



Make My Delivery

Simplified Approach to

INCOME TAX

Solutions to Problem
Given in this book are available in
"Practical Approach to
Income Tax"
by the same author

Dr. Girish Ahuja • Dr. Ravi Gupta

**As applicable for Assessment Year 2022-2023
(Useful for B.Com. (Hons), Delhi University Graduate &
Other Specialised Studies)**



Sample questions for e-filing of ITR

1.

PARTICULARS OF THE ASSESSEE

Name of assessee	: Sh. Rajendra Joshi
Date of Birth	: 6-12-1971
Father's Name	: Sh. Diraj Joshi
Address	: D-42, Bharat Nagar, New Delhi
Income Tax Ward	: 24(2)
PAN	: SRCPJ4960D
Previous Year	: 31-3-2022
Assessment Year	: 2022-23
Status	: Resident/Individual
e-mail	: sucd@gmail.com
Mobile	: 9999999999
Bank Account	: Saving Bank A/c No. 20037403333 State Bank of India, Delhi University (IFS Code: SBIN0010437)

Details of Income

Salary from M/s. Bharat Printers Ltd., 34, Nehru Place, New Delhi 110048

Basic	₹50,000 p.m.
Bonus	20% of salary
Transport Allowance	₹2,600 p.m.
House Property	
House I self occupied — D-42, Bharat Nagar, New Delhi	
FRV 2,00,000 MV ₹2,40,000	
Interest paid ₹2,80,000	
Capital Gain	
Sale of jewellery	
Date of sale	1-3-2022 (CII 317)
Date of purchase	12-6-2001 (CII 100)
Sale consideration	₹15,00,000
Cost	₹2,00,000
Other Sources	
Interest on saving bank account	₹14,600
Interest on FDR	₹4,000
Payments	
RPF	
NSC	₹1,06,000
LIP (Self)	₹30,000
Medi-claim policy for self	₹20,000
Tax	₹20,000
Advance tax — 14-9-2021 (BSR 6390340 CIN 12345)	₹96,000
— 15-3-2022 (BSR 6390340 CIN 67890)	₹55,000
TDS on salary	₹25,000 (TAN: DELB20160S)

2

Name	Sachit Baran Sarkar
Father's Name	Satyendra Nath Sarkar
PAN	AATPS0129A
Date of Birth	10/01/1953
Address	B-4/285, Sunder Enclave, New Delhi - 110019
Mobile No.	9811555555
E-mail ID	sbsarkar@gmail.com
Residential Status	Resident and Ordinarily Resident
Return to be filed under which section	139(1), Original Return
Name and Address of employer	Enkay Infrastructure India Pvt. Ltd, 7 Aswini Dutta Road, Kolkata-700029
PAN of Employer	AADCE8233F
No. of bank accounts held by assessee at any time (including opened/closed) during previous year	1
Details of Bank Accounts	Name of Bank - ICICI Bank
	Account No - 629408001589
	IFSC Code - ICIC0003222
	Type of Account - Savings
Date of Filing	01/07/2022
Place of Filing	New Delhi

Income Details - Income Details are given below-

Income from Salary (as per Form 16)	
Salary	78,00,000
Medical Allowance	19,200
Perquisite in respect of rent free unfurnished house	11,72,880
In Income from house property (465, Mandakani Enclave, Alaknanda, New Delhi)	
• Rent on ground floor (no TDS)	2,40,000
• Rent of first floor (net of 10% TDS) (tenant: Enkay Infrastructure India Pvt.)	2,70,000
Municipal Tax (Paid)	36,000
Interest on capital borrowed for renewal of house property	60,000
Income from other sources	
Saving Bank Interest	42,000
Gift received from a friend on birthday of the assessee	2,00,000
Investment/Expenditure	
Public Provident Fund Contribution	96,000
Mediclaime insurance premium of assessee, spouse and minor daughter	28,000
Mediclaime insurance premium of independent son	4,000
Mediclaime insurance premium of father and mother(both senior citizens)	28,000
Tax Deducted at source	
▪ By employer (TAN of employer: CALE04612G)	26,00,000
▪ By tenant (TAN of tenant: HELJ89542L)	30,000
Self-Assessment tax paid by assessee	
❖ Tax paid on 01/07/2022 (BSR Code of Bank: 0510308, Challan No. 12026)	30,000

3

Name	Rishi Lal Mittal
Father's Name	LATE SH. B.D.MITTAL
PAN	AGDPM0943K
Date of Birth	30/11/1954
Address	E-211, Kailash Colony, New Delhi-110048
Mobile No.	9988888888
E-mail ID	rishilal.mittal@gmail.com
Residential Status	Resident and Ordinarily Resident
Return to be filed under which section	139(1), Original Return
Name and Address of employer	Star Hotel Pvt. Ltd. SCO-69, Sector-15, Huda Market, Faridabad-121007
PAN of Employer	AAMCS8358J
No. of bank accounts held by assessee at any time (including opened/closed) during previous year	1
Details of Bank Accounts	Name of Bank - HDFC Bank
	Account No - 50100103204604
	IFSC Code - HDFC0001466
	Type of Account - Savings
Date of Filing	02/07/2022
Place of Filing	Delhi

Income Details- Income details are given below:

Income from salary (as per form16)	
Salary Income	48,92,000
Income from house property	
Self-occupied	-1,90,000
Income from other sources	
Bank interest (FD) (net of TDS@10%)	13,50,000
Deductions from Gross Total Income	
Under section 80C	1,50,000
Under section 80TTB	50,000
Tax Deducted at Source	
• By employer (TAN of employer: RTKA85463K)	12,82,000
• By bank on FD interest (TAN of bank: PTKE17653R)	1,50,000
Advance tax/self-assessment tax paid by assessee	
• Tax paid on 12/10/2021 (BSR Code of Bank: 0005641, Challan No. 00052)	1,60,000
• Tax paid on 30/06/2022 (BSR code of Bank: 0005641, Challan No. 00044)	40,000