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home / math / average calculatorPlease provide numbers separated by a comma to calculate the average of the numbers. RelatedStandard Deviation Calculator What is an average? The term average has a number of different meanings. Most generally, it is a single number that is used to represent a collection of numbers. In
the context of mathematics, "average" refers to the mean, specifically, the arithmetic mean. It is a relatively simple statistical concept that is widely used in many areas. The equation below is one of the more commonly understood definitions of the average: where the sum is the result of adding all of the given numbers, and the count is the number of
values being added. For example, given the 5 numbers, 2, 7, 19, 24, and 25, the average can be calculated as such: Average = = 15.4 Use this calculator 1: Calculate the percentages of a number. For example: 80% of 70 = 56 Calculator 2: Calculate
a percentage based on 2 numbers. How much is 80% of 70.70 = 56.0000 80\% of 70.70 = 56.0000 8
of 70.52 = 56.4160 \ 80\% of 70.77 = 56.6160 \ 80\% of 70.70 = 56.6240 
70.06 = 56.0480\ 80\% of 70.31 = 56.2480\ 80\% of 70.31 = 56.2480\ 80\% of 70.56 = 56.4480\ 80\% of 70.82 = 56.6560\ 80\% of 70.82 = 56.6560\ 80\% of 70.82 = 56.6560\ 80\% of 70.83 = 56.6480\ 80\% of 70.83 = 56.6480\
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56.1040\ 80\% of 70.38 = 56.3040\ 80\% of 70.38 = 56.5040\ 80\% of 70.89 = 56.7120\ 80\% of 70.89 = 56.7120\ 80\% of 70.16 = 56.1200\ 80\% of 70.89 = 56.7120\ 80\% of 70.90 = 56.7120\ 80\% of
 56.5280\ 80\%\ \text{of}\ 70.91 = 56.7280\ 80\%\ \text{of}\ 70.19 = 56.1360\ 80\%\ \text{of}\ 70.42 = 56.3360\ 80\%\ \text{of}\ 70.67 = 56.5360\ 80\%\ \text{of}\ 70.92 = 56.7360\ 80\%\ \text{of}\ 70.93 = 56.7440\ 80\%\ \text{of}\ 70.19 = 56.1520\ 80\%\ \text{of}\ 70.44 = 56.3520\ 80\%\ \text{of}\ 70.42 = 56.5520\ 80\%\ \text{of}\ 70.94 = 56.7520\ 80\%\ \text{of}\ 70.94 = 56.75200\ 80\%\ \text{of}\ 70.94 = 56.75200
56.1600\ 80\% of 70.45 = 56.3600\ 80\% of 70.45 = 56.3600\ 80\% of 70.97 = 56.5600\ 80\% of 70.97 = 56.7600\ 80\% of
56.5840\ 80\%\ \text{of}\ 70.98 = 56.7840\ 80\%\ \text{of}\ 70.98 = 56.7840\ 80\%\ \text{of}\ 70.44 = 56.5920\ 80\%\ 
to Section 80. Assessee paid tax on Total Income. It might be possible that assessee earn income from business A & Income from business B under the same head i.e. P/G/B/P. Similarly, it might also possible that the net result of one
head is Losses & on the other hand Assessee earn positive income from business head is Rs 4 Lacs. Similarly, it might also possible that net result is total losses during the Previous year after considering all the five heads. Section 70 to Section 80 deals
 with the treatment of losses under Income Tax Act, 1961. This chapter is divided into two parts: Part A - Set off Current Year Losses i.e. in the Next Assessment Year A is divided into two Parts: Set off within same head of Income in the Current Assessment Year. Set off Current Assessment Year A is divided into two Parts: Part A is divided into
 against other head of Income in the Current Assessment Year. Fire-Head Adjustments. (Section 70) > Set off the Losses of one head of Income with another source of the treatment of the Losses of one head of Income with other
head of income in the current Assessment Year. For Example: Losses of Business head set of against Capital gains Income i.e. Inter-Head Adjustments. (Section 71) > After setting if any losses still remain then it will be carried forward to next Assessment Year. (Section 71) > After setting if any losses still remain then it will be carried forward to next Assessment Year.
very clear that First we have to settle the Current Year affairs & then only we can move to Next Assessment Year. B) Section 70 of the Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in Income tax Act I.e. Intra-Head Adjustments > Generally, there is no restriction in In
Long-Term Capital Losses can't be adjusted against Short-Term Capital Gains. Losses from Speculation business Income. Losses from Speculation business Income. Losses from Speculation business Losses from Speculation business Income. Losses from Speculation business Income.
 Important Notes: i) Losses of Short-Term Capital Assets can be adjusted against both LTCG & STCG. ii) Losses from Speculation Business, 35AD Business, Owning & Maintenance race horses can be adjusted against income from speculation business Income From
35AD Business Income from owning & Maintaining Race Horses. iv) Losses of Self- Occupied House property can be adjustments. Short
 Examples on Section 70: i) Short-Term capital Gains = Rs 50,000/- (LTCG) ii) Long-Term Capital Gains of Rs 1,20,000. Total Income from Capital gains = Rs 20,000/- (LTCG) iii) Long-Term Capital Gains = Rs 20,000/- (LTCG) iii) Long-Term Capital Gains = Rs 20,000/- (LTCG) iii) Long-Term Capital Gains of Rs 1,20,000. Total Income from Capital Gains = Rs 20,000/- (LTCG) iii) Long-Term Capital Gains = Rs 20,000/- (LTCG) iiii Long-Term Capital Gains = Rs 20,000/- (LTCG) iiii Long-Term Capital Gains = Rs 20,000/- (LTCG) iii Long-Term Capital Gains = Rs 20,000/- (LTCG) iii Long-Term Capital Gains = Rs 20,000/- (LTCG) iii Long-Term Capital Gains = 
(LTCG) iii) Long-Term Capital Loss of Rs 1 Lacs can't be adjusted against Short-Term Capital Gains = Rs 1,40,000 (STCG) & Rs 1 Lacs Losses of Long-Term which will be carried forward. iv) Normal Business Loss of Rs 6 Lacs can't be adjusted against Speculation Income under the head Capital Gains = Rs 1,40,000 (STCG) & Rs 1 Lacs Losses of Long-Term which will be carried forward. iv) Normal Business Loss of Rs 6 Lacs can't be adjusted against Speculation Income under the head Capital Gains = Rs 1,40,000 (STCG) & Rs 1 Lacs Losses of Rs 6 Lacs can't be adjusted against Speculation Income under the head Capital Gains = Rs 1,40,000 (STCG) & Rs 1 Lacs Losses of Rs 6 Lacs can't be adjusted against Speculation Income under the head Capital Gains = Rs 1,40,000 (STCG) & Rs 1 Lacs Losses of Rs 6 Lacs can't be adjusted against Speculation Income under the head Capital Gains = Rs 1,40,000 (STCG) & Rs 1 Lacs Losses of Rs 6 Lacs can't be adjusted against Speculation Income under the head Capital Gains = Rs 1,40,000 (STCG) & Rs 1 Lacs Losses of Rs 6 Lacs can't be adjusted against Speculation Income under the head Capital Gains = Rs 1,40,000 (STCG) & Rs 1 Lacs Losses of Rs 1 Lacs Losses 
head Business = Rs 2 Lacs which is speculation Income. v) Normal Business Loss of Rs 1 Lac which will be adjusted against other heads of Income. C) Section 71 i.e. Intra-Head Adjustments: i) Generally, there is no restrictions of setting of
 Losses from one head with Income from other heads. Exception to this rule is also there in Section 71. ii) Where the net result of any head of Income is loss & such loss represent the: Losses from Specified Business L
Capital Losses or Long-Term Capital Loss Then these losses will not allow to set off against Income at any cost. iii) Where net result of House Property head is Losses such loss can be set off against any cost.
other head only to the extent of Rs 2 Lacs. Balance Losses from Normal business Rs 10 Lacs can be adjusted against House Property Income without any restrictions. For Example: Losses from Normal business Rs 10 Lacs can be adjusted against house
Property Income of Rs 8 Lacs. Illustration: Losses from Speculation Business A - (Rs 8 Lacs) Income from Speculation Business B - Rs 4 Lacs Income from House Property -
                                                                                                                                                                                                                                                                                                                                                                                                                Rs 3 Lacs Ans- Losses from One speculation business can be adjusted against other Speculation Income. No Restriction at all. Therefore, net result of Business head is
losses of Rs 4 Lacs which represent Loss of speculation Business A is normal one then net Result of business A is normal one then net Result of business head will be loss of Rs 4 Lacs which represent Loss of Rs 4 Lacs which represent Loss of speculation Business A is normal one then net Result of business A is normal one then net Result of business head will be loss of Rs 4 Lacs which represent Loss of Rs 4 Lacs which Rs 4 Lacs which represent Loss of Rs 4 Lacs which Rs 4 Lacs 
Points with respect to Losses under the head Capital Gains (i) Losses from House Property head to the extent of Rs 2 Lacs can be adjusted against Capital Gains income whether Short-Term or Long-Term o
both. Income under the head Salaries. Income from Salaries. Income from Salaries. Carry-Forward & Set-off of Losses in the next Assessment Years Basics: i) If the net Result of computation under any heads of income is loss & such loss still not absorbed fully by
Income from other head U/s 71 then such losses shall be carried forward to next Assessment Year. ii) For Example: Net Result of Capital Gains head is Rs 5 Lacs for AY 2021-22. Such losses shall be adjusted in that year. iii) In the next
Assessment Year Inter-head adjustments is not possible at all. No exception at all. iv) For Example: Losses of house property of Assessment Year 2019-20 of Rs 1 Lacs. v) This house Property losses of Rs 3 lacs will be known as Brought Forward losses of AY 2019-20. vi)
Carry Forward & Set off of losses is dealt as per Section 71 to Section 
Property is Rs 6 Lacs in AY 2019-20. Income from Capital Gains in Capital Gains in AY 2019-20 is Rs 3 Lacs can be adjusted against Income from house property
 without any monetary restriction of Rs 2 Lacs. In such a way, Losses shall be adjusted upto AY 2027-28 i.e. from A
from the normal business activities to the extent not set off in Current Year shall be allowed to carried forward upto next 8 Assessment Year. > In the next Assessment Year such losses can be adjusted against Income of speculative Business, Non-Speculative Business, Specified Business U/s 35AD & Owning & Maintenance Race Horses. > Losses
carry forward of Business A can be set off against Income of Business b. there is no such restrictions. > However, Assessee who incurred the losses & assessee who incurred the losses be same. > However, there are certain Exceptions of that rule. It means even if the Assessee is not same then also Business Losses shall be allowed
to carried forward. Similarly, there are also some exceptions where business losses i.e. Non-Speculative Business losses i.e. Non-Speculative Business losses & Unabsorbed Depreciation shall be carried forward beyond 8th
Assessment Years even after the Assessee had changed i.e. ownership of the business is changed i.e. ownership of the business Losses & Unabsorbed Depreciation of: The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgamating Company (i.e. old company) referred to in Section 72A; The Amalgam
Sector Banks & merged forcefully with another Banking Company's referred to in Section 72AA; The Amalgamating General Insurance Companies & merged forcefully by Central Government with another Insurance Company's referred to in Section 72AA; The Partnership Firm referred to
in Section 47(xiii); The Private Limited Company as referred to in Section 47(xiii) The Proprietorship Business Losses & Unabsorbed Depreciation of; The Amalgamated Companies (i.e. New Company) as
losses for fresh period of 8 Assessment year & unabsorbed Depreciation indefinitely. 2) There are certain cases also in the Income Tax Act, 1961 where Accumulated Normal Business Losses & unabsorbed Depreciation shall be allowed to be set off even if the ownership had been changed. But it is to be noted that in such a case Period of 8 Years shall
not be extended at all. Such cases are: Demerger of companies where such losses & Depreciation shall be allowed to be carried forward by the Resultant Companies for the Balance Number of Years referred to in Section 72A. Amalgamation & Demerger of the co-operative banks referred to in Section 72AB where Accumulated Business losses &
Unabsorbed Depreciation of the amalgamating & Demerged co-operative Banks are allowed to be carried forward by amalgamated & resultant co-operative bank for the balance number of years. Section 73: Losses of Speculative business can be adjusted only against speculative business can be adjusted only against speculative bank for the balance number of years.
there is no other speculative income remains or after set off still entire losses hadn't absorbed fully it shall be carried forward to next 4 Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment years & shall be set off in that Assessment y
Speculation Business C is Rs 8 Lacs & 6 Lacs respectively. Ans- Losses of Rs 10 Lacs can be adjusted only against Speculation Income of Rs 6 Lacs. It can't be adjusted against normal Business Income of Rs 8 Lacs. Balance Speculation Income of Rs 6 Lacs. It can't be adjusted against Speculation Income of Rs 6 Lacs. It can't be adjusted against Speculation Income of Rs 6 Lacs. Balance Speculation Income of Rs 8 Lacs. Balance Speculation Income of Rs 6 Lacs. It can't be adjusted against Speculation Income of Rs 6 Lacs. Balance Speculation Income of Rs 6 Lacs. Balance
 Some Important Points with respect to speculation Business: > Even a single transaction during the year will constitute Speculation Business. > Speculation Business is taxable under the head PGBP. > Speculation Business.
Transaction in stock Market of Derivatives Like Options, Futures, Swaps, Currency derivatives etc. are not Speculative Transaction in commodities (other than Agriculture Commodities) in stock market for which Commodities Transaction Tax is chargeable such
transaction are also non-speculative transactions. > Commodity Transactions. > Purchase & Sales of shares within same day. In Intra-Day
Transaction no actual delivery takes place. Section 73A: Losses from Specified Business in the current year. If any losses still remain, it will be carried forward to next Assessment Year & shall be carried forward
to next Assessment Year & so on. Such Losses will be carried forward indefinitely i.e. Life Time. Section 74: Losses under the head Capital Gains Where the net Result of the head Capital Gains is Losses under the head Capital Gains Where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the head Capital Gains where the net Result of the 
Capital Gains shall allowed to carried forward for a maximum Period of 8 Years. For Example: If losses are belonging to AY 2015-16, then such losses can be carried forward upto AY 2023-24. In the next Assessment Year if such Losses is Long-Term in nature then it can adjust only against Long-Term Capital gains of that Assessment Year. For
 Example: Brought Forward Long-Term Capital Losses of AY 2016-17 can be adjusted only against Long-Term Capital Gains. To summarise: 1) Brought Forward Long-Term Capital Loss - Can adjust against Current Year LTCG but not against Current Year STCG. 2) Brought
Forward Short-Term Capital Loss - Can adjust against both Current Year LTCG & Short-Term Capital Gains. Section 74A: Losses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & maintenance race horses from the activity of owning & ma
  against any nature of income. It can't be adjusted against normal business income. Losses to the extent not set off shall be carried forward to next 4 Assessment Years & can adjusted in that Assessment Year in the same manner. Special Cases of carry Forward of Losses under this chapter \sqrt{80}
of retirement or death of the partner then following losses shall not be allowed to be carried forward by the firm: Share of the retired/death partner in the Brought Forward Losses - Rs xxxxx profits upto the death of retirement \( \sigma \) Section 78(2) - where business is succeeded by
any other person then he shall not be allowed to carry forward any losses in this chapter. For example: Mr X succeeded the trading of cloth business of Mr Y. He will not allow to carry forward the losses that were incurred by his predecessor. Losses means losses incurred in any head of income. V However, in case of inherited business successor will
allowed to carry forward the losses including business of speculation business of Rs 16 Lacs. Assessee will be allow to set off such speculation losses of his father against his own speculation Income. It was held by
the landmark Judgment of Madhukant M Mehta. V However, in the case of inheritance successor will not allowed to carried forward the unabsorbed Depreciation of the predecessor. V Similarly, if a partnership firm is succeeded by the erstwhile partner then he will not be allowed to carry forward the Losses of the partnership Firm. V Similarly, Losses
of Income which is otherwise exempted in the law is not allowed to set off in Income Tax Act, 1961. (CIT Vs Pramod Mittal) V Where a business is discontinued in the end of such previous year then business loss including brought forward losses
shall be allowed to carry forward in that Previous year & next 7 Assessment Year after that year. V Circumstances referred to in Section 33B includes flood, typhon, cyclone, earthquake, Riots or civil disturbances etc. V For Example: Business of Assessment Year 2013-14 was Rs
5 Lacs & Brought Forward Business Losses of AY 2011-12 was Rs 7 Lacs. The business is re-established on 25/03/2015. Applying the provision of Section 72, Assessee will allowed losses of Rs 12 Lacs in Assessment Year 2016-17. Such loss shall be allowed to carry forward
upto Assessment Year 2023-24. Section 79: Restrictions on carry forward of losses in the previous year only if the following conditions is satisfied: A Shareholding has been changed in the Previous Year (supposes in the previous year only if the following conditions is satisfied: A Shareholding has been changed in the Previous Year (supposes in the previous year).
shareholding change on 25/06/2020 i.e. PY 2020-21) Losses incurred in any previous year prior to that Previous Year (Suppose Losses belongs to PY 2018-19) Shareholders who were beneficial owner of equity shares of not less than 51% as on 31/03/2019 & 31/03/2021 were same person. 2) However, in case of eligible start-up being a private
company they can carry forward the losses even if conditions of 51% is not satisfied. If on the last day of previous year in which losses are intended to be set off (say on 31/03/2011) shareholders continue to hold those shares. 3) For Example: X Private Limited have
two shareholders Mr A & Mr B. Both hold 1 Lacs equity shares each. Losses of Previous year 2016-17 is say Rs 15 Lacs. These losses shall be allowed to carried forward & Set off against the income of the Previous year 2020-21 even if Mr A & Mr B continue to hold those 1 Lacs shares as on 31/03/2021. They don't require to satisfied 51% Criteria. 4)
But if they sale even a single share then they will allow to carry forward the losses only if condition of 51% is satisfied. 5) For the purpose of Section 79, following changes due to gift of the shares to the relatives. If gift of shares is given to other
than relatives then it will considered as change of shareholding. Changes of shareholding of Indian Company due to amalgamation or demerger of foreign company subject to conditions specified in Section 47 of the Act. Changes of shareholding have been taken place as per resolution approved under Insolvency & bankruptcy Code, 2016. Changes
take place as per enforcement taken place by NCLT by removing the director of the company. Residuary Provisions: 1) This chapter doesn't deal with Unabsorbed Depreciation. (CIT Vs Concord Industries Limited) 2)
Losses from the casual incomes like lottery, gambling, Crossword Puzzles, winning from horse racing etc. shall not be allowed to set off against Casual Incomes like lottery
etc. 4) Unabsorbed Depreciation shall be allowed to carry forward indefinitely provided assessee must be same. Even if business is discontinued it will be allowed. There are some exceptions to this which already discussed in Section 72. 5) Losses under the head Capital Gains, Business head (including speculative losses, owning & maintenance race
horses & specified Business) shall not be allowed to carried forward to next assessment year unless assessee filed his Return of Income within due date U/s 139(1). 6) Losses under the head House Property & Unabsorbed depreciation can be carried forward even if the ROI is not filed by the Assessee. 7) However, Current Year Set off of losses can be
 done even if the ROI is filed after the due date. Since, restrictions are only for Carry Forward of Losses. 8) Priority of Set off Business losses are: Current year Depreciation, CY Scientific Research Expenditures & Family Planning
  Expenditures. 9) Unabsorbed Depreciation shall be first set off against Business Income. Balance if any, can be adjusted against other heads of Incomes like Capital gains, house Property, salary, Other sources also. 10) Losses of Speculation Business, 34AD Business, Owning & Maintenance Race Horses & Long-Term Capital Losses can either be se
off against same nature of Income in Current Year otherwise they have to carried forward in all circumstances. Answer: 80 percent of 70 n = 80 % * 70 n = 80 * 80 * 80 n = 80 *
express it as 80 percent of 70 equals 56. The mathematical calculation of 80% of 70 can be broken down as follows: 80 percent * 70 Convert this into an equation: (80 / 100) * 70 Simplify the equation further: (80 * 70) / 100 Carry out the calculation: 5600 / 100 The final answer is: 56 Thus, we conclude that 80% of 70 is 56. Think of percent as parts
out of 100. So, when we say 80 percent, it's like having 80 parts out of a total of 100. What we want to do now is find out what those 80 parts would be if our total was 70 instead of 100. This is like dividing our 80 hundredths. Now we
multiply those 80 parts (or 0.80) by 70 to find out what 80% of 70 would be. This is an alternative calculation. Instead of doing it in two steps like we did before, we can also do it in one step gave us 5600. But remember we were pretending
our total was 100? Now we have to divide by 100 to get back to the number for our real total, which is 70. That's why we divide 5600 by 100, we arrive at the answer: 56. Hence, we can definitively say that 80% of 70 equals 56. This guide aims to simplify the understanding of percentage calculations, focusing on the
question "What is 80% of 70?" Keep practicing with different numbers to hone your skills in percentage calculations. We hope this helps you in your quest for better mathematical understanding. 80% of 70 is 56Working out 80% of 70 write 80% as 80/100Since, finding the fraction of a number is same as multiplying the fraction with the number, we
 have 80/100 of 70 = 80/100 \times 70 Therefore, the answer is 56 If you are using a calculator, simply enter 80 \div 100 \times 70 which will give you 56 as the answer. MathStep (Works offline) Download our mobile app and learn how to work with percentages in your own time: Android and iPhone/ iPad More percentage problems: 160\% of 70.80\% of 140.240\% of
70 80% of 210 400% of 70 80% of 350 560% of 70 80% of 490 80% of what number is 70 80 is what percent types of percentage Calculator Percentage Calculator
values in the appropriate sentence. Examples What is 45% of 60 % 150 is what percent of 400? What is the percent o
increases by 8%, how many pairs will there be altogether? The workforce at a corporation decreased from 40 to 29 personnel. What is the percentage decrease in the number of employees? Find more worked-out examples in our database of solved problems. TUTORIAL This calculator solves eight different types of percentage problems. We will use
some examples to show each type. Example: What is 40% of 60? Solution: Step1: Change 40% to decimal number by dividing 40% by 100 [40% = 40/100 = 0.4] 40% * 60 = 24 Example: 16 is what percent of 40? Solution: Step1: Translate the words into an equation 16
is what percent of 40 16 = x \cdot 6000 = 37.5\% Example: Mark's hourly salary is $15. What is the percentage increase in the
 \{15\} \times 100 = [1.2em] &= 100 = [1.2em] 
[1.2em] \& = 18.5 \% \end{aligned} $$ Example: What percent of 80 is 25 x $\cdot 80 &= 25 \\ x &= \frac{25}{80} \\ x &= 0.3125 \\ \end{aligned} $$ Step3: Express x as a percentage by multiplying the result by
 100%. 0.3125 = 0.3125 · 100% = 31.25% solve the problem using calculator Search our database with more than 300 calculators 452 861 664 solved problems Tarvel through music and travel in the time of music cause Radio 70 80 90 is that radio that will bring you the most interesting mix of programs and songs choices. Cause not only the best
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 against the base quantity 70. Some of the usage scenarios of 80% of 70 involves calculating commodity price increase or decrease, amount of liquid, amount of investment, profit sharing, weight increase or decrease etc. Solved Example:
What is 80 percent of 70? step 1 Observe the input parameters, values and what to be found. Input values: Relative Percentage = 80 Base Quantity = (Relative Percentage / 100) x Base Quantity = 80/100 x 70 step 3 Simplify
the above equation: = 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 70 = 56 \times 80/100 \times 70 = 56 \times 80/100 \times 70, = 4/5 \times 80/100 \times 70 = 56 \times 80/100 \times 70 = 50/100 \times 70 = 5
80% of 70 is 56Another way to solve our problem is to find the value of 1% of the number and then multiply it by the number of percent (80). To find 1% of a number 70 you need to divide it by 100:X = (70 \div 100) \times 80 = X = 56So we got the same result again: 56Page 2In order to calculate 80% off 70 let's first find the
the discount from the initial price to get the discounted Price = 70 - 7 = 63That's it! An item that costs $70, when discounted 10%, will cost $63. Page 4In order to calculate 10% of 70 let's write it as fractional equation. We have 70 = 100% and X = 10%. So our fraction will look like: Now we can solve our fraction by writing it as an
equation: X = (70 \times 10) \div 100 = X = 700 \to 10
order to calculate 1% of 70 let's write it as fractional equation. We have 70 = 100\% and X = 1\%. So our fraction by writing it as an equation X = 100\% and X = 100\%
by the number of percent (1). To find 1% of a number 70 you need to divide it by 100:X = (70 \div 100) \times 1 = X = 0.7 So we got the same result again: 0.7Page 6In order to calculate 12% of 70 let's write it as fractional equation. We have 70 = 100\% and X = 12\%. So our fraction will look like: Now we can solve our fraction by writing it as an
equation: X = (70 \times 12) \div 100 = X = 8.4 For the number and then multiply it by the number of percent (12). To find 1% of a number 70 you need to divide it by 100: X = (70 \div 100) \times 12 = X = 0.7 \times 12 = X = 8.4 So we got the same result again:
8.4Page 7In order to calculate 2% of 70 let's write it as fractional equation. We have 70 = 100\% and X = 2\%. So our fraction by writing it as an equation: X = 1.4Therefore, 2% of 70 is 1.4Another way to solve our problem is to find the value of 1\% of the number and
then multiply it by the number of percent (2). To find 1% of a number 70 you need to divide it by 100:X = (70 \div 100) \times 2 = X = 0.7 \times 2 = X = 1.4So we got the same result again: 1.4Page 8In order to calculate 20% of 70 let's write it as fractional equation. We have 70 = 100\% and X = 20\%. So our fraction will look like: Now we can solve our fraction by
writing it as an equation: X = (70 \times 20) \div 100 = X = 1400 \div 100 = X = 14
result again: 14Page 9In order to calculate 20% off 70 let's first find the discount from the initial price to get the discount from the initial price to 
find the discount: Discount = (70 × 25) ÷ 100 = 17.5 Subtract the discount from the initial price to get the discounted 25%, will cost $52.5 Page 11In order to calculate 25% of 70 let's write it as fractional equation. We have 70 = 100% and X =
25%. So our fraction will look like: Now we can solve our fraction by writing it as an equation: X = (70 \times 25) \div 100 = X = 17.5 Therefore, 25% of 70 is 17.5 Another way to solve our problem is to find the value of 1% of the number of percent (25). To find 1% of a number 70 you need to divide it by
100:X = (70 \div 100) \times 25 = X = 0.7 \times 25 = X = 17.5So we got the same result again: 17.5Page 12In order to calculate 15% of 70 let's write it as fraction by writing it as an equation: X = (70 \times 15) \div 100 = X = 10.5Therefore,
15% of 70 is 10.5Another way to solve our problem is to find the value of 1% of the number and then multiply it by the number 70 you need to divide it by 100:X = (70 \div 100) \times 15 = X = 0.7 \times 15 = X = 10.5So we got the same result again: 10.5Page 13In order to calculate 15% off 70 let's first find the
discount:Discount = (70 \times 15) \div 100 = 10.5Subtract the discount from the initial price to get the discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70 \cdot 10.5 = 59.5That's it! An item that costs $70, when discounted Price = 70.5 \cdot 10.5 = 59.5That's it! An item that costs $70.5 = 70.5That costs $70.
3.5Subtract the discount from the initial price to get the discounted Price = 70 - 3.5 = 66.5That's it! An item that costs $70, when discount from the initial price to get the
discounted price: Discounted Price = 70 - 24.5 = 45.5 That's it! An item that costs $70, when discounted 35%, will cost $45.5 Page 16 In order to calculate 35% of 70 let's write it as fraction by writing it as an equation: X = (70 \times 35) \div 100 = X = (70 \times 35)
2450 \div 100 = X = 24.5Therefore, 35% of 70 is 24.5Another way to solve our problem is to find the number of percent (35). To find 1% of a number 70 you need to divide it by 100:X = (70 \div 100) \times 35 = X = 24.5So we got the same result again: 24.5Page 17In order to calculate 23\%
of 70 let's write it as fractional equation. We have 70 = 100\% and X = 23\%. So our fraction will look like: Now we can solve our fraction by writing it as an equation: X = (70 \times 23) \div 100 = X = 16.1 Therefore, 23% of 70 is 16.1 Another way to solve our problem is to find the value of 1% of the number and then multiply it by the number
of percent (23). To find 1% of a number 70 you need to divide it by 100:X = (70 \div 100) \times 23 = X = 16.1So we got the same result again: 16.1Page 18In order to calculate 13% of 70 let's write it as fractional equation. We have 70 = 100\% and X = 13\%. So our fraction will look like: Now we can solve our fraction by writing it as an
equation: X = (70 \times 13) \div 100 = X = 910 \div 100 = X = 9.1 Therefore, 13% of 70 is 9.1 Another way to solve our problem is to find the value of 1% of the number and then multiply it by the number and then multiply it by the number and then multiply it by the number of percent (13). To find 1% of a number 70 you need to divide it by 100: X = (70 \div 100) \times 13 = X = 0.7 \times 13 = X = 9.1 So we got the same result again:
9.1Page 19In order to calculate 3% of 70 let's write it as fractional equation: X = (70 \times 3) \div 100 = X = 2.1 Therefore, 3% of 70 is 2.1Another way to solve our problem is to find the value of 1% of the number and
then multiply it by the number of percent (3). To find 1% of a number 70 you need to divide it by 100:X = (70 \div 100) \times 3 = X = 2.1So we got the same result again: 2.1Page 20In order to calculate 30% of 70 let's write it as fractional equation. We have 70 = 100\% and X = 30\%. So our fraction will look like: Now we can solve our fraction
by writing it as an equation: X = (70 \times 30) \div 100 = X = 21 Therefore, 30% of 70 is 21 Another way to solve our problem is to find 1% of a number 70 you need to divide it by 100: X = (70 \div 100) \times 30 = X = 21 of the number and then multiply it by the number of percent (30). To find 1% of a number 70 you need to divide it by 100: X = (70 \times 30) \div 100 = X = 21 of the number and then multiply it by the number of percent (30).
result again: 21Page 21In order to calculate 30% off 70 let's first find the discount from the initial price to get the discount from the initial price to
first find the discount:Discount = (70 × 40) ÷ 100 = 28Subtract the discount from the initial price to get the discounted 40%, will cost $42.Page 23In order to calculate 40% of 70 let's write it as fractional equation. We have 70 = 100% and X = 40%
So our fraction will look like: Now we can solve our fraction by writing it as an equation: X = (70 \times 40) \div 100 = X = 28 Therefore, 40% of 70 is 28 Another way to solve our problem is to find the value of 1% of the number of percent (40). To find 1% of a number 70 you need to divide it by 100: X = (70 \times 40) \div 100 = X = 28 Therefore, 40% of 70 is 28 Another way to solve our problem is to find the value of 1% of the number 30 you need to divide it by 100: X = (70 \times 40) \div 100 = X = 28
 \div 100) \times 40 = X = 0.7 \times 40 = X = 28So we got the same result again: 28Page 24In order to calculate 45% of 70 let's write it as fractional equation. We have 70 = 100% and X = 45%. So our fraction will look like: Now we can solve our fraction by writing it as an equation: X = (70 \times 45) \div 100 = X = 31.5Therefore, 45% of 70 is
31.5Another way to solve our problem is to find the value of 1% of the number and then multiply it by the number of percent (45). To find 1% of a number 70 you need to divide it by 100:X = (70 \div 100) \times 45 = X = 31.5So we got the same result again: 31.5Page 25In order to calculate 50% of 70 let's write it as fractional equation. We are the number of percent (45).
have 70 = 100\% and X = 50\%. So our fraction will look like:Now we can solve our fraction by writing it as an equation:X = (70 \times 50) \div 100 = X = 3500 \div 10
need to divide it by 100:X = (70 \div 100) \times 50 = X = 35So we got the same result again: 35Page 26In order to calculate 50\% off 70 let's first find the discount from the initial price to get the discount from the initial price to get the discount from the initial price again: 35Page 26In order to calculate 50\% off 70 let's first find the discount from the initial price to get the discount from the initial price again: 35Page 26In order to calculate 50\% off 70 let's first find the discount from the initial price to get the discount from the initial price again: 35Page 26In order to calculate 50\% off 70 let's first find the discount from the initial price again: 35Page 26In order to calculate 50\% off 70 let's first find the discount from the initial price again: 35Page 26In order to calculate 
$70, when discounted 50%, will cost $35.
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