

(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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ÀàĚ qààvSya SyĚ 10% Nēn tSyaġa 'j' ' Sya ÀàĚ qààvSya SyĚ tSyaġa Dwatā Ācġ Šyua Ńĕ krāsý 'r' Sya SyĚ 31 taj é2016 mŠy ĀĀĀġ Šyua "aua nā n tSyaġa 'y' Sya SyĚ šyĚauĀĚ Ācġ Šyua Nēn SyĚ āġoĚ 1/4 wxé2016-2017 Šy āvŸ tSyaġa yġāġa Šyġ j; àu Ōām Šyġġġ ĩ

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. »ġĕ āġġā āġ šyġyŠy Nēn ĒĀšyā Zāġġm Ÿwġšāġāġā ħāġā āġġġā ZāšyĚ NēB

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

	Rs.		Rs.
ġġġ vā/ā (01.04.2015)		šyĚauā (Rent)	6000
Balance b/d (01.04.2015)	8000	wġġġā (Salary)	5000
Āwā Šyā āvŠyū (Sale of medicines)	48000	Āwācġuāġ (Medicines)	6500
qĒĀt ġĒġġā Šyġ (Consulation fees)	126000	DŠġġĒ Šyū šyua	
j; āġĒġġā ġġā Šyġ (Operation fees)	58000	(Scooter purchased)	12500
tSyaġa yġāġa yġšyĚauā		DŠġġĒ ġūu	
(Rent from house property)	6000	(Scooter expenses)	2000
ĒāġāuāyġġĒĒ (Gift from Patients)	5000	ġĒvāġūu	
		(Household expenses)	48000
		ġġġ vġ/ā (Bal. c/d)	171000
uāġā (Total)	251000		251000

šyĚauā Ÿġġšwġġā Šyā j Šyua "aua Nēakysya ; āōā sāġā wġġ ; qġġā āġġġġġġā Šy āvŸ Ÿwġ ; āōā sāġā Dġwġšyġ āġāwāy Šy āvŸ Ēquāġā ŠyĒmā Nēn DŠġġĒ ġūu Šyā 1/4 sāġā āġġā Ēquāġā yġġĒġġm Nēn tĒġġāyġġ ; āġĒġġā Āġy Ūy. 6000 vġġā rāšyġ Nēn SyĚ āġoĚ 1/4 wxé2016-2017 Šy āvŸ qġġāyġġĒĒ uāġū ; àu Ōām Šyġġġ ĩ

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 Šyua Ńĕ krāsý 'r' Sya SyĚ 31 taj é2016 mŠy ĀĀĀġ Šyua "aua nā n tSyaġa 'y' Sya SyĚ šyĚauĀĚ Ācġ Šyua Nēn SyĚ āġoĚ 1/4 wxé2016-2017 Šy āvŸ tSyaġa yġāġa Šyġ j; àu Ōām Šyġġġ ĩ

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