

Capital Gain Chart for the A.Y 2019-20

Sr. No.	Particulars	Period of holding for LTCG	Date of FMV for cost (at the option of assessee)	Indexed cost to be substituted for LTCG*	Rate of tax on LTCG
1	Equity shares of listed companies (STT Paid)	12 months	31.1.2018	No	10% on gains exceeding Rs 1 Lac
2	Equity shares of listed companies (STT not Paid)	12 months	1.4.2001	Yes	20% with indexation or 10% on book profit
3	Equity shares of unlisted companies	24 months	1.4.2001	Yes	20% with indexation
4	Units of equity oriented Mutual fund (STT paid)	12 months	31.1.2018	No	10% on gains exceeding Rs 1 Lac
5	Units of equity oriented Mutual fund (STT not paid)	12 months	1.4.2001	Yes	20% with indexation or 10% on book profit
6	Units of debt mutual fund	36 months	1.4.2001	Yes	20% with indexation
7	Immovable property	24 months	1.4.2001	Yes	20%
8	Gold jewellery and bullion	36 months	1.4.2001	Yes	20%
9	Debentures of listed companies	12 months	1.4.2001	No	10%
10	Debentures of unlisted companies	36 months	1.4.2001	No	20%

11	Preference shares of listed companies	12 months	1.4.2001	Yes	20% with indexation or 10% on book profit
12	Preference shares of unlisted companies	24 months	1.4.2001	Yes	20% with indexation

* Not in case of NRIs