

# Capital Gains Tax Computation Sheet (Unlisted Shares)

## Personal Details

|                  |            |
|------------------|------------|
| Name of Assessee | John Doe   |
| PAN              | ABCDE1234F |
| Assessment Year  | 2024-25    |

### Details of Unlisted Shares Sold

| Company Name  | No. of Shares | Date of Purchase | Date of Sale | Purchase Cost (₹) | Sale Value (₹) | Indexed Cost of Acquisition (₹) | Capital Gain (₹) |
|---------------|---------------|------------------|--------------|-------------------|----------------|---------------------------------|------------------|
| ABC Pvt. Ltd. | 1,000         | 15/02/2012       | 18/09/2023   | 2,00,000          | 7,50,000       | 3,30,000                        | 4,20,000         |

### Computation of Capital Gains

| Particulars                         | Amount (₹)      |
|-------------------------------------|-----------------|
| Total Sale Consideration            | 7,50,000        |
| Less: Indexed Cost of Acquisition   | 3,30,000        |
| Less: Expenses on Transfer (if any) | 10,000          |
| <b>Net Long Term Capital Gain</b>   | <b>4,10,000</b> |

### Important Notes

- Unlisted shares held for more than 24 months qualify for long-term capital gains treatment.
- Indexation benefit is allowed for long-term unlisted shares while computing the cost of acquisition.
- Capital gains from the sale of unlisted shares are taxed at 20% (plus surcharge and cess as applicable).
- Keep documentary evidence of purchase, sale, and related expenses for audit and tax filing purposes.
- This is a sample computation sheet; consult a tax advisor for your specific cases.