



## **Advance Tax**

*Financial Year 2021-22 Assessment Year 2022-23*

| Quarter | Due Date              | Corporate & Non-Corporate | Assessee covered by presumptive Taxation* |
|---------|-----------------------|---------------------------|---|
| Q1      | 15 <sup>th</sup> June | Up to 15%                 | —   |
| Q2      | 15 <sup>th</sup> Sep  | Up to 45%                 | —   |
| Q3      | 15 <sup>th</sup> Dec  | Up to 75%                 | —   |
| Q4      | 15 <sup>th</sup> Mar  | 100%                      | 100%                                      |

**Note:** Advance tax is not applicable if tax liability is less than ₹ 10,000/-

\* Assessee referred to in Section 44AD & 44ADA.