

## Section - 4, Income-tax Act, 1961-2013

### *CHAPTER II*

#### **BASIS OF CHARGE**

##### **Charge of income-tax.**

[48](#)**4.** [49](#)(1) Where any Central Act enacts that income-tax<sup>[50](#)</sup> shall be charged for any assessment year at any rate or rates, income-tax at that rate or those rates shall be charged for that year <sup>[51](#)</sup>in accordance with, and <sup>[52](#)</sup>[subject to the provisions (including provisions for the levy of additional income-tax) of, this Act] in respect of the total income<sup>[51](#)</sup> of the previous year <sup>[53](#)</sup>[\* \* \*] of every person :

**Provided** that where by virtue of any provision of this Act income-tax is to be charged in respect of the income of a period other than the previous year, income-tax shall be charged accordingly.

(2) In respect of income chargeable under sub-section (1), income-tax shall be deducted at the source or paid in advance, where it is so deductible or payable under any provision of this Act.