

OFFICE OF THE PRINCIPAL DISTRICT & SESSIONS JUDGE (HQs): DELHI

CIRCULAR

Subject: Income Tax rates as per New Tax Regime for the Financial Year 2023-2024
(Assessment Year 2024-2025)

In continuation of circular No. 29672-29942/Accts./320/IT/2023 dated 10.08.2023 regarding proposed savings for the Financial Year 2023-2024, the rates of Income Tax as per New Tax Regime for the Financial Year 2023-2024 be read as follows :

Rate of Income Tax as per New Tax Regime

Upto Rs. 3,00,000	Nil
From Rs. 3,00,001 to Rs. 6,00,000	5%
From Rs. 6,00,001 to Rs. 9,00,000	10%
From Rs. 9,00,001 to Rs. 12,00,000	15%
From Rs. 12,00,001 to Rs. 15,00,000	20%
Above Rs. 15,00,000	30%

(A maximum rebate of Rs. 25000/- is allowed under section 87A, if the total income of an individual, who is opting for the new tax regime u/s 87A, is upto Rs. 7 Lakh)

- Health and Education Cess is levied at the rate of 4% on the amount of income tax.
- Standard Deduction of Rs. 50000/- as per Section 16(ia) of Income Tax

23/08/2023
(MURARI PRASAD SINGH)
Judge Family Court (Central)
Head of Office (HQs)
Tis Hazari Courts, Delhi

No. 32170-32440 /Accts./320/IT/2023

Dated : 23 AUG 2023

Copy forwarded to :-

1. PS to Ld. Principal District & Sessions Judge (HQs), Delhi, Room No. 302-A, THC, Delhi
2. The Registrar General, Delhi High Court, with the request that these instructions may kindly brought to the notice of the staff posted in Delhi High Court on diverted capacity.
3. The Principal District & Sessions Judge-cum-Special Judge (PC Act) (CBI), Rouse Avenue Courts, New Delhi, with the request to circulate the same among the staff under their control.
4. The Principal Judge, Family Courts, Dwarka with the request that these instructions may kindly be brought to the notice of the staff posted in Family Courts on diverted capacity.
5. The Director, Delhi Judicial Academy, Dwarka, Delhi with the request to circulate the same among the trainee Judicial Officers and staff posted in Judicial Academy on diverted capacity.
6. Delhi Legal Service Authority, West (THC), New Delhi (PHC), East, North East & Shahadra (KKD), South and South East, (Saket), North & North-West & Outer (Rohini) and South-West (Dwarka) with the request that these instructions may kindly be brought to the notice of the staff posted in their office on diverted capacity.
7. All Ld. Drawing & Disbursing Officers, West (THC), New Delhi (PHC), East, North- East & Shahadra (KKD), South and South East, (Saket), North & North-West & Outer (Rohini) and South-West (Dwarka).
8. All the Judicial Officers (Central District), Tis Hazari Court, with the request to circulate the same among the staff under their control.
9. All the Judicial Officers (Rouse Avenue Court Complex), with the request to circulate the same among the staff under their control.
10. Railway Magistrate, Old Delhi Railway Station, Delhi.
11. The Registrar General, National Green Tribunal (PB), Principal Bench, New Delhi with the request that these instructions may kindly be brought to the notice of the staff posted in your department.
12. Sr. Administrative Officer(Judicial)/Administrative Officer (Judicial)/Sr. AO / AO / PRO / APRO / Branch In-charge at Tis Hazari Court and Rouse Avenue Court with the direction to circulate the same among the staff under their control.
13. Website committee with the request to upload the same on website of the District Courts.
14. Website committee for uploading the same on LAYERS.

23/08/2023
Judge Family Court (Central)
Head of Office (HQs)
Tis Hazari Courts, Delhi