

Particulars	Amount.
Computation of capital gains	
(-) Gross sale consideration $(5,000 \times 500)$	25,00,000
(+) Cost of Acquisition (5000×425)	21,25,000
Long term Capital gains.	3,75,000.
II Computation of shares on trade.	
Gross sale consideration. (5000×450)	22,50,000
(-) Cost of acquisition. (5000×425)	21,25,000
Short term Capital gain.	1,25,000
Total taxable gain/income	5,00,000
Computing tax liability.	
1) LTCG $\Rightarrow 10\%$ $(3,75,000 - 1,00,000)$ exemption. Section 54F	
$\Rightarrow 27,500$	
2) STCG $\Rightarrow 15\%$ $(1,25,000)$.	
$\Rightarrow 18,750$	

Add education & health cess @ 4%
 $\Rightarrow 4\% (27,500 + 18,750)$
 $= 1850$

48,100

Total taxable Income.
 $(5,00,000 + 48,100)$

$\Rightarrow 5,48,100 //$

Sl. No.	Particulars.	Amount.
	Gross sale consideration.	15,00,000.
	(-) Cost of Acquisition	13,02,000.
	$(10,50,000 \times \frac{317}{254})$	
	Long term Capital gains	<u>1,98,000.</u>