

Take One More Step Towards Nation Building



Pay your 3rd instalment
of Advance Tax for F.Y. 2022-23
by 15th December, 2022

Taxpayers liable to pay Advance Tax

Any assessee, including salaried employee, whose tax liability for the financial year as reduced by tax deducted/collected at source is Rs. 10,000/- or more.

Resident Senior Citizen not having income from business/profession is not liable to pay.

Mode of Payment

e-Payment is mandatory for all Corporates and also those assessee's whose accounts are required to be audited u/s 44 AB of the Income-tax Act, 1961.

e-Payment is convenient for other taxpayers also as it ensures correct credit.

Schedule for Payment of Advance Tax

Due Date	Amount
1) On or before 15 th June, 2022	15% of the Advance Tax payable
2) On or before 15 th September, 2022	45% of the Advance Tax payable
3) On or before 15 th December, 2022	75% of the Advance Tax payable
4) On or before 15 th March, 2023	100% of the Advance Tax payable

Short/Non-payment or
deferment of payment of
Advance Tax will result in
levy of interest



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Income Tax Department
Central Board of Direct Taxes

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