

| Fin Year 2022-23 (Assessment Year 2023-24) | Old Tax Regime | New Tax Regime | Old Tax Regime | New Tax Regime | Old Tax Regime | New Tax Regime |
|---|----------------|------------------|----------------|----------------|----------------|------------------|
| Case-2406 , T-13 Varun & Jyoti Second Ed. Jan-2023 | Employee-3452 | Kokila Bain | Employee-3453 | Raja Ram | Employee-3454 | Samay Mehta |
| Permanent Account Number of the Employee | | AAAPB3289L | | ABXPR4523G | | APRPM9856H |
| Date of joining / Employment Period | 30-Jun-22 | 9 Months & 1 Day | 1-Sep-22 | 7 Months | 30-Nov-22 | 4 Months & 1 Day |
| Computation of Income and Tax Paid | Date of Birth | 22-Sep-70 | Date of Birth | 21-Aug-90 | Date of Birth | 11-Jan-80 |
| Annual Salary | | | | | | |
| Basic Salary | 1441440 | 1441440 | 1140000 | 1140000 | 708000 | 708000 |
| Dearness Allowance | 576576 | 576576 | 456000 | 456000 | 283200 | 283200 |
| House Rent Allowance | 216216 | 216216 | 171000 | 171000 | 106200 | 106200 |
| Other Allowances | 72072 | 72072 | 45600 | 45600 | 10620 | 10620 |
| Employer's Contribution to NPS | 144144 | 144144 | 114000 | 114000 | 70800 | 70800 |
| Gross Salary | 2450448 | 2450448 | 1926600 | 1926600 | 1178820 | 1178820 |
| HRA Exemption u/s 10(13A) | -162162 | N.A. | -171000 | N.A. | | N.A. |
| Employer's Contribution to NPS | 144144 | 144144 | 114000 | 114000 | 70800 | 70800 |
| 1 SALARIES | | 9 Months & 1 Day | | 7 Months | | 4 Months & 1 Day |
| Basic Salary + DA + HRA+++ | 1844643 | 1844643 | 1123850 | 1123850 | 396215 | 396215 |
| Less HRA Exemption u/s 10(13A) | -122072 | N.A. | -99750 | N.A. | | |
| Less Standard Deduction | -50000 | N.A. | -50000 | N.A. | -50000 | N.A. |
| | 1672571 | 1844643 | 974100 | 1123850 | 346215 | 396215 |
| 2 HOUSE PROPERTY | | | | | | |
| Taxable Income (Let-out) | | | | | 210000 | 210000 |
| Interest on Housing Loan (SOP) | -200000 | N.A. | | | | |
| | -200000 | | | | 210000 | 210000 |
| 3 OTHER INCOMES | 41000 | 41000 | 61000 | 61000 | 58000 | 58000 |
| Gross Total Income | 1513571 | 1885643 | 1035100 | 1184850 | 614215 | 664215 |
| Less Deductions under Chapter VI-A | | | | | | |
| 150000 Sec 80C / 80CCD (1) | -150000 | N.A. | -150000 | N.A. | -100000 | N.A. |
| 50000 Sec 80CCD (1B) | -50000 | N.A. | -50000 | N.A. | -40000 | N.A. |
| Sec 80CCD (2) | -108508 | -108508 | -66500 | -66500 | -23797 | -23797 |
| 150000 Sec 80EEB | -150000 | N.A. | -150000 | N.A. | -145000 | N.A. |
| Sec 80G (PMNRF) | | N.A. | -67500 | N.A. | | N.A. |
| Total Deductions | -458508 | -108508 | -484000 | -66500 | -308797 | -23797 |
| Total Income | 1055063 | 1777135 | 551100 | 1118350 | 305418 | 640418 |
| Tax on Total Income | 129019 | 270641 | 22720 | 98670 | 2771 | 26542 |
| LESS : Rebate u/s 87A (Max Rs. 12500) | | | | | -2771 | |
| | 129019 | 270641 | 22720 | 98670 | | 26542 |
| ADD : 4% Health & Education Cess | 5161 | 10826 | 909 | 3947 | | 1062 |
| Total Tax to be deducted | 134180 | 281467 | 23629 | 102617 | | 27604 |

| | Kokila Bain | Raja Ram | Samay Mehta |
|-----------------------------|---------------|---------------|--------------|
| Monthly Gross Salary | 204204 | 160550 | 98235 |
| Monthly Income Tax | 14335 | 3246 | |
| Monthly HEC | 573 | 130 | |
| Tax to be deducted | 14908 | 3376 | |

| FY 2020-21 | Three Employees | Tax Deposited | BSR Code | Challan No. | Income Tax | HEC | Total |
|------------|-----------------|---------------|----------|-------------|------------|-----|-------|
| Q4 | Jan-23 | 2-Feb-23 | 0510308 | 00121 | 17581 | 703 | 18284 |
| Q4 | Feb-23 | 4-Mar-23 | 0510308 | 00341 | 17581 | 703 | 18284 |
| Q4 | Mar-23 | 5-Apr-23 | 0510308 | 00412 | 17581 | 703 | 18284 |

| Name of Employee | PAN | Amount Paid | Tax | HEC |
|------------------|------------|-------------|-------|-----|
| Kokila Bain | AAAPB3289L | 204204 | 14335 | 573 |
| Raja Ram | ABXPR4523G | 160550 | 3246 | 130 |
| Samay Mehta | APRPM9856H | 98235 | | |

17581

703