

i) Sale value $\text{₹ } 25,00,000$
 5000×500

ii)

Cost of Acquisition $\text{₹ } 22,50,000$

$\text{₹ } 22,50,000$
 $(\text{FMV} \times 5000)$

\therefore LTCG $\text{₹ } 2,50,000$

\therefore 10% of tax $= \text{₹ } 25,000$

+ 4% Cess $= \text{₹ } 1000$

total
tax
liability $= \text{₹ } 26,000$

$$\text{ii) Sale value} = \text{₹} 25,00,000$$

$$\text{C-)} \text{ Cost of Acquisition } \text{₹} 13,10,433$$

$$\therefore \text{LTC} = \text{₹} 11,89,567$$

$$\therefore \text{Tax liability} = \text{₹} \underline{\underline{2,37,913}}$$

20%.

$$\times 11,89,567$$