

particulars	Amount
Capital gains	
Gross Sales Consideration = $5000 \times 500$	2,50,000
- 1% STT = 2500	<u>2500</u>
net Sales consideration	2,47,500
- COA	2,12,000
- 1% STT =	<u>2120</u>
Capital gains	<u>32,880</u>
(ii) residential property	
Gross Sales consideration	25,00,000
- COA $(1050000 \times \frac{317}{254})$	<u>13,10,483</u>
capital gains.	<u>11,89,517</u>
taxability on stock Capital gains	0
taxability on residential property	

capital gains =  $1189517 + 32880 = \underline{\underline{1222397}}$