

A Textbook for B. Com. & BBM/BBA as per Gulbarga University Kalaburagi, Karnataka University Dharwad, Rani Chennamma University Belagavi, Vijaynagar Sri Krishnadevaraya University Bellary and Akkamahadevi Women's University Vijayapura Syllabus

By

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MODULE-9 9.1 ASSESSMENT OF INDIVIDUAL

M individual means any human being. An individual has to pay income tax on had income at progressive rates of tax. The gross total income of an individual omprises the income from following heads.

- (a) Income from Salary
- /b) Income from House Property
- Income from Business or Profession
- (d) Income from Capital Gains
- (e) Income from Other sources

As an individual apart from his income, he/she may get share of income from various institutions in different capacities. The following are the income tax orovisions relating to his/her share of income from various institutions.

As a member of Hindu Undivided Family:

share of income received by an individual as a member of Hindu Undivided family is fully exempt U/s 10(2). According to Sec 64(2), if an individual has converted his self acquired property into HUF property the income from such converted property is taxable in the hands of an individual but not in the hands of HUF, even though the income from such converted property is received by HUF.

(II) As a partner of a firm:

- a) Share of profit received from firm by an individual as a partner is fully exempt U/s 10(2A)
- b) Any interest received from firm as a partner is taxable under the head "Income from Business" to the extent to which it was allowed in the assessment of firm.
- c) Salary, Bonus, etc received from firm by an individual as a non-working partner is not taxable because, it was fully disallowed in the assessment of firm.
- d) Salary, Bonus etc received from firm by an individual as a working partner is taxable under the head "Income from Business" only to the extent to which it was allowed in the assessment of firm.
- e) As interest Salary, Bonus etc received from firm are taxable under the head "Income from Business" all expenses incurred for earning of these incomes are allowed as business expenses.

(II) As a Share Holder of a Company:

a) Any dividend received from an Indian Company is fully exempt U/s

EXERCISES

SECTION-A

- who is an individual?
- Name the various heads of income in case of individual.
- How do you treat the share of income received by an individual as a member of Hindu Undivided Family?
- 4. How do you treat the income from property converted by an individual in to Hindu undivided family property?
- How do you treat share of profit received by an individual as a partner of firm?
- 6. How do you treat the interest received by an individual as a partner of firm?
- 7. How do you treat Salary, Bonus, etc received by an individual as a non-working partner of a firm?
- 8. How do you treat Salary, Bonus etc received by an individual as a working partner of a firm?
- 9. How do you treat dividend received by an individual from foreign company and co-operative society?
- 10. How do you treat share of income received by an individual as a member of AOP/BOI when its total income is taxable at maximum marginal rate?
- 11. How do you treat share of income received by an individual as a member of AOP/BOI when its total income is taxable at normal rates?
- 12. How do you treat share of income received by an individual as a member of AOP/BOI when its total income is less than non taxable limit?

SECTION-B

- 1. How are the following income treated while computing the total income of an Individual?
- (Sugata) Income received as a member of Hindu Undivided Family
- Share of profit from a firm
- houbkc) Dividend from co-operative society
- Euret d) Dividend from domestic company
- Interest from a firm of which the assessee is a partner.
 - (GUG B.Com. VI Sem. 2015)
- Ans: a) It is fully exempt U/s 10(2)
 - b) It is fully exempt U/s 10(2A)
 - c) It is taxable under the head other sources
 - d) It is fully exempt U/s 10(34)
 - e) It is taxable under the head business
- How do you treat the following incomes while computing the total income of an individual:

Share of profit from firm.

Exampt b)

Income received as member of HUF

Not tocable)

Share of profit from AOP. Dividend from a domestic company.

Examptd) Toublee)

Interest from a firm of which the assessee is a partner

Salary from a firm of which the assessee is a partner Escab D Dividends from a cooperative society. Touble 9)

(GUG B.Com VI Sem. 2017 & RCUB, B.Com. VI, 2016)

Ans: a)

It is exempt U/s 10(2A)

It is exempt U/s 10(2)

i) If total income of AOP is taxable at maximum marginal rate, share b) c) of income from AOP is not taxable.

ii) If total income of AOP is taxable at normal rates, share of income from AOP is included in total income and rebate of tax U/s 86 is granted.

iii) If total income of AOP is less than non-taxable limit, share of income from AOP is included in total income but rebate U/s 86 is not granted.

It is exempt U/s 10 (34) d)

It is taxable under the head business to the extent to which it was e) allowed in the assessment of firm.

It is taxable under the head business to the extent to which it was f) allowed in the assessment of firm.

It is taxable under the head income from other sources.

How are the following incomes treated while computing the total income 3. of an Individual:

Twowsky) Salary from a firm of which the assessee is a partner

Escampto) Income received as member of HUF

Toxable() Income received as a member of Association of Persons

Exampt d) Dividend from a domestic company.

Tosuble) Interest from a firm of which the assessee is a partner

(GUK, B.Com. VI Sem. 2018)

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It is taxable under the head business to the extent to which it was Ans: a) allowed in the assessment of firm.

It is exempt U/s 10(2A) b)

atc. and produption slidy. An ext.

i) If total income of AOP is taxable at maximum marginal rate, share Ć) of income from AOP is not taxable.

ii) If total income of AOP is taxable at normal rates, share of income from AOP is included in total income and rebate of tax U/s 86 is granted.

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- iii) If total income of AOP is less than non-taxable limit, share of income from AOP is included in total income but rebate U/s 86 is not granted.
- It is exempt U/s 10 (34) d)
- It is taxable under the head business to the extent to which it was e) allowed in the assessment of firm.
- Compute the total income of Dr. Ramesh for the A.Y. 2018-19 from the following information.
- Share of profits received from firms Rs.20,000 Excumplita)
- Share of income received from HUF Rs.40,000 sampt b)
- Dividend received from co-operative society Rs.15,000 Touble)
- Interest received as a partner of firm at 15% Rs.9,000 $\times \frac{12}{15} = 7200$ twee bled)
- Rent received from House Property let out Rs.90,000 wanblet) Winnings from lotteries (gross) Rs.27,000
 - Ans: Total Income Rs.1,12,200
 - Hint: Income from HP Rs.63,000; Income from Business Rs.7,200; Income from Other Sources Rs.42,000; GTI Rs.1,12,200.
 - Note: Taxable interest from firm = $9,000 \times 12/15 = Rs.7,200$
 - From the following information, compute the total income of Mr. Prasad.
- Share of income received from AOP (AOP has paid "maximum" 5. strooblea) marginal rates of tax) Rs.20,000 ×
- Interest on debentures of X Ltd. received (listed) Rs.18,000 X = 20.000 Toxable b)
- The sale proceeds of his house is Rs.2,22,000 which was purchased in 2012-13 for Rs.1,50,000? The cost of inflation index for the year 2012-13 and 2017-18 were 200 and 272 respectively.
- Salary received as MLC Rs.5,000 per month ×12 =60,000 Tosable d)
- Income from business (computed) Rs.25,000 -Topuble e)
 - Ans: Total Income Rs.1,23,000
 - Hint: Income from Business Rs.25,000; LTCG Rs.18,000; Income from Other Sources Rs.80,000; GTI Rs.1,23,000.
 - Note: As AOP has paid maximum marginal rate of tax, share of income received from AOP is not taxable.
 - From the following information relating Mr. Vinay, compute the total
- income for the A.Y. 2018-19. Agricultural income from Bangladesh Rs.25,000
- He is a partner in a firm from which he has received interest on Touble-a) capital at 10% Rs.20,000 and Salary as a working partner Rs.40,000 Touble b)
 - (which was fully allowed in the assessment of firm)
- Dividend from Indian Company Rs.20,000 X
- Salary received as a Guest lecturer Rs.5,000 p.m. X12 > 60.000

Income from speculation business Rs.1,20,000 During the year he spent Rs.70,000 for the medical treatment of Twoblee) specified disease of dependent mother (82 years) Ded 1/2 802 DB.

Ans: Total Income Rs.1,95,000 Ans: Total Income RS.1,55,600 Hint: Income from Salary Rs.60,000; Income from Business Rs.1,80,000; Income From Salary Rs.265,000; Deduction LV Income from Salary RS.25,000; GTI Rs.2,65,000; Deduction U/s 80DDB Rs.70,000.

The following are the particulars relates to Mr. Vasant for the A.Y. 2018-19.

Rent received from the house property let out Rs.6,000 per months. 7. Twoble (a) Municipal tax paid Rs.2,000 Interest on loan taken for construction is Rs.9,000.

Twenter by 86 Share of income received from AOP is Rs.10,000 (AOP has paid u normal' rates of tax)

Net profit from business Rs.1,00,000 after taking into account the following:

Income tax paid Rs.5,000× 71)

Interest on capital Rs.20,000 Add-2) Interest on Bank deposit Rs.5,000 other sours-Add . 3)

Ans: Total Income Rs.1,75,000

Hint: Income from HP Rs.40,000; Income from Business Rs.1,30,000; Income from Other Sources Rs.5,000; GTI Rs.1,75,000.

Note: As AOP has paid normal rates of tax, share of income is included in business income on which he can claim rebate of tax U/s 86

How do you treat the following? 8.

Income from agriculture amounting to Rs.25,000 in Hubli Exampta) Toxub(b) Income from agriculture amounting to Rs.50,000 in Nepal

not Tosuble-C)x Recovery of bad debts Rs.10,000 which is disallowed by assessing officer in earlier assessment.

Unrealized rent of the past years Rs.5,000 is realized during the Tosabled) current year

potrocobbe e) Loss of cash by embezzlement Rs.15,000.*

(KUD, B.Com. 5th Sem., 2012) Ans: a) It is fully exempt U/s 10(1)

It is fully taxable under the head income from other sources as the b) land is situated outside India. c)

Bad debts recovered is not taxable as it was previously disallowed. Unrealized rent realized during the previous year is taxable under the

head of income from house property subject to standard deductions

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- Loss of cash by embezzlement is allowed as deduction under the head business or profession assuming that it is incidental to business.
- How do you treat the following incomes while computing the total income of an individual:
 - Share of profit from firm.
 - Income received as member of HUF
- exempt b) of tourske) Share of profit from Association of persons.
 - Dividend from a domestic company.
- surpt d) walle) Salary from a firm of which the assessee is a partner

(RCUB, B.Com. VI, 2017)

- Ans: a) It is exempt U/s 10(2A)
 - It is exempt U/s 10(2) b)
 - i) If total income of AOP is taxable at maximum marginal rate, share c) of income from AOP is not taxable.
 - ii) If total income of AOP is taxable at normal rates, share of income from AOP is included in total income and rebate of tax U/s 86 is aranted.
 - iii) If total income of AOP is less than non-taxable limit, share of income from AOP is included in total income but rebate U/s 86 is not granted.
 - It is exempt U/s 10 (34) d)
 - It is taxable under the head business to the extent to which it was allowed in the assessment of firm.

INCOME TAX

SECTION-C

ION-C
From the following particulars furnished Mr. Ravi, compute his total income for the assessment year 2018-19. nent year 2010 the year ending 31.03.2018

	IOI the door	ACCOUNT TO	the james and the same of the		
	Profits and Loss To Salary To Office Rent To General Expenses To Sales Tax	60,000 20,000 10,000 6,270	By Rent from house property.	2,42,290 12,42,290 12,800 12,000 10,000	
	To Income Tax *To Bad debts To municipal Tax To RDD To Fire Insurance	6,000 3,000 4,800 2,800 1,000 16,000	The state of the s		
	To Car Expenses Y/\ = \\ \no \\ \no \\ \tag{To Life insurance premium} \tag{To Donation to Gulbarga} \tag{University (Approved)} \tag{To Depreciation} \tag{To Net Profit}	8,000 24,000	in the seal income of ACP is in the seal of the seal o	3 02 00	
1	Other Informations			3,02,090	ı

Other Information:

- IVI) Municipal taxes, fire insurance pertain to house property let out.
- 1/4th of car expenses relate to his personal use. 亚~2)
 - General expenses include Rs.5,000 compensation paid on employee on X3) termination of his service in the interest of the business.
- Depreciation allowable amounted to Rs.15,000.
- Ravi sold a land during the year for Rs.3,29,600. It was purchased by apitul gain. him in May 2011 for Rs.1,84,000. The cost inflation indices for the

financial year 2011-12 and 2017-18 were 184 and 272 respectively. 184000 = 272 = 2,72,000 -3,29,600 = 57,600 Ans: Total Income Rs.2,14,179 (rounded off Rs.2,14,180) (GUG, B.Com VI Sem. 2009)

Hint: Income from Business Rs.1,16,020; Income from House Property Rs.16,800; LTCG Rs.57,600; Other sources Rs.40,000; GTI Rs.2,30,420;

From the following particulars furnished by Mr. Bharath, compute his total 2. income for the Assessment year 2018-19.

Profits and Loss A/c for the year ending 31.03

	Rs.	year ending 31.03.2018	IN V
+ To Office rent	66,000		Rs.
	7 0.0	By Gross Profit X By Rent from house	3,60,000 43,200
- Foliaca	18,000	By Winnings from lotteries	21,000
	Control of the last of the las	- Tom locceries	2-1,00

6	
290	
800	•
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		ASSESSMENT OF IND	IVIDUAL
+To Sales Tax	6,000	(Net) 2/000×100 = 30,000 = By Interest on Govt. Securities (Gross)	之 — 29730
to Income Tax	9,000 4,500	By Commission >	200
To Bad debts To Municipal Taxes Reserve for Bad and	7,200	2	
	4,200	sl =	
To Fire Insurance	1,500	1 . 1 . 1	
1/10 ·	24,000 12,000		
Libration	36,000	= 1)	The visit
rociation	30,000	1 1 1	and the same of th
To Net Profit	1,81,730	13471341-30	
	4,54,130	AT A MANAGE AND ALL AND ALL AND ADDRESS OF THE ADDR	4,54,130

Other Information:

- Municipal taxes and fire insurance pertain to house property let out.
- ★ 2. General expenses include Rs.3,000 compensation paid to an employee on termination of his service in the interest of business.
- Half of the car expenses relate to his personal use

11 4. Depreciation allowable amounted to Rs.24,000

(GUG, B.com VI Sem -2010 & 2013 & 2016)

Ans: Total Income Rs.2,36,198.

Hint: Income from Business Rs.1,75,700; Income from H.P Rs.25,200; Income from other sources Rs.59,730; GTI Rs.2,60,630; Deduction U/s 80C Rs.12,000; U/s 80G Rs.12,432.

Note:

- Gross winnings from lotteries (21000 x 100/70) Rs.30,000
- Donation to approved institution is qualified for deduction U/s 80G subject to a limit of Rs. 24864 (10% of A GTI of Rs.2,48,6400) and the rate of deduction is 50% of Rs.12,432.
- 3. From the following particulars furnished by Mr. Bharath, compute his total income for the Assessment year 2018-19.

Profits and Loss A/c for the year ending 31.03.2018

The second second	Rs.	Rs.
⊀ To Salaries	22,000	By Gross Profit ★ 1,20,000
★ To Office rent	18,000	By Rent from house property 12+114,400
y To General expenses	6,000	By Winnings from lotteries — II − 7,000 (Net) 70∞ × 100 = 10,000 - I
♠ To Sales Tax	2,000	By Interest on Govt. Securities (Gross) 10,000
To Income Tax	3,000	200 A 200 A 200 EO EO

INCOME TAX	2		year and a second
+ To Bad debts	1,500	N. 179-75	
To Municipal Taxes	2,400	SQUEUE.	- C
,, To Reserve for Bad and	1,400	100	
doubtful debts	- MPa La		1100
To Fire Insurance	500	ribs.+	estable to the second
"To Car expenses X/2=4000 L	8,000	7114	latter a rest long of the
To Life Insurance Premium	4,000		J-9-65 (1)
, 「To Donation to Gulbarga	12,000	1.77	- 2 in a 1
University		HELD -	
To Depreciation	10,000		to the least term Presentation (
TTo Net Profit	60,600	000	Dent die . I had a
	1,51,400	no Ke	1,51 400

Other Information:

- Municipal taxes and fire insurance pertain to house property let out. 4.
- General expenses include Rs.1,500 compensation paid to an × 2. employee on termination of his service in the interest of business
- Half of the car expenses relate to his personal use

Depreciation allowable amounted to Rs.8,000

(GUG, B.com VI Sem. 2010)

Ans: Total Income rounded off Rs.78,760 (78,755)

Hint: Income from Business Rs.58,500; Income from H.P Rs.8,400; Income from other sources Rs..20,000; GTI Rs.86,900; Deduction U/s 80C Rs.4,000; U/s ' 80G Rs.4145.

Note:

- 1. Gross winnings from lotteries (7000 x 100/70) Rs.10,000
- 2. Donation to Gulbarga University is qualified for deduction U/s 80G subject to a limit of Rs.8,290 (10% of A GTI of Rs.82,900) and the rate of deduction is 50% of Rs.8,290.
- From the following particulars of income of Mr. X, compute his total income for the AY 2018-19.
 - Salary at Rs.2,400 p.m.
- calculation (6) Rent from house property at Rs.3,000 p.m.
 - Interest on fixed deposit with bank Rs.2,400
 - Interest on deposit with Maruti Co. Ltd., Rs.2,700 (Net) listed Interest on Government Securities Rs.15,000.
- Dividend received from a Cooperative Society Rs.10,000. Dividend from Indian Company Rs.2,000.
- He owns a poultry farm from which his profits are Rs.50,000. He sold his residential house for Rs.5,41,000 which he had (duldy 1) purchased for Rs.80,000 in May 1979 and its fair market value on 01.04.2001 was Rs.1,00,000.

Cost of inflation index in 2001-02 was 100 and 2017-18 it was 272.

During the PY he purchased National Savings Certificates (VIII Issue) of Rs.10,000, contributed to Public Provident Fund Rs.15,000 and paid premium of Rs.8,000 on his "Mediclaim" Policy by cheque.

(GUG B.Com. VI Sem. 2011, 2015 & 2018)

Ans: Total Income Rs.3,70,400.

Hint: Income from salary Rs.28,800; Income from house property Rs.25,200; Income from business Rs.50,000; LTCG Rs.2,69,000; Income from other sources Rs.30,400; GTI Rs.4,03,400; Deduction U/s 80C Rs.25,000; Deduction U/s 80D Rs.8,000.

- Sri Shankar is engaged in smuggling business out of which he earned a profit of Rs.70,000. this profit is arrived at after claiming the following expenses:
 - Rs.3,000 paid as tips to Border police.

Rs.5,000 as loss of goods seized by the customs authority. **∤**b)

Rs.2,000 paid as penalty to the customs department. (J)

He is also carrying on regular cloth business from which he made a profit of Rs.1,00,000.

His other incomes are:

Winnings from horse race Rs.2,000, winnings from lotteries Rs.5,000 4 and winnings from bridge game Rs.1,000.

He received a royalty of Rs.15,000 in respect of a book written by him V2) and he claims expenditure of Rs.3,000 in preparing its manuscript and Rs.2,000 paid to a student who collected the material for the book.

He received remuneration of Rs.1,500 for delivering guest lectures. **V**3)

He received Rs.790 as dividend on shares of a foreign company and 4) Rs.3,500 as income from agricultural land in Bhutan.

He earned interest at 15% on a deposit of Rs.5,000 with Bajaj Auto V5) Ltd.

Sri Shankar has spent Rs.25,000 for Medical Treatment of his handicapped son who is a person with disability. - 8000 - 75000/--

Computer his Total Income for the assessment year 2018-19.

(GUG, B.Com VI Sem. 2012)

Ans: Total Income Rs.1,21,540

Hint: Income from Business (Regular Rs.1,00,000 + Smuggling Rs.72,000) Rs.1,72,000; Income from Other sources Rs.24,540; GTI Rs.1,96,540; Deduction U/s 80DD Rs.75,000.

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Note:

Penalty paid is disallowed. 1.

Tips to border police & loss of goods seized by customs authority are allowed in case of smuggling business. 2. lincome of Prof. Patil for P.Y. 2017-18.

	Compute the total income of Prof. Patr 19.	Rs.
SI.	Particulars	-13,
No.	(computed)	78,000
1 .	Business Income (computed)	20,000
V2.	House Property Income (computed)	
3.	Interest on Govt. Securities	5,600
V4.	Capital Gain: 15,000	
	Short term	30.000
		30,000
√5.	Winning from Lottery (Tickets purchased of Rs.1,000)×	25,000
-6.	Dividend and Interest:	14.75
Escarge t-	i) Dividend from Indian Company -	5,000
,	ii) Dividend from Foreign Company	10,000
compt.	iii) Income from U.T.I.	4,000
J ,	iv) Interest on fixed deposits with Bank	6,000
L	v) Interest on Deposit in Binny Cloth Mill	5,000
	de the following payments:	
Dad 800-1.	LIC premium on policy of Rs.1,50,000 paid	14,000
806-2.		20,000
80c-3.	Deposit in 15 Year Post Office CTD A/c	6,000
80674.	Donation for charitable institution	20,000
20005.	Medical treatment of handicapped dependent admitted in	30,000

(GUG BBM V Sem. (Old) 2010)

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Ans: Total Income Rs.62,870

Hint: Income from Business Rs.78,000; Income from H.P. Rs.20,000; Income from Capital gain Rs.30,000; Income from other sources Rs.51,600; GTI Rs.1,79,600; Deduction U/s 80C Rs.40,000; U/s 80DD Rs.75,000; U/s 80G Rs.1,730.

Note:

1. Purchase of Lottery tickets is not allowed

Hospital for 60 days - 75000

- 2. Dividend from Indian Co and Income from UTI are exempt U/s 10(34) and 10(35) respectively
- 3. Irrespective of the amount spent for medical treatment of handicapped dependent, deduction U/s 80DD is allowed at a fixed amount of Rs.75,000

4. Calculation of Deduction U/s 80G

Gross Total Income	NAME OF TAXABLE PARTY.	
Less: 1) STCG		1,79,600
2) LTCG	15,000	
3) Deduction U/s 80C	15,000	
, 500, 575, 600	40,000	

4) Deduct U/s 80DD	ASSESSMENT OF INDIVIDU	
4) Deduct 0/2 00DD	75,000	1,45,000
Adjusted Gross Total Income	Trees.	34,600
Donations to Charitable Institution OR		20,000
10% of Adjusted GTI (34,600 x 10/100)		3,460
Qualified Donation Whichever is Les	S	3,460
: Deduction U/s 80G (50% of 3460)		1730

Mr. Shanbagh is furnishing the following details of his income and 7. payments. You are required to compute the total income.

	Winnings from car race (Net)	35,000 火岭
	✓ Dividend on Shares of a Co-operative Society — — —	
	Salary (Gross)	45,000
	Hire charge collected on tractor	15,000
	✓Interest on fixed deposit with Bank of India	6,000
	✓ Short term capital loss	5,000
	✓ Long term capital gain	22,000
	Ecompli-Share of Income from firm	30,000
	✓ Meeting allowance as director	5,000
	✓ Remuneration for examination work from Gulbarga	1,200
	University	THE STATE OF THE S
	10-St Payments and Investments.	in green by
	" Tractor Maintenance and Repair charges	3,000
	80℃-National Savings Certificate (N.S.C) VIII	5,000
Ì	806 - Contribution to Recognized P.F.	6,000
	80 4 - Life Insurance premium paid on his policy of Rs.60,000 -	5,000
1	80-D Health Insurance premium on his wife	2,000
1	occ - Deposits in Post office CTD account	6,000
l	80-6- Donation to Gulbarga University (Approved)	4,000
	801.— Repayment of loan installments to H.D.F.C Bangalore	18,000
	% C-Contribution towards units of ULIP of UTI	5,000
	Ans: Total Income Rs 90 200	
	Hint: Income from Salary Rs.45,000; Capital gain Rs.17,000; Inc	ome from other
	sources Rs77,200; GTI Rs.1,39,200; Deduction U/s 80C	K5.45,000, 0/3
	OOC Da 7 DOU /50% OFRS 4 DOU	

Mohan a Chief Executive, appointed on a contract period of two years by a 8. company, furnishes the following particulars of his income for the financial year 2017-18.

80D Rs.2,000; U/s 80G Rs.2,000 (50% of Rs.4,000)

INCOME TAX	
Compute his total income for the A.Y. 2018-19.	48,000
A) Li) Basic pay and Dearness /	.0,000
ii) Other Allowances:	3.00-
(a) Other Allowances: (calculate a) Education Allowance for two children of the assessee (calculate a) Education Allowance for two children of the assessee (b) House Rent allowance - Tocoble (c) Separat allowance	3,000
b) House Rent allowance - Tocuble.	12,000
	1,500
1) Con Electricity and Water Supply	1,500
Allowance for hillyale buildes	6,000
C. Lie AMB BOILED HILL GILLIAM TO	
which is Rs.18,000. The Municipal tax there on Rs.3,000	100
p.a.	0,5 V
C) Interest Income:	Rs.
C A a) Public Provident Fund	1,000
offen Sarges b) National Savings Certificates VIII issue (Accrued)	750
over the complete of the state	11,000
D) He has invested the following amounts out of his income:	
80c-a) Deposited into Public Provident Fund Rs.3,000	
80C-b) Insurance premium paid on the lives of	Control (m)
8° c – i) Dependent Son 2,000	THILLIAN S
%ii) Wife	4,000
906-c) Deposit in National Savings Certificates VIII issue	5,000 JG I-2000)
Ans: Total Income Rs.69,350	a Richard
Hint: Income from Salary Rs.69,600; Income from H.P (SOP) Rs. N	il; Income
from other sources Rs11,750; GTI Rs.81,350; Deduction	1.00
Rs.12,000; Taxable Education allowance (Rs.3000-2400) Rs.600;	prieli ille
Note: - cocons cottoda	
 Interest on PPF is exempt U/s 10(11) 	
Mohan is residing in his own house, hence, exemption U/s 10	(13A) for
HRA is not granted.	
9. Sri Baswaraj a resident and person with severe disability has re	ceived the
following amounts during the financial year 2017-18	como R
1. Net salary Rs.89,084 after deduction of Income Tax Rs.3.40	o and his
contribution to Statutory Provident Fund De 7 200 Life	insurance
premium of Rs.5,816 paid by the employer	Add a same
2. RS.5,800 (Gross) from a Bank holing to	osit).
selection a little being interest on deposits	
" The sold the house on 01.01.2018 for Po 1.00 000 which were	purchased
"" PIII COUL IUI RE SE DOO C. I E	0,000 for
addition of one room during the year 2012-13.	
	19
6. Speculation profit Rs.10,000.	SAV

7. Rs.24,000 being compensation for termination of agency. 8. Interest on Govt. Securities Rs.10,000.

The cost inflation index for 2001-02 was 100 in 2012-13 it was 200 and for

Compute his Total Income for the A.Y. 2018-19.

Ans: Total Income Rs.1,19,084

(GUG I-2005, II-1998)

Hint: Income from Salary Rs.1,05,500; Income from H.P Rs. 12,600; Income from Business Rs.34,000; LTCG Rs.87,200; Income from other sources Rs..17,800; GTI Rs.2,57,100; Deduction U/s 80C Rs.13,016; U/s 80U Rs.1,25,000.

Mr. Anil, a resident individual, gives the following particulars of his income g kearned during the year 2017-18.

Basic salary (after deducting contribution to recognized provident fund Rs.18,000) Rs.1,22,000 (122000+18000)=1.40.000

2. Employer's contribution to the above fund Rs. 18,000 - 16 800) = 12000

Club bills and membership fees paid by the employer Rs.6,000

Entertainment allowance Rs.8,000

Other Incomes of the Mr. Anil for the same period are as under

✓1. Interest on Govt. securities Rs.4,000

2. Rent from House property Rs.20,000

Long-term capital gains Rs.10,000

✓4. Income from Units of Mutual Fund Rs.5,000

Exampt5. Dividend from Indian Company Rs.1,000

He also furnished the following information:

806-1. Deposited in public provident fund Rs.15,000

806-2. Life insurance premium paid on his wife's policy Rs.1,000

800-3. Medical insurance premium paid by cheque to insurance corporation of India Rs.12,000.

Compute his total income for the A.Y. 2018-19.

Ans: Total Income Rs.1,37,200

Hint: Income from Salary Rs.1,55,200; Income from H.P Rs. 14,000; LTCG Rs.10,000; Income from other sources Rs..4,000; GTI Rs.1,83,200; Deduction U/s 80C Rs.34,000; U/s 80D Rs.12,000.

Dr. Prayeen furnished his receipts and payments account for the previous

year 2017-18.		35,000
To Balance b/d X	21000 25,000	By Rent of Clinic -11
To Loan from Bank X	4.25.000	equipment (on 01.01.2018) 1. By Municipal taxes - 1-13 - 777 9,600
To Consultation fees - T	80,000	By Purchase of books for profession X Disulla workship
		· Alternative and the second s

INCOME TAX TO THE MENT		sia marron patentini	
To Gifts from patients - I	11,000	By Motor car purchased on (15.09.2017) × からかんし	1,50,000
TIL TO Rent from house property Except To Agriculture income Except To Interest on Post Office SB	42,000 8,600 2,000	By Salary to staff ーII By Interest on Bank loan - II By Donation to political party	48,000 8,150 1,000
Account To Interest on debentures of Z-go company limited (net) (listed)	9,000	By Donation to temple (approved)	20,000
TI To Winnings from Lotteries (net) To Share of income from HUF 220,00	14,000	By Car expenses *\2 = 0,000 \\ By Purchase of medicine -\(\mu\) By Life insurance premium go \(\mu\) By Balance c/d \(\mu\)	20,000 22,600 2,000 22,250
	3,63,600	247.1 E	3,63,600

Additional Information: 15000 × 151. × 2=11250 20.000 × 201. × 2=2000 151. Provide depreciation on motor car at 15%, on surgical equipment at 20% and on books at 60%. -5000 × 60 × = 3000 1

المارية. Municipal taxes pertain to house property.

During the year he paid medical insurance premium Rs.4,000 by cheque on his health under approved scheme.

He sold a building during the year for Rs.2,92,000 was purchased by him in May 2006 for Rs.1,22,000. The cost inflation index for the financial year 2006-07 and 2017-18 were 122 and 272 respectively.

II-5. Half of the car expenses relate to his personal use.

Compute the total income of Dr. Praveen for the assessment year 2018-19.

(GUG I-2007)

Ans: Total Income Rs.1,45096, Total income rounded off to Rs 1,45,100

Hint: Income from Profession Rs.86,000; Income from H.P Rs. 22,600; Income from other sources Rs..30,000; Long term capital gains Rs.20,000; GTI Rs.1,58,680; Deduction U/s 80C Rs.2,000; U/s 80D Rs.4,000; U/s 80GC Rs.1,000; U/s 80G Rs.6,584.

From the following Receipts and Payments Account of Dr. Sunil and the additional information, compute his total income for the assessment year 2018-19.

	d Dayma .		
Cash on hand ×	2,000	s Account	22,000
Consultation Consultation	2,000	Dispensary —II	22,00
Consultation fees -T	1,30,000	expenses	800
Visiting fees - T		Medical Periodicals	100
	20,000	Life Insurance × 0/8 aller	w 12,000
X-ray fees $-\mathcal{I}$		Premium 800	
Share from HUF - 1 Exempt	50,000	Salaries to staff—II	60,000
Loan from Bank for purchase of -X	8,000	Domestic expenses	55,200
Dis allowable x	30,000	Donations X Dr allo all	20,000
		ADK alway	

Surgical equipment Winnings from lotteries (net)	100	ASSESSMENT OF	NDIVIDUAL
Rent from House Property let out -III	- 0	Deposit in bank y so Car expenses ——————————————————————————————————	60,000
Additional Information:		Cash in hand of	3,000 2,99,000

Depreciation allowable as per rule is Rs.5,000.

Donations are Rs.2,000 to political party and Rs.18,000 to an approved

Domestic expenses include Rs.6,000 being premium on Mediclaim policy

(VSKUB B.Com. VI Sem., 2018)

Ans: Total Income Rs.1,45,350

Hint: Income from Profession Rs.1,06,200; Income from H.P Rs. 16,800; Income from other sources Rs..50,000; GTI Rs.1,73,000; Deduction U/s 80C Rs.12,000; U/s 80D Rs.6,000; U/s 80GGC Rs.2,000; U/s 80G Rs.7,650.

13. The following is the Receipts and Payments Account of Dr. Bhramari, a medical practitioner for the year 2017-18.

Receints and Payments A

	ipo anu ra	iyinents Account	
Consultation fees	2,75,000	Staff salary	1,30,000
Visiting fees	1,25,000	Cost of surgical equipment	50,000
Sale of medicines	1,10,000	Cost of medicines	70,000
Interest on Savings deposits with Bank	10,000	Rent of dispensary	40,000
Rent from letout house	60,000	Life insurance premium	20,000
petition uled against breed	L D. Come	Municipal Tax	5,000
lasqui vali	ale of	Donations	5,000
Sutton of Esponery rimiting	Light In	Balance c/d	2,60,000
1 16	5,80,000	F_1604	5,80,000

Additional Information:

- 1. Municipal taxes paid were related to house property letout.
- Life insurance premium paid is on her life policy of Rs.3,00,000.
- 3. Donations are made to the Prime Minister's National Relief Fund.
- Depreciation allowable amount to Rs.18,000.

Compute the Total Income of Dr. Bhramari for the A.Y. 2018-19.

(KSWU-2008)

Ans: Total Income Rs.2,65,500

Hint: Income from Profession Rs.2,52,000; Income from H.P Rs. 38,500; Income from other sources Rs..10,000; GTI Rs.3,00,500; Deduction U/s 80C Rs.20,000; U/s 80G Rs.5,000; U/s 80TTA Rs. 10,000

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53!

From the following information of Sri Naval Kishore compute the taratle 14.

Profits and Lo	ss A/c for the y	/ear ending 31.03.2010	Ţ
· A leading to	7 200 By	Gross and 31.03.2016	

Piolics and Los	SA/CIOI L	ne year ending as	Caxable
To Interest	7,200	By Gross profit	
To Repairs and Renewals	8,800	By Interest on debentures of	4,90,80
To Insurance	16,800	By Rent from house property	40,00
To Depreciation	22,400	House property	14.
To Compensation	40,800		1,44,00
To Legal charges	20,400	The second secon	
To Labour welfare expenses	14,000	Lab service	
To Subscription	24,400		
To Net profit	5,20,000	,	
and total of the	6,74,800	08.24	
Other Information:			6.74 90

Other Information:

- 0,74,800 1. Interest includes Rs.800 on loan taken for purchase of debentures of a company and Rs.1,200 on loan taken for reconstruction of let out
- 2. Repairs relating to house property let out are 40% of Repairs and
- 3. Depreciation includes Rs.4,800 on let out property.
- 4. Compensation was paid to an employee whose dismissal was in business
- 5. Insurance includes 30% fire insurance of let out property, 30% workers accident insurance and the balance for life insurance.
- 6. Legal charges include Rs.8000 relating to a petition filed against breach of a contract and the balance regarding sales tax appeal.
- 7. Subscriptions include Rs.8,000 given for election purposes to political
- The following amounts are not debited to P & L A/c:
 - a) Expenses incurred on the occasion of Deepavali Rs.2,000.
 - b) Theft of cash from Iron safe Rs.6,000.
 - c) Expenses for new telephone connection in the business

Ans: Taxable Income Rs.4,74,160

Hint: Income from Business Rs.3,50,080; Income from H.P Rs. 99,600; Income from Other Sources Rs. 20,000; Income from H.P Rs. 99,600; Income from U/S from other sources Rs.3,50,080; Income from H.P Rs. 99,600; Income from H.P Rs. 99,600; Rs.6,720; U/s 80GGC Rs. 2000; GTI Rs.4,88,880; Deduction U/s Rs.6,720; U/s 80GGC Rs.8,000. Note:

0		
15.	Com VI sun. Income tux	
	Assessment of Endividual: Page No	
Thomas .	Section - B. 5 monks populum Salovedo	
10/	10 1 10-	2020
Com	outation of Total Frome of Swiesh for the A. y. 2019 -	2000
8.NO		ound
<u>a</u>)	It is fully Exempt 4's 10(2)	1500
<u>b)</u>	It 18 fully Exampt 4's 10(2A)	4 13
(3	It is toxable under the head other Sources.	
<u>e</u>)	It is fully exempt of 10 (3U)	
e)	It is trouble under the head business	No pa
50	lution No-2:=	N. Land
Con	putation of Total Income of Indirerdual for the A.y.	2019-2020-
S.NO		Amount _
a)	It is exempt V/s 10 (2A)	
(d		2000
<u>c)</u>		of the second
-	Rute of two - nat toxuble	77. (i
d	Ph 20 Cachipa 13 10 com	101
8		
P	Ft is tocable under the head business.	10 July 34
g	It is broceable under the head other sourcess.	NA IS
	tron No-3:=	
-	nputation of Total Ficome of Individual for the A.y.2	
S.NO.		Amound
9)		2/21
b)	It is exempt is 10(2A)	Solve
್ತ)	If total income of A.O.P. 78 totable at miscomum" morginal rute.	1
1.070	short of preome from App. 18 nat tirculate	Selve
de	Et 18 escempt 1/5 16 (3W)	M (D
<i>e</i>)	It is touble under the head business.	-30
	tion No = u:	- 656
Compo		- 2020.
3,110,	parti cular	Amounts.
	share of peoples received from forms	Exampt
ે છે	Share of FHOOME received from HUF	Escumpt
(3	vividend received from co-operative society -	15,000
4)	Entrest received of a partner of firm at good 19/2-	7.200
e)	Rent Received from Have property let out go. 000	
-	the mentipal troe paid Annual valid > 90.000	
μ	12 Dely's 24 at 30% of Annual vale 90,000 \$30% - 27,000	63.000

		1 2	And The State of t
F)	wrnnings from lottenses (grass) - Bruss butal Encom	€→ 1.12,200	-
	List Deduction Vs 800 to 800 - taked Encom	me Til	-
Polit	Date		
Com	catation of Total Prome of My prosadifus the A	14.2019-20	
S.No.	pard reidens	A MOUNTA	111
a)	shere of income received from App (App has paid mercimum"	not tocuble	* /
6)	Interest on Debentures of x htd. received (Usked) 18 18000 X 100	20.000	
0	copytal garn - Sales proceeds of his house is he 2 22,000	The W	7
502.	1-81- Andexed ast of Argustry = 150000 × 272 - 18 204.000	18.000	
و	Salory received as mho B 5000pm x12 - 18 60.000	60,000	200
e	Income from bisiness (computed) -	251000	14
-766	1 1 Books botal FINCOME-	1.23,000	-
	MSP Diguities 1/2 800 to 80 1.	1.23.000	-
=		- COMPANIES	-
	toron NO-61	nta - 20.20	
	outation of Total Encome of Mo. VInay. for the A.y. 2	Amount	E.
S.No.	Particulars	25,000	N.
(a)	Aggraltural income from Bongladesh. B		
6)	He is a patition in a firm - he has received interest on copt	UD,000	-
2	swar of a working parameters		102
9	Drusdend from Indian Company- It is fully soumpt	Exampt.	2
4)	Salores received es a Guest leaburer 18 5000 pm x12 -	60.000	
9	Priome from Sepeculation business.	1.20.000	100
	Gress total Frame-	- 1000	
W	185 Deduction Vs 80 DDB - medical breatment of 9	(-) 70,000	
To Oak	specified disease of Dependent mother (82 years)	1 05 000	
	Tixedode Encome/Total Income->	1193,000	_8
	utson No-7.		
Com	outcition of Total Income of mr vosant for the A.y. 20	019-2020.	
3-NO-	Portalars and the second	Amounts.	-
9	Rent received from the house psuperity 6000 pm x12 = 72,000	n. 87 32	
,	Must municipal two pard - Amuel values 70,000	a silver	
	Must munta feel sol set 211 - 3.000 Amuel salve - 70.000 Amuel salve 70.000 x 30 % 2 21000	LIMIT Y S	1
10			
(d)	8 here of preome received from App 18 As CAOP hes pord?	10,000	
(0)	Net prefit from business.	100,000	4
· ·	e) no hapt on capital	20,000	
	3) Inbrist on Benk agastit -	5:000	No. to S
	In seduction 45 800 to 800 loves tobal sncome >	1.75,000 NIL	
	Thought Encome Total Brome	1.75,000	
	The state of the s		
	The second of th		

Solution :- 8	3:0	0.00	es joint
- Computation	of Total PROME for the A. y	2019-2020	Amounts.
- 8.NO.	Particulars =	Page No.	
	from Agricultural amounting to	on Hubbin	Excempt
	from Agaiculture amounting to s		50,000
	of bad debbs - which is desallowe		out Texable
office,	M earlier ossessment (10.000)	a by assessing (NOC
& Unrealize	d rent of the post years M5000 13	reclised distinct 9	5,000
the Cai	ment year.	J. J.	
4	rush by embezzlement (18000)		was towble
			55,000
1412 De	duction V/s 80 & 10 800 Enes		NI.
	TOWNS ATON	ne Total Encome	7.55,000
Solution &	vo-9:5-		W
Computation,	of total Income of my Industry	al for the Avy 20	19-2020.
8-TNO	Particular 3:		Amount
	of profet from from Et 18	Format UK 10 (94)	
	Received as members of H.V.F Iti		
		and the second s	21.5
	prefet from Association of person's -	- Messmin Messened	
	mcome - Not locable		
The same of the sa	of from a domestic company It is		- 11-
	from a firm of which the assessed		4
一时治	becable under the head bussin	ess.	
A Commence			and Maria
Section-	- C IE monthe One	blum Saloved	
		DAMIT BUT	
Solution N)	No. 1900
Computation	of Total Priome of mr. Rows to	r He A.y. 2019	-2020.
S-NO;	particulars -	The second second second	Amount
I) Nat pre	Kit of per pah Ale	War in the State of	1,20,220
AND TO FACE	allowed te Eugen & S	6.000	The Address of
(3) municity	Pal Too	- u 800	
3 Rosi-	1	- 1000	
(B) Car Eupe	nsus 16000 x/u = 4000 -	- UDOD - 3000	
6 both Angu	rence prentum. 1 to Gul berga unverset of (Approved) -	24000	
@ Deprei	wateron -	20.000	70.600
III WAS E ALL	wable Depreciation	WEST OF THE BEAUTY	15,000
W HAY PROM	re not chargeble under this head.	. 000	1.75,899
W Kent Kou	em howe property	28,000	-1-2
3 FABASE	A ferrom lotteries with benk	10,000	59,800
T 9-6/1	anse from other spences.	e from Business -	1.16,000
Q Rent Ps	rom house proports -	28800	the same of the sa
		ul valus -> 24,000	The state of
I set - Oa-	Ve Du - stol Dud at 80% A.V- 2110		16,800
Make also		O. now the	2.00
File yes Visit 4	Income from house	-K-329600 9	7200
D Long to		- 4-309 GOD 1 -	57,600

	Cross total Pricome-	100
W		2.30,420
are)	Deduction VS 80 C - Life Ensurance premium; 3-8,000 seduction V5 80 By - Donaton to Gulbongo university 3-8,201 and 50%.	16,241
Sycar	of 50% = Toxable Income Total Efficame	52,14,179
1 the	working Nate	
000	Clariffich and Octob DE OD BI.	-14182 G -
- Opposition	-1 MA LOW ADOLL ANTI 5 1600	Suit V
	Adjusted Bress tatul preome - 1,64,820	11 000
	sed 1/8 80 by - 20 neutron to Gulburaya unrunstry (exposered) - 2	u,000
	10% of Adjusted Cook Intal Encome - 1,64,820 × 10%	5,482
J. C.	Whitheren of less - 23,0112.	Dr - 138 14
Sack	50% × 16 U82 = 8,221/2 Deduction V/S 80 G. 16. U82	
	100	Sales Control
Pal.	ition No-2:	L Via behaviore
Com	putation of total Income of Mr Bharath for the A. y. 2019	-2020-
S NO.	. Particulars	AMOUNTES
- I)	Not powfit of per pst Ne.	1,81,730
五	Add Disablowable Expenses.	want or
	Theome box — 9000 musicipal reces — 7200	e) talcon
	3 Reserve for Bad and doubtful delats 1200	S' Shele
	@ Fire Thewence	
V.	6) He menul Dommen - 12,000	20150
	Departion to approved instribution 36,000	1,11,900
-111	From o- single of will down mars to 18 or findings.	2,93,630
	185 Allowable Depremation	24,000
_ II	Loss - Income not changulate under this head.	2,69,630
	Q Rent from house property - u3200	- N. T. S. S. C.
	3 Interest on Gerst Securities (gress)	93,930
	Encome from Busmess ->	1.75,700
T)	Add - Income from other sourcess-	- 4 THE PART TO TH
	O Rent from house property	25.00 Pr.
	Liss: Deduction Vs 211. Annual values - 36,000	- Usar (I
	3td Ded at 30% of Avaly 2 36000 × 30% 10.800	The second second
-	3 winning from lotteries event 21000 x 100	257, 200
	3) Enterest on Govet Secreties . (Grans) -	30,000
		29 730
ZVI)	Ded VS 806 - Donatron to approved in 8 or premum 12000	2,60,630
- 55 d	St 50%. Toxable Frome / Total pricome-	24 U32.
1261	arman Line and Line	2,36,198
	California Deduction 4,8063	Miles M
	2.60.6	30
- 130 a	LASS- Deduction S/8 80C 12:0	00
	and y on a - and trad by held priome - 2, 48,6	And the second s
	10% of Achietus asell total Transport 2106201005	36,000
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010	1-50% × 24863 = 12432 200 % 80 G.	N. A
Otuno	200 % 80 G.	
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Come	The state of the s	Annua 10
S.NO.	New Culcane	and the same of th
7	Net profit of per pro A/c.	1 60.600
70,	Addi- Sisatlowable Exertses	A
4	W me are for	
11	Cal and the second	A STATE OF THE STA
-	E Reserve for food and a dilbitat perios.	A description of
	And Ansterne	Contract Contract
	D life mismanie premium	THE RESERVE OF THE PARTY OF THE
	Donatron to Gulberiga unsversity - 12000	0.0
	Despewation - 10,000	37,300
r	/	97.900
亚	Louis Altowolde Deposectation	8,000
	and the second of the second of the second	89,900
115/1	Lis: - Income not chargoble under this head.	San Library
	Rent from hade property 14,000	Mary Comment
M	(a) Rent from hade property 14,000 (a) winnings from tother test event) 7,000 (b) Indust on Egent Security (years) 10.000	31.400
1	Income from business	
-		\$ 58.500
2	About from from other Sounds 14.400	Andrew Co.
	1) Rent From house property	1.5.
	THIND WY THAT I SHOULD	
	std Ded at 30-bol Annual value - 12000 ×30% - 3.600	8. UDO
1	Description of the state of the	10,000
- 0	2) William Book Vous Dittered Towards)	10.000
	3) Antos Don Govt Seculitares (gross) - Cross tated Ancome	> 86.900
7/1/1	USL Ded 4580C - We Insurance premium - 4000	
-01	out 1/20081 - Donation to Gulberge unival 820 UIUS	8, Jus
1.5 (2)		
	Ded 45806 - Whe Enswance premium - 4000 Did 45808) - Donation to Gulbanga unival sity - 4145 Totals Le Encime Total Encome	₹78,755
	to the state of th	78.755
	to the state of th	78.755
	calculation 48. 80 g Dedution.	
	calculation 1/8. 80 G Dedution.	990
	Calculation Vs. 80 G Dedution. Calculation Vs. 80 G Dedution. Dedution to Getbonga university. Columbian of Advictors Forces Total priceme. 86	900
	Calculation of Adjusted Gross total pricome 86	900
- <u>200</u>	Calculation Vs. 80 G Dedution. Calculation Vs. 80 G Dedution. Calculation of Adjusted Gross total Encome. 86 List Ded Vs 800 - Lefe, mswere premium. 4 Adj. Grovs Jotul Encome. 382	900
- <u>200</u>	Calculation Vs. 80 G Dedution. Calculation Vs. 80 G Dedution. Calculation of Adjusted Gross total Encome. 86 List Ded Vs 800 - Lefe, mswere premium. 4 Adj. Grovs Jotul Encome. 382	900 900 900
. 2023	Calculation Vs. 80 G Dedution. Calculation of Adjusted Grows total pricome - 86 List Out Vs 800 - Lefe mswers premium - 4 Adj. Grass total pricome - 82 O Donation to Gulberoya university - 12000	900 500 300
. 2023	working water Calculation 1/8.80 & Deduction Deduction 1/8.80 & Deduction Calculation of Adjusted Gross total some 86 Life Ded 1/8 800 - Lefe Mswerse premium 4 Adj. Grove total some 782 O Donation to Galberoya universate 12000 10% Adorst Crows total some 8290 × 10% - 8290	900 500 300
. 202	working wate Calculation Vs. 80 G Deduction. Calculation of Adjusted Gross total pricome 86 Lit - Oud V/S 800 - Lefe insures premium — 4 Ads. Gross total pricome — 82 O Donation to Gullocroya university — 12000 10% Adol & Cross total pricome 8290 ×10% — 8290 whichever is less — 8290	900
. 2023	working wate Calculation Vs. 80 G Deduction. Calculation of Adjusted Gross total pricome 86 Lit - Oud V/S 800 - Lefe insures premium — 4 Ads. Gross total pricome — 82 O Donation to Gullocroya university — 12000 10% Adol & Cross total pricome 8290 ×10% — 8290 whichever is less — 8290	900
. 2023	working water Calculation 1/8.80 & Deduction Deduction 1/8.80 & Deduction Calculation of Adjusted Gross total some 86 Life Ded 1/8 800 - Lefe Mswerse premium 4 Adj. Grove total some 782 O Donation to Galberoya universate 12000 10% Adorst Crows total some 8290 × 10% - 8290	900
dans.	working water Calculation Vs. 80 G Dedution. Calculation of Adjusted Groß total pricome 86 List Ded V/5 800 - Lefe mediene premium 4 Adj. Groß total pricome 782 O Donation to Gullocroya university 12000 10% Adorst Crows total pricome 8290 ×10% 8290 whichever is less Ded V 80 G.	900
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So lubic Compui	working water Calculation Vs. 80 G Dedution. Calculation of Adjusted Groß total pricome 86 List Ded V/5 800 - Lefe mediene premium 4 Ads. Groß total pricome 482 O Donation to Gulbonoga university 12000 10% Adolst Crows total pricome 8290 × 10% - 8290 whichever is less Ded V 80 G. 100 - No - U = 1000 of mix so. for the A. J. 201	900
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	3) Dividend from Endson company As 2000 - Example	4	
- V		80,400	
- 1/1	Lucia Deduction 1/2 700 from John Which his political forode Frances	me 4,03,400	7.
1	Destronal Severe centificates (VIII ISSUE) Dedy 800 10,00 15,000	0	
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	3) medicalorm" policy by cheque parmium paid 1/8 800 - 8,00	33,000	
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7	the same of the sa		-
Solu	bien No-5:0	0-00	
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I	Smuggling business.		
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TV)	Lusie Deduction 1/2 8000.	40	0.32
	medical breatment of his handrapped son who is a person	75,000	tak.
	Toocelode pricome Total pricome	\$121,500	
ō Ti			
The second second	bren NO-6:2	0010 - 00976	
SiNO.	putation of Fotal Income of prof patril for the A.y.	Amount	
	House proports Income (computed)	20,000	-
II)		78,000	
III	w ceptal gain & Short twom 15000	30,000	Prince
-	tong xwim:	a 5	280
76	3) Intrest on Govt. Securities	5.600	
J	5) winning from bottery	25,000	1-2
-	6) Wildered and prixites to		1-223
	Dividend From Friday Company	Escumpt	N.Y
	6) Dividend and pritestest. 1) Dividend from Indian Company xi) Dividend from Foreign Company	_10.000	
	m) pricome from vitil	Emanget -	-0
Sec. 16	IN THE OF M OFFICE SUPPLIES WITH BOTTE	6,000	5
	I Entrest on Deposit in Binny aloth mill -	5,000	-
-	Bress total Income >	1.73,600	-1
10	Lews Deduction 1/8 80.	C1,79,600)	-
	Daud V/s 80C - LEC premium on policy 14,000	12 10 10	9
	D " " " - Public provs dent fund 20,000		100
	3) n n = Deposit in 15 year post office CTDN - 6,000 w) n 8000 - medical precionent of hundropped - 75,000	- Commercial Commercia	2
	Dependent of numoicopped - 35,000	116 722	
		76 730	
	Texable Frome / total Income	111	- 5
	The state of the s	1111510	
K.	Survey Company Company	64.870	-
	and the second s		5.75
	to be a first form of the	N. Children	1
and the second second	A SHOULD		

	Cal	Sould total To				
		gress total Encome	701			
	Just 1) short term copital gain - 15.000 Page No. 2) bong term copital gain - 15.000 Page No. 3) Deduction of Ecc N. D					
	3) Deduction Costal gain - 15,000 Date					
	Fare	w) Ded V/2 2- 25 12000 + 20,000 + 5000	alex C			
		Adjusted for see 1 1 1 5000	US,000			
_		Ponentian to charitable Enstitution 20,000	34,600			
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_	101. of Adjustred Grass total Encomersusoty 101-3,460					
-	whichever is his - 3460					
	808 80 8 - 80 / X 3UG = 1730 AMS.					
	Solution No 7:5					
	Compatution of Total Prome of Mr. Shonbugh for the A.y. 2019-2020.					
	8 N	2 particulars.	Amounts.			
•	i T	Salary (gsicss)	45,000			
2	i I	A STATE OF THE PARTY OF THE PAR				
		Long term copilal gen - 22000	17.000			
	I,	Winnings from car ruce (Net) ~ 35000 x 100	50,000			
1		Dividend on shares of a co-operative encreta-	3,000			
0_	El-	Hine change collected on tractor 15,000	12,000			
0		Enterest on Fraed deposit with Bonk of India	6,000			
*****		Short of Income from firm	Example			
0	16- 18	Meating allowance of dineutron	5.000			
0	10	Remunwation for examination work from Gulbarger unversity	1- 1.200			
		Gress total Encome ->	1.39, 200			
-	71	Wish Deduction 1/5 80C - National Sournes Curtificate (N.S.C. JUM - 5000	TOUR DESCRIPTION			
	The State of the S	" - We inswere premound paid on his policy- 05,000				
	193	of action of the second second of the second	at which the			
		" - Repayment of Lown in 8 tullment to HD PC Bung 18,000	T. T. Y. Z.			
	100	2 - Control but for towards units of UNFF toUTI-5.000	New areas and			
	10 20	Ded 1/5 80 G - Sonation to Gulbonger university Apploved 2 - 2,000	ug.000			
		Toxoble Frome Total Frome -	> 90,200			
	801	ution No-82	1000			
	S-No	perturbing of Total Forcome of motion for the A.y. 2019 - 2020.	A = . Lo.			
-1	3.740	D) Salvery Pay and Dewrness allowance	Amounts.			
-1	7	Deducation allowance for Two children of the assess - 3000	u8.000			
	100	he Eownpatrin Imit 100 x 2 x 12 2000	.600			
N.	A CONTRACTOR	16) House rent allowance boundle C	12.000			
	623	e) Servant allowance	1500			
		e) Comeyance allowance for private parpage -	6,000			
-		in Annual letterned value of B GS.D. P Income from Salony -	-5 69,600			
	- me	munitipal time paid to - 3,000	indian T			
),	The Sa	Mi 8td Ded 1/8 2u at 30% of Annuil vales - 4.500	9.0.0			
•	山	a) Introst on public Anovident Frame from hove property	>. NIL			
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- 1		Winds Thinks				

Saldigh.		
_	Lust Deduction VE 800. Gross tatal Income-	81,350
V	1 10 10	No. of London
	Depisited into public provident fund 18 - 3000 Diswichce premium paid Dependent Son 18 - 1900 Diswichce premium paid on wife Diswichce premium paid on wife Diswichce premium paid on wife Diswich sono	
1	and supplied potentions, paid supplied the	-12.000
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	Turble Prome ! Total shome	- 6 J1 00
30,	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
Com	puterbren of Total Encome of SSS Beswarg, for the A-y, 20	Amounts.
8.No	, , , , , , , , , , , , , , , , , , , ,	
7	Net Salory 1 = 89084 + mcome tooks 3400 + he contribution.	1.05,500
_	1 50 8 tantites partitions find 18 7 200 + 12 This man by Service 18 35 10	
1	The deliant of the house of their	
	his municipal fise paid - Amuel value = 18,000	10 650
	1 std oed y's 211 - at 20/2 of Annual vals 18000x30% - 5,200	12.600
- 01	b) compensation for termination of Agency	24,000
W		A TANK
	had b Indoced cost of Acquesition \$ 35000 × 272 295 2007	Yank of the
No. of the	Addition of one room 10.000 × 272 100 = 13600 1.08.800	0-1-1
	e de la constantina della cons	87.200
À	DENTERON OFFICE DESCRIPS 5,800	10.
	3 Entrest en Besserts	17800
	3 Entrest en apposits tous 10.000	No
-crubi		2,57,100
-47	1) 481 Sicolation to studietory alordent fund 7200	
	(a) INO. TO OCHO OREM UM OF 19	190
2541	1 1/2 8000 - he is resident and pursen with severe deal 1,25,000	1,38,016
200		The second secon
- 60	Toxoble Fincome Total Fincome -	hij,oou
a light	1000 at 1000	
Solu	montos of Total Income of Mr Anil. for the A.y 2019	- 2020
	1 1 00	Amount
S-NO	Day out of the odd of the trop O D R. and To oppose	1.40,000
E) 1	Bosto Selens (122,000 + often deducting . R. P. fund 18000)	1200
2	employers contribution to append (100.000 x 12) = 16800 - 18000) club billes and membership fees - past by the employers.	6,000
w	Entertainment allowonce &	8,000
	His Std deduntres. Ve 16	155,200
	Frome From Saloty -	1.55,200
亚).	Encome from other Sougoets: 20,000	_
	We munition tooks property	i horana
	1 1 . a 1 . a 1 . a minute that s 1 x 2 . b b b	
20	by 860 Ded 1/2 de 30% of Annual villes 20,000 x304. 6.000	14,000
	2) bond-ten m Gortal grind-	10.000
	3 prione from units of mutual fund	4,000
-	of priome from Units of Mutual Juna	Example
(5) Dividend from Endion Company	Exampt
	100.88 total DVC Men	
115)	1500	0
	@ we insure premium paid on his wife's palicy is - 100	
b	Ded 1/5 800 - medicul inswicke premoun paid by chequel 1200	0
- 00	to insuluce conferation of produce	u6.000
	Toxable Frome / Total Income	
0 1		
-11		
	The sale of the sa	12 6
	The state of the s	

Computation of total Encome of	1000 0 100 0 000	- 2020 -
	Dr. prayeen for her for	Amount 8
8-No.	Data	
- From Davide erica.	1.35,000	
(i) c sent total ext teep	80.000	
(2) vierking fees.	11.000	2.26.000
II) his - Allowable Expenses.	and the first the section will be the first the second	Maria S
1 Rent of Clenic -	35.000	100
B) Salwey to stryf	2150 8150	
1 Intrest on Benk loan	23,600	
Q car capenses 20,000 x /2 = 10,000	10.000 11.250	
1.0 C.T. + 1500 X 1070	19 - 01	. 5
(2) Conditate Soul Oment at 20% =	_ 3.000	I III and
(2) books at 60%, - 5000 460%. = 3006	1.40.000	1.40.000
Comment of the control of the contro	Income from profession	0,86,000
III) Add: - Encome from other Sources	(86.000)	
1) Pent from house propurty	, 9600	
D Rent from house property	Annual valus -> 32,400.	
Lus 1- stol wed by 24-at 30% of A. Val	18 32400 ×30% - 9.720	22.680
		1
2) aputal gain (Long term) Sald build		-90 400
. List Indexed cost of Acquisition 12200		20,000
3) other sources on postulatival sne B Entrost on postulative SB AC	come - 8600 - Exampt	
* (a) Introst on post office 35 m	y bour bed (wet) Westerd & 10.000	
	1200	
(a) winnings from butteries-Crut):		30,000
(8) Shows of priconse isom fire 2	Exerts botal Income	1.58,680
14 Ordenting the ones 120 mg	ance Openium - 2000	
Ded 48 808 - 9 medical insurines pre	uooo — uooo	18
Oct 1/2 80 Effe @ Donation to Pell trail	1000 6584	
sed 1/5 80 8, W Donation to tempte Cop	(psoved)	13.58U
19 800.00	Totale Income / Total Income	115096
and the second s	10 To	1100,00
1		1407-00
working Nates		1,400,000
calulation of Deduction 45 80	o & .	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
calulation of Deduction 45 80	O Gass tutul mome -1,58,680	, Hao, 30
O-Dopetion to tempte Good VE	0 &	7.00
Calulation of Dechation 48 80 Dechation to tempte Copper of Adjusted. Mile Dad 1/8 800 - Medical in Sel 4.800 - Medical in	0 & . D Gasts tutul mome — 1:58,680 no same premum - 2000 no same premum - 2000	100
Calulation of Deduction 48 80 Deduction to tempte Copper up. April 200 48 800 - LICE Ded 48 80 B - Medical s. 3 cd 48 80 Gggc - Donation to	OB. OBases tutul prome — 1,58,680 OBases tutul prome — 1,58,680 OBases tutul prome — 2000 OBases tutul prome — 1000	, ,
Calulation of Declusion 1/8 80 Declusion to tempte Copper 1/2 And 1/8 80 D - Medical in But 1/8 80 B G - Donation to Long tom Capital 4000.	0 & O Gasts tatal mome — 1.58,680 O Gasts tatal mome — 1.58,680 O Gasts tatal mome — 1.58,680 O Palitical perty — 1000 1000 27,000	7.00
Calulation of Declusion 1/8 80 Declusion to tempte Good 1/8 80 Long to 1/8 80 B - Medicul s But 1/8 80 B - Bondon to Long to 1/8 80 B - Bondon to Adjusted (0 & D Gasts total prome — 1,58,680 1,58,680 1,58,680 1,58,680 1,58,680 1,58,680 1,58,680 1,58,680 1,58,680 1,58,680 1,58,680	, , , , , , , , , , , , , , , , , , ,
Calulation of Declusion 1/8 80 Declusion to tempte Copper 1/2 And 1/8 80 D - Medical in But 1/8 80 B G - Donation to Long tom Capital 4000.	0 By. D Gast total Trame — 1.58,680 1.58,680	7
Calulation of Deduction 48 80 Deduction to tempte Copprover Advisted in Sed 1/8 80 B - Medical in But 1/8 80 B - Medical in Advisted in O 101. of Adj grul total Income O antim to Timple (opened)	0 & D & Sast tatal Frame - 1.58,680 1.58,680 1.58,680 1.58,680 1.58,680 1.58,680 1.58,680 1.58,680 1.58,680 1.5000 1.5000 1.5	, ,
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