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Cost of inflation index 2017-18 pdf

The Government of India, Ministry of Finance (Revenue Department), central council of direct taxes published in the Journal of India, extraordinary notification n A 44 /2017/F.no.370142/11/2017-tpl dated 05-06-2017a the cost inflation index for 2017-18 which is 272. The cost of indexa inflation (CII) was notified by the central government every year by notification in the Official Journal. The acquisition / improvement cost will therefore be indexed with reference to the rate of applicable for the year considered. The index of the cost of inflation is mainly used to calculate long-term capital gain. New index inflation cost (CII) entered into force w.e.f. 2018/01/04 Exercise Inflation cost index 2017-18 272 2016-17 264 2015-16 254 2014-15 240 2013-14 220 2012-13 200 2011-12 184 2010-11 167 2009-10 148 2008-09 137 2007-08 2006-07 129 122 117 2005-06 2004-05 2003-04 113 109 105 2002-03 2001-02 100 Ministry of Finance (Department of Revenue) (Texes Live Council Central) Notification New Delhi, 5 June 2017 I know income tax 1790 (e) a, in operation of the powers conferred by the clause (V) of the explanation at section 48 of the Income-tax Act, 1961 (43 of 1961), the central government specifies the inflation index Costs as mentioned in column (3) of the Table for the financial year mentioned in the corresponding entry in the column (2) of said table, and precisely: a sl.no. Exercise table Index of inflation cost (1) (2) (3) 1 2001-02 100 2 2002-03 105 3 2003-04 109 4 2004-05 113 5 117 2005-06 6 2006-07 122 7 129 8 2007-08 2008-09 137 9 2009-10 148 10 2010-11 167 11 2011-12 184 12 2012-13 200 13 2013-14 220 14 2014-15 240 15 2015-16 254 16 2016-17 264 17 2017-18 272 This notification enters into force with effect from the 1st day of April 2018 and applies accordingly for the 2018-19 evaluation year and in the following years. [Notification No. 44/2017 / f.no.370142 / 11/2017-TPL] Abhishek Gautam, under Secy. (Tax Policy and Legislation) FinancialA, Costa Ofa Inflation. Indexa (CII) 2016 A e 17 1125 2015, 16 1081 2014 at 15 1024 2013 at 14 939 2013 at 14 939 2012 13 852 2011 A, a, 12 785 2010 11 711 2009 10 632 2008 A, A, a, 09 582 2007 08 551 2006 07 519 2005 A, A, a, 06 497 2004 05 480 2003 a, a, 04 463 2002 03 447 2001 02 426 2000 A, A, A, 01 406 1999 00 389 1998 99 351 1997 A, A, a, 98 331 1996 97 305 1995 A e 96 281 1994 95 259 1993 A, A, a, 94 244 1992 93 223 1991 92 1990 1990 A, A, A, 91 182 1989 90 172 1988 89 161 1987 A, A, 88 150 1986 A, A, 87 140 1985 86 133 1984 85 125 1983 A, A, A, 84 116 1982 83 109 1981 to 82 100 FAQ on the cost Inflation Index In India what is the index cost of inflation? The costs inflation index (CII) are fixed by the Indian government in its official Journal to measure inflation. The costs inflation index are mainly used in the calculation of long-term capital gains regarding the sale of goods. Thus, indexing helps reflect the actual value of the good at current market rates, taking into account the erosion value due to inflation. It can be noted that if the good was purchased before 1981, the 1981 costs inflation index is to say 100 must be taken into consideration. How to use INFLATION INDEX (CII) in determining the purchase price of assets sold? The formula is like below: purchase price of the asset sold x [CII for the year the activity has been transferred or sold an A - CII for the year the activity was acquired or bought] as A Guarantee Inflation Cost Index In Tax Planning? When the inflation cost index is used, it helps in tax savings by adapting the purchase price of goods sold with current market prices. INFLATION COST INDEX 2017-18, INFLATION COST INDEX 2015-16, CII, INFLATION COST INDEX, INDEX Capitalenza, Index CII, cost of inflation index, cost inflation index 2016-17, cost of inflation index 2017-18, cost table Inflation index, cost of inflation index FY 2017-18, INFLATION INFLATION COST INDICATION INDICA, The cost of indexing for 2016-17, the cost of inflation inflation Cost of Index, Indexing Chart, Indexing Table, 2016-17 Indexing, Capitalenza Index 2016-17, Capitalenza Index Table 2016-17 The goods prices to increase over time, with a consequent decrease in purchasing power (quantity of goods that a money unit can buy) money. If two goods units could be purchased for RS 100 today, tomorrow only one unit could be available for RS 100 due to inflation. Cost Inflation Index (CII) is used to estimate the increase in the prices of goods and activities of year to year due to inflation. INFLATION OF INDEX COSTS (CII) For the year 2021-22 is 317. Because index cost inflation costs calculated inflation is calculated based on the price at the inflation rate. In simple words, an increase in the inflation rate over time will lead to an increase in prices. Which notifies the INDEX cost inflation The central government specifies the cost inflation index by notifying the Official Journal. Cost Inflation Index = 75% of average consumer growth price index * (urban) for the previous year previous year. * The consumer price index compared to the current price of a basket of goods and services (which represent the economy) with the cost of the same basket of goods and services during the previous year to calculate the price increase. What is the current cost inflation Financial Index Yearchoost Inflation Index (CII) 2001-02 (reference year) 1002002-031052003-041092004-051132005-061172006-071222009-101482010-111672011-121842012-132002013-142202014-152402015-162542016-172642017-182722018-192802019-202892020-213012021-22317 As a cost inflation index used in Income Tax Long-Term Capital Activities are recorded at the cost price in books. Despite the increasing inflation, existing at the cost price and cannot be re-evaluated. When these activities are sold, the quantity of profit remains high due to the higher selling price than the purchase price. This also leads to a higher income tax. The cost inflation index is applied to long-term capital assets, due to which increases the cost purchase, resulting in a lesser and lesser profit of taxes for beneficial tax payers. To benefit taxpayers, cost-beneficial inflation index is applied to long-term capital assets, due to which increases cost purchase, resulting in minor and minor tax profits. What is the basic concept year price inflation index The base is the first year of the cost inflation index and has an index value of 100. Index of all the other years is compared with the reference year to see The increase in the percentage of inflation. For every capital good purchased the reference year of the cost inflation index, tax payers can take the purchase price as higher than the actual cost A e or fair market value (FMV) as the 1st day of the 'Basic year. The benefit indexing is applied to the purchase price calculated. FMV is based on the evaluation report of a registered expert. Because the index reference year of the inflation cost changed to 2001 since 1981 initially, 1981-1982 was considered as a reference year. But, taxpayers were dealing with difficulty to obtain value properties that were purchased before 1st the tax authorities April 1981. They were also difficult to rely on evaluation reports. Therefore, the government has decided to move the reference year 2001 so that the assessments can be made with rapidness and precision. So, for a good capital purchased before 1st April 2001 tax payers can take higher than the real cost or fmv as on 1st April 2001 as the price Purchase and benefit the benefit of indexing. You can read detailed performance of variation of the base yearA e here. As is the benefit of indexing on long-term capital assets, when the benefit of indexing is applied at an acquisition e (purchase price) of the capital good, it becomes an indexed cost of acquisitionA e. Points to reflect in the case of goods received in the will, CII must be taken for the year in which the property is received. Actual Buying Year of the property must be ignored. The cost sustained improvement improvement Benefit IstA, April 2001.Index is not allowed in the case of bonds or capital titles of DebentureSA, Excepta or sovereign gold bonds issued by RBI. Practical examples Case 1: Rahul purchased an apartment in FY 2001-02 for RS. 10,00,000. He sells the apartment in FY 2017-18. What will be the indexed cost of acquisition? In this case, CII for the year 2001-02 and 2017-18 is respectively of 100 and 272. Therefore, the indexed cost of acquisition = 10,00,000 x 272/100 = RS. 27,20,000 Case 2: A, Shivani purchased an investment asset in FY 1995-1996 for RS. 2,00,000. FMV of the capital istA, April 2001 was RS. 5,20,000. Does the activity in 2016-17.What is the indexed cost of acquisition? Here, here, the goods is purchased before the year base. So the acquisition cost = upper cost of actual or FMV on 1st April 2001. ie acquisition cost = RS. 3,20,000. CII for the year 2001-02 and 2016-17 is 100 and 264 cost Respectively a, indexed acquisition = 3,20,000 x 264/100 = RS. 8,44,800 Case 3: Capital quota gita purchased RS. 1,00,000 March 1, 2015 and sells the quotas on 1st April 2020. Which will be the indexed cost of acquisition? CII For the year of purchase of 2014-15 is 240 and for the year of sale 2020-21 is 301hence, indexed acquisition cost = RS. 1,00,000 x 301/240 = RS. 1,25,416 file your income tax free of charge in 7 minutes free, simple and precise. Designed by fiscal experts ParticularSamount Asset Value * For the purchase year X CII for the year of Salea A, A, A, CII For the year of purchase ** * XXX (if the activity was purchased first reference year, ie 2001 take fair value as the year 2001) ** (if the activity was purchased before the year of reference, it is possible to say 2001 they hold CII for the year 2001-02) The indexed cost is the amount so calculated after taking into consideration the effect of index of inflation cost on the value of a good as made above. Costed Cost can be calculated for the purpose of capital gains from assignment pursuant to the income tax law for the cost of acquisition is the inflated purchase price and the cost of improvement is the indexed cost of expenses incurred for such Properties such as construction etc. government has issued cost inflation index for 2018-19 at 280 saw its notification of 2017/05/06. The current cost inflation index table-cost inflation index graphic S.no. Evaluation Exercise year Index of inflation cost 1 2019-20 2018-19 280 2 2018-19 2017-18 272 3 2017-18 2016-17 264 4 2016-17 2015-16 254 5 2015-16 2014-15 240 6 2014-15 2013-14 220 7 2013-14 2012-13 200 8 2012-13 2011-12 184 9 2011-12 2010-11 167 10 2010-11 2009-10 148 11 2009-10 2008-09 137 12 2008-09 2007-08 129 13 2007-08 2006-07 122 14 2006-07 2005-06 117 15 2005-06 2004-05 113 16 2004-05 2003-04 109 17 2003-04 2002-03 105 18 2002-03 2001-02 and before 2001 100 Previous to the 2017 budget, 1981 was taken as a reference year and the inflation of Index costs as prescribed by the income tax department were S.NO Evaluation Exercise Year Inflation Cost Index 1 1982-1983 1981 -1982 & First 1981 100 2 1983-84 1982-83 109 3 1984-85 1983-84 116 4 1985-86 1984-85 125 5 1986-87 1985-86 133 6 1987-88 1986-87 140 7 1988-89 1987-88 150 8 1989-90 1988-89 161 9 1990-91 1989-90 172 10 1991-92 1990-91 182 11 1992-93 1991-92 199 12 1993-94 1992-93 223 13 1994-95 1993-94 244 14 1995-96 1994-95 259 15 1996-97 1995-96 281 16 1997-98 1996-97 305 17 1998-99 1997-98 331 18 1999-00 1998-99 351 19 2000-01 1999-00 389 20 2001-02 2000-01 406 21 2002-03 2001-02 426 22 2003-04 2002-03 447 23 2004-05 2003-04 463 24 2005-06 2004-05 480 25 2006-07 2005-06 497 26 2007-08 2006-07 519 27 2008-09 2007-08 551 28 2009-10 2008-09 582 29 2010-11 632 30 2011-12 2010-11 711 31 2012-13 2011-12 785 32-2013-14 2012-13 852 33 2014-15 2013-14 939 34 2015-16 2014-15 1024 35 2016-17 2015-16 1081 36 2017-18 2016-17 1125 Furthermore, to facilitate users and deliver ease to learn about CII applicable to income income transaction The Department gave its official website to get to know CII applicable To present your ITR in a seamless way and Take the maximum benefit of income Tax provisions Contact us now !! Cost inflation index for 2018 19 is 280. Cost inflation index for 2017 18 is 272. Indexed cost of a property = cost of acquisition year * CII of the year of acquisition year Inflation index cost for FY 2019-20 289. The cost of inflation for 2019 can be calculated with the help of the corresponding CII IE 289. The indexing rate for 2019 is 289. The inflation index is issued by the Government of India every year through the financial balance. Currently, depending on the income tax law, the base year for the cost inflation index is 2001-02. Previous for the amendment carried out by Finance Act 2017 The basic year was 1981-82. The current index rate for FY 2019-20 is 289, 289.

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