

Basics of Income Tax

Income Year

- ❖ **Before Assessment Year**
- ❖ **Ends on 30th June : Starts on 1st July**
- ❖ **As per Accounting Year**
- ❖ **Newly Set Business**
- ❖ **Partner in a Partnership**
- ❖ **No Change w/o DCT's Permission**

Importance of Income Year

- ❖ **Computation of Total Income**

Income Ntaa Tax Basics

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