DEPRECIATION CHART AS PER SECTION 32 OF THE INCOME TAX ACT-1961 FROM THE ASSESSMENT YEAR 2018-19 ONWARDS

b. Office, factory, Godowns or building (Other than residential purpose) 11 c. Buildings acquired on or after the 1st day of September, 2002 for installing machinery and plant forming part of water supply project or water treatment system 4 and which is put to use for the purpose of business of providing infra- structure facilities under clause (i) of sub-section (4) of section 80-1A 44 d. Temporary erections such as wooden structures 44 II. Furniture 44 a. Any furniture / fittings including electricals fittings 11 B. Furniture 44 a. Any Plant or Machinery (not covered by Block 6,7,8,9,10,11 or 12) and 11 b. i. Motors Cars (other than those used in a business of running them on hire) 11 ii. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23rd August, 2019 but before the 1 st day of April, 2020 and is put to use before the 1 st day of April, 2020. 44 d. 1. Motor Buses, motor lories and motor taxies used in business of running them on hire, machinery used in semi-conductor industry, moulds used in rubber and plastic goods factories, acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. 44 f. Lifesaving medical equipment 33 34 34	S. No.	Nature of Assets	Rates
b. Office, factory, Godowns or building (Other than residential purpose) 11 c. Buildings acquired on or after the 1st day of September, 2002 for installing machinery and plant forming part of water supply project or water treatment system 44 and which is put to use for the purpose of business of providing infra- structure facilities under clause () of sub-section (4) of section 80-1A 44 d. Temporary erections such as wooden structures 44 II. Furniture 44 a. Any furniture / fittings including electricals fittings 11 Plant & Machinery 11 a. Any furniture / fittings including electricals fittings 11 b. i. Motors Cars (other than those used in a business of running them on hire) 11 ii. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. 44 d. i. Motors Buses, motor lories and motor taxies used in business of running them on hire, duter than those covered below. 44 ii. Buses, lories and taxies used in business of running them on hire, actories and taxies used in business of running them on hire, actories, acquired on or after 23rd August, 2019 but before the 1st day of April, 2020. 44 f. Lifesaving medical equipment 33 33	Ι.	Building	
c. Buildings acquired on or after the 1st day of September, 2022 for installing machinery and plant forming part of water supply project or water treatment system and which is put to use for the purpose of business of providing infra- structure facilities under clause (i) of sub-section (4) of section 80-JA d. Temporary erections such as wooden structures d. Any furniture / fittings including electricals fittings d. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to u	a.	Residential Building(Other than Hotels and Boarding Houses)	5%
machinery and plant forming part of water supply project or water treatment system and which is put to use for the purpose of business of providing infra-structure facilities under clause (i) of sub-section (4) of section 80-1A 44 d. Temporary erections such as wooden structures 44 II. Furniture 11 a. Any furniture / fittings including electricals fittings 11 b. i. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23° August, 2019 but before the 1 st day of April, 2020 and is put to use before the 1 st day of April, 2020. 44 d. i. Motors Cars, other than those used in a business of running them on hire), acquired on or after 23° August, 2019 but before the 1 st day of April, 2020 and is put to use before the 1 st day of April, 2020. 44 d. i. Motor Buses, motor Iorries and motor taxies used in business of running them on hire, other than those covered below. 33 ii. Buses, lorries and taxies used in business of running them on hire, machinery used in semi-conductor industry, moulds used in rubber and plastic goods factories, acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. 44 f. Lifesaving medical equipments, ac	b.	Office, factory, Godowns or building (Other than residential purpose)	10%
II. Furniture a. Any furniture / fittings including electricals fittings 11 III. Plant & Machinery 11 a. Any Plant or Machinery (not covered by Block 6,7,8,9,10,11 or 12) and 11 b. i. Motors Cars (other than those used in a business of running them on hire) 11 ii. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23 rd August, 2019 but before the 1 st day of April, 2020 and is put to use before the 1 st day of April, 2020. 44 d. i. Motor Buses, motor lorries and motor taxies used in business of running them on hire, other than those covered below. 44 d. i. Motor Buses, noro lorries and motor taxies used in rubber and plastic goods factories , acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. 44 f. Lifesaving medical equipment 33 g. Containers made of glass or plastic used as refills, new commercial vehicle which is acquired for the purpose of business / profession 44 h. Computers including computer software andBooks (other than annual publication) 44 owned by a professional 5 Air pollution control equipments, water pollution control equipments, solid waste control equipments, recycling and resource recove	C.	machinery and plant forming part of water supply project or water treatment system and which is put to use for the purpose of business of providing infra- structure	40%
II. Furniture a. Any furniture / fittings including electricals fittings 11 III. Plant & Machinery 11 a. Any Plant or Machinery (not covered by Block 6,7,8,9,10,11 or 12) and 11 b. i. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23 rd August, 2019 but before the 1 st day of April, 2020 and is put to use before the 1 st day of April, 2020. 11 c. Aeroplanes- Aeroengines 44 d. i. Motor Buses, motor lorries and motor taxies used in business of running them on hire, other than those covered below. 33 ii. Buses, lorries and taxies used in business of running them on hire, machinery used in semi-conductor industry, moulds used in rubber and plastic goods factories , acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. 44 f. Lifesaving medical equipment 33 g. Containers made of glass or plastic used as refills, new commercial vehicle which is acquired for the purpose of business / profession 44 h. Computers including computer software andBooks (other than annual publication) 44 owned by a professional 44 i. Rollers in flour mills, Iron & Steel industry, sugar works, Wooden match factories, wooden parts used in artificial	d.		40%
III. Plant & Machinery a. Any Plant or Machinery (not covered by Block 6,7,8,9,10,11 or 12) and 11 b. i. Motors Cars (other than those used in a business of running them on hire) 11 ii. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. 44 c. Aeroplanes- Aeroengines 44 d. i. Motor Buses, motor lorries and motor taxies used in business of running them on hire, machinery used in semi-conductor industry, moulds used in rubber and plastic goods factories, acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. 44 f. Lifesaving medical equipment 33 g. Containers made of glass or plastic used as refills, new commercial vehicle which is acquired for the purpose of business / profession 44 h. Computers including computer software andBooks (other than annual publication) owned by a professional 34 i. Rollers in flour mills, Iron & Steel industry, sugar works, Wooden match factories, water pollution control equipments, solid waste control equipments, recycling and resource recovery systems; and Annual publications) carrying on business in running lending libraries 44 j. Air pollution control equipments, water pollution control equipments,	II.		
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 b. i. Motors Cars (other than those used in a business of running them on hire) ii. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. c. Aeroplanes- Aeroengines 44 d. i. Motor Buses, motor lorries and motor taxies used in business of running them on hire, other than those covered below. ii. Buses, lorries and taxies used in business of running them on hire, other than those covered below. ii. Buses, lorries and taxies used in business of running them on hire, machinery used in semi-conductor industry, moulds used in rubber and plastic goods factories , acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. e. Aeroplanes-Aeroengines f. Lifesaving medical equipment g. Containers made of glass or plastic used as refills, new commercial vehicle which is acquired for the purpose of business / profession h. Computers including computer software andBooks (other than annual publication) owned by a professional i. Rollers in flour mills, Iron & Steel industry, sugar works, Wooden match factories, wooden parts used in artificial silk manufacturing machinery, bulbs of studio lights, salt works j. Air pollution control equipments, water pollution control equipments, solid waste control equipments, recycling and resource recovery systems; and Annual publications owned by assessees carrying on a profession or Books (may or may not be annual publications) carrying on business in running lending libraries IV. Intangible Assets a. Computers & softwares d. Computers & softwares d. Computers & softwares d. Computers & softwares	III.	Plant & Machinery	
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used in semi-conductor industry, moulds used in rubber and plastic goods factories , acquired on or after 23rd August, 2019 but before the 1st day of April, 2020 and is put to use before the 1st day of April, 2020. 44 e. Aeroplanes-Aeroengines 44 f. Lifesaving medical equipment 30 g. Containers made of glass or plastic used as refills, new commercial vehicle which is acquired for the purpose of business / profession 44 h. Computers including computer software andBooks (other than annual publication) owned by a professional 44 i. Rollers in flour mills, Iron & Steel industry, sugar works, Wooden match factories, salt works 44 j. Air pollution control equipments, water pollution control equipments, solid waste control equipments, recycling and resource recovery systems; and Annual publications owned by assessees carrying on a profession or Books (may or may not be annual publications) carrying on business in running lending libraries 44 IV. Intangible Assets 24 a. Know-How, Patents, Copyrights, Trademarks, Licences, Franchises and Any Other 20 24 b. Books, being annual publications owned by assessee carrying on a profession or assessee carrying on library business 44 b. Books, being annual publications owned by assessee carrying on a profession or assessee carrying on library business 44	d.		30%
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f. Lifesaving medical equipment 34 g. Containers made of glass or plastic used as refills, new commercial vehicle which is acquired for the purpose of business / profession 44 h. Computers including computer software andBooks (other than annual publication) owned by a professional 44 i. Rollers in flour mills, Iron & Steel industry, sugar works, Wooden match factories, wooden parts used in artificial silk manufacturing machinery, bulbs of studio lights, salt works 44 j. Air pollution control equipments, water pollution control equipments, solid waste control equipments, recycling and resource recovery systems; and Annual publications owned by assessees carrying on a profession or Books (may or may not be annual publications) carrying on business in running lending libraries 44 IV. Intangible Assets 24 a. Know-How, Patents, Copyrights, Trademarks, Licences, Franchises and Any Other Business or Commercial Rights of similar nature 24 b. Books, being annual publications owned by assessee carrying on a profession or Approximation or assessee carrying on library business 44 b. Books, being annual publications owned by assessee carrying on a profession or Approximation o	e.	Aeroplanes-Aeroengines	40%
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wooden parts used in artificial silk manufacturing machinery, bulbs of studio lights, salt works	h.	Computers including computer software andBooks (other than annual publication)	40%
control equipments, recycling and resource recovery systems; and Annual publications owned by assessees carrying on a profession or Books (may or may not be annual publications) carrying on business in running lending libraries IV. Intangible Assets a. Know-How, Patents, Copyrights, Trademarks, Licences, Franchises and Any Other Business or Commercial Rights of similar nature V. Other Assets a. Computers & softwares b. Books, being annual publications owned by assessee carrying on a profession or a sessee carrying on library business	i.	wooden parts used in artificial silk manufacturing machinery, bulbs of studio lights,	40%
a. Know-How, Patents, Copyrights, Trademarks, Licences, Franchises and Any Other Business or Commercial Rights of similar nature 29 J. Other Assets 40 a. Computers & softwares 40 b. Books, being annual publications owned by assessee carrying on a profession or assessee carrying on library business 40		control equipments, recycling and resource recovery systems; and Annual publications owned by assessees carrying on a profession or Books (may or may not be annual publications) carrying on business in running lending libraries	40%
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assessee carrying on library business	a.	Computers & softwares	40%
	b.		40%
	C.	Other Books owned by assessee carrying on a profession	40%

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