

Corporate Tax 3rdsem

Unit - IV

part - IV

8. Following particulars of the income have been submitted by Bharat Co-operative Society, Formulated for the A.Y. 2020-21 :

	(Amount in Rs.)
(i) House property not occupied Rs. 1,00,000; Municipal tax paid Rs. 10,000 (the house let out for business purpose)	
(ii) Income from credit facilities to its members	90,000
(iii) Income from marketing agricultural products of its members	40,000
(iv) Profit from other business	4,80,000
(v) Income from other Co-operative Societies	40,000
(vi) Dividend received from an Indian company	23,750
(vii) Long term capital gains	60,000
(viii) Income from lottery (net)	81,000
(ix) Donation to P.M. Relief Fund by cheque	50,000

Compute the total income and net tax liability of the society.

16

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Dr. H. C. Mehrotra, Dr. S. P. Goyal



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