

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 (â‚¹)	Sale Value (â‚¹)	Indexed Cost of Acquisition (â‚¹)	Capital Gain (â‚¹)
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 (â‚¹)
Total Sale Consideration	7,50,000
Less: Indexed Cost of Acquisition	3,30,000
Less: Expenses on Transfer (if any)	10,000
Net Long Term Capital Gain	4,10,000

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.