

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 (₹) | Cost of Acquisition (COA) (₹) | FMV as on 31 Jan 2018 (₹) | Expenditure on Transfer (₹) | Net Capital Gain (₹) |
|--------------------|----------------------------|---------------------|--------------|-----|----------------|-------------------------------|---------------------------|-----------------------------|----------------------|
| 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:

₹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 ₹1,00,000 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.