	Page No.:
	Date: / /202
	Name: Aditi Jaisual
	Subject: Tan Date: 14/10/24 Total marks 22
	The state of the s
	Ans. to ques. 1(a)
-91	PROVISION OF LAW:
	1011
->	As per Section 6(1) of the Income Tan Ad-, an Indian citizen leaving
	Tan Adt, an Indian citizen leaving
	Tradia un relevant- overy our moon
	for employment ou as a member
	for employment ou as a member of crew of Indian ship us a vesident uf:
	resident uffs:
	- he has stayed in India for
	resident if: The has stayed in India for 182 days ou more in the relevant previous year.
3	relevant prientous year.
->	Further, where and person leaves
	India as a member of over of
	The diam Alice the date of closuring
	and date of return as per the Continuous Discharge Cout ficate are
	Continuous Discharge Cout ficate are
	encluded while calculating number
	of days of stay!
	TO O CARRY A CONTRACTOR OF THE
12)	ANDALYCICAL START
	Tradeline and southern 30 Hello Vid
->	In the given case, Mr. Ramnathan,
	lett war as a menor
	crew ship on 3 and August, 2023 and

Page No.:_____ Date:__/__/202___

	returned on 31st	December, 2023.
->	His number of d	lays of stay
	in India aux:	un Fy 2023-29
	Months	Days
	April, 23	30
	May , 23	31
3/(1	Jude 2,123	3-30.00
		1 21 0 JA AD
-// N	Hug 1, 230149 - 1	WOLLS CLA SELEN
My	Jan 240 40	-1,24my light years
. Y	Feb , 24 andri	129 01910 45
	March, 24	- 311 - 1 Maintair
3	of Admir Ru b	MITTAL SALES
Period	of Excelusiony from	Stav in India
- From	03.08.2023 To 31	
- FIOHI		12.20217
150 day	Thus, Music total	number of Assistance
1	dough of stay un	India voue de la
_ भारतेस	215 days of all	in the state of the state of
-17+	days of stay din	Clar take inn
(3)	CONCLUSION :	ind Matic About thou !
10	LANGUA TUE TO DISTORT	
→	Applying the pri	wision of law
	it is clear it	that Mey.
	Ramnathan is	a desident un
	Ay 2024-25 beco	n
1 1 1	of days of stay a	in India auto
	Drago of Departo 15	32 days (215>182)
	Though a hours	
k (1 GCOS - Leverit hu	E 100 GW LIFE

	Page No.: Date: / /202
	Ans. to Ques. 1 (b)
11)	PROVISION OF LAW :
->	As peu section 5 of the Income Tan
	Act sun assistant and
1	ASST CONTENT HOSI and STORY
las	for a desident and audinavily resident
-(-)	fou à desident and audinavily vesident his gobal income is tanade in India;
	Sichnibrasia, alternot Est
16)	Fau a person who is a resident but
(0)	not oudinavily unsident
	-> his income which is neceived!
	deemed to be suggested our accounted
	Ou ausen ou doomed to be
	accuse ou ause un India, and
	Entrait & sent of the Kindles & to the
	-> his in come which accures of an
	auses outside India being derived
	devon à businese ou purfession
	controlled ou set- up un Judia
	is tarable: Visitalian in in the
	Lotter to the state of the stat
101	for a non- yeardent his income
	received on deemed to be received
	all allien all deemed
	to accome on arise un India is
	tanable.

Page No.: Date: / 1202 (2) SOLUTION : - Applying the perousion of daw; (1) Interest on money bosuroused
from outside India ky a
Non-Resident for the purpose
of business in India, us Hanable un India (9) Post office Cavings Bank Interest succeived by a Resident is tanable in Judia of 13) Rayalty paid by a Resident to Not taxable in India. (4) degal changes good to a Non-Resident (Lauger from UK) is arisen in India, thus, it is tapable in India.

111

Page No.: Date: / /202

	Ans. to Ques 2	12 AL D.
(a)	Resident and audinavily Resident	31
		0 2 2
	Pautoulaus	₹
	man ship a house to site dis	
(1)	Interest from German Bonds	21,000
(11)	Dia la Constantina de la constantina della const	3
	un Malayera	51,000
(111)	In come eauned felom business by	
(m)	un Dubai 10 12/1	75,000
(21)	Perofit from business in Munbai	15,000
(1)	Interest succeived from Ashok	35,000
	Diridend from Brow Add	30,000
(Jil)	Perfit from business un Canada	
	Amount received from NRI	
	Dividend Juan Foreign Co.	
	Past- years untaxed fareign	50,000
(4)	income.	
	Total James Into James	
	Gerss to Income	13 22,000
		1/
- in 12.	in the design of the	0.4
	Note: Income Octobal income of a	person
	who is resident and or	idinavily
	vesident us ta rable un India	under
	Lection 5. 100 million la la constante	7
7	SCOTOR S	- 1
		ı

Page No.:___ Date: / /202

	Total income was incorrect		
(b)	Resident Non-Resident		
0		1 &	
	Paretoculares	10.0	
(1)	7		
(1)	Interest from Grouman Derivaties	7000	
1 99	Bonds (1/3 and supported in India)	1000	
- Cu)	Income fewon agricultural Land	A 1000	
0000	in Malysia wemitted to India	51,000	
- Lui	Income from business in Dubai	20,000	
O DON ON	The Over Puril Tudia, brown	25 1000	
300 47	Interest from NRI on 1011	2000	
(\(\mu\)\(\nu\)	Dividend from Indian Co.	20,000	
11/10	Perofit from business 40% remitted	24,000	
	Ambunt from NRI received in India	8000	
(%)	Dividend Sum Parisign Co.	25,000	
(x)	Dividend from Forreign Co. Past years untared forreign Income	50,000	
50,000	Income language bornstage some		
	· · · · · · · · · · · · · · · · · · ·	XXXXX	
	Geross Total Income.	10,42,000	
000,66,4	Dromine - 3	1/10	
	Note: As per Section 5, income	of a	
- 1- 54	non- resident received on	4 1	
+ 13/3/3/11 12/3/3/3/11	deemed to be succeived on		
L 11301	accined ar arisen an dec	emed	
	India, is tanable in India.	e in	
	may sumable in India.		

ال		M. M
-	Ans to ques 3	- Will
	7.110.000	0
1	Tanable Salary of Msi.	
	un AY 2024-25	Angel
	for the form of the form	NUA
	Particulaus	F
	1 100 6 1 Bation 200 13/11	1
3	Basic Salary (80,000 x9)	7, 20,000
	Bonus 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	36,000
	MRA Tanable (wn-1)	187,000
	Employer contribution to PF	7 23,600
	(1,10,000 - 86,400)	100
	anconnuted Pension (WN-2)	\$24,000
×	Commuted Pension (LON-3)	3,00,000
7	A TOTAL OF THE PROPERTY OF A SECOND CONTRACTOR OF THE PROPERTY	
V	dess: Penfessional tax paid	1, 90,600
	dess: Perfessional tax paid	(2006)
	Participation of the property of the Application of the participation of	ton M
Live of the second	Net- Salary 0000 2 1007 1007	11,88,600
	0,0,15,5	
	35 Crymited Penning	29,009
	15	,0-1
	who I'm to the to the total	in the state of th
	The second of the second of the second of the	1.10.1
	The state of the s	Senting the property
	Jan 1: 12 000 1215 (: With 1)	((() ()
	1 1 1000,000 C3	

Page N	0.:	
Date:	1	1202

No.	50	(C,
	WN-J: HRA	
=>	HRA Received (15000 Kg)	1,35,000
	Rent paid	1,20,000
(4)	Rent paid over 10% of	
	Salary :	1. H. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
	1, 20,000 - 10% & 72,000	3
	T => \$48,000 X 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	48,000
	oo, MRA enempt	7- 10-11
600		
	MRA tanable 1,350	
rve	(-L-) 4/6, t	
	(9 (10) Mill 8/7,000	
200,0	10 Part Estation (1) Contraction (1) Contraction	TUMAN
niver at	1040 00 H	
CACAC	ion-2: Un commuted Ponsion	200H)
	Mandelli Danisan - 2000	77 A.
(10)	Monthly Pension = 80,00 Uncommuted Pension = 8,000,x3	104
	Uncommuted Persion = 8,000,031 = \$24,000	
	127,000	2
	WN-3: Commuted Pension	300
		C = = = = =
,	Commuted Pension => 75% of 4	6,00,000 50 000
	Commuted Pension => 75% of 4 Frencht position => 1/3 and of => ₹1,50,000	450000
	=> \$ 1.50 000	1,54000
		1 7 3 7 1
	Tanable partion => 4,50,000 -1,	50 000
3 3	Tanable poeition => 4,50,000 -1.	1

Page No.:_____ Date:__/__/202___

	Ans. to ques. 4]	
	Calculation of Buofit- & G from business of My Single Ay 2024-25	you
_	AY 2024-25	1
	Particulaus	2
		1
	Net Pewfit	11,50,000
	Adds Donation to inger	13.7
	Burne Minister Carres Funds	100,000
	Income ton paid	1,00,000
- 7 - 2 - 2 - 2	Family planning empenditure	1,700,
	Income ton paid Family planning enpenditure on employeer Provision for Bad Debt	20,000
	Provision Low Brid Debi-	50,000
	Employee Conteubution	
	2 deposited	25,000
	20% Al Tubound Des	\$5,000
	30% of Interest on	Ir
	pane aban	15,000
	1	/ 12 2
-	Less: Addition depuediation	(10,000)
	<u>'</u>	- -
	Adjusted business income	14,50,000
		06000
		35

Page I	No.:	
Date:	1.0	202

Ano. to ques 5

Computation of Income taxable

Parts culares	₹
	1
Net Purfit . Harris 12 1/2/12	193,950
Add: Repaires on building (WN-1)	81,000
Interest- (w/0-2)	66,000
Amount paid to IIT Is	1,00,000
Banking 1 Cash of Hart 12:	20,000
2 Travolling	1,30,550
5 party lies of Contract the Party	
dess: IT Refund	8100)
Testpuest on Compount	16,400)
Deposits 1	
Adjusted business income	4,7,000
218	3,450

		Date: 1 1202
	WN-1: Repairs on Building	
	Total Repairs	1,81,000
	Total Repairs Dess: allowable deduction	1,00,000
		81,000
	WN - 2: Penally Interest.	De. 3 14
	Total Claus I accide	00000
	Total unterest paid	(24,000)
	Add: Interest to Resident	\$50,000\$
		66,000
	E harde	
	The state of the s	<u>tarr</u>
-		
		14.57
*		
-		
-		
_		
		1 2 2 3 3
		Mark Coll Vy Cross School College