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INCOME TAX. Income tax is a tax on yearly taxable income of a person levied by the Central Government at prescribed rates. Tax payers include individual, firm, company, Hindu undivided family, association of persons, trust etc. Taxable income means income calculated under the provisions of the Income Tax Act.

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ii. Such transaction is chargeable to Securities Transaction Tax. b. If the total income of an assessee includes such short term capital Gain and other income, the tax payable by the assessee in such a case shall be the aggregate of-i. The amount of income Tax calculated on such short term capital gain (15%)

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