

INDIAN INCOME TAX RETURN

(For individuals and HUFs having income from profits and gains of business or profession)

(Please see rule 12 of the Income-tax Rules, 1962)

(Please refer instructions)

Assessment Year

2019-20

Part A-GEN

GENERAL

| PERSONAL INFORMATION | First name | | Middle name | | Last name | | PAN | | | | | | | | | | | | | | | |
|---|---|--|--|--|---|--|-----|--|--|-------|---------------------------|--------------------------------|---|--|--|---|--|--|--|--|--|--|
| | Flat/Door/Block No. | | Name Of Premises/Building/Village | | Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF | | | | | | | | | | | | | | | | | |
| | Road/Street/Post Office | | Date of Birth/Formation (DD/MM/YYYY) | | | | | | | | | | | | | | | | | | | |
| | Area/locality | | Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar) | | | | | | | | | | | | | | | | | | | |
| | Town/City/District | | State | | Pin code/Zip code | | | | | | | | | | | | | | | | | |
| | | | Country | | | | | | | | | | | | | | | | | | | |
| | Residential/Office Phone Number with STD code / Mobile No. 1 | | | | Mobile No. 2 | | | | | | | | | | | | | | | | | |
| | Email Address-1 (self) | | | | Email Address-2 | | | | | | | | | | | | | | | | | |
| | (a) Filed u/s (Tick) [Please see instruction] | | <input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay <input type="checkbox"/> Or Filed in response to notice u/s <input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A, <input type="checkbox"/> 153C | | | | | | | | | | | | | | | | | | | |
| | (b) If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY) | | / / | | | | | | | | | | | | | | | | | | | |
| (c) If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement | | / / | | | | | | | | | | | | | | | | | | | | |
| FILING STATUS | (d) | Residential Status in India (for individuals) (Tick applicable option) | A. Resident | <input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)] <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable] | | | | | | | | | | | | | | | | | | |
| | | | B. Resident but not Ordinarily Resident | <input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)] | | | | | | | | | | | | | | | | | | |
| | | | C. Non-resident | <input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <tr> <th>S.No.</th> <th>Jurisdiction of residence</th> <th>Taxpayer Identification Number</th> </tr> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </table> (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - <table border="1"> <tr> <th>Total period of stay in India during the previous year (in days)</th> <th>Total period of stay in India during the 4 preceding years (in days)</th> </tr> <tr> <td></td> <td></td> </tr> </table> | | | | | | S.No. | Jurisdiction of residence | Taxpayer Identification Number | 1 | | | 2 | | | Total period of stay in India during the previous year (in days) | Total period of stay in India during the 4 preceding years (in days) | | |
| | | | S.No. | Jurisdiction of residence | Taxpayer Identification Number | | | | | | | | | | | | | | | | | |
| | | | 1 | | | | | | | | | | | | | | | | | | | |
| | | | 2 | | | | | | | | | | | | | | | | | | | |
| | | | Total period of stay in India during the previous year (in days) | Total period of stay in India during the 4 preceding years (in days) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | | | Residential Status in India (for HUF) (Tick applicable option) | <input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident | | | | | | | | | | | | | | | | | | |
| | | | (e) Do you want to claim the benefit under section 115H? (applicable in case of resident) | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | | | | | | |
| (f) Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A) | | | | | | | | | | | | | | | | | | | | | | |
| (g) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, furnish following information - | | | | | | | | | | | | | | | | | | | | | | |
| (1) Name of the representative | | | | | | | | | | | | | | | | | | | | | | |
| (2) Capacity of the Representative (drop down to be provided) | | | | | | | | | | | | | | | | | | | | | | |
| (3) Address of the representative | | | | | | | | | | | | | | | | | | | | | | |
| (4) Permanent Account Number (PAN) of the representative | | | | | | | | | | | | | | | | | | | | | | |

For Office Use Only

For Office Use Only

Receipt No.

Date

Seal and Signature of receiving official

| | | | | | | | | | | | | | |
|-----|---|-----|-----------------|---------------------|---|---------------------------------|----------------------|--|--|---------------|--------------------|---------------|---------------------|
| (h) | Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information - | | | | | | | | | | | | |
| | Name of Company | | PAN | | Whether its shares are listed or unlisted | | | | Director Identification Number (DIN) | | | | |
| | | | | | | | | | | | | | |
| (i) | Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information | | | | | | | | | | | | |
| | Name of Firm | | | | PAN | | | | | | | | |
| | | | | | | | | | | | | | |
| (j) | Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares | | | | | | | | | | | | |
| | Name of company | PAN | Opening balance | | Shares acquired during the year | | | | Shares transferred during the year | | Closing balance | | |
| | | | No. of shares | Cost of acquisition | No. of shares | Date of subscription / purchase | Face value per share | Issue price per share (in case of fresh issue) | Purchase price per share (in case of purchase from existing shareholder) | No. of shares | Sale consideration | No. of shares | Cost of acquisition |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| (k) | In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |
| (l) | Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |

AUDIT INFORMATION

| | | | | | | | | | | | | | |
|-------|---|--|------------|--|---|--|------------|-------------------|--|--|--|--|--|
| (a) | Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |
| (b) | Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | |
| (c) | If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below | | | | | | | | | | | | |
| | (1) | Date of furnishing of the audit report (DD/MM/YYYY) / / | | | | | | | | | | | |
| | (2) | Name of the auditor signing the tax audit report | | | | | | | | | | | |
| | (3) | Membership No. of the auditor | | | | | | | | | | | |
| | (4) | Name of the auditor (proprietorship/ firm) | | | | | | | | | | | |
| | (5) | Proprietorship/firm registration number | | | | | | | | | | | |
| | (6) | Permanent Account Number (PAN) of the proprietorship/ firm | | | | | | | | | | | |
| | (7) | Date of report of the audit | | | | | | | | | | | |
| (di) | Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | Date of furnishing audit report? DD/MM/YYYY | | | | | | | | |
| (dii) | If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 6) | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | Sl. No. | Section Code | | | | | | Date (DD/MM/YYYY) | | | | | |
| | | | | | | | | | | | | | |
| (e) | If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report? | | | | | | | | | | | | |
| | Act and section | | (DD/MM/YY) | | Act and section | | (DD/MM/YY) | | | | | | |
| | | | | | | | | | | | | | |

NATURE OF BUSINESS

NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE)

| S.No. | Code [Please see instruction No.7(i)] | Trade name of the proprietorship, if any | Description |
|-------|--|--|-------------|
| (i) | | | |
| (ii) | | | |
| (iii) | | | |

| | | | | | |
|---|--|---|-------------|-------------|-----------|
| SOURCES OF FUNDS | 1 Proprietor's fund | | | | |
| | a Proprietor's capital | | | a | |
| | b Reserves and Surplus | | | | |
| | i | Revaluation Reserve | bi | | |
| | ii | Capital Reserve | bii | | |
| | iii | Statutory Reserve | biii | | |
| | iv | Any other Reserve | biv | | |
| | v | Total (bi + bii + biii + biv) | | bv | |
| | c Total proprietor's fund (a + bv) | | | | 1c |
| | 2 Loan funds | | | | |
| a Secured loans | | | | | |
| i | Foreign Currency Loans | ai | | | |
| ii | Rupee Loans | | | | |
| | A From Banks | iiA | | | |
| | B From others | iiB | | | |
| | C Total (iiA + iiB) | iiC | | | |
| iii | Total (ai + iiC) | | aiii | | |
| b Unsecured loans (including deposits) | | | | | |
| i | From Banks | bi | | | |
| ii | From others | bii | | | |
| iii | Total (bi + bii) | | biii | | |
| c Total Loan Funds (aiii + biii) | | | | 2c | |
| 3 Deferred tax liability | | | | 3 | |
| 4 Sources of funds (1c + 2c + 3) | | | | 4 | |
| APPLICATION OF FUNDS | 1 Fixed assets | | | | |
| | a | Gross: Block | 1a | | |
| | b | Depreciation | 1b | | |
| | c | Net Block (a – b) | 1c | | |
| | d | Capital work-in-progress | 1d | | |
| | e | Total (1c + 1d) | | 1e | |
| | 2 Investments | | | | |
| | a Long-term investments | | | | |
| | i | Government and other Securities - Quoted | ai | | |
| | ii | Government and other Securities – Unquoted | aai | | |
| | iii | Total (ai + aai) | | aiii | |
| | b Short-term investments | | | | |
| | i | Equity Shares, including share application money | bi | | |
| | ii | Preference Shares | bii | | |
| | iii | Debentures | biii | | |
| | iv | Total (bi + bii + biii) | | biv | |
| | c Total investments (aiii + biv) | | | | 2c |
| | 3 Current assets, loans and advances | | | | |
| | a Current assets | | | | |
| | i | Inventories | | | |
| | A Stores/consumables including packing material | iA | | | |
| | B Raw materials | iB | | | |
| | C Stock-in-process | iC | | | |
| | D Finished Goods/Traded Goods | iD | | | |
| E | Total (iA + iB + iC + iD) | | iE | | |

| | | | | | | |
|-----------------|--|-----|---|------|------|--|
| NO ACCOUNT CASE | | ii | Sundry Debtors | | aii | |
| | | iii | Cash and Bank Balances | | | |
| | | | A Cash-in-hand | iiiA | | |
| | | | B Balance with banks | iiiB | | |
| | | | C Total (iiiA + iiiB) | | iiic | |
| | | iv | Other Current Assets | | aiv | |
| | | v | Total current assets (iE + aii + iiic + aiv) | | av | |
| | | b | Loans and advances | | | |
| | | | i Advances recoverable in cash or in kind or for value to be received | bi | | |
| | | | ii Deposits, loans and advances to corporates and others | bii | | |
| | | | iii Balance with Revenue Authorities | bihi | | |
| | | | iv Total (bi + bii + bihi) | | biv | |
| | | c | Total of current assets, loans and advances (av + biv) | | 3c | |
| | | d | Current liabilities and provisions | | | |
| | | | i Current liabilities | | | |
| | | | A Sundry Creditors | iA | | |
| | | | B Liability for Leased Assets | iB | | |
| | | | C Interest Accrued on above | iC | | |
| | | | D Interest accrued but not due on loans | iD | | |
| | | | E Total (iA + iB + iC + iD) | | iE | |
| | | | ii Provisions | | | |
| | | | A Provision for Income Tax | iiA | | |
| | | | B Provision for Leave encashment/Superannuation/Gratuity | iiB | | |
| | | | C Other Provisions | iiC | | |
| | | | D Total (iiA + iiB + iiC) | | iiD | |
| | | | iii Total (iE + iiD) | | diii | |
| | | e | Net current assets (3c – diii) | | 3e | |
| | | 4 | a Miscellaneous expenditure not written off or adjusted | 4a | | |
| | | | b Deferred tax asset | 4b | | |
| | | | c Profit and loss account/ Accumulated balance | 4c | | |
| | | | d Total (4a + 4b + 4c) | | 4d | |
| | | 5 | Total, application of funds (1e + 2c + 3e +4d) | | 5 | |
| | | 6 | In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 st day of March, 2019, in respect of business or profession) | | | |
| | | | a Amount of total sundry debtors | | 6a | |
| | | | b Amount of total sundry creditors | | 6b | |
| | | | c Amount of total stock-in-trade | | 6c | |
| | | | d Amount of the cash balance | | 6d | |

**Part A-
Manufacturing
Account**

Manufacturing Account for the financial year 2018-19 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

| | | | | | | |
|--|---|-------------------|--|-----|------|---|
| | 1 | Opening Inventory | | | | |
| | | A | i Opening stock of raw-material | i | | |
| | | | ii Opening stock of Work in progress | ii | | |
| | | | iii Total (i + ii) | | Aiii | |
| | | B | Purchases (net of refunds and duty or tax, if any) | | | B |
| | | C | Direct wages | | | C |
| | | D | Direct expenses (Di + Dii + Diii) | | | D |
| | | | i Carriage inward | i | | |
| | | | ii Power and fuel | ii | | |
| | | | iii Other direct expenses | iii | | |
| | | E | Factory Overheads | | | |

| | | | | | | | |
|---|--|--|-----------------------------------|-----|---|----|------|
| | | I | Indirect wages | i | | | |
| | | Ii | Factory rent and rates | ii | | | |
| | | Iii | Factory Insurance | iii | | | |
| | | Iv | Factory fuel and power | iv | | | |
| | | V | Factory general expenses | v | | | |
| | | Vi | Depreciation of factory machinery | vi | | | |
| | | Vii | Total (i+ii+iii+iv+v+vi) | | | | Evii |
| | F | Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii) | | | | 1F | |
| 2 | Closing Stock | | | | | | |
| | i | Raw material | 2i | | | | |
| | ii | Work-in-progress | 2ii | | | | |
| | Total (2i +2ii) | | | | 2 | | |
| 3 | Cost of Goods Produced – transferred to Trading Account (1F - 2) | | | | | 3 | |

Part A-Trading Account **Trading Account for the financial year 2018-19** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

| | | | | | |
|----------------------------|-----|---|--|-------|-----|
| CREDITS TO TRADING ACCOUNT | 4 | Revenue from operations | | | |
| | A | Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any) | | | |
| | iii | i | Sale of goods | i | |
| | | ii | Sale of services | ii | |
| | | Other operating revenues (specify nature and amount) | | | |
| | | a | | iiia | |
| | | b | | iiib | |
| | | c | Total (iiia + iiib) | iiic | |
| | iv | Total (i + ii + iiic) | | | Aiv |
| | B | Gross receipts from Profession | | | B |
| | C | Duties, taxes and cess received or receivable in respect of goods and services sold or supplied | | | |
| | ix | i | Union Excise duties | i | |
| | | ii | Service tax | ii | |
| | | iii | VAT/ Sales tax | iii | |
| | | iv | Central Goods & Service Tax (CGST) | iv | |
| | | v | State Goods & Services Tax (SGST) | v | |
| | | vi | Integrated Goods & Services Tax (IGST) | vi | |
| | | vii | Union Territory Goods & Services Tax (UTGST) | vii | |
| | | viii | Any other duty, tax and cess | viii | |
| | | Total (i + ii + iii + iv + v + vi + vii + viii) | | | Cix |
| | D | Total Revenue from operations (Aiv + B + Cix) | | | 4D |
| | 5 | Closing Stock of Finished Stocks | | | 5 |
| | 6 | Total of credits to Trading Account (4D + 5iv) | | | 6 |
| DEBITS TO TRADING ACCOUNT | 7 | Opening Stock of Finished Goods | | | 7 |
| | 8 | Purchases (net of refunds and duty or tax, if any) | | | 8 |
| | 9 | Direct Expenses (9i + 9ii + 9iii) | | | 9 |
| | i | ii | Carriage inward | 9i | |
| | | ii | Power and fuel | 9ii | |
| | iii | Other direct expenses Note: Row can be added as per the nature of Direct Expenses | | 9iii | |
| | 10 | Duties and taxes, paid or payable, in respect of goods and services purchased | | | |
| | i | ii | Custom duty | 10i | |
| | | ii | Counter veiling duty | 10ii | |
| | | iii | Special additional duty | 10iii | |
| | | iv | Union excise duty | 10iv | |

| | | | | | |
|----|---|---|--------|--|----|
| | V | Service tax | 10v | | |
| | Vi | VAT/ Sales tax | 10vi | | |
| | vii | Central Goods & Service Tax (CGST) | 10vii | | |
| | viii | State Goods & Services Tax (SGST) | 10viii | | |
| | Ix | Integrated Goods & Services Tax (IGST) | 10ix | | |
| | X | Union Territory Goods & Services Tax (UTGST) | 10x | | |
| | Xi | Any other tax, paid or payable | 10xi | | |
| | Xii | Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi) | 10xii | | |
| 11 | Cost of goods produced – Transferred from Manufacturing Account | | | | 11 |
| 12 | Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11) | | | | 12 |

Part A-P & L **Profit and Loss Account for the financial year 2018-19** (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

| | | | | | | | | | | |
|------------------------------------|--|---|--|------|----------|--------|-------|----|--|--|
| CREDITS TO PROFIT AND LOSS ACCOUNT | 13 | Gross profit transferred from Trading Account | | | | | | 13 | | |
| | 14 | Other income | | | | | | | | |
| | | i | Rent | | | i | | | | |
| | | ii | Commission | | | ii | | | | |
| | | iii | Dividend income | | | iii | | | | |
| | | iv | Interest income | | | iv | | | | |
| | | v | Profit on sale of fixed assets | | | v | | | | |
| | | vi | Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT) | | | vi | | | | |
| | | vii | Profit on sale of other investment | | | vii | | | | |
| | | viii | Gain (loss) on account of foreign exchange fluctuation u/s 43AA | | | viii | | | | |
| | | ix | Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion) | | | ix | | | | |
| | | x | Agricultural income | | | x | | | | |
| | | xi | Any other income (<i>specify nature and amount</i>) | | | | | | | |
| | | | a | | | | xia | | | |
| | | | b | | | | xib | | | |
| c | Total (xia + xib) | | | xic | | | | | | |
| xii | Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic) | | | | | | 14xii | | | |
| 15 | Total of credits to profit and loss account (13+14xii) | | | | | | 15 | | | |
| DEBITS TO PROFIT AND LOSS ACCOUNT | 16 | Freight outward | | | | | | 16 | | |
| | 17 | Consumption of stores and spare parts | | | | | | 17 | | |
| | 18 | Power and fuel | | | | | | 18 | | |
| | 19 | Rents | | | | | | 19 | | |
| | 20 | Repairs to building | | | | | | 20 | | |
| | 21 | Repairs to machinery | | | | | | 21 | | |
| | 22 | Compensation to employees | | | | | | | | |
| | | i | Salaries and wages | | | 22i | | | | |
| | | ii | Bonus | | | 22ii | | | | |
| | | iii | Reimbursement of medical expenses | | | 22iii | | | | |
| | | iv | Leave encashment | | | 22iv | | | | |
| | | v | Leave travel benefits | | | 22v | | | | |
| | | vi | Contribution to approved superannuation fund | | | 22vi | | | | |
| | | vii | Contribution to recognised provident fund | | | 22vii | | | | |
| | | viii | Contribution to recognised gratuity fund | | | 22viii | | | | |
| ix | | Contribution to any other fund | | | 22ix | | | | | |
| x | | Any other benefit to employees in respect of which an expenditure has been incurred | | | 22x | | | | | |
| xi | Total compensation to employees (total of 22i to 22x) | | | | | | 22xi | | | |
| xii | Whether any compensation, included in 22xi, paid to non-residents | | | xiia | Yes / No | | | | | |
| | If Yes, amount paid to non-residents | | | xiib | | | | | | |

| | | | | | | |
|----|--|--|--------|--|-------|--|
| 23 | Insurance | | | | | |
| | i | Medical Insurance | 23i | | | |
| | ii | Life Insurance | 23ii | | | |
| | iii | Keyman's Insurance | 23iii | | | |
| | iv | Other Insurance including factory, office, car, goods, etc. | 23iv | | | |
| | v | Total expenditure on insurance (23i + 23ii + 23iii + 23iv) | | | 23v | |
| 24 | Workmen and staff welfare expenses | | | | 24 | |
| 25 | Entertainment | | | | 25 | |
| 26 | Hospitality | | | | 26 | |
| 27 | Conference | | | | 27 | |
| 28 | Sales promotion including publicity (other than advertisement) | | | | 28 | |
| 29 | Advertisement | | | | 29 | |
| 30 | Commission | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i | | | |
| | ii | To others | ii | | | |
| | iii | Total (i + ii) | | | 30iii | |
| 31 | Royalty | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i | | | |
| | ii | To others | ii | | | |
| | iii | Total (i + ii) | | | 31iii | |
| 32 | Professional / Consultancy fees / Fee for technical services | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | i | | | |
| | ii | To others | ii | | | |
| | iii | Total (i + ii) | | | 32iii | |
| 33 | Hotel, boarding and Lodging | | | | 33 | |
| 34 | Traveling expenses other than on foreign traveling | | | | 34 | |
| 35 | Foreign travelling expenses | | | | 35 | |
| 36 | Conveyance expenses | | | | 36 | |
| 37 | Telephone expenses | | | | 37 | |
| 38 | Guest House expenses | | | | 38 | |
| 39 | Club expenses | | | | 39 | |
| 40 | Festival celebration expenses | | | | 40 | |
| 41 | Scholarship | | | | 41 | |
| 42 | Gift | | | | 42 | |
| 43 | Donation | | | | 43 | |
| 44 | Rates and taxes, paid or payable to Government or any local body (excluding taxes on income) | | | | | |
| | i | Union excise duty | 44i | | | |
| | ii | Service tax | 44ii | | | |
| | iii | VAT/ Sales tax | 44iii | | | |
| | iv | Cess | 44iv | | | |
| | v | Central Goods & Service Tax (CGST) | 44v | | | |
| | vi | State Goods & Services Tax (SGST) | 44vi | | | |
| | vii | Integrated Goods & Services Tax (IGST) | 44vii | | | |
| | viii | Union Territory Goods & Services Tax (UTGST) | 44viii | | | |
| | ix | Any other rate, tax, duty or cess incl STT and CTT | 44ix | | | |
| | x | Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix) | | | 44x | |
| 45 | Audit fee | | | | 45 | |
| 46 | Other expenses (specify nature and amount) | | | | | |
| | i | | i | | | |
| | ii | | ii | | | |

| | | | | | | | | | | | | | | |
|--|--|--|--|--|---------------|---------------|--|--|-------------|-------------|------|-------|----|--|
| PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS | iii | Total (i + ii) | | | | | | | | | | 46iii | | |
| | 47 | Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount) | | | | | | | | | | | | |
| | i | | | | | | | | | | | 47i | | |
| | ii | | | | | | | | | | | 47ii | | |
| | iii | | | | | | | | | | | 47iii | | |
| | iv | Rows can be added as required | | | | | | | | | | 47iv | | |
| | v | Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address) | | | | | | | | | | 47v | | |
| | vi | Others (amounts less than Rs. 1 lakh) | | | | | | | | | | 47vi | | |
| | vii | Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v+47vi) | | | | | | | | | | 47vii | | |
| | 48 | Provision for bad and doubtful debts | | | | | | | | | | | 48 | |
| | 49 | Other provisions | | | | | | | | | | | 49 | |
| | 50 | Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47vii + 48 + 49)] | | | | | | | | | | | 50 | |
| | 51 | Interest | | | | | | | | | | | | |
| | i | Paid outside India, or paid in India to a non-resident other than a company or a foreign company | | | | | | | | i | | | | |
| | ii | To others | | | | | | | | ii | | | | |
| | iii | Total (i + ii) | | | | | | | | | | 51iii | | |
| | 52 | Depreciation and amortisation | | | | | | | | | | | 52 | |
| 53 | Net profit before taxes (50 – 51iii – 52) | | | | | | | | | | | 53 | | |
| 54 | Provision for current tax | | | | | | | | | | | 54 | | |
| 55 | Provision for Deferred Tax and deferred liability | | | | | | | | | | | 55 | | |
| 56 | Profit after tax (53 - 54 - 55) | | | | | | | | | | | 56 | | |
| 57 | Balance brought forward from previous year | | | | | | | | | | | 57 | | |
| 58 | Amount available for appropriation (56 + 57) | | | | | | | | | | | 58 | | |
| 59 | Transferred to reserves and surplus | | | | | | | | | | | 59 | | |
| 60 | Balance carried to balance sheet in proprietor's account (58 –59) | | | | | | | | | | | 60 | | |
| PRESUMPTIVE INCOME CASES | 61 | COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD | | | | | | | | | | | | |
| | SR. NO | Name of Business | | | | Business code | | | | Description | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | (i) | Gross Turnover or Gross Receipts (ia + ib) | | | | | | | | | 61i | | | |
| | a | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date | | | | ia | | | | | | | | |
| | b | Any other mode | | | | ib | | | | | | | | |
| | (ii) | Presumptive Income under section 44AD (iia + iib) | | | | | | | | | 61ii | | | |
| | a | 6% of 61ia, or the amount claimed to have been earned, whichever is higher | | | | iia | | | | | | | | |
| | b | 8% of 61ib, or the amount claimed to have been earned, whichever is higher | | | | iib | | | | | | | | |
| | NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB | | | | | | | | | | | | | |
| | 62 | COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA | | | | | | | | | | | | |
| | SR. NO | Name of Business | | | | Business code | | | | Description | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| (i) | Gross Receipts | | | | | | | | | 62i | | | | |
| (ii) | Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned whichever is higher) | | | | | | | | | 62ii | | | | |
| NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB | | | | | | | | | | | | | | |
| 63 | COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE | | | | | | | | | | | | | |
| SR. NO | Name of Business | | | | Business code | | | | Description | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| | | <u>Registration No. of goods carriage</u> | <u>Whether owned/leased/ hired</u> | <u>Tonnage capacity of goods carriage (in MT)</u> | <u>Number of months for which goods carriage was owned/leased/hired by assessee</u> | <u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u> | | | |
|---|--|--|--|---|---|--|--------|-------|--|
| | (i) | (1) | (2) | (3) | (4) | (5) | | | |
| | (a) | | | | | | | | |
| | (b) | | | | | | | | |
| | Add row options as necessary (upto maximum 10) | | | | | | | | |
| | (ii) | Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)] | | | | | 63(ii) | | |
| NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB | | | | | | | | | |
| NO ACCOUNT CASE | 64 | IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 in respect of business or profession - | | | | | | | |
| | | (i) | For assessee carrying on Business | | | | | | |
| | | a | Gross receipts (a1 + a2) | | | | ia | | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date | | | a1 | | | |
| | | 2 | Any other mode | | | a2 | | | |
| | | b | Gross profit | | | | ib | | |
| | | c | Expenses | | | | ic | | |
| | | d | Net profit | | | | 64i | | |
| | | (ii) | For assessee carrying on Profession | | | | | | |
| | | a | Gross receipts (a1 + a2) | | | | iia | | |
| | | 1 | Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date | | | a1 | | | |
| | | 2 | Any other mode | | | a2 | | | |
| | | b | Gross profit | | | | iib | | |
| | | c | Expenses | | | | iic | | |
| | | d | Net profit | | | | 64ii | | |
| | | (iii) | Total profit (64i + 64ii) | | | | | 64iii | |
| | 65 | i | Turnover from speculative activity | | | | | 65i | |
| | | ii | Gross Profit | | | | | 65ii | |
| | | iii | Expenditure, if any | | | | | 65iii | |
| | | iv | Net income from speculative activity (65ii-65iii) | | | | | 65iv | |

Part A- OI Other Information (mandatory if liable for audit under section 44AB, for other fill, if applicable)

OTHER INFORMATION

| | | | | | |
|----|--|---|----|--|--------------------------|
| 1 | Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash | | | | |
| 2 | Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | |
| 3a | Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS] | | | | 3a |
| 3b | Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS] | | | | 3b |
| 4 | Method of valuation of closing stock employed in the previous year | | | | |
| | a | Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) | | | <input type="checkbox"/> |
| | b | Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) | | | <input type="checkbox"/> |
| | c | Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| | d | Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A | | | 4d |
| | e | Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A | | | 4e |
| 5 | Amounts not credited to the profit and loss account, being - | | | | |
| | a | the items falling within the scope of section 28 | 5a | | |
| | b | the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned | 5b | | |
| | c | escalation claims accepted during the previous year | 5c | | |
| | d | any other item of income | 5d | | |

| | | | | | |
|---|---|--|----|--|--|
| | e | capital receipt, if any | 5e | | |
| | f | Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e) | 5f | | |
| 6 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses | | | | |
| | a | Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)] | 6a | | |
| | b | Premium paid for insurance on the health of employees [36(1)(ib)] | 6b | | |
| | c | Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)] | 6c | | |
| | d | Any amount of interest paid in respect of borrowed capital [36(1)(iii)] | 6d | | |
| | e | Amount of discount on a zero-coupon bond [36(1)(iia)] | 6e | | |
| | f | Amount of contributions to a recognised provident fund [36(1)(iv)] | 6f | | |
| | g | Amount of contributions to an approved superannuation fund [36(1)(iv)] | 6g | | |
| | h | Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)] | 6h | | |
| | i | Amount of contributions to an approved gratuity fund [36(1)(v)] | 6i | | |
| | j | Amount of contributions to any other fund | 6j | | |
| | k | Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)] | 6k | | |
| | l | Amount of bad and doubtful debts [36(1)(vii)] | 6l | | |
| | m | Provision for bad and doubtful debts [36(1)(viiia)] | 6m | | |
| | n | Amount transferred to any special reserve [36(1)(viii)] | 6n | | |
| | o | Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)] | 6o | | |
| | p | Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)] | 6p | | |
| | q | Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)] | 6q | | |
| | r | Any other disallowance | 6r | | |
| | s | Total amount disallowable under section 36 (total of 6a to 6r) | 6s | | |
| 7 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 | | | | |
| | a | Expenditure of capital nature [37(1)] | 7a | | |
| | b | Expenditure of personal nature [37(1)] | 7b | | |
| | c | Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)] | 7c | | |
| | d | Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)] | 7d | | |
| | e | Expenditure by way of penalty or fine for violation of any law for the time being in force | 7e | | |
| | f | Any other penalty or fine | 7f | | |
| | g | Expenditure incurred for any purpose which is an offence or which is prohibited by law | 7g | | |
| | h | Amount of any liability of a contingent nature | 7h | | |
| | i | Any other amount not allowable under section 37 | 7i | | |
| | j | Total amount disallowable under section 37 (total of 7a to 7i) | 7j | | |
| 8 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 | | | | |
| | a | Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B | Aa | | |
| | b | Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B | Ab | | |
| | c | Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 | Ac | | |
| | d | Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B | Ad | | |

| | | | | | |
|----|---|--|-----|-----|--|
| | e | Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] | Ae | | |
| | f | Amount paid as wealth tax [40(a)(ia)] | Af | | |
| | g | Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) | Ag | | |
| | h | Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] | Ah | | |
| | i | Any other disallowance | Ai | | |
| | j | Total amount disallowable under section 40 (total of Aa to Ai) | | 8Aj | |
| | B | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year | | 8B | |
| 9 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A | | | | |
| | a | Amounts paid to persons specified in section 40A(2)(b) | 9a | | |
| | b | Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, disallowable under section 40A(3) | 9b | | |
| | c | Provision for payment of gratuity [40A(7)] | 9c | | |
| | d | Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)] | 9d | | |
| | e | Any other disallowance | 9e | | |
| | f | Total amount disallowable under section 40A | | 9f | |
| | 10 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 10a | | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 10b | | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 10c | | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 10d | | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank | 10e | | |
| | f | Any sum payable towards leave encashment | 10f | | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 10g | | |
| | h | Total amount allowable under section 43B (total of 10a to 10g) | | 10h | |
| 11 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B | | | | |
| | a | Any sum in the nature of tax, duty, cess or fee under any law | 11a | | |
| | b | Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees | 11b | | |
| | c | Any sum payable to an employee as bonus or commission for services rendered | 11c | | |
| | d | Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation | 11d | | |
| | e | Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank | 11e | | |
| | f | Any sum payable towards leave encashment | 11f | | |
| | g | Any sum payable to the Indian Railways for the use of railway assets | 11g | | |
| | h | Total amount disallowable under Section 43B (total of 11a to 11g) | | 11h | |
| 12 | Amount of credit outstanding in the accounts in respect of | | | | |
| | a | Union Excise Duty | 12a | | |
| | b | Service tax | 12b | | |
| | c | VAT/sales tax | 12c | | |
| | d | Central Goods & Service Tax (CGST) | 12d | | |

| | | | | | |
|----|--|--|-----|-----|----|
| | e | State Goods & Services Tax (SGST) | 12e | | |
| | f | Integrated Goods & Services Tax (IGST) | 12f | | |
| | g | Union Territory Goods & Services Tax (UTGST) | 12g | | |
| | h | Any other tax | 12h | | |
| | i | Total amount outstanding (total of 12a to 12h) | | 12i | |
| 13 | Amounts deemed to be profits and gains under section 33AB or 33ABA | | | | 13 |
| 14 | Any amount of profit chargeable to tax under section 41 | | | | 14 |
| 15 | Amount of income or expenditure of prior period credited or debited to the profit and loss account (net) | | | | 15 |
| 16 | Amount of expenditure disallowed u/s 14A | | | | 16 |

| Part A – QD Quantitative details (mandatory if liable for audit under section 44AB) | | | | | |
|---|-----|--|----|--|--|
| QUANTITATIVE DETAILS | (a) | In the case of a trading concern | | | |
| | 1 | Opening stock | 1 | | |
| | 2 | Purchase during the previous year | 2 | | |
| | 3 | Sales during the previous year | 3 | | |
| | 4 | Closing stock | 4 | | |
| | 5 | Shortage/ excess, if any | 5 | | |
| | (b) | In the case of a manufacturing concern | | | |
| | 6 | Raw materials | | | |
| | a | Opening stock | 6a | | |
| | b | Purchases during the previous year | 6b | | |
| | c | Consumption during the previous year | 6c | | |
| | d | Sales during the previous year | 6d | | |
| | e | Closing stock | 6e | | |
| | f | Yield finished products | 6f | | |
| | g | Percentage of yield | 6g | | |
| | h | Shortage/ excess, if any | 6h | | |
| | 7 | Finished products/ By-products | | | |
| | a | opening stock | 7a | | |
| | b | purchase during the previous year | 7b | | |
| | c | quantity manufactured during the previous year | 7c | | |
| | d | sales during the previous year | 7d | | |
| | e | closing stock | 7e | | |
| | f | shortage/ excess, if any | 7f | | |

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S Details of Income from Salary

| | | | | | | | | | | | | | | | | | |
|----------|--|--|---|--|--|----|-------------------|--|--|--|---|---|--|--|--|--|--|
| SALARIES | Name of Employer | | Nature of employment (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Pensioners <input type="checkbox"/> Others | | TAN of Employer (mandatory if tax is deducted) | | | | | | | | | | | | |
| | Address of employer | | Town/City | | State | | Pin code/Zip code | | | | | | | | | | |
| | 1 | Gross Salary (1a + 1b + 1c) | | | | | | | | | | 1 | | | | | |
| | a | Salary as per section 17(1) (drop down to be provided) | | | | | 1a | | | | | | | | | | |
| | b | Value of perquisites as per section 17(2) (drop down to be provided) | | | | | 1b | | | | | | | | | | |
| | c | Profit in lieu of salary as per section 17(3) (drop down to be provided) | | | | | 1c | | | | | | | | | | |
| | (Add multiple rows for Gross Salary in case of more than one employer) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| | 2 | Total Gross Salary (from all employers) | | | | | | | | | | 2 | | | | | |
| | 3 | Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (please refer instructions) | | | | | | | | | | 3 | | | | | |
| 4 | Net Salary (2 - 3) | | | | | | | | | | 4 | | | | | | |
| 5 | Deduction u/s 16 (5a + 5b + 5c) | | | | | | | | | | 5 | | | | | | |
| a | Standard deduction u/s 16(ia) | | | | | 5a | | | | | | | | | | | |
| b | Entertainment allowance u/s 16(ii) | | | | | 5b | | | | | | | | | | | |
| c | Professional tax u/s 16(iii) | | | | | 5c | | | | | | | | | | | |
| 6 | Income chargeable under the Head 'Salaries' (4 - 5) | | | | | | | | | | 6 | | | | | | |

Schedule HP Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)

| | | | | | | | | | | | | | | | |
|---|--|--|--------------------------------|------------|---------------------------------|---|------------------------------|--------------------|---|--|--|--|--|--|--|
| HOUSE PROPERTY | 1 | Address of property 1 | | Town/ City | | State | | PIN Code/ Zip Code | | | | | | | |
| | Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details) | | | | | | | | | | | | | | |
| | Your percentage of share in the property. | | | | | | | | | | | | | | |
| | Name of Co-owner(s) | | PAN of Co-owner (s) | | | | Percentage Share in Property | | | | | | | | |
| | I | | | | | | | | | | | | | | |
| | II | | | | | | | | | | | | | | |
| | [Tick <input checked="" type="checkbox"/> the applicable option] | | Name(s) of Tenant (if let out) | | PAN of Tenant(s) (if available) | | | | PAN/TAN of Tenant(s) (if TDS credit is claimed) | | | | | | |
| | <input type="checkbox"/> Let out | | I | | | | | | | | | | | | |
| | <input type="checkbox"/> Self-occupied | | II | | | | | | | | | | | | |
| | <input type="checkbox"/> Deemed let out | | | | | | | | | | | | | | |
| | a | Gross rent received or receivable or lettable value | | | | | 1a | | | | | | | | |
| | b | The amount of rent which cannot be realized | | | | | 1b | | | | | | | | |
| | c | Tax paid to local authorities | | | | | 1c | | | | | | | | |
| | d | Total (1b + 1c) | | | | | 1d | | | | | | | | |
| | e | Annual value (1a – 1d) (nil, if self -occupied etc. as per section 23(2) of the Act) | | | | | 1e | | | | | | | | |
| | f | Annual value of the property owned (own percentage share x 1e) | | | | | 1f | | | | | | | | |
| | g | 30% of 1f | | | | | 1g | | | | | | | | |
| | h | Interest payable on borrowed capital | | | | | 1h | | | | | | | | |
| | i | Total (1g+ 1h) | | | | | 1i | | | | | | | | |
| | j | Arrears/Unrealised rent received during the year less 30% | | | | | 1j | | | | | | | | |
| k | Income from house property 1 (1f – 1i + 1j) | | | | | 1k | | | | | | | | | |
| 2 | Address of property 2 | | Town/ City | | State | | PIN Code/ Zip Code | | | | | | | | |
| Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details) | | | | | | | | | | | | | | | |
| Your percentage of share in the property | | | | | | | | | | | | | | | |
| Name of Co-owner(s) | | PAN of Co-owner (s) | | | | Percentage Share in Property (optional) | | | | | | | | | |

| | | | |
|--|---|--------------------------------|------------------------------------|
| I | | | |
| II | | | |
| [Tick <input checked="" type="checkbox"/> the applicable option] | | Name(s) of Tenant (if let out) | PAN(s) of Tenant (Please see note) |
| <input type="checkbox"/> Let out | | | |
| <input type="checkbox"/> Self-occupied | | | |
| <input type="checkbox"/> Deemed let out | | | |
| a | Gross rent received or receivable/ letable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year) | | 2a |
| b | The amount of rent which cannot be realized | 2b | |
| c | Tax paid to local authorities | 2c | |
| d | Total (2b + 2c) | 2d | |
| e | Annual value (2a – 2d) | 2e | |
| f | Annual value of the property owned (own percentage share x 2e) | 2f | |
| g | 30% of 2f | 2g | |
| h | Interest payable on borrowed capital | 2h | |
| i | Total (2g + 2h) | 2i | |
| j | Arrears/Unrealised rent received during the year less 30% | 2j | |
| k | Income from house property 2 (2f – 2i + 2j) | 2k | |
| 3 | Pass through income if any * | 3 | |
| 4 | Income under the head “Income from house property” (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA) | 4 | |
| NOTE ▶ | Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head | | |
| NOTE ▶ | Furnishing of PAN of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I. | | |

Schedule BP Computation of income from business or profession

| | | | | | | |
|---|--|--|-------------------------------|----------------|----|--|
| INCOME FROM BUSINESS OR PROFESSION | A | From business or profession other than speculative business and specified business | | | | |
| | 1 | Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L) | | | 1 | |
| | 2a | Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [SL.no 65iv of Schedule P&L] | | 2a | | |
| | 2b | Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss) | | 2b | | |
| | 3 | Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG | a | Salaries | 3a | |
| | | | b | House property | 3b | |
| | | | c | Capital gains | 3c | |
| | | | d | Other sources | 3d | |
| | | | e | u/s 115BBF | 3e | |
| | | | f | u/s 115BBG | 3f | |
| | 4a | Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BB/44BBA/44DA (drop down to be provided) | | 4a | | |
| | 4b | Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item) | | 4b | | |
| | 5 | Income credited to Profit and Loss account (included in 1) which is exempt | | | | |
| | | a | Share of income from firm(s) | 5a | | |
| | | | Share of income from AOP/ BOI | 5b | | |
| Any other exempt income (specify nature and amount) | | | | | | |
| | | | i | ci | | |
| | | | ii | cii | | |
| iii | | | Total (ci + cii) | 5ciii | | |
| d | Total exempt income (5a + 5b + 5ciii) | 5d | | | | |
| 6 | Balance (1– 2a – 2b – 3a - 3b – 3c - 3d – 3e - 3f – 4a-4b– 5d) | | | 6 | | |
| 7 | Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG | a | Salaries | 7a | | |
| | | b | House property | 7b | | |
| | | c | Capital gains | 7c | | |
| | | d | Other sources | 7d | | |
| | | e | u/s 115BBF | 7e | | |
| | | f | u/s 115BBG | 7f | | |
| 8a | Expenses debited to profit and loss account which relate to exempt income | | 8a | | | |

| | | | | | |
|----|--|---|-------|----------------------|----|
| 8b | Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI) | | | | 8b |
| 9 | Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+8b) | | | 9 | |
| 10 | Adjusted profit or loss (6+9) | | | 10 | |
| 11 | Depreciation and amortisation debited to profit and loss account | | | 11 | |
| 12 | Depreciation allowable under Income-tax Act | | | | |
| | i | Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (item 6 of Schedule-DEP) | 12i | | |
| | ii | Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules) | 12ii | | |
| | iii | Total (12i + 12ii) | | 12iii | |
| 13 | Profit or loss after adjustment for depreciation (10 +11 – 12iii) | | | 13 | |
| 14 | Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r of PartA-OI) | | | 14 | |
| 15 | Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of PartA-OI) | | | 15 | |
| 16 | Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of PartA-OI) | | | 16 | |
| 17 | Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-OI) | | | 17 | |
| 18 | Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of PartA-OI) | | | 18 | |
| 19 | Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006 | | | 19 | |
| 20 | Deemed income under section 41 | | | 20 | |
| 21 | Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA/35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA | | | 21 | |
| 22 | Deemed income under section 43CA | | | 22 | |
| 23 | Any other item of addition under section 28 to 44DA | | | 23 | |
| 24 | Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which individual/HUF/prop. concern is a partner) | | | 24 | |
| 25 | Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI) | | | 25 | |
| 26 | Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25) | | | 26 | |
| 27 | Deduction allowable under section 32(1)(iii) | | | 27 | |
| 28 | Deduction allowable under section 32AD | | | 28 | |
| 29 | Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24) | | | 29 | |
| 30 | Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI) | | | 30 | |
| 31 | Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of PartA-OI) | | | 31 | |
| 32 | Any other amount allowable as deduction | | | 32 | |
| 33 | Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI) | | | 33 | |
| 34 | Total (27+28+29+30+31+32+33) | | | 34 | |
| 35 | Income (13+26-34) | | | 35 | |
| 36 | Profits and gains of business or profession deemed to be under - | | | | |
| | i | Section 44AD (61(ii) of schedule P&L) | 36i | | |
| | ii | Section 44ADA (62(ii) of schedule P&L) | 36ii | | |
| | iii | Section 44AE (63(ii) of schedule P&L) | 36iii | | |
| | iv | Section 44B | 36iv | | |
| | v | Section 44BB | 36v | | |
| | vi | Section 44BBA | 36vi | | |
| | vii | Section 44DA | 36vii | (item 4 of Form 3CE) | |

| | | | | | | | |
|---|---|---|--|-----------------------|---|-----|--|
| | viii | Total (36i to 36vii) | | | 36viii | | |
| 37 | Net profit or loss from business or profession other than speculative and specified business (35 + 36viii) | | | | | 37 | |
| 38 | Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f) | | | | | A38 | |
| | a | Income chargeable under Rule 7 | 38a | | | | |
| | b | Deemed income chargeable under Rule 7A | 38b | | | | |
| | c | Deemed income chargeable under Rule 7B(1) | 38c | | | | |
| | d | Deemed income chargeable under Rule 7B(1A) | 38d | | | | |
| | e | Deemed income chargeable under Rule 8 | 38e | | | | |
| | f | Income other than Rule 7A, 7B & 8 (Item No. 37) | 38f | | | | |
| 39 | Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(38a+38b+38c+38d+38e)] | | | | | 39 | |
| B Computation of income from speculative business | | | | | | | |
| 40 | Net profit or loss from speculative business as per profit or loss account (Item No. 2a) | | | | | 40 | |
| 41 | Additions in accordance with section 28 to 44DA | | | | | 41 | |
| 42 | Deductions in accordance with section 28 to 44DA | | | | | 42 | |
| 43 | Income from speculative business (40+ 41 – 42) (if loss, take the figure to 6xi of schedule CFL) | | | | | B43 | |
| C Computation of income from specified business under section 35AD | | | | | | | |
| 44 | Net profit or loss from specified business as per profit or loss account | | | | | 44 | |
| 45 | Additions in accordance with section 28 to 44DA | | | | | 45 | |
| 46 | Deductions in accordance with section 28 to 44DA (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed) | | | | | 46 | |
| 47 | Profit or loss from specified business (44 + 45 -46) | | | | | 47 | |
| 48 | Deductions in accordance with section 35AD(1) | | | | | 48 | |
| 49 | Income from Specified Business (47-48) (if loss, take the figure to 7xi of schedule CFL) | | | | | C49 | |
| 50 | Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu) | | | | | C50 | |
| D Income chargeable under the head 'Profits and gains from business or profession' (A38 + B43 + C49) | | | | | | D | |
| E Intra head set off of business loss of current year | | | | | | | |
| | Sl. | Type of Business income | Income of current year (Fill this column only if figure is zero or positive) | Business loss set off | Business income remaining after set off | | |
| | | | (1) | (2) | (3) = (1) – (2) | | |
| | i | Loss to be set off (Fill this row only if figure is negative) | | (A38) | | | |
| | ii | Income from speculative business | (B43) | | | | |
| | iii | Income from specified business | (C49) | | | | |
| | iv | Total loss set off (ii + iii) | | | | | |
| | v | Loss remaining after set off (i – iv) | | | | | |

NOTE ► Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head

Schedule DPM Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)

| DEPRECIATION ON PLANT AND MACHINERY | | | Plant and machinery | | |
|-------------------------------------|---|--|---------------------|------|-------|
| | | | 15 | 30 | 40 |
| | | | (i) | (ii) | (iii) |
| 1 | Block of assets | | | | |
| 2 | Rate (%) | | | | |
| 3 | Written down value on the first day of previous year | | | | |
| 4 | Additions for a period of 180 days or more in the previous year | | | | |
| 5 | Consideration or other realization during the previous year out of 3 or 4 | | | | |
| 6 | Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative) | | | | |
| 7 | Additions for a period of less than 180 days in the previous year | | | | |

| | | | | |
|----|---|--|--|--|
| 8 | Consideration or other realizations during the year out of 7 | | | |
| 9 | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative) | | | |
| 10 | Depreciation on 6 at full rate | | | |
| 11 | Depreciation on 9 at half rate | | | |
| 12 | Additional depreciation, if any, on 4 | | | |
| 13 | Additional depreciation, if any, on 7 | | | |
| 14 | Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days | | | |
| 15 | Total depreciation (10+11+12+13+14) | | | |
| 16 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15) | | | |
| 17 | Net aggregate depreciation (15-16) | | | |
| 18 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17) | | | |
| 19 | Expenditure incurred in connection with transfer of asset/ assets | | | |
| 20 | Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only if block ceases to exist) | | | |
| 21 | Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative) | | | |

Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)

| | | | | | | | | | |
|------------------------------|----|---|------|-------------------------------|-------|------|------------------------|-------------------|-------|
| DEPRECIATION ON OTHER ASSETS | 1 | Block of assets | Land | Building (not including land) | | | Furniture and fittings | Intangible assets | Ships |
| | 2 | Rate (%) | Nil | 5 | 10 | 40 | 10 | 25 | 20 |
| | | | (i) | (ii) | (iii) | (iv) | (v) | (vi) | (vii) |
| | 3 | Written down value on the first day of previous year | | | | | | | |
| | 4 | Additions for a period of 180 days or more in the previous year | | | | | | | |
| | 5 | Consideration or other realization during the previous year out of 3 or 4 | | | | | | | |
| | 6 | Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative) | | | | | | | |
| | 7 | Additions for a period of less than 180 days in the previous year | | | | | | | |
| | 8 | Consideration or other realizations during the year out of 7 | | | | | | | |
| | 9 | Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative) | | | | | | | |
| | 10 | Depreciation on 6 at full rate | | | | | | | |
| | 11 | Depreciation on 9 at half rate | | | | | | | |
| | 12 | Total depreciation (10+11) | | | | | | | |
| | 13 | Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12) | | | | | | | |
| | 14 | Net aggregate depreciation (12-13) | | | | | | | |
| | 15 | Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14) | | | | | | | |
| | 16 | Expenditure incurred in connection with transfer of asset/ assets | | | | | | | |
| | 17 | Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist) | | | | | | | |
| | 18 | Written down value on the last day of previous year (6+ 9 -12) (enter 0 if result is negative) | | | | | | | |

Schedule DEP Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)

SUMMARY OF DEPRECIATION ON ASSETS

| | | | | | |
|---|--|--|----|--|----|
| 1 | Plant and machinery | | | | |
| | a | Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable) | 1a | | |
| | b | Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable) | 1b | | |
| | c | Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable) | 1c | | |
| | d | Total depreciation on plant and machinery (1a + 1b + 1c) | | | 1d |
| 2 | Building (not including land) | | | | |
| | a | Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable) | 2a | | |
| | b | Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable) | 2b | | |
| | c | Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable) | 2c | | |
| | d | Total depreciation on building (total of 2a + 2b + 2c) | | | 2d |
| 3 | Furniture and fittings(Schedule DOA- 14v or 15v as applicable) | | | | 3 |
| 4 | Intangible assets (Schedule DOA- 14vi or 15vi as applicable) | | | | 4 |
| 5 | Ships (Schedule DOA- 14vii or 15vii as applicable) | | | | 5 |
| 6 | Total depreciation (1d+2d+3+4+5) | | | | 6 |

Schedule DCG Deemed Capital Gains on sale of depreciable assets

| | | | | | | |
|----------------------|---|---|----|----|---|--|
| DEEMED CAPITAL GAINS | 1 | Plant and machinery | | | | |
| | a | Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i) | 1a | | | |
| | b | Block entitled for depreciation @ 30 per cent (Schedule DPM – 20ii) | 1b | | | |
| | c | Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii) | 1c | | | |
| | d | Total (1a+1b + 1c) | | 1d | | |
| | 2 | Building (not including land) | | | | |
| | a | Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii) | 2a | | | |
| | b | Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii) | 2b | | | |
| | c | Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv) | 2c | | | |
| | d | Total (2a + 2b + 2c) | | 2d | | |
| | 3 | Furniture and fittings (Schedule DOA- 17v) | | | 3 | |
| | 4 | Intangible assets (Schedule DOA- 17vi) | | | 4 | |
| | 5 | Ships (Schedule DOA- 17vii) | | | 5 | |
| | 6 | Total (1d+2d+3+4+5) | | | 6 | |

Schedule ESR Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)

| Sl No | Expenditure of the nature referred to in section (1) | Amount, if any, debited to profit and loss account (2) | Amount of deduction allowable (3) | Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2) |
|-------|---|--|-----------------------------------|--|
| i | 35(1)(i) | | | |
| ii | 35(1)(ii) | | | |
| iii | 35(1)(ia) | | | |
| iv | 35(1)(iii) | | | |
| v | 35(1)(iv) | | | |
| vi | 35(2AA) | | | |
| vii | 35(2AB) | | | |
| viii | 35CCC | | | |
| ix | 35CCD | | | |
| X | Total | | | |
| NOTE | In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA. | | | |

| | | | | | | | | | |
|---|--|--|---|--|------------------|--------|---------------------|----------|-----|
| Short-term Capital Gains | A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents) | | | | | | | | |
| | 1 From sale of land or building or both (fill up details separately for each property) | | | | | | | | |
| | | a | i | Full value of consideration received/receivable | | | | ai | |
| | | | ii | Value of property as per stamp valuation authority | | | | aii | |
| | | | iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)] | | | | aiii | |
| | | b | Deductions under section 48 | | | | | | |
| | | | i | Cost of acquisition without indexation | | | | bi | |
| | | | ii | Cost of Improvement without indexation | | | | bii | |
| | | | iii | Expenditure wholly and exclusively in connection with transfer | | | | biii | |
| | | | iv | Total (bi + bii + biii) | | | | biv | |
| | | c | Balance (aiii – biv) | | | | 1c | | |
| | | d | Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below) | | | | 1d | | |
| | e | Short-term Capital Gains on Immovable property (1c - 1d) | | | | A1e | | | |
| | f | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | |
| | | S.No. | Name of buyer(s) | PAN of buyer(s) | Percentage share | Amount | Address of property | Pin code | |
| | | NOTE ► Furnishing of PAN is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. | | | | | | | |
| | 2 From slump sale | | | | | | | | |
| | | a | Full value of consideration | | | 2a | (5 of Form 3CEA) | | |
| | | b | Net worth of the under taking or division | | | 2b | (6(e) of Form 3CEA) | | |
| | | c | Short term capital gains from slump sale (2a-2b) | | | | | | A2c |
| | 3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII) | | | | | | | | |
| | | a | Full value of consideration | | | | 3a | | |
| | | b | Deductions under section 48 | | | | | | |
| | | | i | Cost of acquisition without indexation | | | | bi | |
| | ii | | Cost of Improvement without indexation | | | | bii | | |
| | iii | | Expenditure wholly and exclusively in connection with transfer | | | | biii | | |
| | iv | | Total (i + ii + iii) | | | | biv | | |
| | | c | Balance (3a – biv) | | | | 3c | | |
| | | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | | | | 3d | | |
| | | e | Short-term capital gain on equity share or equity oriented MF (STT paid) (3c + 3d) | | | | | | A3e |
| 4 For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | | | | | | | |
| | a | STCG on transactions on which securities transaction tax (STT) is paid | | | | | | A4a | |
| | b | STCG on transactions on which securities transaction tax (STT) is not paid | | | | | | A4b | |
| 5 For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD | | | | | | | | | |
| | a | i | In case securities sold include shares of a company other than quoted shares, enter the following details | | | | | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | | | | | | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | | | | | | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | | | ic | | | |
| | | ii | Full value of consideration in respect of securities other than unquoted shares | | | | | | |
| | | iii | Total (ic + ii) | | | aiii | | | |
| | b | Deductions under section 48 | | | | | | | |
| | | i | Cost of acquisition without indexation | | | | bi | | |
| ii | | Cost of improvement without indexation | | | | bii | | | |
| iii | | Expenditure wholly and exclusively in connection with transfer | | | | biii | | | |
| iv | | Total (i + ii + iii) | | | | biv | | | |
| | c | Balance (5aiii – biv) | | | | 5c | | | |

| | | | | | | | | | | |
|--|--|---|---|---|--|---|----------------------------|---------------------|----------------------|---------------------------------------|
| term Capital | d | Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) | | | | | 5d | | | |
| | e | Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d) | | | | | | | A5e | |
| | 6 From sale of assets other than at A1 or A2 or A3 or A4 or A5 above | | | | | | | | | |
| | a | i | In case assets sold include shares of a company other than quoted shares, enter the following details | | | | | | | |
| | | | a | Full value of consideration received/receivable in respect of unquoted shares | | | | | | |
| | | | b | Fair market value of unquoted shares determined in the prescribed manner | | | | | | |
| | | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | | | ic | | | |
| | | ii | Full value of consideration in respect of assets other than unquoted shares | | | | | | | |
| | | iii | Total (ic + ii) | | | | | aiii | | |
| | b | Deductions under section 48 | | | | | | | | |
| | | i | Cost of acquisition without indexation | | | bi | | | | |
| | | ii | Cost of Improvement without indexation | | | bii | | | | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | | | biii | | | | |
| | | iv | Total (i + ii + iii) | | | biv | | | | |
| | c | Balance (6aiii – biv) | | | | | 6c | | | |
| d | In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) | | | | | 6d | | | | |
| e | Deemed short term capital gains on depreciable assets (6 of schedule-DCG) | | | | | 6e | | | | |
| f | Deduction under section 54D/54G/54GA | | | | | 6f | | | | |
| g | STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e -6f) | | | | | | | A6g | | |
| 7 Amount deemed to be short term capital gains | | | | | | | | | | |
| a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below | | | | | | | | | | |
| | Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed | | Amount not used for new asset or remained unutilized in Capital gains | | | | |
| | i | 2015-16 | 54D/54G/54GA | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account | | | | | |
| | ii | 2016-17 | 54B | | | | | | | |
| b Amount deemed to be short term capital gains u/s 54B/54D/54G/54GA, other than at 'a' | | | | | | | | | | |
| Total amount deemed to be short term capital gains (Xi + Xii + b) | | | | | | | | | A7 | |
| 8 Pass Through Income in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c) | | | | | | | | | A8 | |
| | a | Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 15% | | | | | A8a | | | |
| | b | Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 30% | | | | | A8b | | | |
| | c | Pass Through Income in the nature of Short Term Capital Gain, chargeable at applicable rates | | | | | A8c | | | |
| 9 Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates as per DTAA | | | | | | | | | | |
| | Sl. No. | Amount of income | Item No. A1 to A8 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | I | | | | | | | | | |
| | II | | | | | | | | | |
| a Total amount of STCG not chargeable to tax as per DTAA | | | | | | | | | A9a | |
| b Total amount of STCG chargeable to tax at special rates as per DTAA | | | | | | | | | A9b | |
| 10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 – A9a) | | | | | | | | | A10 | |
| B Long-term capital gain (LTCG) (Sub-items 5, 6, 7, 8 & 9 are not applicable for residents) | | | | | | | | | | |
| term Capital | 1 From sale of land or building or both (fill up details separately for each property) | | | | | | | | | |
| | a | i | Full value of consideration received/receivable | | | | | ai | | |
| | | ii | Value of property as per stamp valuation authority | | | | | aii | | |

| | | | | | | | | | | |
|---|--|---|---|------------------|--------|---------------------|----------|-----|-----|--|
| | iii | Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)] | | | | aiii | | | | |
| b | Deductions under section 48 | | | | | | | | | |
| | i | Cost of acquisition with indexation | | | | bi | | | | |
| | ii | Cost of Improvement with indexation | | | | bii | | | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | | | | biii | | | | |
| | iv | Total (bi + bii + biii) | | | | biv | | | | |
| c | Balance (aiii – biv) | | | | 1c | | | | | |
| d | Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below) | | | | 1d | | | | | |
| e | Long-term Capital Gains on Immovable property (1c - 1d) | | | | | | | B1e | | |
| f | In case of transfer of immovable property, please furnish the following details (see note) | | | | | | | | | |
| | S.No. | Name of buyer(s) | PAN of buyer(s) | Percentage share | Amount | Address of property | Pin code | | | |
| | | | | | | | | | | |
| | NOTE ► Furnishing of PAN is mandatory, if the tax is deducted under section 194-1A or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. | | | | | | | | | |
| 2 | From slump sale | | | | | | | | | |
| | a | Full value of consideration | | | 2a | (5 of Form 3CEA) | | | | |
| | b | Net worth of the under taking or division | | | 2b | (6(e) of Form 3CEA) | | | | |
| | c | Balance (2a – 2b) | | | 2c | | | | | |
| | d | Deduction u/s 54EC /54F (Specify details in item D below) | | | 2d | | | | | |
| | e | Long term capital gains from slump sale (2c-2d) | | | | | | | B2e | |
| 3 | From sale of bonds or debenture (other than capital indexed bonds issued by Government) | | | | | | | | | |
| | a | Full value of consideration | | | | 3a | | | | |
| | b | Deductions under section 48 | | | | | | | | |
| | i | Cost of acquisition without indexation | | | | bi | | | | |
| | ii | Cost of improvement without indexation | | | | bii | | | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | | | | biii | | | | |
| | iv | Total (bi + bii +biii) | | | | biv | | | | |
| | c | Balance (3a – biv) | | | | 3c | | | | |
| | d | Deduction under sections /54F (Specify details in item D below) | | | | 3d | | | | |
| | e | LTCG on bonds or debenture (3c – 3d) | | | | | | | B3e | |
| 4 | From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA | | | | | | | | | |
| | a | Full value of consideration | | | | 4a | | | | |
| | b | Deductions under section 48 | | | | | | | | |
| | i | Cost of acquisition without indexation | | | | bi | | | | |
| | ii | Cost of improvement without indexation | | | | bii | | | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | | | | biii | | | | |
| | iv | Total (bi + bii +biii) | | | | biv | | | | |
| | c | Balance (4a – biv) | | | | 4c | | | | |
| | d | Deduction under section 54F (Specify details in item D below) | | | | 4d | | | | |
| | e | Long-term Capital Gains on assets at B4 above (4c – 4d) | | | | | | | B4e | |
| 5 | From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | | | | | | |
| | a | Full value of consideration | | | | 5a | | | | |
| | b | Deductions under section 48 | | | | | | | | |
| | i | Cost of acquisition without indexation (higher of iA and iB) | | | | bi | | | | |
| | | A | Cost of acquisition | | | iA | | | | |
| | | B | If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2 | | | iB | | | | |
| | | 1 | Fair Market Value of capital asset as per section 55(2)(ac) | | | B1 | | | | |
| | | 2 | Full value of consideration | | | B2 | | | | |
| | ii | Cost of improvement without indexation | | | | bii | | | | |
| | iii | Expenditure wholly and exclusively in connection with transfer | | | | biii | | | | |
| | iv | Total deductions (bi + bii +biii) | | | | biv | | | | |
| | c | Balance (5a – biv) | | | | 5c | | | | |
| | d | Less- LTCG threshold limit as per section 112A (5c – Rs. 1 lakh) | | | | 5d | | | | |
| | e | Deduction under sections 54F (Specify details in item D below) | | | | 5e | | | | |
| | f | Long-term Capital Gains on sale of capital assets at B5 above (5d – 5e) | | | | | | | B5f | |

| | | | | | |
|----|--|---|---|------|-----|
| 6 | For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) | | | | |
| | a | LTCG computed without indexation benefit | | 6a | |
| | b | Deduction under sections /54F (Specify details in item D below) | | 6b | |
| | c | LTCG on share or debenture (6a-6b) | | | |
| 7 | For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up) | | | | |
| | a | i In case securities sold include shares of a company other than quoted shares, enter the following details | | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |
| | | ii | Full value of consideration in respect of securities other than unquoted shares | aii | |
| | | iii | Total (ic + ii) | aiii | |
| | b | Deductions under section 48 | | | |
| | | i | Cost of acquisition without indexation | bi | |
| | | ii | Cost of improvement without indexation | bii | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | biii | |
| | | iv | Total (bi + bii +biii) | biv | |
| | c | Balance (aiii – biv) | | 7c | |
| | d | Deduction under sections /54F (Specify details in item D below) | | 7d | |
| | e | Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d) | | | B7e |
| 8 | For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A | | | | |
| | a | Full value of consideration | | 8a | |
| | b | Deductions under section 48 | | | |
| | | i | Cost of acquisition without indexation (higher of iA and iB) | bi | |
| | | A | Cost of acquisition | iA | |
| | | B | If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2 | iB | |
| | | 1 | Fair Market Value of capital asset as per section 55(2)(ac) | B1 | |
| | | 2 | Full value of consideration | B2 | |
| | | ii | Cost of improvement without indexation | bii | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | biii | |
| | | iv | Total deductions (bi + bii +biii) | biv | |
| | c | Balance (8a – biv) | | 8c | |
| | d | Less- LTCG threshold limit as per section 112A (8c – Rs. 1 lakh) | | 8d | |
| | e | Deduction under sections 54F (Specify details in item D below) | | 8e | |
| | f | Long-term Capital Gains on sale of capital assets at B8 above (8d – 8e) | | | B8f |
| 9 | From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A) | | | | |
| | a | LTCG on sale of specified asset (computed without indexation) | | 9a | |
| | b | Less deduction under section 115F (Specify details in item D below) | | 9b | |
| | c | Balance LTCG on sale of specified asset (9a- 9b) | | | B9c |
| | d | LTCG on sale of asset, other than specified asset (computed without indexation) | | 9d | |
| | e | Less deduction under section 115F (Specify details in item D below) | | 9e | |
| | f | Balance LTCG on sale of asset, other than specified asset (9d- 9e) | | | B9f |
| 10 | From sale of assets where B1 to B9 above are not applicable | | | | |
| | a | i In case assets sold include shares of a company other than quoted shares, enter the following details | | | |
| | | a | Full value of consideration received/receivable in respect of unquoted shares | ia | |
| | | b | Fair market value of unquoted shares determined in the prescribed manner | ib | |
| | | c | Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) | ic | |

| | | | | | | | | | | | |
|--|---|---|---|--------------------------------|--|---|---|--|---------------------|----------------------|---------------------------------------|
| | | ii | Full value of consideration in respect of assets other than unquoted shares | | | | aii | | | | |
| | | iii | Total (ic + ii) | | | | aiii | | | | |
| | | b | Deductions under section 48 | | | | | | | | |
| | | i | Cost of acquisition with indexation | | | | bi | | | | |
| | | ii | Cost of improvement with indexation | | | | bii | | | | |
| | | iii | Expenditure wholly and exclusively in connection with transfer | | | | biii | | | | |
| | | iv | Total (bi + bii + biii) | | | | biv | | | | |
| | | c | Balance (10aiii – biv) | | | | 10c | | | | |
| | | d | Deduction under section 54D//54F/54G/54GA (Specify details in item D below) | | | | 10d | | | | |
| | | e | Long-term Capital Gains on assets at B10 above (10c- 10d) | | | | | | | | |
| 11 | Amount deemed to be long-term capital gains | | | | | | | | | | |
| a | Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below | | | | | | | | | | |
| | Sl. | Previous year in which asset transferred | Section under which deduction claimed in that year | New asset acquired/constructed | Year in which asset acquired/constructed | Amount utilised out of Capital Gains account | Amount not used for new asset or remained unutilized in Capital gains account (X) | | | | |
| | i | 2015-16 | 54/54D/54F/54G/54GA | | | | | | | | |
| | ii | 2016-17 | 54B | | | | | | | | |
| b | Amount deemed to be long-term capital gains, other than at 'a' | | | | | | | | | | |
| Total amount deemed to be long-term capital gains (Xi + Xii + b) | | | | | | | B11 | | | | |
| 12 | Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a + B12b) | | | | | | | | B12 | | |
| | a | Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10% | | | | | B12a | | | | |
| | b | Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 20% | | | | | B12b | | | | |
| 13 | Amount of LTCG included in items B1 to B12 but not chargeable to tax or chargeable at special rates in India as per DTAA | | | | | | | | | | |
| | Sl. No. | Amount of income | Item No. B1 to B12 above in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | | (8) | (9) | (10) |
| | I | | | | | | | | | | |
| | II | | | | | | | | | | |
| | a | Total amount of LTCG not chargeable to tax as per DTAA | | | | | | | B13a | | |
| | b | Total amount of LTCG chargeable to tax at special rates as per DTAA | | | | | | | B13b | | |
| 14 | Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a) (In case of loss take the figure to 9xi of schedule CFL) | | | | | | | | B14 | | |
| C | Income chargeable under the head "CAPITAL GAINS" (A10 + B14) (take B14 as nil, if loss) | | | | | | | | C | | |
| D | Information about deduction claimed against Capital Gains | | | | | | | | | | |
| 1 | In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details | | | | | | | | | | |
| | a | Deduction claimed u/s 54 | | | | | | | | | |
| | i | Date of transfer of original asset | | | | ai | dd/mm/yyyy | | | | |
| | ii | Cost of new residential house | | | | aii | | | | | |
| | iii | Date of purchase /construction of new residential house | | | | aiii | dd/mm/yyyy | | | | |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | aiv | | | | | |
| | v | Amount of deduction claimed | | | | av | | | | | |
| | b | Deduction claimed u/s 54B | | | | | | | | | |
| | i | Date of transfer of original asset | | | | bi | dd/mm/yyyy | | | | |
| | ii | Cost of new agricultural land | | | | bii | | | | | |
| | iii | Date of purchase of new agricultural land | | | | biii | dd/mm/yyyy | | | | |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | | | | biv | | | | | |
| | v | Amount of deduction claimed | | | | bv | | | | | |
| | c | Deduction claimed u/s 54D | | | | | | | | | |
| | i | Date of acquisition of original asset | | | | ci | dd/mm/yyyy | | | | |
| | ii | Cost of purchase/ construction of new land or building for industrial undertaking | | | | cii | | | | | |
| | iii | Date of purchase of new land or building | | | | ciii | dd/mm/yyyy | | | | |

| | | | | |
|---|---|--|------|------------|
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | civ | |
| | v | Amount of deduction claimed | cv | |
| d | Deduction claimed u/s 54EC | | | |
| | i | Date of transfer of original asset | di | dd/mm/yyyy |
| | ii | Amount invested in specified/notified bonds (not exceeding fifty lakh rupees) | dii | |
| | iii | Date of investment | diii | dd/mm/yyyy |
| | iv | Amount of deduction claimed | div | |
| e | Deduction claimed u/s 54F | | | |
| | i | Date of transfer of original asset | ei | dd/mm/yyyy |
| | ii | Cost of new residential house | eii | |
| | iii | Date of purchase/construction of new residential house | eiii | dd/mm/yyyy |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | eiv | |
| | v | Amount of deduction claimed | ev | |
| f | Deduction claimed u/s 54G | | | |
| | i | Date of transfer of original asset from urban area | fi | dd/mm/yyyy |
| | ii | Cost and expenses incurred for purchase or construction of new asset | fii | |
| | iii | Date of purchase/construction of new asset in an area other than urban area | fiii | dd/mm/yyyy |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | fiv | |
| | v | Amount of deduction claimed | fv | |
| g | Deduction claimed u/s 54GA | | | |
| | i | Date of transfer of original asset from urban area | gi | dd/mm/yyyy |
| | ii | Cost and expenses incurred for purchase or construction of new asset | gii | |
| | iii | Date of purchase/construction of new asset in SEZ | giii | dd/mm/yyyy |
| | iv | Amount deposited in Capital Gains Accounts Scheme before due date | giv | |
| | v | Amount of deduction claimed | gv | |
| h | Deduction claimed u/s 115F (for Non-Resident Indians) | | | |
| | i | Date of transfer of original foreign exchange asset | hi | dd/mm/yyyy |
| | ii | Amount invested in new specified asset or savings certificate | hii | |
| | iii | Date of investment | hiii | dd/mm/yyyy |
| | iv | Amount of deduction claimed | hiv | |
| | i | Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h) | 1i | |
| 2 | In case of deduction u/s 54GB, furnish PAN of the company | | | |

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A8 & B12 which is chargeable under DTAA)

| Sl. | Type of Capital Gain | | Capital Gain of current year (Fill this column only if computed figure is positive) | Short term capital loss | | | | Long term capital loss | | | Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8) |
|------|--|-----------------|---|-----------------------------|---------------------|--|------------|--|---|------------|---|
| | | | | 15% | 30% | applicable rate | DTAA rates | 10% | 20% | DTAA rates | |
| | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
| i | Capital Loss to be set off (Fill this row only, if figure computed is negative) | | | $(A3e^{*}+A4a^{*}+A8a^{*})$ | $(A5e^{*}+A8b^{*})$ | $(A1e^{*}+A2c^{*}+A4b^{*}+A6g^{*}+A7^{*}+A8c^{*})$ | $A9b$ | $(B4e^{*}+B5f^{*}+B7e^{*}+B8f^{*}+B9c^{*}+B12a^{*})$ | $(B1e^{*}+B2e^{*}+B3e^{*}+B6c^{*}+B9f^{*}+B10e^{*}+B11^{*}+B12b^{*})$ | $B13b$ | |
| ii | Short term capital gain | 15% | $(A3e^{*}+A4a^{*}+A8a^{*})$ | | | | | | | | |
| iii | | 30% | $(A5e^{*}+A8b^{*})$ | | | | | | | | |
| iv | | applicable rate | $(A1e^{*}+A2c^{*}+A4b^{*}+A6g^{*}+A7^{*}+A8c^{*})$ | | | | | | | | |
| v | | DTAA rates | $A9b$ | | | | | | | | |
| vi | Long term capital gain | 10% | $(B4e^{*}+B5f^{*}+B7e^{*}+B8f^{*}+B9c^{*}+B12a^{*})$ | | | | | | | | |
| vii | | 20% | $(B1e^{*}+B2e^{*}+B3e^{*}+B6c^{*}+B9f^{*}+B10e^{*}+B11^{*}+B12b^{*})$ | | | | | | | | |
| viii | | DTAA rates | $B13b$ | | | | | | | | |

| | | | | | | | | | |
|--|--|------------------|----------------------|------------------------|-----------------------|---------------------|--|--|--|
| ix | Total loss set off (ii + iii + iv + v + vi + vii+viii) | | | | | | | | |
| x | Loss remaining after set off (i- ix) | | | | | | | | |
| The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any. | | | | | | | | | |
| The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B12) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any. | | | | | | | | | |
| F Information about accrual/receipt of capital gain | | | | | | | | | |
| | Type of Capital gain / Date | Upto 15/6 (i) | 16/6 to 15/9 (ii) | 16/9 to 15/12 (iii) | 16/12 to 15/3 (iv) | 16/3 to 31/3 (v) | | | |
| 1 | Short-term capital gains taxable at the rate of 15% <i>Enter value from item 5vi of schedule BFLA, if any.</i> | | | | | | | | |
| 2 | Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vii of schedule BFLA, if any.</i> | | | | | | | | |
| 3 | Short-term capital gains taxable at applicable rates <i>Enter value from item 5viii of schedule BFLA, if any.</i> | | | | | | | | |
| 4 | Short-term capital gains taxable at DTAA rates <i>Enter value from item 5ix of schedule BFLA, if any.</i> | | | | | | | | |
| 5 | Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i> | | | | | | | | |
| 6 | Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i> | | | | | | | | |
| 7 | Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i> | | | | | | | | |

NOTE ► Please include the income of the specified persons(spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head

Schedule OS Income from other sources

OTHER SOURCES

| | | | | | | | | |
|---|---|--|-----------------|----------------|-------------|------|---|--|
| 1 | Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e) | | | | | | 1 | |
| | a | Dividends, Gross | | | | 1a | | |
| | b | Interest, Gross (bi + bii + biii + biv) | | | | 1b | | |
| | i | From Savings Bank | | bi | | | | |
| | ii | From Deposits (Bank/ Post Office/ Co-operative Society/) | | bii | | | | |
| | iii | From Income-tax Refund | | biii | | | | |
| | iv | In the nature of Pass through income | | biv | | | | |
| | v | Others | | bv | | | | |
| | c | Rental income from machinery, plants, buildings, etc., Gross | | | | 1c | | |
| | d | Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv) | | | | 1d | | |
| | i | Aggregate value of sum of money received without consideration | | | | di | | |
| | ii | In case immovable property is received without consideration, stamp duty value of property | | | | dii | | |
| | iii | In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration | | | | diii | | |
| | iv | In case any other property is received without consideration, fair market value of property | | | | div | | |
| | v | In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration | | | | dv | | |
| | e | Any other income (please specify nature) | | | | 1e | | |
| 2 | Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e) | | | | | | 2 | |
| | a | Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB | | | | 2a | | |
| | b | Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi) | | | | 2b | | |
| | i | Cash credits u/s 68 | | bi | | | | |
| | ii | Unexplained investments u/s 69 | | bii | | | | |
| | iii | Unexplained money etc. u/s 69A | | biii | | | | |
| | iv | Undisclosed investments etc. u/s 69B | | biv | | | | |
| | v | Unexplained expenditure etc. u/s 69C | | bv | | | | |
| | vi | Amount borrowed or repaid on hundi u/s 69D | | bvi | | | | |
| | c | Accumulated balance of recognised provident fund taxable u/s 111 | | | | 2c | | |
| | | S.No. | Assessment Year | Income benefit | Tax benefit | | | |
| | | (i) | (ii) | (iii) | (iv) | | | |
| | | | | | | | | |
| | d | Any other income chargeable at special rate (total of di to dxix) | | | | 2d | | |

| | | | | | | | | | | | | |
|---|--|--|------------------------------------|---------------------|-----------------|---|----------------------------|---------------------|----------------------|---------------------------------------|----|--|
| | i | Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i) | | | | | di | | | | | |
| | ii | Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii) | | | | | dii | | | | | |
| | iii | Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia) | | | | | dihi | | | | | |
| | iv | Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa) | | | | | div | | | | | |
| | v | Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab) | | | | | dv | | | | | |
| | vi | Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac) | | | | | dvi | | | | | |
| | vii | Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii) | | | | | dvii | | | | | |
| | viii | Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) | | | | | dviii | | | | | |
| | ix | Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC | | | | | dix | | | | | |
| | x | Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA | | | | | dx | | | | | |
| | xi | Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i) | | | | | dxii | | | | | |
| | xii | Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i) | | | | | dxii | | | | | |
| | xiii | Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA | | | | | dxiii | | | | | |
| | xiv | Anonymous Donations in certain cases chargeable u/s 115BBC | | | | | dxiv | | | | | |
| | xv | Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA | | | | | dxv | | | | | |
| | xvi | Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF | | | | | dxvi | | | | | |
| | xvii | Income by way of transfer of carbon credits - chargeable u/s 115BBG | | | | | dxvii | | | | | |
| | xviii | Investment Income of a Non-Resident Indian - chargeable u/s 115E | | | | | dxviii | | | | | |
| | xix | Any other income (Please specify) | | | | | dxix | | | | | |
| | e | Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided) | | | | | | | | | 2e | |
| f | Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below) | | | | | | | | 2f | | | |
| | Sl. No. | Amount of income | Item No.2a to 2e in which included | Country name & Code | Article of DTAA | Rate as per Treaty (enter NIL, if not chargeable) | Whether TRC obtained (Y/N) | Section of I.T. Act | Rate as per I.T. Act | Applicable rate [lower of (6) or (9)] | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | | |
| | I | | | | | | | | | | | |
| | II | | | | | | | | | | | |
| 3 | Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d) | | | | | | | | | | | |
| | a | Expenses / Deductions | | | | | 3a | | | | | |
| | b | Depreciation | | | | | 3b | | | | | |
| | c | Total | | | | | 3c | | | | | |
| 4 | Amounts not deductible u/s 58 | | | | | | | | | | 4 | |
| 5 | Profits chargeable to tax u/s 59 | | | | | | | | | | 5 | |
| 6 | Net Income from other sources chargeable at normal applicable rates (1 - 3 + 4 + 5) (If negative take the figure to 4i of schedule CYLA) | | | | | | | | | | 6 | |
| 7 | Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative) | | | | | | | | | | 7 | |
| 8 | Income from the activity of owning and maintaining race horses | | | | | | | | | | | |

| | | | | | | | | | |
|----|--|--|-----------|-------------------|--------------------|--------------------|-------------------|----|--|
| | a | Receipts | | | | | 8a | | |
| | b | Deductions under section 57 in relation to receipts at 8a only | | | | | 8b | | |
| | c | Amounts not deductible u/s 58 | | | | | 8c | | |
| | d | Profits chargeable to tax u/s 59 | | | | | 8d | | |
| | e | Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xi of Schedule CFL) | | | | | | 8e | |
| 9 | Income under the head “Income from other sources” (7 + 8e) (take 8e as nil, if negative) | | | | | | | 9 | |
| 10 | Information about accrual/receipt of income from Other Sources | | | | | | | | |
| | S.No. | Other Source Income | Upto 15/6 | From 16/6 to 15/9 | From 16/9 to 15/12 | From 16/12 to 15/3 | From 16/3 to 31/3 | | |
| | | | (i) | (ii) | (iii) | (iv) | (v) | | |
| | 1 | Dividend Income u/s 115BBDA | | | | | | | |
| | 2 | Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix) | | | | | | | |

NOTE ► Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.

Schedule CYLA Details of Income after set-off of current years losses

| | | | | | | | |
|------------------------------|-------|--|---|---|--|--|---|
| CURRENT YEAR LOSS ADJUSTMENT | SL.No | Head/ Source of Income | Income of current year (Fill this column only if income is zero or positive) | House property loss of the current year set off | Business Loss (other than speculation loss or specified business loss) of the current year set off | Other sources loss (other than loss from owning race horses) of the current year set off | Current year's Income remaining after set off |
| | | | 1 | 2 | 3 | 4 | 5=1-2-3-4 |
| | i | Loss to be set off → (Fill this row only if computed figure is negative) | | (4 of Schedule –HP) | (2v of item E of Schedule BP) | (6 of Schedule-OS) | |
| | ii | Salaries | (6 of Schedule S) | | | | |
| | iii | House property | (4 of Schedule HP) | | | | |
| | iv | Income from Business (excluding speculation profit and income from specified business) or profession | (A38 of Schedule BP) | | | | |
| | v | Speculative Income | (3ii of item E of schedule BP) | | | | |
| | vi | Specified Business Income | (3iii of item E of schedule BP) | | | | |
| | vii | Short-term capital gain taxable @ 15% | (9ii of item E of schedule CG) | | | | |
| | viii | Short-term capital gain taxable @ 30% | (9iii of item E of schedule CG) | | | | |
| | ix | Short-term capital gain taxable at applicable rates | (9iv of item E of schedule CG) | | | | |
| | x | Short-term capital gain taxable at special rates in India as per DTAA | (9v of item E of schedule CG) | | | | |
| | xi | Long term capital gain taxable @ 10% | (9vi of item E of schedule CG) | | | | |
| | xii | Long term capital gain taxable @ 20% | (9vii of item E of schedule CG) | | | | |
| | xiii | Long term capital gains taxable at special rates in India as per DTAA | (9viii of item E of schedule CG) | | | | |
| | xiv | Net income from other sources chargeable at normal applicable rates | (6 of schedule OS) | | | | |
| | xv | Profit from the activity of owning and maintaining race horses | (8e of schedule OS) | | | | |
| | xvi | Income from other sources taxable at special rates in India as per DTAA | (2f of schedule OS) | | | | |
| | xvii | Total loss set off | | | | | |
| | xviii | Loss remaining after set-off (i – xvii) | | | | | |

Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years

| Sl. No. | Head/ Source of Income | Income after set off, if any, of current year's losses as per 5 of Schedule CYLA) | Brought forward loss set off | Brought forward depreciation set off | Brought forward allowance under section 35(4) set off | Current year's income remaining after set off |
|---------|---|---|--|--------------------------------------|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| i | Salaries | (5ii of schedule CYLA) | | | | |
| ii | House property | (5iii of schedule CYLA) | (B/f house property loss) | | | |
| iii | Business (excluding speculation income and income from specified business) | (5iv of schedule CYLA) | (B/f business loss, other than speculation or specified business loss) | | | |
| iv | Speculation Income | (5v of schedule CYLA) | (B/f normal business or speculation loss) | | | |
| v | Specified Business Income | (5vi of schedule CYLA) | (B/f normal business or specified business loss) | | | |
| vi | Short-term capital gain taxable @ 15% | (5vii of schedule CYLA) | (B/f short-term capital loss) | | | |
| vii | Short-term capital gain taxable @ 30% | (5viii of schedule CYLA) | (B/f short-term capital loss) | | | |
| viii | Short-term capital gain taxable at applicable rates | (5ix of schedule CYLA) | (B/f short-term capital loss) | | | |
| ix | Short-term capital gain taxable at special rates in India as per DTAA | (5x of schedule CYLA) | (B/f short-term capital loss) | | | |
| x | Long-term capital gain taxable @ 10% | (5xi of schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| xi | Long term capital gain taxable @ 20% | (5xii of schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| xii | Long term capital gains taxable at special rates in India as per DTAA | (5xiii of schedule CYLA) | (B/f short-term or long-term capital loss) | | | |
| xiii | Net income from other sources chargeable at normal applicable rates | (5xiv of schedule CYLA) | | | | |
| xiv | Profit from owning and maintaining race horses | (5xv of schedule CYLA) | (B/f loss from horse races) | | | |
| xv | Income from other sources income taxable at special rates in India as per DTAA | (5xvi of schedule CYLA) | | | | |
| xvi | Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv) | | | | | |
| xvii | Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv) | | | | | |

Schedule CFL Details of Losses to be carried forward to future years

| Sl. No. | Assessment Year | Date of Filing (DD/MM/YYYY) | House property loss | Loss from business other than loss from speculative business and specified business | Loss from speculative business | Loss from specified business | Short-term capital loss | Long-term Capital loss | Loss from owning and maintaining race horses |
|---------|---|-----------------------------|---------------------------|---|--------------------------------|------------------------------|---|--|--|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| i | 2011-12 | | | | | | | | |
| ii | 2012-13 | | | | | | | | |
| iii | 2013-14 | | | | | | | | |
| iv | 2014-15 | | | | | | | | |
| v | 2015-16 | | | | | | | | |
| vi | 2016-17 | | | | | | | | |
| vii | 2017-18 | | | | | | | | |
| viii | 2018-19 | | | | | | | | |
| ix | Total of earlier year losses b/f | | | | | | | | |
| x | Adjustment of above losses in Schedule BFLA | | (2ii of schedule BFLA) | (2iii of schedule BFLA) | (2iv of schedule BFLA) | (2v of schedule BFLA) | | | (2xiv of schedule BFLA) |
| xi | 2019-20 (Current year losses to be carried forward) | | (2xviii of schedule CYLA) | (3xviii of schedule CYLA) | (B43 of schedule BP, if -ve) | (C49 of schedule BP, if -ve) | (2x+3x+4x+5x) of item E of schedule CG) | ((6x+7x+8x) of item E of schedule CG) | (8e of schedule OS, if -ve) |
| xii | Total loss Carried forward to future years | | | | | | | | |

Schedule UD Unabsorbed depreciation and allowance under section 35(4)

| Sl No | Assessment Year | Depreciation | | | Allowance under section 35(4) | | |
|-------|-------------------------|---|--|--|--|---|--|
| | | Amount of brought forward unabsorbed depreciation | Amount of depreciation set-off against the current year income | Balance carried forward to the next year | Amount of brought forward unabsorbed allowance | Amount of allowance set-off against the current year income | Balance Carried forward to the next year |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| i | Current Assessment Year | | | | | | |
| ii | | | | | | | |
| iii | | | | | | | |
| iv | | | | | | | |
| v | Total | | (3xvi of BFLA) | | | (4xvi of BFLA) | |

| Schedule ICDS | | Effect of Income Computation Disclosure Standards on profit | |
|---------------|---|---|--|
| Sl. No. | ICDS | Amount (+) or (-) | |
| (i) | (ii) | (iii) | |
| I | Accounting Policies | | |
| II | Valuation of Inventories <i>(other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)</i> | | |
| III | Construction Contracts | | |
| IV | Revenue Recognition | | |
| V | Tangible Fixed Assets | | |
| VI | Changes in Foreign Exchange Rates | | |
| VII | Government Grants | | |
| VIII | Securities <i>(other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)</i> | | |
| IX | Borrowing Costs | | |
| X | Provisions, Contingent Liabilities and Contingent Assets | | |
| 11a. | Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) <i>(if positive)</i> | | |
| 11b. | Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) <i>(if negative)</i> | | |

| Schedule 10AA | | Deduction under section 10AA | | | | | |
|-----------------------|---|--|--|----|---|--|--|
| DEDUCTION U/S 10AA | Deductions in respect of units located in Special Economic Zone | | | | | | |
| | Sl | Undertaking | Assessment year in which unit begins to manufacture/produce/provide services | Sl | Amount of deduction | | |
| | a | Undertaking No.1 | | a | (item 17 of Annexure A of Form 56F for Undertaking 1) | | |
| | b | Undertaking No.2 | | b | (item 17 of Annexure A of Form 56F for Undertaking 2) | | |
| | c | Total deduction under section 10AA (a + b) | | | | | |

| Schedule 80G | | Details of donations entitled for deduction under section 80G | | | | |
|----------------------|---|--|--|--------------|------------------------|-----------------------------|
| DETAILS OF DONATIONS | A | Donations entitled for 100% deduction without qualifying limit | | | | |
| | | Name and address of donee | | PAN of Donee | Amount of donation | |
| | | | | | Donation in cash | Eligible Amount of donation |
| | | | | | Donation in other mode | Total Donation |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | B | Donations entitled for 50% deduction without qualifying limit | | | | |
| | | Name and address of donee | | PAN of Donee | Amount of donation | |
| | | | | | Donation in cash | Eligible Amount of donation |
| | | | | | Donation in other mode | Total Donation |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| C | Donations entitled for 100% deduction subject to qualifying limit | | | | | |
|---|---|--|--------------|--------------------|------------------------|-----------------------------|
| | Name and address of donee | | PAN of Donee | Amount of donation | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | |
| | i | | | | | |
| | ii | | | | | |
| D | Donations entitled for 50% deduction subject to qualifying limit | | | | | |
| | Name and address of donee | | PAN of Donee | Amount of donation | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | |
| | i | | | | | |
| | ii | | | | | |
| E | Total | | | | | |
| | Total donations (Aiii + Biii + Ciii + Diii) | | | | | |

| Schedule RA | | Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)] | | | | | |
|-------------|---------------------------|---|--------------|--------------------|------------------------|----------------|-----------------------------|
| | Name and address of donee | | PAN of Donee | Amount of donation | | | Eligible Amount of donation |
| | | | | Donation in cash | Donation in other mode | Total Donation | |
| | i | | | | | | |
| | ii | | | | | | |
| | iii | Total | | | | | |

| Schedule 80-IA | | | | | | |
|----------------|---|----|-------------------|--|---|--|
| a | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services] | a1 | Undertaking No. 1 | (item 30 of Form 10CCB of the undertaking) | | |
| | | a2 | Undertaking No. 2 | (item 30 of Form 10CCB of the undertaking) | | |
| b | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs] | b1 | Undertaking No. 1 | (item 30 of Form 10CCB of the undertaking) | | |
| | | b2 | Undertaking No. 2 | (item 30 of Form 10CCB of the undertaking) | | |
| c | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power] | c1 | Undertaking No. 1 | (item 30 of Form 10CCB of the undertaking) | | |
| | | c2 | Undertaking No. 2 | (item 30 of Form 10CCB of the undertaking) | | |
| d | Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution network] | d1 | Undertaking No. 1 | (item 30 of Form 10CCB of the undertaking) | | |
| | | d2 | Undertaking No. 2 | (item 30 of Form 10CCB of the undertaking) | | |
| e | Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2 + d1 + d2) | | | | e | |

| Schedule 80-IB Deductions under section 80-IB | | | | | | |
|---|--|----|-------------------|---|--|--|
| a | Deduction in respect of industrial undertaking located in Jammu & Kashmir [Section 80-IB(4)] | a1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | |
| | | a2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | |
| b | Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)] | b1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | |
| | | b2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | |
| c | Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)] | c1 | Undertaking no. 1 | (30 of Form 10CCB of the undertaking) | | |
| | | c2 | Undertaking no. 2 | (30 of Form 10CCB of the undertaking) | | |
| d | Deduction in the case of multiplex theatre [Section 80-IB(7A)] | d1 | Undertaking no. 1 | (10(v) of Form 10CCBA of the undertaking) | | |
| | | d2 | Undertaking no. 2 | (10(v) of Form 10CCBA of the undertaking) | | |
| e | Deduction in the case of convention centre [Section 80-IB(7B)] | e1 | Undertaking no. 1 | (10(v) of Form 10CCBB of the undertaking) | | |

| | | | | | | | |
|---|--|--------------|------------------------------|---|--------|--|---|
| | g | 80D | | h | 80DD | | |
| | i | 80DDB | | j | 80E | | |
| | k | 80EE | | l | 80G | | |
| | m | 80GG | | n | 80GGC | | |
| Total Deduction under Part B (total of a to n) | | | | | | | 1 |
| 2 | Part C- Deduction in respect of certain incomes | | | | | | |
| | o | 80-IA | (e of Schedule 80-IA) | p | 80-IAB | | |
| | q | 80-IB | (m of Schedule 80-IB) | r | 80-IBA | | |
| | s | 80-IC/ 80-IE | (e of Schedule 80-IC/ 80-IE) | t | 80JJA | | |
| | u | 80JJAA | | v | 80QQB | | |
| | w | 80RRB | | | | | |
| Total Deduction under Part C (total of o to w) | | | | | | | 2 |
| 3 | Part CA and D- Deduction in respect of other incomes/other deduction | | | | | | |
| | x | 80TTA | | y | 80TTB | | |
| | z | 80U | | | | | |
| Total Deduction under Part CA and D (total of x, y and z) | | | | | | | 3 |
| 4 | Total deductions under Chapter VI-A (1 + 2 + 3) | | | | | | 4 |

Schedule AMT Computation of Alternate Minimum Tax payable under section 115JC

| | | | | | | |
|---|--|--|----|--|---|--|
| 1 | Total Income as per item 14 of PART-B-TI | | | | 1 | |
| 2 | Adjustment as per section 115JC(2) | | | | | |
| | a | Deduction claimed under any section included in Chapter VI-A under the heading “C.—Deductions in respect of certain incomes” | 2a | | | |
| | b | Deduction claimed u/s 10AA | 2b | | | |
| | c | Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed | 2c | | | |
| | d | Total Adjustment (2a+ 2b+ 2c) | 2d | | | |
| 3 | Adjusted Total Income under section 115JC(1) (1+2d) | | | | 3 | |
| 4 | Tax payable under section 115JC [18.5% of (3)] (if 3 is greater than Rs. 20 lakhs) | | | | 4 | |

Schedule AMTC Computation of tax credit under section 115JD

| | | | | | | |
|--------|---|------------|--|---|--|---|
| 1 | Tax under section 115JC in assessment year 2019-20 (1d of Part-B-TTI) | | | | | 1 |
| 2 | Tax under other provisions of the Act in assessment year 2019-20 (2i of Part-B-TTI) | | | | | 2 |
| 3 | Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0] | | | | | 3 |
| 4 | Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward) | | | | | |
| S. No. | Assessment Year (A) | AMT Credit | | | AMT Credit Utilised during the Current Assessment Year (C) | Balance AMT Credit Carried Forward (D)= (B3) –(C) |
| | | Gross (B1) | Set-off in earlier assessment years (B2) | Balance brought forward to the current assessment year (B3) = (B1) – (B2) | | |
| | i | 2013-14 | | | | |
| | ii | 2014-15 | | | | |
| | iii | 2015-16 | | | | |

| | | | | | | |
|---|--|--|--|--|--|---|
| | iv | 2016-17 | | | | |
| | v | 2017-18 | | | | |
| | vi | 2018-19 | | | | |
| | vii | Current AY (enter 1 -2, if 1>2 else enter 0) | | | | |
| | viii | Total | | | | |
| 5 | Amount of tax credit under section 115JD utilised during the year [total of item no 4 (C)] | | | | | 5 |
| 6 | Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)] | | | | | 6 |

Schedule SPI Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64

| Sl No | Name of person | PAN of person (optional) | Relationship | Amount (Rs) | Head of Income in which included |
|-------|----------------|--------------------------|--------------|-------------|----------------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |

Schedule SI Income chargeable to tax at special rates (please see instructions No. 7 for rate of tax)

| SI No | Section | <input checked="" type="checkbox"/> | Special rate (%) | Income (i) | Tax thereon (ii) |
|-------|---|-------------------------------------|------------------|---------------------------------|------------------|
| 1 | 111A (STCG on shares units on which where STT paid) | <input type="checkbox"/> | 15 | (part of 5vi of schedule BFLA) | |
| 2 | 115AD (STCG for FIIs on securities where STT not paid) | <input type="checkbox"/> | 30 | (part of 5vii of schedule BFLA) | |
| 3 | 112 proviso (LTCG on listed securities/ units without indexation) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 4 | 112(1)(c)(iii) (LTCG for non-resident on unlisted securities) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 5 | 115AC (LTCG for non-resident on bonds/GDR) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 6 | 115AC (Income of non-resident from bonds or GDR purchased in foreign currency) | <input type="checkbox"/> | 10 | (part of 2dix of schedule OS) | |
| 7 | 115ACA (LTCG for an employee of specified company on GDR) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 8 | 115AD (LTCG for FIIs on securities) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 9 | 115E (LTCG for non-resident indian on specified asset) | <input type="checkbox"/> | 10 | (part of 5x of schedule BFLA) | |
| 10 | 112 (LTCG on others) | <input type="checkbox"/> | 20 | (5xi of schedule BFLA) | |
| 11 | 112A (LTCG on sale of shares or units on which STT is paid) | <input type="checkbox"/> | 10 | (B5f and B8f of schedule CG) | |
| 12 | STCG Chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5ix of schedule BFLA) | |
| 13 | LTCG Chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 5xii of schedule BFLA) | |
| 14 | 115BB (Winnings from lotteries, puzzles, races, games etc.) | <input type="checkbox"/> | 30 | (2a of schedule OS) | |
| 15 | 115BBDA (Dividend income from domestic company exceeding Rs.10lakh) | <input type="checkbox"/> | 10 | (2dxv of schedule OS) | |
| 16 | 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D) | <input type="checkbox"/> | 60 | (2b of schedule OS) | |
| 17 | 115BBF (Tax on income from patent) | | | | |
| | a Income under head business or profession | <input type="checkbox"/> | 10 | (3e of schedule BP) | |
| | b Income under head other sources | <input type="checkbox"/> | 10 | (2dxvi of schedule OS) | |
| 18 | 115BBG (Tax on income from transfer of carbon credits) | | | | |
| | a Income under head business or profession | <input type="checkbox"/> | 10 | (3f of schedule BP) | |
| | b Income under head other sources | <input type="checkbox"/> | 10 | (2dxvii of schedule OS) | |
| 19 | 115A(1)(b) (Income of a non-resident from Royalty) | <input type="checkbox"/> | 25 | (part of 2dviii of schedule OS) | |
| 20 | Income from other sources chargeable at special rates in India as per DTAA | <input type="checkbox"/> | | (part of 2f of schedule OS) | |
| 21 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15% | <input type="checkbox"/> | | (part of 5vi of schedule BFLA) | |
| 22 | Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30% | <input type="checkbox"/> | | (part of 5vii of schedule BFLA) | |
| 23 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% | <input type="checkbox"/> | | (part of 5x of schedule BFLA) | |
| 24 | Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20% | <input type="checkbox"/> | | (part of 5xi of schedule BFLA) | |
| 25 | Pass through income in the nature of income from other source chargeable at special rates | <input type="checkbox"/> | | (2e of schedule OS) | |
| | Total | | | | |

SPECIAL RATE

Schedule IF Information regarding partnership firms in which you are partner

| FIRMS IN WHICH PARTNER | Number of firms in which you are partner | | | | | | |
|---------------------------|--|------------------|-----------------|--|--|--|---|
| | Sl. No. | Name of the Firm | PAN of the firm | Whether the firm is liable for audit? (Yes/No) | Whether section 92E is applicable to firm? (Yes/ No) | Percentage Share in the profit of the firm | Capital balance on 31 st March in the firm |
| | | | | | | i | ii |
| | 1 | | | | | | |
| | 2 | | | | | | |
| | 3 | | | | | | |
| | 4 | Total | | | | | |

Schedule EI Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)

| EXEMPT INCOME | 1 | Interest income | | | | | 1 | |
|---------------|---|---|--|------------------|---------------------|-----------------|----------------|----------------------------|
| | 2 | Dividend income from domestic company (amount not exceeding Rs. 10 lakh) | | | | | 2 | |
| | 3 | i | Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules) | | | i | | |
| | | ii | Expenditure incurred on agriculture | | | ii | | |
| | | iii | Unabsorbed agricultural loss of previous eight assessment years | | | iii | | |
| | | iv | Net Agricultural income for the year (i – ii – iii) (enter nil if loss) | | | | | 3 |
| | | v | In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land) | | | | | |
| | | a | Name of district along with pin code in which agricultural land is located | | | | | |
| | | b | Measurement of agricultural land in Acre | | | | | |
| | | c | Whether the agricultural land is owned or held on lease (drop down to be provided) | | | | | |
| | | d | Whether the agricultural land is irrigated or rain-fed (drop down to be provided) | | | | | |
| | 4 | Other exempt income (including exempt income of minor child) (please specify) | | | | | 4 | |
| | 5 | Income not chargeable to tax as per DTAA | | | | | | |
| | | Sl. No. | Amount of income | Nature of income | Country name & Code | Article of DTAA | Head of Income | Whether TRC obtained (Y/N) |
| | | I | | | | | | |
| | | II | | | | | | |
| | | III | Total Income from DTAA not chargeable to tax | | | | | 5 |
| | 6 | Pass through income not chargeable to tax (Schedule PTI) | | | | | 6 | |
| | 7 | Total (1+2+3+4+5+6) | | | | | 7 | |

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

| PASS THROUGH INCOME | Sl. | Name of business trust/ investment fund | PAN of the business trust/ investment fund | Sl. | Head of income | Amount of income | TDS on such amount, if any |
|---------------------|-----|---|--|-----|-----------------------------|------------------|----------------------------|
| | 1. | | | i | House property | | |
| | | | | ii | Capital Gains | | |
| | | | | | a Short term | | |
| | | | | | b Long term | | |
| | | | | iii | Other Sources | | |
| | | | | iv | Income claimed to be exempt | | |
| | | | | | a u/s 10(23FBB) | | |
| | | | | | b u/s | | |
| | | | | | c u/s | | |
| | 2. | | | i | House property | | |
| | | | | ii | Capital Gains | | |
| | | | | | a Short term | | |
| | | | | | b Long term | | |
| | | | | iii | Other Sources | | |
| | | | | iv | Income claimed to be exempt | | |
| | | | | | a u/s 10(23FBB) | | |
| | | | | | b u/s | | |
| | | | | | c u/s | | |

NOTE ► Please refer to the instructions for filling out this schedule.

Schedule FSI Details of Income from outside India and tax relief

| FROM OUTSIDE | Sl. | Country Code | Taxpayer Identification Number | Sl. | Head of income | Income from outside India (included in PART B-TI) | Tax paid outside India | Tax payable on such income under normal provisions in India | Tax relief available in India (e)= (c) or (d) whichever is lower | Relevant article of DTAA if relief claimed u/s 90 or 90A |
|--------------|-----|--------------|--------------------------------|-----|----------------|---|------------------------|---|--|--|
| | | | | | | | | | | |

| | | | | (a) | (b) | (c) | (d) | (e) | (f) |
|---|--|--|-------|------------------------|-----|-----|-----|-----|-----|
| 1 | | | i | Salary | | | | | |
| | | | ii | House Property | | | | | |
| | | | iii | Business or Profession | | | | | |
| | | | iv | Capital Gains | | | | | |
| | | | v | Other sources | | | | | |
| | | | Total | | | | | | |
| 2 | | | i | Salary | | | | | |
| | | | ii | House Property | | | | | |
| | | | iii | Business or Profession | | | | | |
| | | | iv | Capital Gains | | | | | |
| | | | v | Other sources | | | | | |
| | | | Total | | | | | | |

NOTE ► Please refer to the instructions for filling out this schedule.

Schedule TR Summary of tax relief claimed for taxes paid outside India

| | | | | | | |
|---------------------------------------|---|--|--------------------------------|--|--|--|
| TAX RELIEF FOR TAX PAID OUTSIDE INDIA | 1 | Details of Tax relief claimed | | | | |
| | | Country Code | Taxpayer Identification Number | Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country) | Total tax relief available (total of (e) of Schedule FSI in respect of each country) | Section under which relief claimed (specify 90, 90A or 91) |
| | | (a) | (b) | (c) | (d) | (e) |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | Total | | | | |
| | 2 | Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d)) | | | | 2 |
| | 3 | Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d)) | | | | 3 |
| | 4 | Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below | | | | 4 |
| | | a | Amount of tax refunded | b | Assessment year in which tax relief allowed in India | Yes/No |

NOTE

Please refer to the instructions for filling out this schedule.

NOTE ► Please refer to the instructions for filling out this schedule.

Schedule FA Details of Foreign Assets and Income from any source outside India

| | | | | | | | | | | | | |
|---------------------------|-------|--|--------------|-------------------------------|----------------------------------|----------|----------------|--------|----------------------|--------------------------------|-----------------|---|
| DETAILS OF FOREIGN ASSETS | A1 | Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period) | | | | | | | | | | |
| | Sl No | Country name | Country code | Name of financial institution | Address of financial institution | ZIP code | Account number | Status | Account opening date | Peak balance during the period | Closing balance | Gross interest paid/credited to the account during the period |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | (i) | | | | | | | | | | | |
| | (ii) | | | | | | | | | | | |
| | A2 | Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | |
| | Sl No | Country name | Country code | Name of financial institution | Address of financial institution | ZIP code | Account number | Status | Account opening date | Peak balance during the period | Closing balance | Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | (i) | | | | | | | | | | | |
| | (ii) | | | | | | | | | | | |

| A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period | | | | | | | | | | | | |
|--|--|-------------------------------|--|---|--|--|---|---|--|-------------------------|--|--|
| Sl No | Country name | Country code | Name of entity | Address of entity | ZIP code | Nature of entity | Date of acquiring the interest | Initial value of the investment | Peak value of investment during the period | Closing value | Total gross amount paid/credited with respect to the holding during the period | Total gross proceeds from sale or redemption of investment during the period |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | | |
| Sl No | Country name | Country code | Name of financial institution in which insurance contract held | Address of financial institution | ZIP code | Date of contract | The cash value or surrender value of the contract | Total gross amount paid/credited with respect to the contract during the period | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | | |
| Sl No | Country Name and code | Nature of entity | Name and Address of the Entity | Nature of Interest- Direct/ Beneficial owner/ Beneficiary | Date since held | Total Investment (at cost) (in rupees) | Income accrued from such Interest | Nature of Income | Income taxable and offered in this return | | | |
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | | |
| Sl No | Country Name and code | Address of the Property | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the property | Nature of Income | Income taxable and offered in this return | | | | |
| | | | | | | | | Amount | Schedule where offered | Item number of schedule | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period | | | | | | | | | | | | |
| Sl No | Country Name and code | Nature of Asset | Ownership- Direct/ Beneficial owner/ Beneficiary | Date of acquisition | Total Investment (at cost) (in rupees) | Income derived from the asset | Nature of Income | Income taxable and offered in this return | | | | |
| | | | | | | | | Amount | Schedule where offered | Item number of schedule | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above. | | | | | | | | | | | | |
| Sl No | Name of the Institution in which the account is held | Address of the Institution | Name of the account holder | Account Number | Peak Balance/ Investment during the year (in rupees) | Whether income accrued is taxable in your hands? | If (7) is yes, Income accrued in the account | If (7) is yes, Income offered in this return | | | | |
| | | | | | | | | Amount | Schedule where offered | Item number of schedule | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |
| F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor | | | | | | | | | | | | |
| Sl No | Country Name and code | Name and address of the trust | Name and address of trustees | Name and address of Settlor | Name and address of Beneficiaries | Date since position held | Whether income derived is taxable in your hands? | If (8) is yes, Income derived from the trust | If (8) is yes, Income offered in this return | | | |
| | | | | | | | | | Amount | Schedule where offered | Item number of schedule | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| (i) | | | | | | | | | | | | |
| (ii) | | | | | | | | | | | | |

| G | Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession | | | | | | | |
|-------|--|--|----------------|------------------|--------------------------------|--|------------------------|-------------------------|
| Sl No | Country Name and code | Name and address of the person from whom derived | Income derived | Nature of income | Whether taxable in your hands? | If (6) is yes, Income offered in this return | | |
| | | | | | | Amount | Schedule where offered | Item number of schedule |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| (i) | | | | | | | | |
| (ii) | | | | | | | | |

NOTE ► Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

Schedule 5A Information regarding apportionment of income between spouses governed by Portuguese Civil Code

| | | | | | |
|--------------------|------------------------|--------------------------------|---|--|--|
| Name of the spouse | | | | | |
| PAN of the spouse | | | | | |
| | Heads of Income | Income received under the head | Amount apportioned in the hands of the spouse | Amount of TDS deducted on income at (ii) | TDS apportioned in the hands of spouse |
| | (i) | (ii) | (iii) | (iv) | (v) |
| 1 | House Property | | | | |
| 2 | Business or profession | | | | |
| 3 | Capital gains | | | | |
| 4 | Other sources | | | | |
| 5 | Total | | | | |

Schedule AL Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs.50 lakh)

DETAILS OF ASSETS AND LIABILITIES

| | | | | |
|---------|--|----------------------|----------------------|--|
| A | Details of immovable assets | | | |
| Sl. No. | Description | Address | Pin code | Amount (cost) in Rs. |
| (1) | (2) | (3) | (4) | (5) |
| (i) | | | | |
| (ii) | | | | |
| B | Details of movable assets | | | |
| Sl. No. | Description | | | Amount (cost) in Rs. |
| (1) | (2) | | | (3) |
| (i) | Jewellery, bullion etc. | | | |
| (ii) | Archaeological collections, drawings, painting, sculpture or any work of art | | | |
| (iii) | Vehicles, yachts, boats and aircrafts | | | |
| (iv) | Financial assets | | Amount (cost) in Rs. | |
| | (a) Bank (including all deposits) | | | |
| | (b) Shares and securities | | | |
| | (c) Insurance policies | | | |
| | (d) Loans and advances given | | | |
| | (e) Cash in hand | | | |
| C | Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof | | | |
| Sl. No. | Name and address of the firm(s)/ AOP(s) | PAN of the firm/ AOP | | Assessee's investment in the firm/ AOP on cost basis |
| (1) | (2) | (3) | | (4) |
| (i) | | | | |
| (ii) | | | | |
| D | Liabilities in relation to Assets at (A + B + C) | | | |

NOTE ► Please refer to instructions for filling out this schedule.

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

| | | | |
|----------------|---------|--------------|---|
| DETAILS OF GST | Sl. No. | GSTIN No(s). | Annual value of outward supplies as per the GST return(s) filed |
| | (1) | (2) | (3) |
| | | | |

NOTE ► Please furnish the information above for each GSTIN No. separately

PART-B

Part B – TI **Computation of total income**

| | | | | |
|--------------|-----|--|------|--|
| TOTAL INCOME | 1 | Salaries (6of Schedule S) | 1 | |
| | 2 | Income from house property (4 of Schedule-HP) (enter nil if loss) | 2 | |
| | 3 | Profits and gains from business or profession | | |
| | i | Profit and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss) | 3i | |
| | ii | Profit and gains from speculative business (B43 of Schedule BP) (enter nil if loss and take the figure to schedule CFL) | 3ii | |
| | iii | Profit and gains from specified business (C49 of Schedule BP) (enter nil if loss and take the figure to schedule CFL) | 3iii | |
| | iv | Income chargeable to tax at special rates (3e & 3f of Schedule BP) | 3iv | |
| | v | Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss) | 3v | |
| | 4 | Capital gains | | |
| | a | Short term | | |
| | i | Short-term chargeable @ 15% (9ii of item E of schedule CG) | ai | |
| | ii | Short-term chargeable @ 30% (9iii of item E of schedule CG) | aii | |
| | iii | Short-term chargeable at applicable rate (9iv of item E of schedule CG) | aiii | |
| | iv | Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG) | aiv | |
| | v | Total Short-term (ai + aii + aiii+aiv) (enter nil if loss) | 4av | |
| | b | Long-term | | |
| | i | Long-term chargeable @ 10% (9vi of item E of schedule CG) | bi | |
| | ii | Long-term chargeable @ 20% (9vii of item E of schedule CG) | bii | |
| | iii | Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG) | biii | |
| | iv | Total Long-term (bi + bii+biii) (enter nil if loss) | 4biv | |
| | c | Total capital gains (4av+4biv) (enter nil if loss) | 4c | |
| | 5 | Income from other sources | | |
| | a | Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss) | 5a | |
| | b | Income chargeable to tax at special rates (2 of Schedule OS) | 5b | |
| | c | Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss) | 5c | |
| | d | Total (5a + 5b + 5c) (enter nil if loss) | 5d | |
| | 6 | Total of head wise income (1 + 2 + 3v +4c +5d) | 6 | |
| | 7 | Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA) | 7 | |
| | 8 | Balance after set off current year losses (6 – 7) (total of column 5 of Schedule CYLA+5b+3iv) | 8 | |
| | 9 | Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA) | 9 | |
| | 10 | Gross Total income (8-9) (5xvii of Schedule BFLA+ 5b+ 3iv) | 10 | |
| | 11 | Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10 | 11 | |
| | 12 | Deductions under Chapter VI-A | | |
| | a | Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (10-11)] | 12a | |
| | b | Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto (10-11-3iii)] | 12b | |
| | c | Total (12a + 12b) [limited upto (10-11)] | 12c | |
| | 13 | Deduction u/s 10AA (c of Sch. 10AA) | 13 | |
| | 14 | Total income (10 - 12c - 13) | 14 | |
| | 15 | Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI) | 15 | |
| | 16 | Net agricultural income/ any other income for rate purpose (3 of Schedule EI) | 16 | |
| | 17 | Aggregate income (14-15+16)[applicable if (14-15) exceeds maximum amount not chargeable to tax] | 17 | |
| | 18 | Losses of current year to be carried forward (total of row xii of Schedule CFL) | 18 | |
| | 19 | Deemed income under section 115JC (3 of Schedule AMT) | 19 | |

Part B – TTI Computation of tax liability on total income

| | | | | | | | |
|------------------------------|-----|---|---|------------------|--|--|--|
| COMPUTATION OF TAX LIABILITY | 1 | a Tax payable on deemed total income under section 115JC (4 of Schedule AMT) | | | | 1a | |
| | | b Surcharge on (a) (if applicable) | | | | 1b | |
| | | c Health and Education Cess @ 4% on (1a+1b) above | | | | 1c | |
| | | d Total Tax Payable on deemed total income (1a+1b+1c) | | | | 1d | |
| | 2 | Tax payable on total income | | | | | |
| | | a | Tax at normal rates on 17 of Part B-TI | | 2a | | |
| | | b | Tax at special rates (total of col. (ii) of Schedule-SI) | | 2b | | |
| | | c | Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax] | | 2c | | |
| | | d | Tax Payable on Total Income (2a + 2b – 2c) | | 2d | | |
| | | e | Rebate under section 87A | | 2e | | |
| | | f | Tax payable after rebate (2d – 2e) | | 2f | | |
| | | g | Surcharge | | | | |
| | | i | @ 25% of 16(ii) of Schedule SI | 2gi | | | |
| | | ii | On [(2f) – (16(ii) of Schedule SI)] | 2gii | | | |
| | iii | Total (i + ii) | | 2giii | | | |
| | h | Health and Education Cess @ 4% on (2f + 2giii) | | 2h | | | |
| | i | Gross tax liability (2f + 2giii + 2h) | | 2i | | | |
| | 3 | Gross tax payable (higher of 1d and 2i) | | | | 3 | |
| | 4 | Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC) | | | | 4 | |
| | 5 | Tax payable after credit under section 115JD (3 - 4) | | | | 5 | |
| | 6 | Tax relief | | | | | |
| | | a | Section 89 | 6a | | | |
| | | b | Section 90/ 90A (2 of Schedule TR) | 6b | | | |
| | | c | Section 91 (3 of Schedule TR) | 6c | | | |
| | | d | Total (6a + 6b+ 6c) | 6d | | | |
| | 7 | Net tax liability (5 - 6d) (enter zero if negative) | | | | 7 | |
| | 8 | Interest and fee payable | | | | | |
| | | a | Interest for default in furnishing the return (section 234A) | 8a | | | |
| | | b | Interest for default in payment of advance tax (section 234B) | 8b | | | |
| | | c | Interest for deferment of advance tax (section 234C) | 8c | | | |
| | | d | Fee for default in furnishing return of income (section 234F) | 8d | | | |
| | | e | Total Interest and Fee Payable (8a+8b+8c+8d) | 8e | | | |
| | 9 | Aggregate liability (7 + 8e) | | | | 9 | |
| TAXES PAID | 10 | Taxes Paid | | | | | |
| | | a | Advance Tax (from column 5 of 17A) | 10a | | | |
| | | b | TDS (total of column 5 of 18B and column 9 of 17C) | 10b | | | |
| | | c | TCS (column 7 of 17D) | 10c | | | |
| | | d | Self-Assessment Tax (from column 5 of 17A) | 10d | | | |
| | | e | Total Taxes Paid (10a+10b+10c+10d) | 10e | | | |
| | 11 | Amount payable (Enter if 9 is greater than 10e, else enter 0) | | | | 11 | |
| | 12 | Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account) | | | | 12 | |
| BANK ACCOUNT | 13 | Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund) | | | | | |
| | | Sl. | IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account) | Name of the Bank | Account Number (IBAN in case of foreign Bank Accounts) | Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>) | |
| | | i | | | | | |
| | | ii | | | | | |
| | 14 | Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes] | | | | | |
| | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | |

15 If the return has been prepared by a Tax Return Preparer (TRP) give further details below:

| | | |
|---------------------------|-------------|--------------------------|
| Identification No. of TRP | Name of TRP | Counter Signature of TRP |
| | | |

If TRP is entitled for any reimbursement from the Government, amount thereof

16

17 TAX PAYMENTS

A Details of payments of Advance Tax and Self-Assessment Tax

| Sl No | BSR Code | Date of Deposit (DD/MM/YYYY) | Serial Number of Challan | Amount (Rs) |
|-------|----------|------------------------------|--------------------------|-------------|
| (1) | (2) | (3) | (4) | (5) |
| i | | | | |
| ii | | | | |
| iii | | | | |
| iv | | | | |

ADVANCE/SELF
ASSESSMENT TAX

NOTE ► Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI

B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]

| Sl No | Tax Deduction Account Number (TAN) of the Employer | Name of the Employer | Income chargeable under Salaries | Total tax deducted |
|-------|--|----------------------|----------------------------------|--------------------|
| (1) | (2) | (3) | (4) | (5) |
| I | | | | |
| II | | | | |

TDS ON SALARY

NOTE ► Please enter total of column 5 in 10b of Part B-TTI

C Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]

| Sl No | TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)] | PAN of Other Person (if TDS credit related to other person) | TAN of the Deductor/ PAN of Tenant/ Buyer | Unclaimed TDS brought forward (b/f) | | TDS of the current Fin. Year | | TDS credit being claimed this Year (only if corresponding income is being offered for tax this year) | | | Corresponding Income offered | | TDS credit being carried forward |
|-------|---|---|---|-------------------------------------|---------|------------------------------|---|--|--|--------------|------------------------------|------|----------------------------------|
| | | | | Fin. Year in which deducted | TDS b/f | Deducted in own hands | Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) | Claimed in own hands | Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable) | Gross Amount | Head of Income | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| | | | | | | | IncomeTDS | | IncomeTDSPAN | | | | |
| i | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |

NOTE ► Please enter total of column 9 in 10b of Part B- TTI

D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]

| Sl. No | Tax Deduction and Tax Collection Account Number of the Collector | Name of the Collector | Unclaimed TCS brought forward (b/f) | TCS of the current fin. year | Amount out of (5) or (6) being claimed this Year (only if corresponding income is being offered for tax this year) | Amount out of (5) or (6) being carried forward |
|--------|--|-----------------------|-------------------------------------|------------------------------|--|--|
| | | | Fin. Year in which collected | Amount b/f | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| i | | | | | | |
| ii | | | | | | |

TDS ON OTHER INCOME

NOTE ► Please enter total of column (7) in 10c of Part B-TTI

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making returns in my capacity as _____ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD)

Date

Sign here ►