



Excess of ₹ 750000 → Taxable

↓
Annual Accretion → Taxable

$$TP = (PC/2) \times R + (PC_{\perp} + TP_{\perp}) \times R$$

⑤ Accumulated balance of RPA → Exempt

↓
① By Continuous Service

② Service terminated → due to (i) his ill health
(ii) C O R D of Employer business
(iii) Any other reason beyond control

③ Trf. to New Employer

④ Trf. to NPS

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