

Section - 14, Income-tax Act, 1961-2013

CHAPTER IV

COMPUTATION OF TOTAL INCOME

Heads of income

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²**14.** Save as otherwise provided by this Act, all income shall, for the purposes of charge of income-tax and computation of total income, be classified under the following heads of income :—

A.—Salaries.

B.—³[***]

C.—Income from house property.

D.—Profits and gains of business or profession.

E.—Capital gains.

F.—Income from other sources.