taxsutra All rights reserved

INCOME-TAX ACT, 2025

A: Determination of tax in certain special cases

Section 190 - Determination of tax where total income includes income on which no tax is payable.

Where there is included in the total income of an assessee any income on which no income-tax is payable under the provisions of this Act, the assessee shall be entitled to a deduction, from income-tax with which he is chargeable on his total income, of an amount equal to the income-tax calculated at the average rate of income-tax on the amount on which no income-tax is payable.

Downloaded by @weboapps.com at 30/11/26 04:52am