increase the rate of additional income-tax from twenty per cent. to thirty per cent. on any income distributed to any other person by a fund other than a money market mutual fund or a liquid fund.	1st June, 2011
282B	This section relating to allotment of Document Identification Number in respect of every notice, order, letter or any correspondence issued by every income-tax authority to any other income-tax authority or assessee or any other person is proposed to be omitted	1st April 2011
Part 'A' of the Fourth Schedule: Recognised Provident Funds	The first proviso to sub-rule (1) of the rule 3 provided that in a case where recognition has been accorded to any provident fund on or before the 31st day of March, 2006, the same shall be withdrawn, if such fund does not satisfy, on or before the 31st day of December, 2010, the conditions set out in clause (ea) of rule 4 and any other conditions which the Board may, by rules, specify in this behalf. It is proposed to amend the said proviso to extend the said time limit to 31st day of March, 2012	1st January 2011

SERVICE TAX

- Service Tax rate continues to be 10%.
- Point of Taxation Rules, 2011 introduced. To be effective from 1 April 2011. Service tax would be levied on provisions of service, raising of invoice or receipt of payment, whichever is earlier.
- Two new taxable services introduced with specific abatement. These include service by air-conditioned restaurant having licence to serve liquor and short-term accommodation by hotels / inn / clubs / gust houses, etc.
- Scope of certain existing services expanded/modified. These include legal consultancy services, health services, life insurance services and business support services
- Certain services have been re-grouped in the export/ import of services rules
- In case of service provider opting for Composition scheme of works contract, CENVAT credit shall be restricted to 40% of service tax paid on specified input services.
- Works contract services exempted when provided within a port and other port in specified areas
- Cenvat credit Rules have been rationalized removed ambiguities.
- Penalty for failure to pay tax halved in certain instances
- Power to waive penalty restricted to cases where the information is captured properly in specified records
- Prosecution provisions reintroduced for specific defaults such as provision of services without invoice, availment of credit without actual receipt of inputs or input services and non-payment of amount as service tax within six months of collection
- Provisions relating to exemption from service tax for services provided to SEZ amended

EXCISE DUTY

- General CENVAT rate retained at 10%
- Concessional rate of Excise duty enhanced from 4 per cent to 5 per cent
- Nominal Excise Duty of 1% imposed on 130 items exempted or chargeable to Nil rate of duty earlier.
- No CENVAT credit of the duty paid on input and input services will be available to manufacturer.
- Buyer of such goods will also not get CENVAT credit of the duty so paid.
- Mandatory levy of 10% excise duty imposed on branded garments and made up articles of textiles
- Excise duty exemption available to Mega/Ultra-Mega Power Project extended to development ofspecified facilities of such projects.
- Excise duty exempted on certain equipment for installation of cold chain infrastructure for specified purposes
- Scope of definition of input expanded to cover all goods used in the factory by the manufacturer of final product except those specified in negative list which includes goods used for construction of civil structure and those having no relationship with manufacture of final product
- Scope of input services curtailed to exclude among other, certain services that are used for construction of civil structure and that are used primarily for personal use or consumption of any employee

CUSTOMS DUTY

Peak rate of customs duty for non-agricultural products retained @ 10%

Basic customs duty rates of 2%, 2.5% and 3% are unified at the median rate of 2.5%

Countervailing duty on packaged or canned software which do not require affixation of Retail Sales, exempted to the extent of value representing consideration for transfer of right to use these software

Cement and steel used for construction of power projects not entitled to customs and excise benefits

Requirement of 'manufacture' in SEZ has been replaced with 'clearance' from SEZ for claiming exemption from levy of Special Additional Duties of customs

Self-assessment system for import and export goods to replace the existing system of assessment of every bill of entry or shipping bill

Rate of interest on delayed payments of duty has been enhanced from 15% to 18%. Similar provision incorporated in excise and service tax.

Time limit for claiming refund of duty and interest enhanced from 6 months to 1 year

Export under EPCG Scheme to simultaneously avail of benefits under export reward schemes such as Serve from India Scheme, Focus Product Scheme, Focus Market Scheme

CENTRAL SALES TAX

The maximum rate of tax chargeable on intra-state sale of declared goods increased from 4% to 5%

DELHI VAT ACT

Sugar and Textile under Delhi VAT Act - Impact of the Finance Bill, 2011

Textile and Sugar would be omitted from the Schedule of the Additional Duties Excise (Good of Importance) Act, 1957 ("ADE Act", in short) with effect from passing of this Bill. In Delhi VAT Act, Textile and Sugar, as specified in ADE Act, are presently exempt from VAT vide entries no. 47 and 48 of Schedule I to the Delhi VAT Act. However, these two entries are referential entries and linked to the ADE Act. For example, entry no. 47 reads as, "Khandsari including sugar as described from time to time in Column III of the Schedule to the Additional Duty on Excise (Goods of Special Importance) Act, 1957 including imported sugar in all forms." With the enactment of the Finance Bill, 2011 and omission of these two goods from the Schedule to the ADE Act, all Textile (vide entry no. 164 of Schedule III) and Sugar (being declared goods) would be taxable @5% in Delhi.

GOODS AND SERVICE TAX (GST)

GST Bill for constitution amendment to be introduced in the current session of Parliament

The key business processes for GST rollout are in advanced stages of finalisation and pilot GST portal to be set up by June, 2011

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