

SALARIES U/S 15-17

			Amount (Rs.)
Sec 17(1)	Basic Salary and Allowances	67,25,690	
Sec 17(2)	Value of Perquisites		
Sec 17(3)	Profit in lieu of Salary	72,000	
	Gross Salary	67,97,690	
Sec 10	Less Exempt Allowances (27,690 + 3,10,000)	3,37,690	
	Net Salary	64,60,000	
Sec 16(ia)	Less Standard Deduction	50,000	64,10,000

HOUSE PROPERTY U/S 22-27

Annual Value

LESS: Deduction

CAPITAL GAINS U/S 45 - 55

SHORT TERM CAPITAL GAIN

LONG TERM CAPITAL GAIN (Personal Computer-Not Capital asset)

10-Aug-24	Sale Consideration (Gold)	51,00,000	
	Less Acq Cost (Indexation not allowed on/after 23/07/24)	3,00,000	48,00,000

OTHER SOURCES U/S 56-59

Saving Bank Interest

Bank Fixed Deposit Interest (1,80,000 * 100 / 90)

Dividend 06-Mar-25

Gift from Non-Relative not exceeding Rs. 50,000

36,000

2,14,550

GROSS TOTAL INCOME

1,14,24,550

LESS: DEDUCTIONS UNDER CHAPTER VI-A

Section 80C Recognised Prov Fund 1,40,000

Max 1,50,000 Public Prov Fund 30,000

Daughter Sukanya Samridhi Yojana 19,000

Sec 80CCD(1) NPS 32,000

Sec 80CCD(1B) New Pension Scheme Max 50,000

Sec 80D Medical Ins 18,000

Sec 80TTB SB / FDR Intt 2,11,400

2,11,400

50,000

2,68,000

TOTAL INCOME

1,11,56,550

Rounding Off u/s 288A

1,11,56,550

TAX ON TOTAL INCOME

INCOME

RATE

TAX

NORMAL INCOME 63,56,550

17,16,965

LTCG

SPECIAL INCOME 48,00,000

12.50%

6,00,000

23,16,965

Sec 87A LESS : REBATE (Rs. 12500, if Total Income upto Rs. 5 Lakhs)

23,16,965

ADD : SURCHARGE (10 % / 15% / 25% / 37%)

15%

3,47,545

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

4%

1,06,580

TOTAL TAX PAYABLE (including Surcharge & Cesses)

27,71,090

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

ADD : Late Fees U/S 234F (17/09/2025 to 31/12/2025) Rs. 5,000

5,000

TOTAL TAX AND INTEREST PAYABLE

27,76,090

TAX PAID U/S 199 :

02-Jun-25 Advance Tax Paid U/S 210

80,000

T. D. S. U/S 192

Employer

18,55,000

T. D. S. U/S 194A

SBI

20,000

19,55,000

TAX PAYABLE

Rounding Off u/s 288B

8,21,090

Case-6 (Old Regime) Not Allowed after 16/09/25

Exempted

Salary	62,00,000	
(i) Travelling Allowance	27,690	27,690
House Rent Allowance	4,90,000	3,10,000
Entertainment Allowance	8,000	
	67,25,690	3,37,690
Profit in Lieu of salary (Taxable)	72,000	

Filing Date

12-Jul-25

Due date

16-Sep-25

Late Fees

After 16/09/25

5,000

Sale of Personal Computer on 10-09-24	30,000
Purchased during FY 2021-22	50,000

Schedule-Capital Gains-LTCG B9(a)(ii)

Sale of Personal Gold on 10-08-24	51,00,000
Acquisition Cost (FY 2003-04)	3,00,000
Cost Inflation Index: FY 2003-04 = 109 & FY 2024-25 = 363	

Saving Bank Interest	11,400	
Bank FDR Intt (Net of TDS @ 10%)	1,80,000	TDS 20,000
Dividend form PNB Mutual Fund	3,150	
Gift in Cash from Friend	36,000	

06-Mar-25

Recognised Prov Fund	1,40,000
Public Prov Fund	30,000
Cash deposited in Sukanya Samridhi Yojana	19,000
New Pension Scheme	82,000
Medical Insu Prem	18,000

Income tax

3,00,001 to 5,00,000	5%	10,000
5,00,001 to 10,00,000	20%	1,00,000
Above 10,00,000	30%	16,06,965
		17,16,965

Details of Assets & Liabilities	Acq Cost	Mkt value
Jewellery (1984-85)	30,000	7,20,000
Bank Balance	5,200	
Cash in Hand	34,800	