Dr. V.K. Singhania's Book ASSE	SSMENT YEAR: 20	025-26 (Old	Tax Rates I	Regime)
73 rd Edition: August-2025 Case Study	/- 3	Mohan D	asgupta	07-Apr-41
SALARIES U/S 15-17				Amount (Rs.)
Sec 17(1) Basic Salary and Allowance	s (Pension)		46,90,000	
Sec 16(ia) Less Standard Deduction			50,000	46,40,000
HOUSE PROPERTY U/S 22-27	Let-Out			
Rent Received			9,40,000	
Less Municipal Taxes Paid			37,000	
			9,03,000	
Sec 24 LESS: Deductions	Std Ded 30%		2,70,900	6,32,100
CAPITAL GAINS U/S 45 - 55				
SHORT TERM CAPITAL GA	AIN			
LONG TERM CAPITAL GAI				
OTHER SOURCES U/S 56-59				
Saving Bank Interest			98,750	
Intt on REC Bonds (No TDS)			4,80,000	
Accrued Interest on NSCs (03-03-24)		924	5,79,674
GROSS TOTAL INCOME				58,51,774
LESS: DEDUCTIONS UNDER CHAPT		4 00 000		
Sec 80C Public Prov		1,30,000	4 00 004	
Intt on NSC		924	1,30,924	
Sec 80CCD(1)	20000		19,076	
Sec 80CCD(1B)	M " 11 D	50.000	50,000	
Super Sr Citizen Sec 80D	Medical Ins Prem	52,000	50,000	
Sec 80GGC	Political Donation		20,000	2 20 000
Super Sr Citizen Sec 80TTB Intt on Depos TOTAL INCOME	sits - Bank / PO Intt 5531774	Rounding Off u/s 28	50,000	3,20,000 55,31,770
TAX ON TOTAL INCOME	3331774	INCOME	TAX	33,31,770
Super Sr Citizen NORMAL INCOME		55,31,770	14,59,531	
Super St Citizent NOTAWAE INCOME		33,31,770	14,00,001	14,59,531
ADD: SURCHARGE (10 % / 15% / 25% /		1,45,953		
·	,			16,05,484
ADD : HEALTH & EDUCATION CESS (4 % on Income Tax + Surcharge) 4%				64,219
TOTAL TAX PAYABLE (including Surcharge & Cess)				16,69,703
ADD: INTEREST U/S 234A & 234B (Ignor	•			• •
ADD : Late Fees U/S 234F (17/09/2025 to 31/12/2025) Rs. 5,000				5,000
TOTAL TAX AND INTEREST PAYABLE				16,74,703
TAX PAID U/S 199 :				
21-Apr-25 Self-Assessment Tax Paid U/S 140A			2,80,000	
T. D. S. U/S 192 on Pension Ex-Employer			11,80,000	
				14,60,000
TAX PAYABLE		Rounding Off u/s 28	8B	2,14,700
Tax Cals by Dr SB Rathore (Tax Doctor) M.Com; M.Phil; LL.B; Ph.D. Associate Professor of Commerce (Oct-77 to Dec-19) Shyam Lal College				(University of Delhi) Delhi-32

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Case-3 (Old Regime) Not Allowed after 16/09/25

Super Sr

Pension (Ex-Employer) 46,90,000

Naveen Motors (PAN AAAFN4403G)

Rent Received 9,40,000 *Municipal tax paid* 37,000

Filing Date
27-Jun-25
Due date
16-Sep-25
Late Fees
After 16/09/25

5000

Saving Bank Interest	98,750	
Intt on REC Bonds (No TDS)	4,80,000	
Accrued Intt on NSCs Rs. 12,000	924	03/03/2024 ,
First Year (Rs. 7.70 per 100)		

 Public Prov Fund
 1,30,000

 Accrued Intt on NSCs (03-03-24)
 924 First Yr Intt

 NPS
 70,000

 (20000 + 50000)
 62,000

 Medical Ins Prem - Self + Spouse
 52,000

 Donation to political Party
 20,000

Very Sr Citizen

Upto Rs. 5,00,000	Basic Exemption	Basic Exemption Limit		
5,00,001 to 10,00,000	20%	1,00,000		
Above 10,00,000	30%	13,59,531		
		14,59,531		