

SALARIES U/S 15-17

Sec 17(1) Basic Salary and Allowances (Pension)

46,90,000

Sec 16(ia) Less Standard Deduction

50,000

Amount (Rs.)

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 GAIN

LONG TERM CAPITAL GAIN

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 CHAPTER VI-A

Sec 80C Public Prov Fund

1,30,000

Intt on NSCs Rs. 7.70 / 100 * 12000

924

1,30,924

Sec 80CCD(1) 20000

19,076

Sec 80CCD(1B)

50,000

Super Sr Citizen Sec 80D Medical Ins Prem

52,000

50,000

Sec 80GGC Political Donation

20,000

Super Sr Citizen Sec 80TTB Intt on Deposits - Bank / PO Intt

50,000

3,20,000

TOTAL INCOME

5531774

Rounding Off u/s 288A

55,31,770

TAX ON TOTAL INCOME

INCOME

TAX

Super Sr Citizen NORMAL INCOME

55,31,770

14,59,531

ADD : SURCHARGE (10 % / 15% / 25% / 37%)

14,59,531

1,45,953

ADD : HEALTH & EDUCATION CESS (4 % on Income Tax + Surcharge)

4%

16,05,484

64,219

TOTAL TAX PAYABLE (including Surcharge & Cess)

16,69,703

ADD : INTEREST U/S 234A & 234B (Ignored) 234C

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 288B

2,14,700

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)

Medical Ins Prem - Self + Spouse 52,000

Donation to political Party 20,000

Very Sr Citizen

Upto Rs. 5,00,000

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