#### **Question I:**

- 1. Ask for base price
- 2. Ask for type of slab

# PRESENT GST RATE STRUCTURE

| Rate<br>slab | No. of items | Items   |
|--------------|--------------|---|
|              |              |   |
| 0%           | 183          | mostly agricutural produce  |
| 5%           | 308          | branded cereals, edible oils, insulin, footwears up to ₹1,000         |
| 12%          | 178          | Butter and other fats, pasta, diabetic foods, mobile phones, bicycles |
| 18%          | 517          | Vinegar, marbles, paints, plywood                                     |
| 28%          | 28           | Cement, auto parts, ACs, tobacco, a erated drinks                     |

Note: Besides, there are two more slabs of 3 per cent levied on gold, silver, semiprecious stones, and 0.25% on diamonds and others

Source: EY IndiaCentral Board of Indirect Taxes and Customs

#### 3. Ask

- a. Road Development Cess
- b. Road Tax
- c. Economic sess
- d. VAT
- 4. Price = Base Price + (GST+RS + Road Tax+ ES + VAT)\* Base Price
- 5. Total Tax VAT % =
- 6. Total price = Price + Price \* Total Tax VAT
- 7. Print Total price

## **Question II:**

#### Get input of Salary and find tax

- 1. If amount  $\leq$ = Rs. 2,50,000 then zero tax.
- 2. If amount  $\leq$  Rs. 5,00,000 then 5% of total income exceeding Rs. 2,50,000
- 3. If amount <= Rs. 7,50,000 then Rs. 12500 + 10% of total income exceeding Rs. 5,00,000
- 4. If amount <= Rs. 10,00,000 then Rs. 37500 + 15% of total income exceeding Rs. 7,50,000
- 5. If amount <= Rs. 12,50,000 then Rs. 75000 + 20% of total income exceeding Rs. 10,00,000
- 6. If amount <= Rs. 15,00,000 then Rs. 125000 + 25% of total income exceeding Rs. 12,50,000
- 7. If amount > Rs. 15,00,000 then Rs. 187500 + 30% of total income exceeding Rs. 15,00,000

First with If and second with function

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## **Question III:**

Age  $\leq$ =60 and income $\leq$ = 2, 50,000/ : 0% tax

Age  $\leq$ =60 and income $\geq$ 2,50,000 and income $\leq$ = 5,00,000 : 10% tax

Age  $\leq$ =60 and income $\geq$ 5,00,000 and income $\leq$ = 10,00,000 : 20% tax

Age  $\leq$ =60 and income above 10, 00,000/- : 30% tax

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Age >60 and age <=80, income <=3,00,000/: 0% tax

Age >60 and age<=80, income > 3,00,000 and income <=5,00,000 :10% tax

Age >60 and age <= 80, income > 5,00,000 and income <= 10,00,000: 20% tax

Age >60 and age <=80, income >10,00,000:30% tax

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Age >80 and income <= 5, 00,000/ : 0% tax

Age >80, income > 5,00,000 and income <=10,00,000: 20% tax

Age >80 and age <=100, income >10,00,000 : 30% tax.