



Depreciation Chart : Income Tax

Financial Year 2021-22 Assessment Year 2022-23

Block No.	Particular	Rate of Depreciation
Building:		
1	Residential buildings not including boarding houses and hotels	5%
2	Boarding houses and hotels	10%
3	Purely temporary constructions like wooden structures	40%
Furniture:		
4	Any fittings / furniture including electrical fittings	10%
Plant & Machinery:		
5	Motor car, motor cycle, bike, scooter other than those used in a business of running them on hire, Mobile phone	15%
6	Ocean-going ships, vessels ordinary operating on inland waters including speed boats	20%
7	Motor buses/taxis/lorries used in a business of running them on hire	30%
8	Aeroplanes, life saving medical equipment	40%
9	Containers made of glass or plastic used as refills, New commercial vehicle	40%
10	Computers, Laptops, computer software, Printer, Scanner, UPS and other peripheral devices	40%
11	Energy saving devices, renewal energy devices, rollers in flour mills, sugar works and steel industry, electrical equipment, burners, cogeneration systems	40%
12	Air pollution control equipments, water pollution control equipments, solid waste control equipments, recycling and resource recovery systems	40%
13	Books owned by assessee carrying on a profession being annual publications	40%
14	Books owned by assessee carrying on profession not being annual publications	40%
15	Books owned by assessee carrying on business in running lending libraries	40%
Intangible Assests:		
16	Franchise, trademark, patents, license, copyright, know-how or other commercial or business rights of similar nature not being goodwill of business or profession.	25%
Note:	If the asset is "Acquired & Put to Use" for less than 180 days in the previous year, then half of the depreciation can be allowed.	