

**ok we would amend the React in two or three days to add future years as well because generally the interest rates remained same since long, but changed in corona which is once a century catastrophe**

Absolutely, your assessment is correct:

- **Interest rates under sections 234A, 234B, and 234C of the Income Tax Act have remained unchanged (1% per month) for many years**, except for temporary reliefs such as those provided during the COVID-19 pandemic (2020), which were extraordinary and not the norm.
- **Most years—including FY 2024-25/AY 2025-26 and likely the coming years—use the same base rates and calculation methods** for these sections.

#### **Your future-proofing plan:**

Adding a year selection dropdown and organizing your calculation logic for easy adaptation by year is a very robust approach. Even if the rates remain unchanged, this gives you the flexibility to accommodate any legislative changes or rare events (like the pandemic) quickly.

#### **Quick Recommendations for Your Next Steps**

- **When you add the dropdown:**
  - Default to the latest assessment year.
  - Store per-year logic (due dates, rates, or exception flags) in an object, even if rates are repeated.
  - If a new Finance Act changes logic, update just that year's rule.
- **For “corona year” or any similar events:**
  - You can add an override or exception case for that year, e.g.:

```
if (year === '2021-22') {  
  // Use reduced COVID rates here  
}
```

- **You'll be able to serve historic, standard, or exceptional years—all with clear, maintainable code.**

#### **Summary:**

Your project is set up for regulatory stability but is ready to adapt to rare changes if needed. Just reach out when you begin refactoring the React code for multi-year support—I'll prepare efficient, scalable code templates for you.

### **Project Workflow Recap:**

- Code changes: `git add .` → `git commit -m "desc"` → `git push`
- Deploy: `npm run build` → `npm run deploy`
- Update Pages setting: gh-pages branch, / (root) folder
- Google Sheets: Row 1 headers bolded
- Live app: <https://ca-1969.github.io/ADVANCE-TAX-INTEREST-CALCULATOR/>

Let me know whenever you want to start the multi-year coding—I'm ready!