



# MATHS

## BOOKS - ARIHANT PUBLICATION

### JHARKHAND

#### TAXATION

#### Solved Examples

1. Kartika's monthly salaried income is 30000. She contributes 11000 towards GPF and Invests 500 in NSC's. She donates 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. ₹ 38603.25

B. ₹ 25582.2

C. ₹ 21232.4

D. ₹ 29864.1

**Answer: A**



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2. Rajrani is a pensioner, getting pension of 20000 per month. The income tax to be paid by her, when

she does not make any saving will be

A. rupees 10000

B. rupees 11000

C. rupees 12000

D. Nil

**Answer: D**



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3. Shyma is a senior citizen aged 71 yr. He works in a firm and gets a monthly salary of 26000. He distributes \* 45000 towards PPF and donates 6200

towards PM's. National Relief Fund (deduction of 100% on donation). The income tax to be paid by him is

- A. rupees 18921
- B. rupees 17671.5
- C. rupees 20000
- D. rupees 22361.5

**Answer: B**



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4. Avtar Singh gets a monthly salary of 55000. He contributes 5000 per month towards PF and pays LIC premium (half-yearly) of 3000 each. He also invest in infrastructure bonds to the tune of 20000, thus getting tax relief on its investment as well. The income tax to be paid by him is

A. rupees 63000

B. rupees 59650

C. rupees 55650

D. rupees 58650

**Answer: C**



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

A. rupees 2418.18

B. rupees 2400

C. rupees 2318

D. rupees 2440

**Answer: A**



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## Exam Booster

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

A. 1250

B. 1260

C. 1620

D. None of these

**Answer: D**



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2. Rajeev has a total monthly income of 30000 excluding HRA. He pays a premium of 3000 towards LIC and denote 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. 3260

B. 3160

C. 3360



D. 44467.5

**Answer: D**



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3. Dr. BS Sharma is a lecturer in a government college. His annual salaried income is 282000. He donates 4000 to Charitable Trust, eligible for 50% deduction under section 80G of Income Tax Act. He contributes 30000 to his PF account, pays 14000 as LIC premium and deposits 320000 in public provident fund 675 is deducted 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. 19770

B. 4020

C. 4200

D. None of these

**Answer: A**



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

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width="80%")>

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. rupees 1482.80

B. rupees 6184.9

C. rupees 1248.80

D. rupees 1428.80

**Answer: B**



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

A. Nil

B. 3138

C. 3813

D. None of these

**Answer: A**



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

A. 41580

B. 732

C. 16332

D. None of these

**Answer: A**



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7. During the year 2002-03, Sharad monthly salary is 24000 per month (HRA not included). His monthly contribution of GPF is 3000. He also pays an annual LIC premium 12000 and 2000 as an annual instalment of the Unit Linked Insurance Plan 1971. \* 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. 1230

B. 1200

C. 1260

D. None of these

**Answer: D**



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

A. 14101.50

B. 19101.50

C. 12101.50

D. None of these

**Answer: D**



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9. The annual income of Tabish (excluding HRA) is 350000. He contributes 5000 per month in his provident fund and pays an annual premium of 8000 towards his life insurance policy. He also purchases NSC for 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 1000 per month is

A. 11



B. 110

C. 10980

D. 21865

**Answer: D**



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**10.** Salman Khan's annual income is 280000 (excluding HRA). He contributes 4000 per month in his provident fund and pays an annual premium of 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 1000 per month is

A. 5135

B. 5137

C. 15565

D. 5315

**Answer: C**



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**11.** The annual income of Rohit (excluding HRA) is ₹ 285000. He contributes 5000 per month in his

provident fund and pays an annual premium of 15000, towards his life insurance policy. He also donates 3000 to PM's Relief Fund (relief of 100%) 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 1000 per month is

A. 6100

B. 6200

C. 6300

D. None of these

**Answer: D**

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12. Priya's monthly salary (exclusive of HRA) is 30000.

She pays 10000 per annum towards her GPF and

8000 as LIC Premium half-yearly. She also donates

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. 5000

B. 1000

C. 36540

D. None of these

**Answer: C**



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

A. 2800

B. 140

C. 13335

D. None of these

**Answer: C**



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**14.** Shikha gets monthly salary of 30000. She contributes 3000 per month to CPF/GPF and \* 34000 towards PPF. She also invests 30000 in Mutual Funds getting tax relief upto a saving of 100000. She contributes 11000 to PM's Relief Fund and donates 5000 to the college where she studied getting a relief on 100% and 50% of the donations, respectively. If 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. 45000

B. 3782.5

C. 54547.5

D. None of the above

**Answer: B**



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