

**PRACTICAL EXAM: November, 2025**  
**B.Com (Prog.) III Year, Semester V**  
**DSC-5.1 Income Tax Law & Practice (E-Filing of Income Tax Return)**  
**Set-D**

**Exam Duration:** 1 Hour  
**Time for Upload:** ½ Hour

**Max. Marks:** 20

**INSTRUCTION:**

1. Create a folder on the desktop. Name it '<Your Name University Roll No>'.
2. **Example:** Sandeep Kumar 237463483440.
3. Save your Excel Sheet and generated JSN File in this folder.
4. No Practical will be accepted after due date and time and if not done as per instructions.

**Q: Generate income-tax return from the data given below –**

Name	Shrikant Mukherjee ✓								
Father's Name	Ajinkya Mukherjee								
PAN	AANPM6521G ✓								
Date of birth	21/10/1977 ✓								
Address	64, Jatin Complex, 24 <sup>th</sup> floor, Bandra West, Mumbai-400050 (Maharashtra) ✓								
Mobile No.	9654667702 ✓								
Email-id	Shrinaths1980@gmail.com ✓								
Residential Status	Resident and ordinary resident ✓								
Return to be filed under which section	139(1), original return ✓								
Name and address of employer	Krishna Chemicals (P) Ltd., Mohan Nagar, Bandra (East), Mumbai-400080 (Maharashtra)								
PAN of employer	AANCK8217Q								
No. of bank accounts held by assessee at any time (including opened/closed) during the previous year	1								
Details of bank accounts	<table> <tr> <td>Name of bank</td><td>SBI</td></tr> <tr> <td>Account no.</td><td>71457625689</td></tr> <tr> <td>IFSC</td><td>SBIN0001422</td></tr> <tr> <td>Type of account</td><td>Saving</td></tr> </table>	Name of bank	SBI	Account no.	71457625689	IFSC	SBIN0001422	Type of account	Saving
Name of bank	SBI								
Account no.	71457625689								
IFSC	SBIN0001422								
Type of account	Saving								
Date of filing	30/11/2025								
Place of filing return	Mumbai								
<b>Income details are given below –</b>									
<b>Income from salary (as per Form No. 16 given by employer)</b>	<b>(Rs.)</b>								
Income from Salary ✓	4800000								
Transport allowance ✓	34000								
Servant allowance ✓	11000								
Driver allowance ✓	25000								
Reimbursement of medical expenditure ✓	44000								
House rent allowance (Rent paid Rs. 68000) Received ✓	280000								



Children education allowance (fully Exempt under section	1500
✓ Leave Salary (fully Taxable)	16000
✓ Leave Travel Concession (LTC)-	
-LTC Received from Employer	71000
-LTC exempt U/S 10 (5)	56000
✓ Travelling allowance-	
-Received from employer	46000
-Exempt under section 10(14)	42000
<b>Income from house property (2467/103A, Tilak Marg, Andheri)</b>	
<b>Self-occupied</b>	(-)-375000
<b>Income from other sources</b>	
✓ Interest from bank FD (net TDS @10%)	900000
✓ Interest credited in Saving Bank Account	55000
✓ Dividend from Excel Motors Ltd. (Dividend received on 11 <sup>th</sup> June, 2024)	6789
<b>Deduction from gross total income</b>	
✓ Under Section 80C ✓	1,40,000
✓ Contribution to NPS under section 80CCD(1B)	60,000
✓ Medical insurance premium (for assessee and his spouse)	38,000
<b>Tax deduction at source</b>	
✓ By employer (TAN of employer : RTKA85463A)	679000
By bank on FD interest (TAN of bank : DELP26004G)	18,000
<b>Advance tax/self-assessment tax paid by assessee</b>	
Tax paid on 16/10/2024 (BSR code of bank: 0005641, Challan no. : 00052)	95000
Tax Paid on 16/07/2024 (BSR Code of Bank: 0005641, Challan No. 00084)	80000

Asset details are given below (wealth tax return never filed) –	(Rs.)
Jewellery held by assessee on 31/03/2025-	400000
-Cost of acquisition (When originally acquired in 1985-86)	4670000
-Market value on 31/03/2025	
Plot of land held by assessee (address: 5/A484/6, Shahpur Road, Ludhiana-141001-	2965000
-Cost of acquisition (When originally acquired in 1985-86)	97000000
-Market value as on 31/03/2025	
Self occupied Residential Property-	295000
Cost of acquisition (when originally acquired in 1985-86)	4986000
Market Value as on 31/03/2025	83600
Cash in hand on 31/03/2025	17250
Bank Balance as on 31/03/2025	

Other Information: 1. LIC/PPF/NSC (Deduction 80C)-4679874367  
2. 80CCD -NPS Contribution -PRAN No. 6789765  
3. Health Insurance Co. Name TATA AIG A/C no. 4567873678

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