

Listed Eq share 6 Apr. 2024

STCG = 90,000

old Regime, find Tax liability.

• listed Eq. shares 8 Dec 2024

LTCG

sec 112A

400,000

after amend

dedⁿ

(125,000)

Rate 12.5%

275,000

x 12.5%

34,375

• Listed Eq. shares

STCG (Before amend 6 Apr 2024)

90,000 x 15%

13,500

• PGBP 400,000

Land STCG 200,000

600,000

SLad (old)

0-2.5% = Nil

>2.5% - 5% @ 5% = 12,500

32,500

1 lakh x 20% = 20,000

Tan before Cess

80,375

Add 4% Cess

⊕ 3,215

Tan liability

83,590

Case 2) HP income = ₹ 3 lakh
 Gold LTCG = ₹ 5 lakh 5 Nov 2024
 Shares STCG 111A = ₹ 2 lakh 8 Dec 2024
 Shares LTCG 112A = ₹ 7 lakh 6 May 2024
 Building STCG ₹ 1,60,000

find tax lia New Regime.

HP & Building STCG
 $3l + 1.6l = 4.6l$

New Regime

• Slab = 0 - 3l = Nil
 1.6l @ 5% =

8000

• Gold LTCG 112 after Amend.
 Rate 12.5%
 $5l \times 12.5%$

62500

• Shares STCG 111A After amend.
 $2l \times 20%$

40000

Shares LTCG 112A Before Amend
 7l
 $(125000) 575000 \times 10%$

57500

168000

4% Cess

(+) 6720

Tax liability

174720

Case 3

Salary income 4,70,000
PGBP income 2,40,000
Painting Long term on 7th Feb 2025 6,00,000
Building STCG 8 Jun 2024 3,00,000
Shares 112A 5 April 2024 1,10,000
Shares 111A 21 July 2024 70,000
Land LTCG on 4,00,000 6 May 2024

Find Tax Lia. New Regime.

• Salary	4,70,000
• PGBP	2,40,000
• Building	3,00,000
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	10,10,000

Slab (New)

0 to 3l = Nil

4l @ 5% = 20,000

3l @ 10% = 30,000

10k @ 15% = 1,500

51,500

• Painting Long term 112	After Amed 12.5%	75,000
6l x 12.5%		

• Shares 112A Income	11,0000 (11,0000)	0
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(27.7.2024)

• Shares 111A Before Amend 15% 10,500
70,000 x 15%

• Land LTCG Sec 112 Before Amend 80,000
20%

41 x 20%

+ 4% Cess

2,17,000

8,680

2,25,680

Lec 14 25 Mar 2nd Lec

Date.....

Case (4) Salary received 4 lakh
LTCG Gold 80,000
Sold on 5 Oct 2024

Find tax liability as per the New Regime.

Salary Rec 4L 1- Stand ded ⁿ 16(a) (75,000)	32,500
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(+) LTCG	8,000
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GTI / T Income	40,500
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Tax liability

Salary 32,500	
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0 to 3L = Nil

25,000 x 5% = 1,250

1,250

Cap Gains 80,000 x 12.5%	10,000
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11,250

Amt before Rebate U/S 87A	(11,250)
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Tax	0
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Date.....

Case (5) Salary income 100000
HP income 150000
112A LTCG shares = 240000
Date = 11 Oct 2024.

Find tax lia. Under old regime.

Salary	
HP	150000
(112A) LTCG	240000
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GTI	490000

• Salary & HP

$0 - 2.5\% = \text{Nil}$

• 112A / LTCG 240000
- (125000)

115000

Tax after amend 12.5% = 14375

Rebate 87A 14375

+ 4% Cess 575

14950