

						Amount (Rs.)
SALARIES U/S 15-17						
SALARY RECEIVED						
LESS: EXEMPTED ALLOWANCES U/S 10						
HOUSE PROPERTY U/S 22-27						
GROSS ANNUAL VALUE						5200000
LESS LOCAL TAXES PAID						140000
Net Annual Vaue						5060000
Less Std Ded						1518000
Less Intt. on H Loan						250000
						3292000
INCOME FROM BUSINESS OR PROFESSION U/S 28-44						
Sec 44AB Tax Audit						
INCOME AS PER SCHEDULE B/P						6891200
CAPITAL GAINS U/S 45 - 55						
15%	SHORT TERM CAPITAL GAIN	<i>Equity- Mutual Funds</i>				
28-Sep-21	Sale Proceeds			5200000		
	Less Expenses		70000			
	Less Acquisition Cost		4200000	4270000		930000
20%	LONG TERM CAPITAL GAIN					
23-Oct-21	Sale Proceeds	<i>Land</i>		9200000		
	Less Expenses		150000			
CII =317	Less Indexed Acq. Cost		12680000	12830000		
						-3630000
14-Nov-21	Exemption u/s 54EC-REC		2000000			
20-Dec-21	3000000 Exemption u/s 54EC-NHAI		1270000	3270000		Nil
OTHER SOURCES U/S 56-59						
S B INTT						60000
BANK FDR INTT						200000
10-Dec-21	LOTTERY			10000		
GIFT FROM NON-RELATIVES						75000
<i>GIFT FROM RELATIVES 80000</i>						
						345000
GROSS TOTAL INCOME						11458200
LESS: DEDUCTIONS UNDER CHAPTER VI-A U/S 80						
Section 80C						
ELSS (Till 31-03-2020)						55000
ELSS (01-04-20 to 31-07-20)						95000
						150000
Section 80CCD(1B)						10000
Section 80D 30000						25000
Section 80E						82000
Section 80G						250000
Section 80GGC						70000
Section 80TTA						10000
						597000
TOTAL INCOME						10861200
10861200 Rounding Off u/s 288A						
TAX ON TOTAL INCOME						
10-Dec-80	NORMAL		9921200		2788860	
	SPECIAL		10000	30%	3000	
	SPECIAL		930000	15%	139500	2931360
LESS : REBATE u/s 87A (Rs. 12500, if Total Income upto Rs. 5 Lakhs)						
ADD : SURCHARGE (10 % exceeding 50 Lakhs; 15% exceeding 100 Lakhs)						439704
						3371064
ADD : EDUCATION & HEALTH CESS (4 % ON TAX PAYABLE)						134843
TOTAL TAX PAYABLE						3505907
ADD: INTEREST U/S 234A, 234B & 234C (Ignored)						
ADD: LATE Fees U/S 234F						5000
						3510907
TAX PAID U/S 199 :						
30/11/2021	ADVANCE TAX PAID U/S 210				40000	
12/01/2022	ADVANCE TAX PAID U/S 210				12000	
	TDS U/S 194-I	Rent			480000	
	TDS U/S 194A	FDR Intt			20000	
						552000
TAX PAYABLE						2958907
Rounding Off u/s 288B						

Buyer's Details

Dr S B Rathore (PAN-AAAPR1234H)

Plot No. A-3/25, Paschim Vihar, New Delhi-110063

Gift Received

Father 80000

Friend 75000

Winning from Lottery 10000

	P & M	Computer	Furniture
Dep Rates	15%	40%	10%
Assets Balance as on 01-04-21	7200000	5760000	1440000
Purchased (180 or More)	1440000	1152000	288000
Sold (More than 180 or more)	-3000000	-2400000	-600000
Purchased (Less than 180)	960000	768000	192000
Sold (Less than 180)	-600000	-480000	-120000
Additional Dep (180 or More)	20000		
Additional Dep (Less than 180)	7000		
Total Dep	900000	1862400	116400

Net Profit as per P & L A/c	8000000
Other Information	
Household Exp	50000 7b
Taxes Outstanding	10000 11a
Relative	60000 9a
Cash Payment	75000 9b
TDS on Audit Fees	75000 8A(b)
Training	270000
Add Depreciation as per P & L A/c	1500000
Less Dep as per Income Tax Act	-2878800
Income from Business / Profession	6891200