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INCOME-TAX ACT, 2025

Chapter II: BASIS OF CHARGE

Section 4 - Charge of income-tax.

(1) Where any Central Act enacts that income-tax shall be charged for any tax year at any rate or rates, income-tax for such tax year shall be charged at that rate or those rates in accordance with and subject to the provisions of this Act.

(2) The charge of income-tax under sub-section (1) shall be on the total income of the tax year of every person as per the provisions of this Act.

(3) Income-tax shall also include any additional income-tax, by whatever name called, levied under this Act.

(4) If this Act provides that income-tax is to be charged in respect of income of a period other than the tax year, it shall be charged accordingly.

(5) For the income chargeable under this section, income-tax shall be deducted or collected at source or paid in advance as provided under this Act.

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