



# MATHS

## BOOKS - ARIHANT PUBLICATION

### BIHAR

#### TAXATION

#### Solved Examples

1. Kartika's monthly salaried income is Rs 30000. She contributes Rs 11000 towards GPF

and invests 500 in NSC's. She donates Rs 5100 towards Medical Research Centre (MRC), thus getting a relief of 100% on the donation. The income tax to be paid by her is

A. Rs 38603.25

B. Rs 25582.2

C. Rs 21232.4

D. Rs 29864.1

**Answer: A**



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2. Rajrani is a pensioner, getting pension of Rs 20000 per month. The income tax to be paid by her, when she does not make any saving will be

A. Rs 10000

B. Rs 11000

C. Rs 12000

D. Nil

**Answer: D**



3. Shyma is a senior citizen aged 71 yr. He works in a firm and gets a monthly salary of Rs 26000. He distributes Rs 45000 towards PPF and donates Rs 6200 towards PM's. National Relief Fund (deduction of 100% on donation). The income tax to be paid by him is

A. Rs 18921

B. Rs 17671.5

C. Rs 20000

D. Rs 22361.5

**Answer: B**



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4. Avtar Singh gets a monthly salary of Rs 55000. He contributes Rs 5000 per month towards PF and pays LIC premium (half-yearly) of Rs 3000 each. He also invest in infrastructure bonds to the tune of Rs 20000,

thus getting tax relief on its investment as well. The income tax to be paid by him is

A. Rs 63000

B. Rs 59650

C. Rs 55650

D. Rs 58650

**Answer: C**



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5. Ram purchased a cycle for Rs 2660 including sales tax if the rate of sales tax is 10%, the basic price of the cycle is

A. Rs 2418.18

B. Rs 2400

C. Rs 2318

D. Rs 2440

**Answer: A**



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1. Ashish has a total monthly income of Rs 9500 excluding HRA. He pays a premium of Rs 2000 half-yearly towards life insurance policy. The income tax paid by him is

A. Rs 1250

B. Rs 1260

C. Rs 1620

D. None of these



**Answer: D**



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2. Rajeev has a total monthly income of Rs 30000 excluding HRA. He pays a premium of Rs 3000 towards LIC and denote Rs 1000 towards Prime Minister's relief fund learning a relief of 100%. The income tax to be paid by him at the end of the year is

A. Rs 3260

B. Rs 3160

C. Rs 3360

D. Rs 44467.5

**Answer: D**



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**3.** Dr. BS Sharma is a lecturer in a government college. His annual salaried income is Rs 282000. He donates Rs 4000 to Charitable Trust, eligible for 50% deduction under

section 80G of Income Tax Act. He contributes Rs 30000 to his PF account, pays Rs 14000 as LIC premium and deposits Rs 20000 in public provident fund 675 is deduc... each month from his salary as income tax. the income tax, Dr. Sharma is to pay in the last month of the financial year, is

A. Rs 19770

B. Rs 4020

C. Rs 4200

D. None of these

**Answer: A**



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**4.** The annual income statement of Dr. Gautam, a Reader is given below

1.	Basic pay	₹ 182000
2.	Dearness allowance	₹ 19440
3.	House-rent allowance	₹ 48600
4.	City Compensatory allowance	₹ 4500
5.	Deductions	₹ 40000
	(i) Contribution to provident fund	₹ 1440
	(ii) Group insurance premium	₹ 12000
	(iii) LIC Premium	₹ 12000
	(iv) Tax deducted at source	₹ 20000

If Dr. Gautam has a self-occupied house, his

taxable income and the balance of the income tax, he is still to pay is

A. Rs 1482.80

B. Rs 6184.9

C. Rs 1248.80

D. Rs 1428.80

**Answer: B**



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5. Ram has a total salaried income of Rs 208000. He contributes Rs 600 per month towards PF. The amount of income tax to be paid by him is

A. Nil

B. Rs 3138

C. Rs 3813

D. None of these

**Answer: A**



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6. Subramaniam's annual salary is Rs 325000. He contributes Rs 4800 towards GPF and pay LIC annual premium of Rs 1200. Income tax he will have to pay in the year is

- A. Rs 41580
- B. Rs 3732
- C. Rs 16332
- D. None of these

**Answer: A**



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7. During the year 2002-03, Sharad monthly salary is Rs 24000 per month (HRA not included). His monthly contribution of GPF is Rs 3000. He also pays an annual LIC premium Rs 12000 and Rs 2000 as an annual instalment of the Unit Linked Insurance Plan 1971. Rs 600 are deducted each month from his salary as



income tax. The income tax payable by him in the last month of the financial year is

A. Rs 1230

B. Rs 1200

C. Rs 1260

D. None of these

**Answer: D**



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8. Namita's monthly salary is Rs 35000. She contributes Rs 1000 per month towards provident fund and pays Rs 9000 as annual LIC premium. The amount of tax she has to pay is

- A. Rs 14101.50
- B. Rs 19101.50
- C. Rs 12101.50
- D. None of these

**Answer: D**



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9. The annual income of Tabish (excluding HRA) is Rs 350000. He contributes Rs 5000 per month in his provident fund and pays an annual premium of Rs 8000 towards his life insurance policy. He also purchases NSC for Rs 10000. The income tax paid by Tabish in the last month of the year if his earlier deductions for the first 11 months for income tax were at the rate of Rs 1000 per month is

A. Rs 11

B. Rs 110

C. Rs 10980

D. Rs 21865

**Answer: D**



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**10.** Salman Khan's annual income is Rs 280000 (excluding HRA). He contributes Rs 4000 per month in his provident fund and pays an annual premium of Rs 20000 towards LIC. The

income tax paid by him in the last month of year if his earlier deductions for 11 months for income tax were at the rate of Rs 1000 per month is

A. Rs 5135

B. Rs 5137

C. Rs 15565

D. Rs 5315

**Answer: C**



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**11.** The annual income of Rohit (excluding HRA) is Rs 285000. He contributes Rs 5000 per month in his provident fund and pays an annual premium of Rs 15000, towards his life insurance policy. He also donates Rs 3000 to PM's Relief Fund (relief of 100%) Rs 8000 to a charitable trust (earning relief of 50%). The income tax paid by Rohit at the end of the year if his earlier deduction for first 11 months were at a rate of Rs 1000 per month is

A. Rs 6100

B. Rs 6200

C. Rs 6300

D. None of these

**Answer: D**



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**12.** Priya's monthly salary (exclusive of HRA) is Rs 30000. She pays Rs 10000 per annum towards her GPF and Rs 8000 as LIC Premium half-yearly. She also donates Rs 6000 to

Charitable Trust (a relief of 50% rebate). The income tax she has to pay in the last month of the year is

A. Rs 5000

B. Rs 1000

C. Rs 36540

D. None of these

**Answer: C**



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**13.** Mr. NP Sharma aged 69 yr get a pension of Rs 26000 per month. He contributes Rs 60000 towards PPF and purchases NSC's worth Rs Rs 10000. He also donates Rs 10000 towards PM's Relief Fund. The income tax he has to pay during the year is

A. Rs 2800

B. Rs 140

C. Rs 13335

D. None of these

**Answer: C**



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**14.** Shikha gets monthly salary of Rs 30000. She contributes Rs 3000 per month to CPF/GPF and Rs 34000 towards PPF. She also invests Rs 30000 in Mutual Funds getting tax relief upto a saving of Rs 100000. She contributes Rs 11000 to PM's Relief Fund and donates Rs 5000 to the college where she studied getting a relief on 100% and 50% of

the donations, respectively. If Rs 20000 is the tax deducted from her salary for 11 months, the tax deducted from her salary in the last month of the year is

A. Rs 45000

B. Rs 3782.5

C. Rs 54547.50

D. None of these

**Answer: B**



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