

SALARIES U/S 15-17

				Amount (Rs.)
Sec 17(1)	Basic Salary and Allowances		30,51,600	
Sec 17(2)	Value of Perquisites		58,000	
Sec 17(3)	Profit in lieu of Salary			
Gross Salary			31,09,600	
Sec 10(14)	Less Exempt Allowances	52000 + 8000 + 2400	62,400	
Net Salary			30,47,200	
Sec 16(ia)	Less Standard Deduction		50,000	29,97,200

HOUSE PROPERTY U/S 22-27**Self-Occupied**

Annual Value				Nil
Less Municipal Taxes Paid				Nil
				Nil
Sec 24	LESS: Deduction	Intt on H Loan	Max allowed	2,00,000
				-2,00,000

CAPITAL GAINS U/S 45 - 55

SHORT TERM CAPITAL GAIN

LONG TERM CAPITAL GAIN

OTHER SOURCES U/S 56-59

Saving Bank Interest (Yes Bank)				37,410
Interest on Income Tax Refund				9,110
Yes Bank Fixed Deposit Interest (900000 * 100/90)				10,00,000
				10,46,520

GROSS TOTAL INCOME**38,43,720****LESS: DEDUCTIONS UNDER CHAPTER VI-A**

Sec 80C		Max Limit 1,50,000	1,50,000	
Sec 80CCD(1B) NPS		Max Limit 50,000	40,000	
Sec 80D		Mediclaime	Max Limit 25,000	16,000
Sr Citizen	Sec 80D	Mediclaime-Parents	Max Limit 50,000	41,500
Sec 80TTA		SB Interest	Max Limit 10,000	10,000
				2,57,500

TOTAL INCOME

3586220

Rounding Off u/s 288A

35,86,220**TAX ON TOTAL INCOME**

NORMAL INCOME		INCOME	TAX	
		3586220	888366	
Sec 87A	LESS : REBATE (Rs. 12500, if Total Income upto Rs. 5 Lakhs)			8,88,366

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

8,88,366

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

4%

35,535

TOTAL TAX PAYABLE (including Surcharge & Cess)**9,23,901**

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**9,28,901****TAX PAID U/S 199 :**

12-Jun-24	Advance Tax Paid U/S 210		1,40,000	
	T. D. S. U/S 192	Employer	7,16,000	
	T. D. S. U/S 194A	Yes Bank	1,00,000	
				9,56,000

REFUND

Rounding Off u/s 288B

-27,100

Case-1 (Old Regime) Not Allowed after 16/09/2025

Exempted

Filing Date

22-Jul-25

Due date

16-Sep-25

Late Fees

After 16/09/25

5000

Salary	28,00,000	
i Conveyance Allowance	34,000	8,000
House Rent Allowance	1,60,000	
ii Children Education Allowance	2,400	2,400
<i>Transport Allowance</i>	19,200	
<i>Lunch Allowance</i>	18,000	
Leave Salary	18,000	
	30,51,600	10,400
Leave Travel Concession	58,000	52,000

Municipal Taxes	68,000
Intt on Borrowed Cap	2,75,000
Fire / Gen Insurance Prem	48,000

Saving Bank Interest	37,410
Bank FDR Intt (Net of TDS@10%)	9,00,000
Gross FDR Interest	10,00,000
Interest on Income Tax Refund	9,110

Section 80C	1,50,000
Section 80CCD(1B)	40,000
Section 80D (Medical Insurance Premium)	
<i>Self & Spouse</i>	16,000
Parents (<i>Sr Citizen</i>) 69 yrs	41,500

Income Tax**Non-Senior Resident**

2,50,001 to 5,00,000	5%	12,500
5,00,001 to 10,00,000	20%	1,00,000
Above 10,00,000	30%	7,75,866
		8,88,366