

APPLICATION OF COST OF ACQUISITION / FMV FOR CAPITAL GAIN VALUATION					
Sale date	Acquisition date	Base year	CII application	Indexation process	COA/ FMV - Applicability
31.03.2017	On or before 01.04.1981	1981	Old CII	Applicable	Option of adopting Cost of acquisition or FMV as on 01.04.1981
31.03.2017	On or After 01.04.1981	1981	Old CII	Applicable	Option of adopting Cost of acquisition or FMV
01.04.2017	On or before 01.04.1981	2001	New CII	Applicable	FMV as on 01.04.2001
01.04.2017	On or after 01.04.2001	2001	New CII	Applicable	Cost of acquisition on the purchase date
01.04.2020	On or before 01.04.1981	2001	New CII	Applicable	FMV as on 01.04.2001 (FMV not to exceed SDV)
01.04.2020	On or after 01.04.2001	2001	New CII	Applicable	Cost of acquisition on the purchase date
31.03.2024	On or before 01.04.1981	2001	New CII	Applicable	COA on date of purchase / FMV as on 01.04.2001 (FMV not to exceed SDV)
01.04.2024 to 22.07.2024	On or before 01.04.1981	2001	New CII	Applicable	Option 1. COA on date of purchase / FMV as on 01.04.2001 with indexation (Tax rate @ 20%)
			-	Not Applicable	Option 2. COA on date of purchase / FMV as on 01.04.2001 without indexation (Tax rate @ 12.50%)
23.07.2024	On or before 01.04.1981	2001	INDEXATION BENEFIT REMOVED FROM 23.07.2024		FMV as on 01.04.2001 without indexation (For FY 2024-25 Tax rate @ 12.50%)