

# Section 112A Compliant Capital Gains Statement

## Investor Details

**Name:**

John Doe

**PAN:**

ABCDE1234F

**Statement Period:**

1 April 2023 - 31 March 2024

## Summary of Capital Gains under Section 112A

Type of Asset	ISIN / Script Name	Date of Acquisition	Date of Sale	Qty	Sale Value (â,')	Cost of Acquisition (COA) (â,')	FMV as on 31 Jan 2018 (â,')	Expenditure on Transfer (â,')	Net Capital Gain (â,')
Equity Share	INF0000001/ABC Ltd	15-Jun-2017	10-Feb-2024	100	2,50,000	1,20,000	1,50,000	500	1,29,500
Equity Mutual Fund	INF0000002/XYZ Equity Fund	25-Dec-2016	18-Mar-2024	200	3,40,000	1,80,000	2,00,000	800	1,59,200

**Total Long Term Capital Gains (LTCG) under Section 112A:**

â,12,88,700

## Important Notes

- Section 112A deals with taxation of long term capital gains on sale of listed equity shares and equity-oriented mutual funds, where STT is paid.
- Long term capital gains up to â,11,00,000 in a financial year are exempt; gains above this limit are taxed at 10% (plus applicable cess/surcharge).
- The cost of acquisition for assets acquired before 1st February 2018 is taken as the higher of actual cost or fair market value as on 31 January 2018, subject to specified conditions.
- This statement is intended for tax filing and compliance purposes for financial year mentioned above.
- Please verify all entries and consult your tax advisor for any clarifications.