Yashoda Girls' Arts & Commerce College, Nagpur



Department of Commerce

Assignment

Session: 2018 – 2019

1000 T 2-1 200 277.0 1 Name : Deema 3. Vishwakarima Stdn. : B. com. 4th Sem. and the second of Subj: Income Tax ear :- 2018-2019 Principal Girls Arts & Conserver Josh Regar, Regper-12

Sand Treatric Gram other Source of Man Sundal as Income grom. other Sources Justion 1. Computer income from other Sources Hr. Awaminathan who held the following 8.00D investment during the previous year 2019-20 S. 5000 OBVILLE CONTROL DOVE 3500. 13 Rs. 25,000; 12% Government Securites 2) Rs. 35,000; 10% Centeral Govt. Loon. 3) Rs. 50000; 12% Debentures, A very Tradingco. and 4> Rs. 40,000; 10% Kapala post Thust Bonds. 53 Rs. 30,000; 15% Depentures of a Limited her other Company (phlisted 0001 62 ks. 20,000; 10% years Notional Plan limited 7) Rs. 12000; 10% (Tax, Free) Benerturies of to converte Limited Company Confisted 0021 8) Rs. 10,000; 9% preterence shares of Govt. Poper mill. 65 20.000 . ON 10% TO 400.05 Nating alas Conflicate Xal Un 1st September 2019 he bought Rs. 1.1.1.1 50,000 10% Mahangstora Govt. Bonds for B 60,000, the interest being Dayable on 30 31 St December for this Pupose. Type cind Bunk changed Rs. 500 as Collection changes cipd 2%. Commission of Durchase Securities stantant under a quizzona 3.52 houen

Calculation of Income Inom other your Section 56-59 US - 574)	Ce of Mr - 8 P.y = 2019 Ay = 2019	umichathan. 3-2020 20-2021
Danticular	Rs.	Rs
income anon anon according	ship to	10 minister a
1) 25000, on 12% Govt. Securitie		- 8000
2> 35000, on 10% Central Govt.		3500
and the preter X at 1000		
voly trading co.		6000
bat and a construction of the inter		
1) 40000, on 20% Kandla post Trust Bonds		
5> 30000, on 15 % Debentures of a limited company (unlisted)		1.
63 20,000, on 10% to years Natinal plan Certificale.	Tax Free	-
7) 12000, on 10% (Tax Free) Depentiones of a limited	50-00	
Comapny (unlisted) Grass Interest Rs. 1200	Tune o	
2 Carmission on Parcage 2	E beim	
Jonoss up = Gnoss Interestx100 79.6	1001036	
= <u>1200 ×100</u> 79.6	-	1507
Shrikrupa	shedou	

	(Section)	
facester e de		Part int
	\$3 1,0000, 9% preference. Shares of Govt. poper mill Tax Free	1 with
	3> 50.000. On toy. Hishanashtag	
aliente valiente	Govt. Bonds (fon six manths)	2500 25007
	Deductions 13 Callection changes	500
alwin D. 14	method I lotten To oco pe de co	800
wand has	Income brom other downces	24507
The second se	Cabulate & Income Encina de	Arswen
2014-202	Action : - 56-59	
- 2090-209	UK: :- 57 (3) Abrt.	
540 DJX	15 ARDOO 75 Govt. of India	
Aure		
	Shrikrupa	

Page No. Data / / exertion 2. Arri Rohan is a businessmon dealing in stath on 2, of April 2006, the position of his investment was as under :-1) Rs. 48000, 7% / Gout of India Loan 2) Ry. 72000 9% (tax Free) Debentures Binlo , Listed, FOOZE Jute Hills 3) Rs. 10000 127. Debentures of Arya co. Ltd. 4) Rs. Sooro 7%. Reijastan Port. Logn. 500 5) Rs. 20,000 7%. Capital Investment Bonds. Forme Colculate, the income under the Theome head Snom other Sources. Answer :home drom other sources aculate of Shoi Kohan Section : - 56-59 Py - 2019-2020 0/5 :- 57(1) AY - 2020-2091 Darticular Amt. Amt. 13 48000 7's Gout. of India 3600 Loan . Shrikrupa

	Participant - Langer - Dans	and Com
	Contrainer and and a fill a	
amhastino	27 72000,9% (tax Ence)	Sunterne)
200 price singles	Debentures Berda Jute mills	
1.6	Itd . (Listed)	
A second a	Gnoss: 6480 × 100	-
000724	= 7216	7216
1703	35 70,000, 12% Depen. of	
0.0000 00	and Anye could . the total	12-1900
< 000011 h	Thuridiges evelopien entered of Sugar	
CTUE!	4) so ooo 7% Rajastan	0
1997	Sout . Loop Comp const up that (8500
const.	5) 20,000 7%. Capital	les sm
chin an	Investment Bands Tax Free	_
Phagant		15516
	Whe chose the assessment of a	
A FILL	I have anom other sources	1.5,516
1000	Marcoma forom thousen purphers	o TRIBNOV
- 20.17	and a settle settle and a settle the	t= ison
NE-TOOR -	P.W.SODE-DW	
-		
A ANDA	A CONTRACTOR OF A CONTRACT OF	
	Man 2 million from the contract with	
	Shrikrupa	

Paga Nó. Income from House property Date Duestion : Naganjun owns to, houses the particultures Previous ane. given belas 900 year 2006-07 Pauticulars House A House B 3.28 Rs. Rs. SE000 212F Standaro Rent 86000 Rent Received 36000 Nil Fair Rent 42000 62000 VOL-PA Plunicipal Voluction 24000 44000 Manapal, Tames (paid) 1200 2200 Municipal Tanes (Due) 3500 1200 1200 Graund Rent paid 1000 500 Interest on loon Par Construction 15000 20000 signific sectored empute. Income from house propety The assement year. Jan house property home grom Ms. Nagenjun A.y-2007-2008 P.Y 2006-07 manufally terrar and in the in the Shrikrupa

	Pige No		(Ser)	
X	olon Solany Date	where then	Contract -	
1.	House 'A' (led out)	Ant	Ant	Amt
Carolance	CREETES CHARGE THAN			(UILLIGH)
the second second	7) Faish Rent	100000000000000000000000000000000000000	1000	-
1.85	25 Municipat Valution		Salare	
L	(which over 15 more)		- 111	5 6. A 10
	3) Standard Rent	to the		-18 319
15512	which ever is less (1.811)	36000	208 44	In the
stand a	A JOL OF TOP Y			
	41 Rept Received	36000	mat	
	(which even is mornell)			Renth
ANA POOL	& iv - Municipel Tancest	- ailting	1200	
	Thomas of the sound	0 343	34 800	antineo
ra bai	-Deductions (US24)	hindler	and (a	1000
	is Interest on loon			String
The cost	Income from Letout have	maine	19800	19,800
hospital	Setta PRO di Flaretta		it to	
	House B ' (self occupit)	hote.	Lines -	-Jall-
dan	Annual Value	Althour	NILE	
primare	- Deductions (15 24)	brind	stice	No.
100 Ann	Interest on loan	appe of	20000	-20000
/	c Com. Per 500 1	t pe	Daie	
20.11	Loss Arrom house	Auret	2M 38	(-)200
	Property	trare	SEGOR	
0 1			0	-
हैर्वकेषु म	enand arthous enand	C Steam	X	
	en the A.Y. 2017-18	p reserved	B .RM	
				-
				1
	Shrikrupa	1	Shelleng	

Paga No. Theome known Salary Date / / the / too hal Mannaka Al Mr. Sunesh Bele is enployed in a Conpany in a mumbai neceived the following galaus. porquites. from his enployer during the Previous year 2017-18, showful at 2) Basic Pay Rs. 160000 P.M. 2) He also gets D.A at 201. A his Basic 3) House ment dowanne & R. 2500 P.M. 4) Entertainment allowance of Rs. 700 P.M. 55 Wardens allowonse of Rs. Soo P.M. 6) Free medical treatment was availed him and his family members in a hospital owned by the conpany. The cost of such treatment in any other pospital have been Rs. 2000g. would 7) He owns a car which he used for office and private menpose. The nunning maintenance expenses of the cur are. Duid by the com. Rs. SUD /ober 82 Ms. Swresh is paying Rs. Socro p.M. as house ment. Compute taxcade income prom salary of Ma. Sunesh loss the A.Y. 2017-18. Shrikrupa

emputation of Income from Salary Solution Mar Suresh Bile 35 Previousy. 2017-18 (CUSTO A.y: 2018-2019 19900 Panticulars 261.60 Rs. Re. NV1 Hirs ED In And 1) Basic Salary Cto (16000x12) 192000 Sallot doconar. 25 Deanness Allowance Loyof ship 11 38400 Ententainment Alburance 8400 4) Wanders Allowance of (room? 9600 > force medical peatment in Nill a hospiter owned bythe Company 5) He own curused pur both punpase exp. paid by the company Exempted Nill F) House orent allowance 25000x12 80000 EXa) House crent allowonce 80000 6) House prent allowcine paid 36000 -10% of Salary 19200 16800 Shrikrupa

Page No. Date (c) 50% of salary MAL MAN 201410 (192000) 96000 1 ess - asb, c, which ever is 16800 059 12900 Grass solary 261600 - Q1 Deducation N/S Nit AS SOOL 5 62 261600. heme. from folunu 410000 8210 DADI JOAC SEA gpuf Hout Hart mall Mal Esternel a and a support allow the second of They have that allowing 00000 L'I HOLLE TRATE OFFICIALISE POTO 19 2073 16800



Page No. 1 Dans X4 106 1 2020 TOPIC 1. Mean, Median and mode merits demerits and problem with Solution. Standard deviation 2 problem with Solution. 2. 3. Business mathematics & problem with answers. Shrikrupa

Page No. 3 on 14 helenat Date 14 106 2020 Mean What is mean? Q. Ans: Mean is an essential Concept in Mathematics and Statistics. The Mean is the average of the most Common value in 0 Collection a Numbers. Statistics a measure of Central Tendency of a pubability ribution along mp It is also Juli Value MEAN : Anithmetic Average) a' alculation of mean in individua Series: Steps : Dattain total Size and denote minin the following formula: 5 M where. Stands for mean a Stands lay Joils item. B Nimber NASEAL Shrikrupa

Page No. 4 -14 / re/ 2020 Date 14 106 2020 Arithmetic Mean: It is also known is defined as the sum mean all items divided by the number 0 items. 2014 Menits of Mean is simple to understand Casy to Callul and is based and every item of the Series. Rach effected least by facturation Sampling. It 1 alunt either Side an olit Demenits mean. It is affected en items. tHAMA IIV28 mpartance Value and larger ess important -Smalley Values. is not an actual value in the deiter al autor of mean in Continues Series: abtain the mid - value (mid Shrikrupa

19 19/2021 Page No. 5 Date 14/06/2020 point) of each class and denote them by M.V. 1. aller 2) Take an assumed mean and denote it 'x' 3) From mid- value and each class deduct the assumed mean and denote it by dix. 4) Multiply the respective frequency of each class by these deviation bund denote by For and obtain total Efdx. Librian of realian to indu 5) Apply the farmula 3 Plan + Efdx a=x station I ma smare MALL The Shrikrupa

Page No. 6 14/106/2020 Date 14 106 202 Median what is Median? Q. Aus: Median a Statistical Measure that determines middle vale dataset liste in ascending louder. e. Fyon smallest divides largest 1 The measure lower half from the high er half of the dataset. Along mode, medias is measure of Central tendency. MEDIAN -(Calculation of median in individual Series. Steps:) Avrange the data in ascending ander of magnitude. Apply the formula Median Size of (1+1) the item M= median would be value of Variable of the size of item which Shrikrupa

Page No. 7 14 10 12 20 Date 14 /06 / 2020 is abteined as mentioned above. If the number of size of item is in decimal point then apply the following farmula and obtain the median. Calculation of Median from Continuous Servies. Steps: Annange the Series in accending 10 0 2) Find the cumulative frequency 3) Determine the particular class in which the value of Median. use (n) as mank of median and Apply the farmula of interpolation far deter mining the exact value of median. Median = 1, + 12 - 1, (m-c) tables official 21 -FT Shrikrupa

Page-No. 8 -14 fat / 2080 Date 14 106 2020 - lower limit of Median where geroup. 12 - Upper limit of median group. fl Enequency of Median group. - Rank of the median M - Cumulative frequency class preceding + Median group Median Median is the Middlemait en of the series, provided the is arranged either in Ren 28 scending order an in descending ander magnitude 0 mainine wat Merits Median : It is simple to understand and rigid to define. easy to calculate . It 18 deter Shrikrupa

10 10 100 2020 Page No. 9 Date 14 106/2020 mined by graph. It is not changed by addition of some items. Demenits of Median: Tt is necessary to averange the data for Calculating Median. It is affected by sampling fluctuations. It is not suitable of algebraic method. Made Carrie mitemne Mode 9. What is the mode? Ans: The mode is the value that appears most frequently in a data Bet. A set of data may have one mode, more than, ou no mode at all other popular measures of Central tendency include the mean. on the average of a set, and the median, the middle value in a set. Mode is the item which repeat the highest time. Shrikrupa

Page No. 10 -Pt /00/2029 Date 14/06/2020 Mode : It is the value which orige most prequently in a set of tion absey Va on the point 61 maximum frequency. po sitional Valu em which Q.C represents may number of times in the series is known as mode. Morito of mode : Mode lan be determined inspection. It is easy to calculate. determined gegaph. affected treme Items Demerits of mode: It is not stable average, many times, it is difficult determine mode. The value 10 is not based on each and every item Shrikrupa

1 <u>2</u> 6/2020	Page No. 11 Date 14 / 06 / 2 0 20						
Q1.	Astern th	median	ne,	5	Section.	Arto	20
Mariks	10-20	20-30	30	2-40	40-50	50-60	60-70
f	2	1		1	2	1	3
	1300	10.0F PH	R.		(ame)	Th	
		69. 1		1520	100 80	Rel	_
Solution		167		12.	- 4d	130	Sec. 1
		FOR			2-50	4	
	Marks	NO. of Sta	ident	Mid -	Value	Dev. From	nasav.
	LM)	(7)		CM.	V)37-	(dx/x	=35)
	T Chastel	101	2	1.3	ado 3	SR.	South .
	10-20	2	32	15	st les	- 20	
	20-30	1	1	25	5	-10	
	30-40	1	-	35		aletion O	
500	40-50	2	45 50		01+100		
or Ge	50-60	1	(1) 55		5	+20	
6	60 - 70	3	1	65		+ 30	,
	63	a series	6.9		2008	201	
	236	0.01.23	167		02-	20	
	Dev. Fron	as av.	a	= X	+ Efd	x	
Tares.	Nr.G	(dx)	59		01	50-	
	15 A	100	38			60 -	
	- 40		F	35 -	+ 30	-07	12.02.1
/	- 10	Linger			10		
-	0		2=35+8				
	+20		= 43				
	t 20					nis 43	3 Manks.
	+ 90			1.8	and the second		
	Efdx =	80 ' '	,		1 1	SU-IR	
1.18	Surraya						

1 6/2020					No. 12 14/06/2020
Q2.	Determine table.	Ħ	he media	n fro	n the following
2.4	Theome Relow 30	and l	NO.OF Pe		7
	30 - 40 40 - 50		167 207	least 1	Solution-
(201 02 04) (X#35)	50 - 60 60 - 70 70 8 above	(m)	65 58 10	8	NaM.
Solutions		1	2	30	20-
0	Income (m)	NO.	of Person (f)	la	mulative equency (f
02	20-30 30-40		69 167		69 236
	40-50 50-60 60-70		207 65 58	2 - 1	443 508 566
	70-80 -		10		576
		= 4	576	22	t
Advanta S P	2 s raph d & m				1

Page No. 13 15 111/2020 Date 14 /06 / 2020 Q 2. W Commeter angele allering the show m = size of n the item 1.10 300 = Size of $\begin{pmatrix} 576 \\ 2 \end{pmatrix}$ th item. 110 = size of (288) th item. Size of (288) thitem which lies in the group of 40-50 By interpolation: $= 1_1 + 1_2 - 1_1 (m - c)$ fi (288-236) = 40 + 50-40 207 = 40 + 10 (52) 283 207 = 40 + 520 27 207 = 40 + 2.51 = 42.51 This Median is Rs. 42.51

8	Page No. 14 Date 15 106/2020
93.	Compute mode from the following
Age :	10 20 30 40 50 60
NO. OF Persoons	15 32 51 78 97 110
	= Size of (222) to still =
Age	Tallybans I II II IV V VI
0-10	15 7 7
	+32 51
10-20	T 17 36 1 1
20-30	III. 19 - ,63
20 / 0	46 + 965
30-40	TIT III 27
40-50	TIL 19 259 732
50-60	I 13
	Shrikrupa

Page No. 15 15/10/2020 Date 15/06/2020 altophyd Deviction Mode lies in group of 30-40 By Interpolation: 0 1.10 $= 1 + f_1 - f_0$ (12-11) $2f_1 + f_0 - f_2$ = 30 + 27 - 19 ((40-30) 2(27)-19-19 adjoin the todal & = 30 + 8 X10 anicestal 16 when when by (2 = 30 + 80 = 30 + 5 = 35 9016 12 TO 1010 3 Thus mode is 35 years. Cloubs showed by the states as 1 and in a faithall Realan aller as Laterate set to concer sac Shrikrupa

Free 11 1 5 1 1/2 0 20 Page No. 16 Date 15 106 2020 Standard Deviation (0) edulation of standard deviation in Individual Servies: Steps: D) Take the deviations of the item from an absumed mean and denote these deviation by dx. 40 20 2) Square these deviations and ablain the total 222. Apply the following farmula. 3) Eda Eda 2 S.D. = 0 = 9.1 Goals scored by two tearms Aand B in a football Season were as follows. State which Jean is nore Constant. Shrikrupa

18 1/2020	Page In Data 15 1				1	Page No Date_/5_/	17 106/2020
	NO. NO.	rall	N	n. at ma	tches	pla	und
	NO.01 0 BLOHED	ina	27	Eam (H	H)	(Tea	mB)
	match		-	2. 9	-1-1	:010	148.60
	0			27		1	7
	1	_		g			9
	2		Sil	8		6	10
- (4		1.1.2	5	0.5		3
	Part I						
		-		- Call	1		
	0 2	2	Tea	mA	15	0	
	Uto als Siered						Dev.as.a
	in a match	match	28	as.av.X	EI.	XF	Squared X.
	(m)	(f)	<u></u>	(ob/x=2)		fdx)	(fob)2
	0	27	8 c	3-2	-	-54	108
	1	9	E	-10		-9	9
	2	8	74	10	-	0	0
	3	5	-	+1		+5	5
	4	4	1	6.1+2	1 mg	+8	16
-/-		n.r	201	G X		1 50	Efekt=138
	The state	N=5	5	- 1(Ea	_		Ster = 130
	a=X	+ 4	fda		-		~
	4-11		n	23.587		187	0 5 10
	Shrikrupa					Steran	

Page No. 18 Date 15 106/2020 = 2 + -50 53 Read Diane A. = 2 - . 94 = 1.06 $\leq fd \chi^2$ S.D. = 0 = 2 Efdx n n 2 -50 138 -= 53 53 ~ Malant = 1 2.60 - (-94)2 = 2.60-.89 0 = 9 1.71 21, =+1.31 $C.V = \frac{\sigma}{\alpha} \times 100$ 1.31 ×100 1.06 1013 + X = 1 = 123.58%

02 aug Page No. 9 Date 15/06/2020 an 15 101 1 500 Calculate the standard deviation of 9.2 the following Series 1 •• Mark maye than 0 10 20 40 50 30 60 70 50 25 Student : 100 NO.0/ 90 75 15 5 0 Solution: da(25) i (10) Fdx fdx X f m.v -2 -20 -20 40 5 0-10 10 -10 15 15 -1 10-20 15 -15 25 25 0 0 20-30 0 0 25 35 25 25 30-40 +10 +1 45 40 20 +20 40-50 10 +2 90 50-60 55 10 +30 +3 30 65 60-70 5 20 +40 +4 80 Efdx Efda N=100 = 60 290

Page No. 20 0115/15/2020 Date 15 /06/2020 estandard deviation -> (0): 1.1 xi Efdx 2 Eda 5 -1 n XIO 2 60 290 100 = 0.03 XIO $2.90 - (0.60)^2$ = XIO 2.90 -0.36 = my defend i for Alx for XIO 2.54 = 1 0 15 = 1.594 ×10 159.4 120 00 1 = Shrikrupa

Page No. 21 1202/10/ 2021 Date 15/06/2020 Business Mathematics Mathematics is the soul glany business Primari business. Because a the transaction o revolves around Moducts money ar monetary venont money maker antremely Importo Sufficient knowledge Stics! of business (DMes. lundamental 1+ deals win Carely ant topis one needs +0 Thet pusiness related alculations! No. here we are going to leave about mathemetical tools needed for business alculating along with their applications Dequence and Swies is a collection of objects, Set FI a Can think of a Dequence as a Collection with its D abjects arrange en a fixed linear pattern. Means a the elements lans Shrikrupa

Page No. 22 Date 15/06/2020 mal 15 1 861 2020 a particular Scheme and thus unlike ets, these elemen Can't inter places. Change May LUSICP anon rule governing dirence Series. nothing lelition 0 Seguence. knowledge 0 these two topics Comes Very handy will working with Anoblems related to lo mpound interest, recurring deposits etc. Arithmetic progression: Anarithmeti no question Sequence ay arithmetic the Sequence dillegence betweer Lonsec enne On between IDHONIE the Consecu John 1 exence as the Common di lown denoted by Shrikrupa

ASS ALL ALLASS Page No. 23 Con 15 108/ 2420 Date 15 106 2020 2. Geometric Auguesion : A geometric Sequence 6 in which Auguerion alter lingt its element Valtained tiplying Nuceding elements lontan Hation Which alled the Common 18 denoted by R. Mathematics is an important part Manaying business. Business and in hand this is mathematics go hand puripess deals with of Cause money and money encompasses everything in There Jost tra a need Some everyone to manage money 98 decisions Doint ag the other to take neguires everyone ashich Know Mathematica Commercial organizations ties in accounting inventory CIRP muth Manketing Kales lay Manacumen analysis. and linancial axting help you know the financial larmulas fractions; measurements involved in interest (al culation, hire rates, Salar Calculation, for Calculation etc. Shrikrupa

Page No. 24 Proving 28 Date 15 / 06/ 2020 Find the amount of Rs. 40,000 at 12%. Q.1 per annum in 4 years Compounded guarterly. Solution Here: P = 40,000; R = 12%. P.a. (quarterly N=4 years (quartely 16) NOW: A = P/I + R100 16 A= 40,000 /1+3 100) = 40,000 (1.03)6 = 40,000 × 1.6047 = Rs. 64, 188 Q.2 The amount with Compound interest of a Certain principal at 57. p.a. for two years in Rs. 35280. Find gut the principal. (May 2009) Shrikrupa

Page No. 25 Date 15 106/ 2020 Ans: A= 35280, P=?, N=2, R=5%. $A = \left(\frac{1+R}{100} \right)^{N}$ $35280 = P(1+5)^2$ $35280 = P(1+0.05)^2$ $35280 = P(1.05)^2$ 35280 = P.1025 P/1:331 -1 P= 35280 1.10259128.0 = 1483-50 principal is Rs. 32000 Q.3 The compound interest of a certain Sum fat 3 years at 10% P.a. interest is RS. 1489.50. Find the simple intere of his sum at the same rate and for the Same period. Shrikrupa

Page No. 26 Date 15 1061 2020 Solutions Compound interest R8= 1.489.50 Rate of Compound interest (R) = 10%. Pa. Time (T) = 3 yearus Let sum of principal (P) = RS. P Compound interest = P (I + R) - P 1489.50 P (1 + 10 3-1 P(1.331-1) = 0.331P = 1489-50 0.331 P=4500 principal = RS 4500 Rate of simple interest @ = 10% P.q. Time (T) = 3 years Simple interest = PXRXT. 100

	Page No. 27 Date 15 106/2020
1	Date 15 106/2020
	= 4500 × 10 × 3
	= 4500 x 10 x 3 100
1	
	= 1350
	Attazo All
	Jatob l'
	Phone 20
	Principal Girls Arts & Country Week hagst, Nerpur-16
	E Up is
	(A. F.))
	/
-	