

(3)

Code No. : B-324(B)

The particulars of Miss Aditi's income for the previous year 2015-2016 are as follows :

- 1) Salary (after deduction Rs. 6000 for income tax at source) Rs. 248000 per annum.
- 2) Dearness Allowance (under the terms of employment) Rs. 12000 per annum.
- 3) Education allowance (for three children) Rs. 5700 per annum.
- 4) Medical allowance (actual expenditure Rs. 4000) Rs. 7200 per annum.
- 5) Rent free house (in Mumbai) the company pays Rs. 5000 per month as rent. The house is furnished and the rent of the furniture is Rs. 2000 per annum.

Compute income from salary for the assessment year 2016-2017.

OR

श्री मनोज कुमार निम्नलिखित घरों के स्वामी हैं -

Shri Manoj Kumar is owner of the following houses -

| Particulars | Home 'A' | Home 'B' | Home 'C' |
|------------------------------|------------|-----------|-----------|
| Annual Fair Rent | Rs. 18000 | Rs. 15000 | Rs. 12000 |
| Municipal Valuation | Rs. 15000 | Rs. 20000 | Rs. 10000 |
| Letout (per month) | Rs. 2000 | Rs. 1500 | Rs. 800 |
| Repair Expenses | Rs. 1000 | - | Rs. 4000 |
| Collection Charges | Rs. 2000 | Rs. 500 | - |
| Ground Rent | - | Rs. 300 | - |
| Land Revenue | Rs. 80 | - | Rs. 100 |
| Interest on Loan | - | - | - |
| (i) for house construction | Rs. 10,000 | - | - |
| (r) for marriage of daughter | - | Rs. 6000 | - |
| (y) for repair | - | - | Rs. 600 |

P.T.O.

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Compute income from salary for the assessment year 2016-2017.

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P.T.O.

(4)

(4)

ÀàĚ qààvSya SyĚ 10% Nēn tSyaġa 'j' ' Sya ÀàĚ qààvSya SyĚ tSyaġa Dwatā Ācġ Šyauā Nē krāsŸ 'r' Sya SyĚ 31 taj ē2016 mŠy ĀĀĀġ Šyauā "auā nā n tSyaġa 'y' Sya SyĚ ŠyĚauĀĚ Ācġ Šyauā Nēn SyĚ āġoĚ 1/4 wxē2016-2017 Šy āvŸ tSyaġa yġāġa Šyġ j ; àu Ōām ŠyġġĲ n

Municipal tax is 10% of municipal valuation. Municipal tax of House 'A' was paid by owner but municipal tax of House 'B' was not paid up to 31st March 2016. House 'C' municipal tax was paid by tenent. Find out income from house property for the assessment year 2016-17.

Unit-III

ZāġĀ- 3. »ġē āġġā āġ āŠyŸŠy Nēn ĒĀŠyā Zāġġm Ÿwġsāġāġā ġāġā āġġĀ ZāŠyĚ NēB

Dr. Heena is a doctor. Her receipt and payments account is as follows :

| | Rs. | | Rs. |
|------------------------------------|--------|----------------------|--------|
| ġĲ vā/ā (01.04.2015) | | āŠyĚauā (Rent) | 6000 |
| Balance b/d (01.04.2015) | 8000 | wġġġā (Salary) | 5000 |
| Āwā Šyā āvŠyū (Sale of medicines) | 48000 | Āwācġuāġ (Medicines) | 6500 |
| qĚĀt ġĲġġġŠy (Consulation fees) | 126000 | DŠyġĲē Šyū āŠyauā | |
| j ; āġĚġġā ġġġŠy (Operation fees) | 58000 | (Scooter purchased) | 12500 |
| tSyaġa yġāġa yġāŠyĚauā | | DŠyġĲē ġūu | |
| (Rent from house property) | 6000 | (Scooter expenses) | 2000 |
| ĒāġāuāyġĚqġġĚ (Gift from Patients) | 5000 | i Ēyāġūu | |
| | | (Household expenses) | 48000 |
| | | ġĲ vġ/ā (Bal. c/d) | 171000 |
| uāġā (Total) | 251000 | | 251000 |

āŠyĚauā Ÿyġġswġġā Šyā j Šyauā "auā NēākyŠyā ; āōā sāġā wġġ ; qġġā āġġġġġġġā Šy āvŸ Ÿwġ ; āōā sāġā DġwġBŠy āġāwāy Šy āvŸ Ēquāġā ŠyĚmā Nēn DŠyġĲē ġūu Šyā 1/4 sāġā āġġā Ēquāġā yġyĚġāġom Nēn tĒĲġāyġġ ; āġĚġġā Āġy Ūy. 6000 vġġā rāŠyġ Nēn SyĚ āġoĚ 1/4 wxē2016-2017 Šy āvŸ qġġāyġġġġġġ uāġū ; àu Ōām ŠyġġĲ n

The rent paid for such house, half portion of which is used for her clinic and half portion for self residence. of scooter expenses is related to her personal use. Outstanding operation fees from patients was Rs. 6000. Compute her professional income for the Assessment year 2016-2017.

ÀàĚ qààvSya SyĚ 10% Nēn tSyaġa 'j' ' Sya ÀàĚ qààvSya SyĚ tSyaġa Dwatā Ācġ Šyauā Nē krāsŸ 'r' Sya SyĚ 31 taj ē2016 mŠy ĀĀĀġ Šyauā "auā nā n tSyaġa 'y' Sya SyĚ ŠyĚauĀĚ Ācġ Šyauā Nēn SyĚ āġoĚ 1/4 wxē2016-2017 Šy āvŸ tSyaġa yġāġa Šyġ j ; àu Ōām ŠyġġĲ n

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