DU Undergraduate Examination: Odd Semester (Academic Year 2022-23) Solution for AY 2026-27

Value Addition Course Question-4 on Personal Tax (Set-2)

Previous Year 2025-26 (Assessment Year 2026-27) Old Tax Rates Regime

Calculation of Tax Liability		Resident Super Senior	Resident Senior	Resident Non-Senior
Name of Assessee		Ram	Shyam	Mohan
Exemption Limit		₹ 5,00,000	₹ 3,00,000	₹ 2,50,000
Taxable Income		₹ 12,00,000	₹ 12,00,000	₹ 12,00,000
Exemption Limit to Rs. 5,00,000	5%	Nil	₹ 10,000	₹ 12,500
Rs. 5,00,001 to Rs. 10,00,000	20%	₹ 1,00,000	₹ 1,00,000	₹ 1,00,000
Above Rs. 10,00,000	30%	₹ 60,000	₹ 60,000	₹ 60,000
		₹ 1,60,000	₹ 1,70,000	₹ 1,72,500
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 5,00,000	Max. Rs. 12,500	Not Allowed	Not Allowed	Not Allowed
		₹ 1,60,000	₹ 1,70,000	₹ 1,72,500
Add Health & Education Cess	4%	₹ 6,400	₹ 6,800	₹ 6,900
	Tax Liability	**₹ 1,66,400**	**₹ 1,76,800**	**₹ 1,79,400**

Advocate Dr. S. R. Rathore

DU Undergraduate Examination: Odd Semester (Academic Year 2022-23) Solution for AY 2026-27

Value Addition Course Question-4 on Personal Tax (Set-2)

Previous Year 2025-26 (Assessment Year 2026-27) New Tax Rates Regime

Calculation of Tax Liability		Resident Super Senior	Resident Senior	Resident Non-Senior
Name of Assessee		Ram	Shyam	Mohan
Exemption Limit		₹ 4,00,000	₹ 4,00,000	₹ 4,00,000
Taxable Income		₹ 12,00,000	₹ 12,00,000	₹ 12,00,000
Rs. 4,00,001 to Rs. 8,00,000	5%	₹ 20,000	₹ 20,000	₹ 20,000
Rs. 8,00,001 to Rs. 12,00,000	10%	₹ 40,000	₹ 40,000	₹ 40,000
Rs. 12,00,001 to Rs. 16,00,000	15%			
Rs. 16,00,001 to Rs. 20,00,000	20%			
Rs. 20,00,001 to Rs. 24,00,000	25%			
Above Rs. 24,00,000	30%			
		₹ 60,000	₹ 60,000	₹ 60,000
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 12,00,000	Max. Rs. 60,000	-₹ 60,000	-₹ 60,000	-₹ 60,000
		₹ 0	₹ 0	₹ 0
Add Health & Education Cess	4%	₹ 0	₹ 0	₹ 0
	Tax Liability	₹ 0	₹ 0	₹ 0

Advocate Dr. S. B. Rathore

DU Undergraduate Examination: Even Semester (Academic Year 2023-24) Solution for AY 2026-27

Value Addition Course Question-4 on Personal Tax (Set-1)

Previous Year 2025-26 (Assessment Year 2026-27) Old Tax Rates Regime

Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior
Name of Assessee		Ramesh - 50 yrs	Suresh - 65 yrs	Lakshmi - 82 yrs
Exemption Limit		₹ 2,50,000	₹ 3,00,000	₹ 5,00,000
Taxable Income		₹ 20,00,000	₹ 20,00,000	₹ 20,00,000
Exemption Limit to Rs. 5,00,000	5%	₹ 12,500	₹ 10,000	Nil
Rs. 5,00,001 to Rs. 10,00,000	20%	₹ 1,00,000	₹ 1,00,000	₹ 1,00,000
Above Rs. 10,00,000	30%	₹ 3,00,000	₹ 3,00,000	₹ 3,00,000
		₹ 4,12,500	₹ 4,10,000	₹ 4,00,000
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 5,00,000	Max. Rs. 12,500	Not Allowed	Not Allowed	Not Allowed
		₹ 4,12,500	₹ 4,10,000	₹ 4,00,000
Add Health & Education Cess	4%	₹ 16,500	₹ 16,400	₹ 16,000
	Tax Liability	**₹ 4,29,000**	**₹ 4,26,400**	**₹ 4,16,000**

Advocate Dr. S. R. Rathore

DU Undergraduate Examination: Even Semester (Academic Year 2023-24) Solution for AY 2026-27

Value Addition Course Question-4 on Personal Tax (Set-1)

Previous Year 2025-26 (Assessment Year 2026-27) New Tax Rates Regime

Calculation of Tax Liability		Resident Non-Senior	Resident Senior	Resident Super Senior
Name of Assessee		Ramesh - 50 yrs	Suresh - 65 yrs	Lakshmi - 82 yrs
Exemption Limit		₹ 4,00,000	₹ 4,00,000	₹ 4,00,000
Taxable Income		₹ 20,00,000	₹ 20,00,000	₹ 20,00,000
Rs. 4,00,001 to Rs. 8,00,000	5%	₹ 20,000	₹ 20,000	₹ 20,000
Rs. 8,00,001 to Rs. 12,00,000	10%	₹ 40,000	₹ 40,000	₹ 40,000
Rs. 12,00,001 to Rs. 16,00,000	15%	₹ 60,000	₹ 60,000	₹ 60,000
Rs. 16,00,001 to Rs. 20,00,000	20%	₹ 80,000	₹ 80,000	₹ 80,000
Rs. 20,00,001 to Rs. 24,00,000	25%			
Above Rs. 24,00,000	30%			
		₹ 2,00,000	₹ 2,00,000	₹ 2,00,000
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 12,00,000	Max. Rs. 60,000	Not Allowed	Not Allowed	Not Allowed
		₹ 2,00,000	₹ 2,00,000	₹ 2,00,000
Add Health & Education Cess	4%	₹ 8,000	₹ 8,000	₹ 8,000
	Tax Liability	₹ 2,08,000	₹ 2,08,000	₹ 2,08,000

Advocate Dr. S. B. Rathore

DU Undergraduate Examination: Odd Semester (Academic Year 2023-24) Solution for AY 2026-27

Value Addition Course Question-4 on Personal Tax (Set-2)

Previous Year 2025-26 (Assessment Year 2026-27) Old Tax Rates Regime

Calculation of Tax Liability		Resident Super Senior	Resident Senior	Resident Non-Senior
Name of Assessee		A	B	C
Exemption Limit		₹ 5,00,000	₹ 3,00,000	₹ 2,50,000
Taxable Income		₹ 7,00,000	₹ 18,00,000	₹ 36,00,000
Exemption Limit to Rs. 5,00,000	5%	Nil	₹ 10,000	₹ 12,500
Rs. 5,00,001 to Rs. 10,00,000	20%	₹ 40,000	₹ 1,00,000	₹ 1,00,000
Above Rs. 10,00,000	30%		₹ 2,40,000	₹ 7,80,000
		₹ 40,000	₹ 3,50,000	₹ 8,92,500
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 5,00,000	Max. Rs. 12,500	Not Allowed	Not Allowed	Not Allowed
		₹ 40,000	₹ 3,50,000	₹ 8,92,500
Add Health & Education Cess	4%	₹ 1,600	₹ 14,000	₹ 35,700
	Tax Liability	₹ 41,600	₹ 3,64,000	₹ 9,28,200

Advocate Dr. S. B. Rathore

DU Undergraduate Examination: Odd Semester (Academic Year 2023-24) Solution for AY 2026-27

Value Addition Course Question-4 on Personal Tax (Set-2)

Previous Year 2025-26 (Assessment Year 2026-27) New Tax Rates Regime

Calculation of Tax Liability		Resident Super Senior	Resident Senior	Resident Non-Senior
Name of Assessee		A	B	C
Exemption Limit		₹ 4,00,000	₹ 4,00,000	₹ 4,00,000
Taxable Income		₹ 7,00,000	₹ 18,00,000	₹ 36,00,000
Rs. 4,00,001 to Rs. 8,00,000	5%	₹ 15,000	₹ 20,000	₹ 20,000
Rs. 8,00,001 to Rs. 12,00,000	10%		₹ 40,000	₹ 40,000
Rs. 12,00,001 to Rs. 16,00,000	15%		₹ 60,000	₹ 60,000
Rs. 16,00,001 to Rs. 20,00,000	20%		₹ 40,000	₹ 80,000
Rs. 20,00,001 to Rs. 24,00,000	25%			₹ 1,00,000
Above Rs. 24,00,000	30%			₹ 3,60,000
		₹ 15,000	₹ 1,60,000	₹ 6,60,000
Less Rebate u/s 87A to Resident, if Taxable Income not exceeding Rs. 12,00,000	Max. Rs. 60,000	-₹ 15,000	Not Allowed	Not Allowed
		₹ 0	₹ 1,60,000	₹ 6,60,000
Add Health & Education Cess	4%	₹ 0	₹ 6,400	₹ 26,400
	Tax Liability	₹ 0	₹ 1,66,400	₹ 6,86,400

Advocate Dr. S. B. Rathore