

SALARIES U/S 15-17

Sec 17(1) Basic Salary and Allowances (Pension)

46,90,000

Sec 16(ia) Less Standard Deduction

75,000

Amount (Rs.)

46,15,000

HOUSE PROPERTY U/S 22-27

Let-Out

Rent Received

9,40,000

Less Municipal Taxes Paid

37,000

9,03,000

Sec 24 LESS: Deductions Std Ded 30%

2,70,900

6,32,100

CAPITAL GAINS U/S 45 - 55

SHORT TERM CAPITAL GAIN

LONG TERM CAPITAL GAIN

OTHER SOURCES U/S 56-59

Saving Bank Interest

98,750

Intt on REC Bonds (No TDS)

4,80,000

Accrued Interest on NSCs (03-03-24)

924

5,79,674

GROSS TOTAL INCOME

58,26,774

LESS: DEDUCTIONS UNDER CHAPTER VI-A

Sec 80C Public Prov Fund

Not-Allowed

Intt on NSCs Rs. 7.00 / 100 * 12000

Not-Allowed

Sec 80CCD (1)

NPS

Not-Allowed

Sec 80CCD(1B)

NPS

Not-Allowed

Super Sr Citizen Sec 80D

Medical Ins Prem

Not-Allowed

Sec 80GGC

Political Donation

Not-Allowed

Super Sr Citizen Sec 80TTB Intt on Deposits - Bank / PO Intt

Not-Allowed

TOTAL INCOME

5826774

Rounding Off u/s 288A

58,26,770

TAX ON TOTAL INCOME

INCOME

TAX

Super Sr Citizen NORMAL INCOME

58,26,770

14,38,031

14,38,031

ADD : SURCHARGE (10 % / 15 % / 25 %)

1,43,803

ADD : HEALTH & EDUCATION CESS (4 % on Income Tax + Surcharge)

4%

15,81,834

63,273

TOTAL TAX PAYABLE (including Surcharge & Cess)

16,45,107

ADD : INTEREST U/S 234A & 234B (Ignored) 234C

ADD : Late Fees U/S 234F (16/09/2025 to 31/12/2025) Rs. 5,000

5,000

TOTAL TAX AND INTEREST PAYABLE

16,50,107

TAX PAID U/S 199 :

21-Apr-25 Self-Assessment Tax Paid U/S 140A

2,80,000

T. D. S. U/S 192 on Pension Ex-Employer

11,80,000

14,60,000

TAX PAYABLE

Rounding Off u/s 288B

1,90,110

Case-3 (New Regime-By Default)

Super Sr

Pension (Ex-Employer) 46,90,000

Naveen Motors (PAN AAAFN4403G)

Rent Received 9,40,000

Municipal tax paid 37,000

Filing Date

27-Jun-25

Due date

16-Sep-25

Late Fees

After 16/09/25

5000

Saving Bank Interest 98,750

Intt on REC Bonds (No TDS) 4,80,000

Accrued Intt on NSCs Rs. 12,000 924 03/03/2024

First Year (Rs. 7.70 per 100)

Public Prov Fund 1,30,000

Accrued Intt on NSCs (03-03-24) 924 *First Yr Intt*

NPS 70,000

Medical Ins Prem - Self + Spouse 52,000

Donation to political Party 20,000

Income Tax

Upto	3,00,000
3,00,001 to	7,00,000
7,00,001 to	10,00,000
10,00,001 to	12,00,000
12,00,001 to	15,00,000
Above 15,00,000	

Any Age

Nil	
5%	20,000
10%	30,000
15%	30,000
20%	60,000
30%	12,98,031
	<u>14,38,031</u>