



shutterstock.com • 501015790

CA CMA Kedarnath

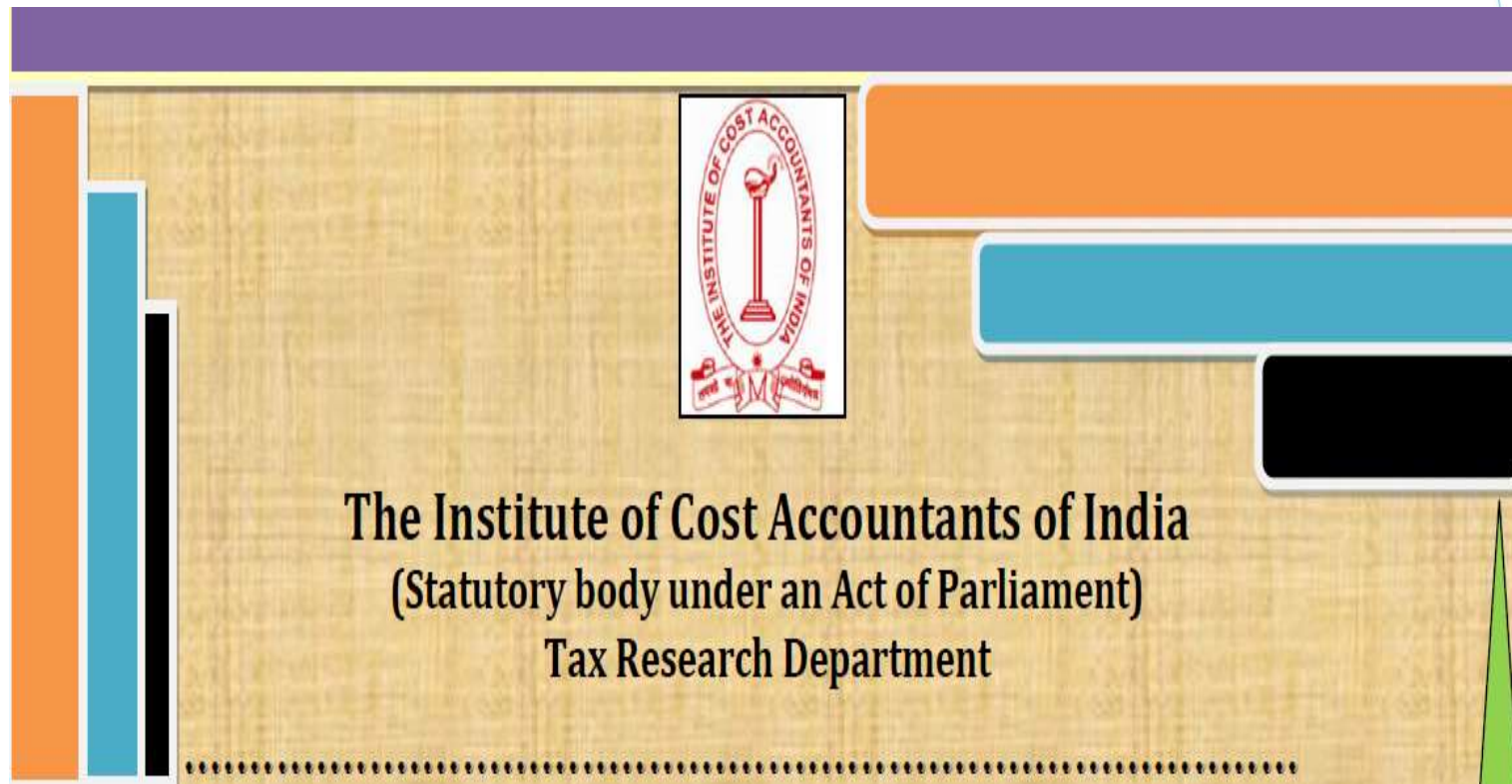
CA CMA Kedarnath

1

Hyderabad

19-Feb-22

ONLINE CERTIFICATE COURSE ON ITR Filing – 6th Batch



ONLINE CERTIFICATE COURSE ON ITR Filing – 6th Batch



Introduction to ITR Filing

- ❖ Why we need to file Income Tax Return:
- ❖ To inform the Income Tax Department about our
 - ✓ Income
 - ✓ Expenses
 - ✓ Chapter VI-A Deductions
 - ✓ Exemptions
 - ✓ Rebate
 - ✓ Relief
 - ✓ Tax Payable
 - ✓ TDS
 - ✓ TCS

Benefits of Filing Income Tax Return: To the Society

- ✓ Funding of public infrastructure
- ✓ Development and welfare projects
- ✓ Defense expenditure
- ✓ Research & Development
- ✓ Salaries to Government employees
- ✓ Operations of the government
- ✓ Public transportation
- ✓ Unemployment benefits
- ✓ Pension schemes
- ✓ Law enforcement
- ✓ Public health
- ✓ Public Education
- ✓ Public utilities such as water, energy, and waste management systems

Benefits of Filing Income Tax Return: To the Assessee

- ✓ Loan approvals
- ✓ Visa applications:
- ✓ Self-employed individuals
- ✓ Government tenders:
- ✓ Carrying forward of losses:
- ✓ Claiming tax refunds:
- ✓ High-cover life insurance:

Introduction to ITR Filing

- ❖ Who has to file the ROI ?
- **Every Company & Firm (including LLP):** Irrespective of Income / loss mandatorily they have to file the ROI on or before the due date specified u/s 139(1)
- **Other Assessee:** (Individual/HUF/AOP/BOI/AJP/LA): whose Total Income before giving Chapter VI-A Deductions & Exemptions u/s 54,54B,54D,54EC,54G,54GA & 54GB exceed Maximum amount not chargeable to income tax **{GTI >BEL}**

Who is Compulsory required to file ROI ?

- ❖ **RBOR:** Compulsory required to file ROI (irrespective of his income/loss)
 - If he is a beneficial owner for any asset located outside India, including Financial interest (or)
 - he has a signing authority in any account located outside India (including a Bank account)

- ❖ **Remaining/ Other Assesses:**

- As per law he doesn't require to file ITR but, as per the seventh proviso to S.139(1) if

- (i) He has deposited an amount **more than 1 Crore** in aggregate in one or more current account maintained with a banking company or a co-operative bank; (or)

- (ii) He has incurred foreign travel expenditure of **more than Rs 2,00,000/-** for himself or any other person (or)

- (iii) He had incurred expenditure of an amount or aggregate of the amounts exceeding **Rs 1,00,000/-** towards consumption of electricity; (or)

- (iv) fulfils such other conditions as may be prescribed.

{Added in FA 2019}

Due Dates for Filing ROI u/s 139(1)

❖ Transfer Pricing Audit u/s 92E - 30th Nov of AY

❖ Company

❖ Tax Audit cases

❖ Partner of firm (where firm a/c's are Tax Audit)

31st Oct of AY

{LA Finance Act, 2020}

❖ Others: 31st July of AY

For AY 2021-22 i.e., FY 2020-21 Extended Due Dates as follows:

T.P: 15th Feb 2022 & ITR : 15th Mar 2022

Tax Audit: 15th Feb 2022 & ITR : 15th Mar 2022

Others: 31st Dec 2021

Powers of CBDT u/s 119

U/s 119 CBDT has an exclusive powers to issue

- ✓ Notifications
- ✓ Circulars
- ✓ Guidelines
 - From time to time
 - To clarify and remove the doubts of “Both”
- ✓ Assessee and
- ✓ A.O

Note:

- ✓ Circulars issued by the CBDT is binding on AO but not on Assessee
- ✓ If it is favorable Assessee can adopt the same

Circular No.08/2021 issued by CBDT u/s 119

Circular No. 08 /2021

F.NO.225/49/2021/ITA-II
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, Dated 30th April, 2021

Subject: Extension of time lines related to certain compliances by the Taxpayers under the Income-tax Act 1961

1. In view of severe pandemic, the Central Board of Direct Taxes, in exercise of its powers under Section 119 of the Income-tax Act, 1961, provides following relaxation in respect of Income-tax compliances by the taxpayers:

a) Appeal to Commissioner (Appeals) under Chapter XX of the Income-tax Act, 1961 for which the last date of filing under that Section is 1st April 2021 or thereafter, may be filed within the time provided under that Section or by 31st May 2021, whichever is later;

b) Objections to Dispute Resolution Panel (DRP) under Section 144C of the Income-tax Act, 1961, for which the last date of filing under that Section is 1st April 2021 or thereafter, may be filed within the time provided under that Section or by 31st May 2021, whichever is later;

c) Income-tax return in response to notice under Section 148 of the Income-tax Act, 1961, for which the last date of filing of return of income under the said notice is 1st April 2021 or thereafter, may be filed within the time allowed under that notice or by 31st May 2021, whichever is later;

d) Filing of belated return under sub-section (4) and revised return under sub-section (5) of Section 139 of the Income-tax Act, 1961 for Assessment Year 2020-21, which was required to be filed on or before 31st March 2021, may be filed on or before 31st May 2021;

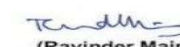
e) Payment of tax deducted under Section 194-IA, Section 194-IB and Section 194M of the Income-tax Act, 1961 and filing of challan-cum-statement for such tax deducted, which are required to be paid and furnished by 30th April 2021 under Rule 30 of the Income-tax Rules, 1962, may be paid and furnished on or before 31st May 2021;

f) Statement in Form No. 61, containing particulars of declarations received in Form No.60, which is due to be furnished on or before 30th April 2021, may be furnished on or before 31st May 2021.


(Ravinder Maini)
Director to the Government of India.

Copy to:

1. PS to F.M./PS to MoS (F).
2. PS to Revenue Secretary.
3. Chairman (CBDT) & All Members of CBDT.
4. All Pr. CCsIT/CCsIT/Pr. DGsIT/DGsIT.
5. All Joint Secretaries/CsIT, CBDT.
6. Directors/Deputy Secretaries/Under Secretaries of CBDT.
7. Web Manager, with a request to place the order on official Income-tax website.
8. CIT (M&TP), Official Spokesperson of CBDT with a request to publicize widely.
9. JCIT, Data Base Cell for placing it on irs.officersonline.gov.in.
10. The Institute of Chartered Accountants of India, IP Estate, New Delhi.
11. All Chambers of Commerce.
12. The Guard File.


(Ravinder Maini) 30/04/2021
Director to the Government of India.

Types of ITR

ITR-1:

- ✓ Name of the Form: SAHAJ
- ✓ Applicable for Individual only
- ✓ Salary / Pension + 1 HP + Other Sources + Agriculture Income up to Rs 5,000/-

Note: This return is applicable for a Resident (other than Not Ordinarily Resident) Individual i.e., RBOR having Total Income from any of the following sources up to ₹ 50 lakh

ITR-2:

- ✓ Applicable for Individual & HUF
- ✓ Who is Not eligible to File ITR-1
- ✓ Ind / HUF **NOT** having Income under the head PGBP

Types of ITR

ITR-3:

- ✓ Applicable for Individual & HUF
- ✓ Who is Not eligible to File ITR-1, 2 & 4
- ✓ Individual / HUF having Income under the head **PGBP**

ITR-4:

- ✓ Name of the Form: SUGAM
- ✓ Applicable for Individual / HUF / Firm (Other than LLP)
- ✓ Salary / Pension + 1 HP + Other Sources + Agriculture Income up to Rs 5,000/- + PGBP Income computed u/s 44AD / 44ADA / 44AE

Types of ITR

ITR-5: Applicable to

1. Firm
2. Limited Liability Partnership (LLP)
3. Association of Persons (AOP)
4. Body of Individuals (BOI)
5. Artificial Juridical Person (AJP) referred to in clause (vii) of Section 2(31)
6. Local Authority referred to in clause (vi) of Section 2(31)
7. Representative Assessee referred to in Section 160(1)(iii) or (iv)
8. Cooperative Society
9. Society Registered under Societies Registration Act, 1860 or under any other law of any State
10. Trust other than Trusts eligible to file Form ITR-7
11. Estate of Deceased Person
12. Estate of an Insolvent
13. Business Trust referred to in Section 139(4E) and Investment Fund referred to in Section 139(4F)

Types of ITR

ITR-6: Applicable to

- ✓ Indian Company
- ✓ Body corporate incorporated by or under the laws of country outside India
- ✓ Any institution, association or body, whether incorporated or not and whether Indian or Non-Indian which is declared by general or special order of the Board, to be Company, etc.

ITR-7: Applicable to

- ✓ 139(4A) - Income derived from Property held under Trust wholly / in part for charitable or religious purposes
- ✓ 139(4B) - Chief Executive Officer of every Political Party
- ✓ 139(4C) - Various entities like Research Association, News Agency, etc. mentioned in Section 10
- ✓ 139(4D) - University, College or other Institution referred in Section 35

ITR-3 : Additional Conditions for Applicability

If the total income chargeable to tax does not exceed the basic exemption limit but any of the following conditions are satisfied, then the taxpayer needs to file **ITR-3**:

- ✓ The taxpayer holds the position of a **director** in a Company
- ✓ Taxpayer holds an Investment in **unlisted equity shares** at any point of time during the financial year
- ✓ The taxpayer is a **partner** in a firm and has income from the firm
- ✓ Deposit of amount or aggregates of amount exceeds **Rs 1 crore** in one or more current accounts held by the taxpayer
- ✓ The taxpayer incurs an expense for **travel to a foreign country** for yourself or any other person. The total amount of expense exceeds Rs. 2 lakhs
- ✓ The taxpayer incurs an expense on the **consumption of electricity** of an amount exceeding Rs. 1 lakh.
- ✓ Tax Payer can also file income from salary or pension, house property, and other sources along with income from business and profession under ITR-3

ITR-3

Who cannot file ITR 3 for the AY2020-21?

- An individual taxpayer and HUF who is eligible to file
- ITR 1 Sahaj,
- ITR 2, or
- ITR 4 Sugam
- **cannot file ITR 3.**
- In such a case the Assessee needs to file ITR 1 Sahaj, ITR 2, or ITR 4 Sugam as applicable according to the conditions.

Q&A

1. Mr. A is an employee of TCS also, regular in doing shares trading like speculation activity, which ITR is required to filed ?
2. Mr. X has income from Salary as well as income from partnership firm, which ITR is applicable to Mr. A ?
3. M/s ABC Pvt Ltd company doesn't have any income during the FY 2020-21, suggest them whether they need to file IT Return or not? If yest suggest ITR No.?
4. Mr. K is a Chartered Accountant also having income from House property which ITR is applicable to him?
5. Mr. X is a Doctor and his gross receipts are Rs 40,00,000 in the FY 2020-21, suggest the best alternative to file the Income tax return
6. What is the maximum amount of deduction can be claimed u/s 80TTA?
7. Mr. X is having housing loan for a self occupied property and **interest** paid for the FY 2020-21 is Rs 2,65,000 & Principal paid Rs 85,000 what is the eligible amount claimed u/s 24?
8. Mr. K is a Chartered Accountant and staying in a rented premises, can he claim House Rent expenses in IT Return ?
9. Mr. A is a salaried employee and occasionally engages in the business of trading, which ITR he needs to file ?
10. Mr. D is an employee of Microsoft and he transferred his Residential HP and got LTCG of Rs 50 Lakhs, what is the tax rate applicable and suggest the tax planning to him?

How to Download **ITR-3** from New Income Tax Portal: www.incometax.gov.in

https://www.incometax.gov.in/iec/foportal/downloads/income-tax-returns

 **e-Filing** *Anywhere Anytime*
Income Tax Department, Government of India

Call Us | English | A | A+ | Login | Register

Home Individual/HUF Company Non-Company Tax Professionals & Others **Downloads** Help

Downloads

[Income Tax Returns](#)
[DSC Management Utility](#)

Assessment Year *
2021-22 [Read General Instructions](#)

- > Common Offline Utility (ITR 1 to ITR 4)
- > Common Offline Utility (ITR 5 to ITR 7)
- > ITR 1
- > ITR 2
- ▼ **ITR 3**
 - For individuals and HUFs having income from profits and gains of business or profession
 - [Instructions](#) (1098 KB)
 - [Schema](#) (76 KB)
Date of first release of JSON Schema 17-May-2021
 - [Validations](#) (680 KB)

ITR-3

ITR-3 Can be filed through

Online

(or)

Offline

Steps:

Fill the Data

Validate each sheet

Save Draft

Then prepare **XML** document &

Upload the XML document in the IT Portal

Verification

Structure of ITR-3 :

PART A- General	Personal Info., Filing Status, Audit Info	Details of Personal Information and filing status
Nature Of Business	Nature Of Business	Nature of business or profession, if more than one trade name
Part A – BS	Part A-BS	Balance Sheet as on 31st Day of March 2020 (fill items 1 to 5 in a case where regular books of accounts are maintained, otherwise fill item 6)
Manufacturing Account	Schedule Manufacturing Account	Manufacturing Account for the financial year 2019-20 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)
Trading Account	Schedule Trading Account	Part A-Trading Account -Trading Account for the financial year 2019-20 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)
Profit and Loss	Part A-P & L	Profit and Loss Account for the previous year 2019-20(fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)

Structure of ITR-3 :

Part A – OI	Part A -OI	Other Information (optional in a case not liable for audit under section 44AB)
Quantitative Details	Part A-QD	Quantitative details (optional in a case not liable for audit under section 44AB)
Schedule S	Schedule S	Details of Salary
House Property	Schedule HP	Details of Income from House Property
BP	Schedule BP	Computation of income from business or profession
DPM – DOA	Schedule DPM, Schedule DOA	Depreciation on Plant and Machinery, Depreciation on other assets
DEP_DCG	Schedule DEP, Schedule DCG	Summary of depreciation on assets, Deemed Capital Gains on sale of depreciable assets
ESR	Schedule ESR	Deduction under section 35
CG	Schedule CG	Details of income under the head Capital Gains
Schedule 112A	Schedule 112A	LTCG on sale of listed equity shares, equity-oriented mutual funds, and business trust

Structure of ITR-3 :

Schedule 115AD(1)(iii) proviso		Non Resident Indian- LTCG on sale of listed equity shares, equity-oriented mutual funds, and business trust
OS	Schedule OS	Income from other sources
CYLA – BFLA	Schedule CYLA, Schedule BFLA	Details of Income after set-off of current years losses, Details of Income after Set off of Brought Forward Losses of earlier years
CFL	Schedule CFL	Details of Losses to be carried forward to future Years
Unabsorbed Depreciation	Schedule UD	Unabsorbed depreciation and allowance under section 35(4)
ICDS	Schedule ICDS	Effect of Income Computation Disclosure Standards on profit
10AA	Schedule 10A, 10AA, 10B,10B	Deduction under section 10A, Deduction under section 10AA
80G	<u>Schedule 80G</u>	Details of donations entitled for deduction under section 80G
80D	<u>Schedule 80D</u>	Details of health insurance for deduction under Section 80D

Structure of ITR-3 :

RA	Schedule 80RA	Details of donations to research associations etc.
80	Schedule 80-IA, IB, IC	Deductions under section 80-IA, Deductions under section 80-IB, Deductions under section 80-IC
VI-A	Schedule VIA	Deductions under Chapter VI-A
SPI-SI-IF	Schedule SPI, Schedule SI, Schedule IF	The income of specified persons (spouse, minor child, etc.) includable in the income of the assessee, Income chargeable to Income tax at special rates IB, Information regarding partnership firms in which you are a partner
AMT	Schedule AMT	Computation of Alternate Minimum Tax payable under section 115JC
AMTC	Schedule AMTC	Computation of tax credit under section 115JD
EI	Schedule EI	Details of Exempt Income (Income not to be included in Total Income)
PTI	Schedule PTI	Pass-Through Income details from business trust or investment fund as per section 115UA, 115UB
TPSA	Schedule TPSA	Schedule for Transfer Pricing Secondary Adjustment

Structure of ITR-3 :

FSI	Schedule FSI	Details of Income from outside India and tax relief
TR_FA	Schedule TR, Schedule FA	Summary of tax relief claimed for taxes paid outside India, Schedule FA Details of foreign assets
Sch 5A	Schedule 5A	Information regarding apportionment of income between spouses governed by Portuguese Civil Code
AL	Schedule AL	Asset and Liability at the end of the year (other than those included in Part A – BS)
DI	Schedule DI	Schedule for Details of investment
GST	Schedule GST	Information regarding turnover/ gross receipt reported for GST
Part B – TI TTI	Part B-TI, Part B-TTI	Computation of total income
IT	Tax Payments	Details of payments of Advance Tax and Self-Assessment Tax
TDS	Tax Payments(TDS1, TDS2, TDS3)	Details of Tax Deducted at Source from SALARY, Details of <u>Tax Collected at Source</u>
Verification	Verification	Verification of the income tax return alternatives

ITR-3 : Verification Process

One can verify the Income Tax Return through any of the following options:

1. I would like to e-Verify
 2. I would like to e-Verify later within 120 days from the date of filing.
 3. I don't want to e-Verify and would like to send a signed ITR-V through normal or speed post to "Centralized Processing Center, Income Tax Department, Bengaluru - 560500" within 120 days from the date of filing.
- Click on the 'Preview and Submit' button to preview and verify all the details before finally submitting ITR 3.
 - Now, 'Submit' the ITR.
 - **Follow the following steps to proceed to E-verification on your return:**
 - On Choosing 'I would like to E-Verify option, you can e-Verify through the following options. All you need to do is enter the EVC/OTP when asked for.
1. EVC generated through bank ATM or Generate EVC option under My Account
 2. Aadhaar OTP
 3. Prevalidated Bank Account
 4. Prevalidated Demat Account
- The EVC/OTP should be entered within 60 seconds else, the Income Tax Return (ITR) will be auto-submitted. You can verify the ITR later through your ITR login account. Just login and click on the 'My Account > e-Verify Return' option. You can also verify by sending a signed ITR-V to CPC, Bengaluru.

ITR-3 : Q&A

1. To whom Tax Audit is applicable ?
2. For Profession what is the limit for applicability of Tax Audit?
3. Mr. X is an employee of Infosys and draws a salary of Rs 3 Crores p.a, does Tax audit applicable to him?
4. What is the meaning of presumptive taxation ?
5. Mr. K is a working in TCS as well as doing part time business of trading of goods, which ITR he needs to file
6. Mr. X receives pension from Govt of India, which ITR is applicable and whether he requires to file ITR ?
7. M/s ABC Pvt ltd made a business loss of Rs 10 Lakh and filed the ITR-6 on 31.03.2022 for the AY 2021-22 is it valid and can he c/f losses to next year ?
8. M/s XYZ LLP does not have any income in the RPY, do they require to file ITR?
9. Does dividend income is taxable?
10. Can we claim and take credit of TCS collected by Auto mobile dealer on purchase of 4 wheeler?

ITR-3 : Q&A

1. What is the meaning of speculative business ?
2. What is the tax rate for STCG covered u/s 111A ?
3. What is the tax rate for LTCG covered u/s 112 ?
4. Whether agricultural income is exempted,
5. If yes to above question, Mr. X who earned Agri Income Rs 50,000 and Non-Agri Income Rs 3,00,000 is there any tax implications?
- 6.



*{Arise, awake and stop not until the goal is reached}
- Swami Vivekananda*



By

CA CMA Kedarnath

#9985162155

kedarnath.potnuru@gmail.com

FORM	ITR-3	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					
			2	0	2	1	-	2

Part A-GEN GENERAL

PERSONAL INFORMATION	First name		Middle name		Last name		PAN	
	Flat/Door/Block No.		Name Of Premises/Building/Village		Status (Tick) ☒ Individual ☐ 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			
	FILING STATUS	(a)	Filed u/s (Tick) [Please see instruction]		☐ 139(1)- On or Before due date, ☐ 139(4)- After due date, ☐ 139(5)- Revised Return, ☐ 92CD-Modified return, ☐ 119(2)(b)- after condonation of delay			
		Or Filed in response to notice u/s		☐ 139(9) ☐ 142(1), ☐ 148, ☐ 153A, ☐ 153C				
	(b)	Are you opting for new tax regime u/s 115BAC ? ☐ Yes ☐ No						
	(bi)	If yes, please furnish				Date of filing of form 10IE DD/MM/YYYY		Acknowledgement number:
	(c)	Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? – (Tick) ☐ Yes ☐ No						
	(ci)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)				Amount (Rs) (If Yes)		
	(cii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)				Amount (Rs) (If Yes)		
	(ciii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)				Amount (Rs) (If Yes)		
	(d)	If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)						/ /
	(e)	If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement					(unique number)	/ /
	(f)	Residential Status in India (for individuals) (Tick applicable option)	A. Resident	☐ You were in India for 182 days or more during the previous year [section 6(1)(a)] ☐ 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			☐ You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] ☐ You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]					
C. Non-resident			☐ You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year -					
			S.No.	Jurisdiction of residence	Taxpayer Identification Number			
			1					
			2					
(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -								
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)			☐ Resident ☐ Resident but not Ordinarily Resident ☐ Non-resident					
	(g)	Do you want to claim the benefit under section 115H? (applicable in case of resident)					☐ Yes ☐ No	
	(h)	Are you governed by Portuguese Civil Code as per section 5A? Tick) ☒ ☐ Yes ☐ No (If "YES" please fill Schedule 5A)						

(i)	Whether this return is being filed by a representative assessee? (Tick) ☒ Yes ☐ No If yes, furnish following information -													
	(1) Name of the representative assessee													
	(2) Capacity of the Representative (drop down to be provided)													
	(3) Address of the representative assessee													
	(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee													
(j)	Whether you were Director in a company at any time during the previous year? (Tick) ☒ Yes ☐ No If yes, please furnish following information -													
	Name of Company			Type of Company		PAN		Whether its shares are listed or unlisted			Director Identification Number (DIN)			
(k)	Whether you are Partner in a firm? (Tick) ☒ Yes ☐ No If yes, please furnish following information													
	Name of Firm						PAN							
(l)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) ☒ Yes ☐ No If yes, please furnish following information in respect of equity shares													
	Name of company	Type 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	14
(m)	In case of non-resident, is there a permanent establishment (PE) in India? (Tick) ☒ Yes ☐ No													
(n)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? ☐ Yes ☐ No													

AUDIT INFORMATION

(a1)	Are you liable to maintain accounts as per section 44AA? (Tick) ☒ Yes ☐ No													
(a2)	Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB ☐ Yes ☐ No													
a2i	If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceed Rs. 10crores? ☐ Yes ☐ No													
a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipt s or on capital account like capital contributions, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? ☐ Yes ☐ No													
a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash, during the previous year does not exceed five per cent of the said payment? ☐ Yes ☐ No													
(b)	Are you liable for audit under section 44AB? (Tick) ☒ Yes ☐ No													
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) ☒ Yes ☐ 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)/Aadhaar No. of the proprietorship/ firm													
	(7) Date of report of the audit													
(di)	Are you liable for Audit u/s 92E? ☐ Yes ☐ No													
(dii)	If (di) is Yes, Whether the accounts has been audited u/s 92E? ☐ Yes ☐ No										Date of furnishing the audit report? DD/MM/YY			
(diii)	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction)													
	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]	Trade name of the proprietorship, if any	Description	
(i)				
(ii)				
(iii)				

Part A-BS **BALANCE SHEET AS ON 31ST DAY OF MARCH, 2021 OF THE PROPRIETORY BUSINESS OR PROFESSION** (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

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
APPLICATION OF FUNDS	3	Deferred tax liability			3
	4	Sources of funds (1c + 2c + 3)			4
	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	aii		
	iii	Total (ai + aii)			aiii
	b	Short-term investments			
	i	Equity Shares, including share application money	bi		

NO ACCOUNT CASE		ii	Preference Shares		bii				
		iii	Debentures		biii				
		iv	Total (bi + bii + biii)						
		c	Total investments (aiii + biv)						
	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		
		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		biii				
			iv Total (bi + bii + biii)			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, 2021, 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 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)				
	1	Debits to manufacturing account				
		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 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 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)				
		I	Sale of goods	I		
		Ii	Sale of services	Ii		
		Iii	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				
		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		
		ix	Total (i + ii + iii + iv + v + vi + vii + viii)		Cix	

DEBITS TO TRADING ACCOUNT		D	Total Revenue from operations (Aiv + B +Cix)			4D			
	5	Closing Stock of Finished Goods					5		
	6	Total of credits to Trading Account (4D + 5)					6		
	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	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	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 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 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	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)					
	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	

PRESUMPTIVE INCOME TAX AND APPROPRIATIONS	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				
		Iii	Total (i + ii)								46iii				
	47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)													
		i1									47 i1				
		i2									47 i2				
		i3									47 i3				
		i	Rows can be added as required Total (47i1+47i2+47i3)								47i				
		Ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)								47ii				
		iii	Others (amounts less than Rs. 1 lakh)								47iii				
		Iv	Total Bad Debt (47i + 47ii + 47iii)								47iv				
	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 + 47 iv + 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 amortization										52			
	53	Net profit before taxes (50 – 51iii – 52)										53			
	54	Provision for current tax										54			
	55	Provision for Deferred Tax										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			
	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 or other prescribed electronic modes 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 (At any time during the year the number of vehicles should not exceed 10 vehicles)						
	Total					
(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						
64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2020-21 in respect of business or profession -					
NO ACCOUNT CASE	(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 or other prescribed electronic modes 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 or other prescribed electronic modes 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)

1	Method of accounting employed in the previous year (Tick) ☒ ☐ mercantile ☐ cash		
2	Is there any change in method of accounting (Tick) ☒ ☐ Yes ☐ 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)		☐
	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)		☐
	C Is there any change in stock valuation method (Tick) ☒ ☐ Yes ☐ 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)(iiia)]	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	A 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)(iia)]	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 inadmissible under section [40(b)/40(ba)]	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 or through such electronic mode as may be prescribed, 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 (total of 9a to 9e)				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)			
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		
	da	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
	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
17	Whether assessee is exercising option under subsection 2A of section 92CE <i>Tick</i>) ☒ ☐ Yes ☐ No [If yes , please fill schedule TPSA]				17

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 employer (Tick) ☒ Drop down to be provided		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) (Note-Ensure that it is included in Total Gross salary in (2) above)										3		
		4 Net Salary (2 - 3)										4			
		5 Deduction u/s 16 (5a + 5b + 5c)										5			
		a	Standard deduction u/s 16(i)	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? ☐ Yes ☐ No (if "YES" please enter following details)									
			Your percentage of share in the property (%) 									
			Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property					
			I									
			II									
			/Tick ☒ the applicable option ☐ Let out		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)		PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)			

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) <i>[Sl.no 65iv of Schedule P&L] (in case of no account case)</i>			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		4b			
5	Income credited to Profit and Loss account (included in 1) which is exempt					
	a	Share of income from firm(s)	5a			
	b	Share of income from AOP/ BOI	5b			
	c	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	7c		
d			Other	7d		
e			u/s	7e		
f			u/s	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)	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 (6 s of		14			
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of		15			
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj		16			
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f		17			
18	Any amount debited to profit and loss account of the previous year but disallowable under section		18			
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises		19			
20	Deemed income under section 41		20			
21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/		21			
22	Deemed income under section 43CA		22			
23	Any other item of addition under section 28 to		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		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 -		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)	29		
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of Part A-OI)	30		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10 h of Part A-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. 38f)	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 6xiii 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 7xiii 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)				
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	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3	Written down value on the first day of previous year				
	3a	Amount as adjusted on account of opting for taxation under section 115BAC				
	3b	Adjusted Written down value on the first day of previous year (3) + (3a)				
	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 3b or 4				
	6	Amount on which depreciation at full rate to be allowed (3b + 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 - 3b - 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	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	Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)	1d			
	e Total depreciation on plant and machinery (1a + 1b + 1c+1d)				1e	
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 (1e+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	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d		
	e	Total (1a +1b + 1c+1d)		1e	
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 (1e+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.			

Schedule CG Capital Gains

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 1.10 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/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code		
		NOTE ►	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced 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	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		
	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? ☐ Yes ☐ No ☐ 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 account (X)					
	i	2017-18	54D/54G/54GA	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
	ii	2018-19	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/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)									A8	
	A	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%				A8a					
	b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%				A8b					
	c	Pass Through Income/Loss 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 , 6, 7, 8 & 9 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 1.10 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/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code				
NOTE ► Furnishing of PAN/Aadhaar No. 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	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	LTCG u/s 112A (column 14 of Schedule 112A)			5a	
	b	Deduction under sections 54F (Specify details in item D below)			5b	
	c	Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)				B5c
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)				B6c
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	LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]			8a	
	b	Deduction under sections 54F (Specify details in item D below)			8b	
	c	Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)				B8c
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)								B10e		
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? ☐ Yes ☐ No ☐ 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 account (X)					
	i	2017-18	54/54D/54F/54G/54GA	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
	ii	2018-19	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/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b)										B12
	a1	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10%								B12a1	
	a2	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A								B12a2	
	b	Pass Through Income/Loss 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)										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	dii						
		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 A 9a & B 13a 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	8	9
i	Capital Loss to be set off (Fill this row only, if figure computed is negative)		(A3e*+A4a*+A8a1+A8a2*)	(A5e*+A8b*)	(A1e*+A2c*+A4b*+A6g*+A7*+A8c*)	A9b	(B4e*+B5c*+B7e*+B8c*+B9c*+B12a*)	(B1e*+B2e*+B3e*+B6c*+B9f*+B10e*+B11*+B12b*)	B13b	

ii	Short term capital gain	15%	$(A3e^* + A4a^* + A8a1 + A8a2^*)$							
iii		30%	$(A5e^* + A8b^*)$							
iv		applicable rate	$(A1e^* + A2c^* + A4b^* + A6g^* + A7^* + A8c^*)$							
v		DTAA rates	$A9b$							
vi	Long term capital gain	10%	$(B4e^* + B5c^* + B7e^* + B8c^* + B9c^* + B12a^*)$							
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-A 9) 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-B 13) 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

[illegible]

[illegible]

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 + bv)	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/Loss	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	
	Sl. No. Nature		Amount
	1 Family Pension		
	2		
	Rows can be added as required		
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)	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)	diii	
	iv Interest referred to in section 194LC (1)-chargeable u/s 115A(1)(a)(iiaa)@5%	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)(A) & 115A(1)(b)(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				dxiii							
		xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA				dxiv							
		xiv	Anonymous Donations in certain cases chargeable u/s 115BBC				dxv							
		xv	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iiaa)@4%				dxvi							
		xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF				dxvii							
		xvii	Income by way of transfer of carbon credits chargeable u/s 115BBG				dxviii							
		xviii	Investment Income of a Non-Resident Indian chargeable u/s 115E				dxix							
		xix	Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)											
	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.1a to 1d & 2 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, 2e & 2f)											
		A(i)	Expenses / Deductions (in case of other than family pension)				3a(i)					
		A(ii)	Deduction u/s 57(iia) (in case of family pension only)				3a(ii)					
		b	Depreciation (available only if income offered in 1.C of "Schedule OS")				3b					
		C	Interest expenditure u/s 57(1)(Available only if income offered in 1a)				3c					
		d	Total				3d					
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 (after reducing income related to DTAA portion) – 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 10xiii of Schedule CFL)									
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						
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

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 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
				Brought forward Business Loss	Amount as adjusted on account of opting for taxation u/s 115BAC	Brought forward Business Loss available for set off during the year					
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10
i	2010-11										
ii	2011-12										
iii	2012-13										
iv	2013-14										
v	2014-15										
vi	2015-16										
vii	2016-17										
viii	2017-18										
ix	2018-19										
x	2019-20										
xi	2020-21										
xii	Total of earlier year losses b/f										
xiii	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)
xiv	2021-22 (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)
xv	Total loss Carried forward to future years										

CARRY FORWARD OF LOSS

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 as adjusted on account of opting for taxation u/s 115BAC	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)	(3a)	(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 (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)	
III	Construction Contracts	
IV	Revenue Recognition	
V	Tangible Fixed Assets	
VI	Changes in Foreign Exchange Rates	
VII	Government Grants	
VIII	Securities (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)	
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) (if positive)	
11b.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)	

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)				c	

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			Eligible Amount of donation	
							Donation in cash	Donation in other mode	Total Donation		
			i								
			ii								
			iii	Total							
	B		Donations entitled for 50% deduction without qualifying limit								
			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				
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	Total Donation	
	i					
	ii					
	iii	Total				
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	Total Donation	
	i					
	ii					

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 or Ladakh [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 the case of multiplex theatre [Section 80-IB(7A)]	b1	Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)	
		b2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)	
c	Deduction in the case of convention centre [Section 80-IB(7B)]	c1	Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)	
		c2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)	

d	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
e	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	e1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
f	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	f1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		f2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
g	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	g1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		g2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
h	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	h1	Undertaking no. 1	(11(v) of Form 10CCBC)	
		h2	Undertaking no. 2	(11(v) of Form 10CCBC)	
i	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	i1	Undertaking no. 1	(11(d) of Form 10CCBD)	
		i2	Undertaking no. 2	(11(d) of Form 10CCBD)	
j	Total deduction under section 80-IB (Total of a1 to i2)				j

Schedule 80-IC or 80-IE Deductions under section 80-IC or 80-IE

DEDUCTION U/S 80-IC	a	Deduction in respect of undertaking located in Sikkim				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 undertaking located in Himachal Pradesh				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 undertaking located in Uttarakhand				c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
						c1	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	d	Deduction in respect of undertaking located in North-East						
	da	Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
			da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	db	Arunachal Pradesh	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
			db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	dc	Manipur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
			dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
			dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	de	Meghalaya	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
			de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	df	Nagaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
			df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	dg	Tripura	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
			dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	dh	Total deduction for undertakings located in North-east (total of da1 to dg2)				dh		
	e	Total deduction under section 80-IC or 80-IE (a + d + c + dh)				e		

Schedule VI-A Deductions under Chapter VI-A

TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments			
		Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21			
	a	80C		b	80CCC
	c	80CCD(1)		d	80CCD(1B)
	e	80CCD(2)		f	80D

	g	80DD		h	80DDDB		
	i	80E		j	80EE		
	k	80EEA		l	80EEB		
	m	80G		n	80GG		
	o	80GGC					
Total Deduction under Part B (total of a to o)							1
2	Part C- Deduction in respect of certain incomes						
	p	80-IA	(e of Schedule 80-IA)	Q	80-IAB		
	r	80-IB	(m j of Schedule 80-IB)	S	80-IBA		
	t	80-IC/ 80-IE	(e of Schedule 80-IC/ 80-IE)	U	80JJA		
	v	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]	W	80QQB		
	x	80RRB					
Total Deduction under Part C (total of p to x)							2
3	Part CA and D- Deduction in respect of other incomes/other deduction						
	i	80TTA		Ii	80TTB		
	iii	80U					
Total Deduction under Part CA and D (total of i, ii and iii)							3
4	Total deductions under Chapter VI-A (1 + 2 + 3)						4

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

Computation of Total Income (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 2021-22 (1d of Part-B-TTI)					1	
2	Tax under other provisions of the Act in assessment year 2021-22 (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	2019-20						
viii	2020-21						
viii	Current AY (enter 1 -2, if 1>2 else enter 0)						
ix	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/Aadhaar No. of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					
2					
3					

Schedule SI

SI No	Section	☒	Special rate (%)	Income(i)	Tax thereon (ii)
1	111- Accumulated balance of recognised provident for prior years			(2ciii of Schedule OS)	(2civ of Schedule OS)
2	111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid)	☐	15	(part of 5vi of Schedule BFLA)	
3	115AD(STCG for FIIs on securities where STT not paid)	☐	30	(part of 5vii of Schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)	☐	10	(part of 5x of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	☐	10	(part of 5x of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	☐	10	(part of 5x of Schedule BFLA)	
7	115AC (Income of non-resident from bonds or GDR purchased in foreign currency)	☐	10	(part of 2dix of Schedule OS)	
8	115ACA (LTCG for an employee of specified company on GDR)	☐	10	(part of 5x of Schedule BFLA)	
9	115AD (LTCG for FIIs on securities)	☐	10	(part of 5x of Schedule BFLA)	
10	115E (LTCG for non-resident Indian on specified asset)	☐	10	(part of 5x of Schedule BFLA)	
11	112 (LTCG on others)	☐	20	(5xi of Schedule BFLA)	
12	112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid)	☐	10	(5(x) of Schedule BFLA)	
13	STCG Chargeable at special rates in India as per DTAA	☐		(part of 5ix of Schedule BFLA)	

14	LTCG Chargeable at special rates in India as per DTAA	☐		(part of 5xii of Schedule BFLA)	
15	115BB (Winnings from lotteries, puzzles, races, games etc.)	☐	30	(2a of Schedule OS)	
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	☐	60	(2b of Schedule OS)	
17	115BBF (Tax on income from patent)				
	A Income under head business or profession	☐	10	(3e of Schedule BP)	
	B Income under head other sources	☐	10	(2dxvi of Schedule OS)	
18	115BBG (Tax on income from transfer of carbon credits)				
	A Income under head business or profession	☐	10	(3f of Schedule BP)	
	B Income under head other sources	☐	10	(2dxvii of Schedule OS)	
19	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	☐	10	(part of 2dviii of Schedule OS)	
20	Income from other sources chargeable at special rates in India as per DTAA	☐		(part of 2f of Schedule OS)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	☐	15	(part of 5vi of Schedule BFLA)	
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	☐	30	(part of 5vii of Schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A	☐	10	(part of 5x of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A		10	(part of 5ix of Schedule BFLA)	
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	☐	20	(part of 5xi of Schedule BFLA)	
26	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	☐		(2e of Schedule OS)	
			Total		

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	Amount of share in the profit	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	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)				I			
		i	Expenditure incurred on agriculture				Ii			
		iii	Unabsorbed agricultural loss of previous eight assessment years				Iii			
		iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)				iv			
		v	Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)						2	
		vi	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)						
	3	Other exempt income (including exempt income of minor child) (please specify)						3		
	4	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	4	
5		Pass through income not chargeable to tax (Schedule PTI)	5	
6		Total (1+2+3+4+5)	6	

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115UA, 115UB										
Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current Year income	Share of current year loss distributed by Investment fund	Net Income/ Loss 9=7-8	TDS on such amount, if any	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
PASS THROUGH INCOME	1.	(drop down to be provided)		I	House property					
				ii	Capital Gains					
				a	Short term					
				a1	Section 111A					
				b	Long term					
				b1	Section 112A					
				B2	Sections other than 112A					
				iii	Other Sources					
				a	Dividend					
				b	Others					
				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					
				a1	Section 111A					
				B	Long term					
				b1	Section 112A					
b2				Sections other than 112A						
iii				Other Sources						
1				Dividend						
2				Others						
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- TPSA Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility								
TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	1	Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time						
	2	a	Additional Income tax payable @ 18% on above					
		b	Surcharge @ 12% on "a"					
		c	Health & Education cess on (a+b)					
		d	Total Additional tax payable (a+b+c)					
	3	Taxes paid						
	4	Net tax payable (2d-3)						
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
	6	Name of Bank and Branch						
	7	BSR Code						
8	Serial number of challan							
9	Amount deposited							

Schedule FSI			Details of Income from outside India and tax relief (available only in case of resident)							
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 (available only in case of resident)				
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	Yes/No
	a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India		

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											

[illegible]

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	ZIP 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)	(2a)	(2b)	(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	ZIP 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)	(2a)	(2b)	(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/Aadhaar No. of the spouse					
Whether books of accounts of spouse is audited u/s 44AB? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 44AB under this Act?					Yes/No
Whether books of accounts of spouse is audited u/s 92E? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 92E under this Act?					Yes/No
	Heads of Income	Receipts 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)

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

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 (6 of 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 (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii	
	iii	Profit and gains from specified business (3(iii) of Table E 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)	a ii	
	iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	a iii	
	iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	a iv	
	v	Total Short-term (ai + a ii + a iii + a iv) (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)	b ii	
	iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	b iii	
	iv	Total Long-term (bi + b ii + b iii) (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 serial number (ii) to (xv) 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) (also total of serial no (i) to (xiv) of column 5 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 (total of i, ii, iii, iv, v, viii, xiii, xiv) of column 5 of BFLA]	12a	
	b Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto iii5 of BFLA)]	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 xiv 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			Surcharge computed before marginal relief	Surcharge after marginal relief			
			i	@ 25% of 17(ii) of Schedule SI	2gi		ia			
			ii	@10% or 15%, as applicable of 2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI	2gii		iaa			
			iii	On [(2f) – (17(ii),2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI)]	2giii					
			iv	Total (ia + iia)				2giv		
		H	Health and Education Cess @ 4% on (2f + 2giii)					2h		
		I	Gross tax liability (2f + 2giv + 2h)					2i		
	3	Gross tax payable (higher of 1d and 2i)						3		
	3a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)						3a		
	3b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC						3b		
	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 (3a - 4)						5		
	6	Tax relief								
		a	Section 89 (Please ensure to submit Form 10E to claim this relief)		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		
B	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)			Select Yes or No	
	i.	a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)				
		Sl. IFS Code of the Bank in case of Bank Accounts held in India ()	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account ☒)	
		I				
		ii				
		Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return				
		Rows can be added as required				
	ii.	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:				
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location	
		1				
	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]				☐ Yes ☐ 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				

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				

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 /16D 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/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)				Corresponding Receipt/withdrawals 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)
							Income	TDS		Income	TDS	PAN/ Aadhaar No.			
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)]						
TDS ON OTHER INCOME	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)	(8)
	i							
	ii							
NOTE ▶ Please enter total of column (7) in 10c of Part B-TTI								

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 ➔