

**Summary of Additional Income Tax**

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Sec	Provision	Additional Income Tax Rate
115QB	Buyback	20% + 12% + 4%
115TD	Exit Tax	30% + 12% + 4%
140B	Updated Return	25% / 50%
92CE	Secondary Adjustment	18% + 12% + 4%

**Some basic limits to remember**

AMT	Sec 115JC shall not apply if ATI does not exceed <b>20 lakhs</b>
GAAR	GAAR shall not apply to an arrangement where aggregate tax benefit in relevant AY, to all the parties does not exceed <b>Rs. 3 crores</b> .
SDT	This provision shall not apply if aggregate of such transaction does not exceed <b>Rs. 20 crores</b>
92CE	No secondary adjustment shall be made amount of primary adjustment in any PY does not exceed <b>Rs. 1 crore</b>
94B:	Limitation on interest does not apply where interest expense does not exceed <b>Rs. 1 crore</b>