



E-filing Income Tax RETURN

WHAT IS AN INCOME TAX RETURN?

- A tax return is documentation filed with a tax authority that reports income, expenses, and other relevant financial information.



BENEFITS OF FILING INCOME TAX RETURN

Easy Loan Approval

Filing the ITR will help individuals, when they have to apply for a vehicle loan (2-wheeler or 4-wheeler), House Loan etc. All major banks can ask for a copy of tax returns.

1



2

Quick Visa Processing

Most embassies & consulates require you to furnish copies of your tax returns for the past couple of years at the time of the visa application.

Claim Tax Refund

If you have a refund due from the Income Tax Department, you will have to file an Income Tax Return to claim the refund.

3



4

Income & Address Proof

Income Tax Return can be used as a proof of your Income and Address.

Carry Forward Your Losses

If you file return within due date, you will be able to carry forward losses to subsequent years, which can be used to set off against income of subsequent years.

5



6

Avoid Penalty

If you are required to file your Tax returns but didn't, then the tax officer deserves the right to impose a penalty of up to Rs.5,000.



COMPULSORY FILING OF RETURN

Any person, being resident other than not ordinarily resident, shall furnish, a return, within due date, in respect of his income or loss for the previous year irrespective of the fact that his total income does not exceed basic exemption limit or does not have any taxable income, if he:

a) holds, as a beneficial owner or otherwise, any asset (including any financial interest in any entity) located outside India or has signing authority in any account located outside India; or

b) is a beneficiary of any asset (including any financial interest in any entity) located outside India.

Exception: An individual, being a beneficiary of any asset (including any financial interest in any entity) located outside India where, income, if any, arising from such asset is includible in the income of the person referred above in accordance with the provisions of this Act.

MANDATORY FURNISHING OF RETURN IN CASE OF HIGH VALUE TRANSACTIONS

A person (other than firm and company), who is not required to furnish a return as per aforesaid provision, and who during the previous year

1

- Has deposited an aggregate amount exceeding **Rs.1 crore** in one or more current accounts maintained with a banking company or a co-operative bank : or

2

- Has incurred expenditure of an aggregate amounts exceeding **Rs.2 lakh** for himself or any other person for foreign travel to a foreign country: or

3

- Has incurred expenditure of an aggregate amount exceeding **Rs. 1 lakh** towards consumption of electricity; or

4

- Fulfills such other conditions as may be prescribed,

shall furnish a return of his income on or before the due date in such form and verified in such manner and setting forth such other particulars, as may be prescribed.

WAYS TO FILE INCOME TAX RETURN

DIY :
Do It Yourself

TRPs :
Tax Return
Preparers

Tax Consultants/
Experts

E-Filing Websites

E-Filing App

TYPES OF ITR FORMS

ITR-1 SAHAJ

For Salary Income,
One House Property &
Other Sources Income

ITR-2

For Individuals and HUFs
not having Income from
Profits and Gains of
Business or Profession

ITR-3

For Individuals and HUFs
having Income from
Profits and Gains of
Business or Profession

7 ITR FORMS

ITR-4

For Individuals having
Income upto Rs. 50
Lakh & having Income
as per sec. 44AD, 44ADA
or 44AE
(Presumptive Taxation)

ITR-5

For Persons other than,
(i) Individual (ii) HUF,
(iii) Company and
(iv) Person filing
form ITR-7

ITR-6

For Companies other
than companies claiming
exemption under
section 11

ITR-7

For Persons including
companies required to
furnish return under
section 139(4A) or
139(4B) or 139(4C)
or 139(4D)

INCOME TAX RETURNS

ITR 1 (SAHAJ)

- For Individuals having Income from Salaries, one house property (does not have any brought forward loss), other sources [Interest (does not have any loss under the head) etc. but except winnings from lottery or income from race horses] and having total income upto ` 50 lakh. However, the form is not to be used for an individual who is either Director in a company or has invested in unlisted equity shares or has any brought forward / carry forward loss under the head 'Income from House Property' or has to furnish return under seventh proviso to section 139(1) of the Income Tax Act

ITR 2

- For Individuals and HUFs not carrying out business or profession under any proprietorship

ITR 3

- For Individuals and HUFs having income from a proprietary business or profession

ITR 4 (Sugam)

- For presumptive income from Business & Profession However, the form is not to be used for an individual who is either Director in a company or has invested in unlisted equity shares or has any brought forward / carry forward loss under the head 'Income from House Property'

ITR 5

- For person other than (i) Individual; (ii) HUF; (iii) Company; & (iv) Person filing Form ITR-7

ITR 6

- For Companies other than companies claiming exemption u/s 11

ITR 7

- For persons including companies required to furnish return u/s 139(4A) or 139(4B) or 139(4C) or 139(4D) or 139(4F)

ITR- V

- Income Tax Return Verification Form [Where the data of the aforesaid Return of Income has transmitted electronically without digital signature]

A SESSION ON FILING OF ITR 3



WHO IS ELIGIBLE TO FILE ITR 3 ?

ITR-3 form is filed when the assessee earns income which falls into the below-mentioned category:

- Income earned from Proprietary Business
- Income gained by conducting a profession
- If you are an Individual Director in a company
- If you have had investments in unlisted equity shares at any time during the financial year
- If you have had investments in unlisted equity shares at any time during the financial year
- Income of a person as a partner in a firm.

APPLICABILITY OF ITR 3 FOR THOSE WHO ARE NOT COVERED UNDER ITR 1 AND ITR 4

a)

- is an ordinarily resident and has,—
 - (i) assets (including financial interest in any entity) located outside India; or
 - (ii) signing authority in any account located outside India; or
 - (iii) income from any source outside India

b)

- has claimed any relief of tax u/s 90 or 90A or deduction of tax u/s 91

c)

- has agricultural income, exceeding Rs. 5,000;

d)

- Has income from capital gain

e)

- has income taxable u/s 115BBDA; or

f)

- has income of the nature referred to in sec. 115BBE.

g)

- is either Director in a company or has invested in unlisted equity shares or has any brought forward / carry forward loss under the head 'Income from House Property' or

h)

- Having Income from Lottery winnings, games and bettings

WHO CANNOT FILE ITR 3?

ITR 3 is not applicable to the following persons:

- a. Individual having income other than Income from business and filing ITR 2 or ITR 1
- b. Company who are filing 6
- c. Partnership firm filing ITR 5
- d. Limited Liability partnership firm filing ITR 5
- e. AOP/ BOI filing ITR 5
- f. Cooperative Society filing ITR 5
- g. Trust filing ITR 7
- h. Local Authority filing ITR 5

WHAT ARE THE DOCUMENTS REQUIRED FOR FILING ITR 3?

Form 16

TDS certificate which is issued on deduction of tax by the employer from an employee's salary and deposit of the same with the government.



Interest certificate from post office or banks

Certificate that specifies the income earned through fixed deposits and other investments from post office or banks.



Interest certificate from post office or banks

Proof of deduction for the tax deducted on the interest earned from bank deposits (recurring deposits, fixed deposits, etc).



Form 16B

Proof of deduction for the tax deducted on the sale of the property.



Form 16C

Proof of deduction for the tax deducted on the income from rentals.



Form 26AS

It is the annual consolidated statement in which the details of tax credit are maintained for each taxpayer as per the database of the IT Department.



Proof of tax-saving investments

Proof of investments done for government authorized investment schemes (PPF, NPS etc.) to save tax.



Statement on home loan from bank or NBFC

Statement which provides details of the total loan amount and the monthly outgoings towards the home loan provided by the bank or NBFC.



Capital gains

Capital gain statement acquired by the sale of property or mutual funds or equity shares.



Valid bank account details for ECs refund

Bank account details or statement for the bank account which is linked to the PAN of the taxpayer.



Aadhaar card

12 digit individual identification number issued by the UIA of India on behalf of the Government.



Details of bank accounts

Bank account details or statement for the bank account which is linked to the PAN of the taxpayer.



MODE OF FILING ITR

```
graph TD; A[MODE OF FILING ITR] --> B[PAPER RETURN]; A --> C[ELECTRONIC RETURN]; A --> D["ONLINE DIRECT ENTRY IN WEBSITE<br/>Eg:- ITR 1, ITR 4"]; C --> E[E-VERIFY USING DSC]; C --> F["E-VERIFY submitting the verification of the return in Form ITR-V"]; C --> G[E-VERIFY under EVC];
```

PAPER RETURN

ELECTRONIC RETURN

**ONLINE DIRECT ENTRY
IN WEBSITE
Eg:- ITR 1, ITR 4**

E- VERIFY USING DSC

**E- VERIFY submitting the
verification of the return
in Form ITR-V**

E- VERIFY under EVC

MODE OF FILING SHOULD BE ELECTRONICALLY WITH DSC

COMPANY

POLITICAL PARTY

**FIRM OR LLP OR
INDIVIDUAL OR
HUF , Where audit
u/s 44AB required**

MODE OF FILING SHOULD BE ELECTRONICALLY WITH OR WITHOUT DIGITAL SIGN

**Resident
Individual
(other than
not-ordinarily
resident)**

**or a resident
HUF (other
than not
ordinarily
resident)**

**Any person
Claiming any
relief u/s 90 or
90A or 91**

If he/it has:

- (a) assets (including financial interest in any entity) located outside India; or
- (b) signing authority in any account located outside India.

ANY MODE OF FILING ITR

INDIVIDUAL OR HUF



- Where total income assessable during the previous year of a person:
- a. being an individual of the age of 80 years or more at any time during the previous year; or
 - b. whose income does not exceed ` 5 lakh and no refund is claimed in the return of income, and who furnishes the return in Form No. ITR-1 or Form No. ITR-4

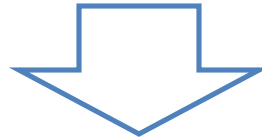
ANY MODE OTHER THAN PAPER MODE



ANY OTHER CASE

STRUCTURE OF ITR 3 FOR A.Y 2020-21

The ITR 3 is divided into four major parts – Part A, Schedules, Part B-TI and Part B-TTI



PART- A: GENERAL

- 1) Part A-BS: Balance Sheet as of 31 March 2020 of the profession or proprietary business
- 2) Part A-Manufacturing Account- Manufacturing account for the AY 20-21
- 3) Part A-Trading Account- Trading account for the AY 20-21
- 4) Part A-P&L: Profit & Loss Account for AY 2020-21

5) Part A-OI [Other Information]: It includes mentioning the method of accounting followed by the taxpayer in the previous year, change in accounting method (change from accrual system of accounting to a cash system, valuation method employed for the stock). For example, FIFO or weighted average method, amount allowed and disallowed under various sections.

6) Part A–QD: Quantitative details

SCHEDULES: Schedules of ITR 3 forms as valid relating to salary, business or profession, house property, other sources etc.

- a) Details of Income from Salary
- b) Details of Income from House Property
- c) Details of computation of Income from business or Profession
- d) Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)

- d) Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)
- e) Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)
- f) Deemed Capital Gains on sale of depreciable assets
- g) Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)
- h) Capital Gains
- i) Schedule 112A: 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
- j) Schedule 115AD(1)(b)(iii) proviso: 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

- k) Details of Income from other sources
- l) Details of Income after set-off of current years losses
- m) Details of Income after Set off of Brought Forward Losses of earlier years
- n) Details of Losses to be carried forward to future years
- o) Unabsorbed depreciation and allowance under section 35(4)
- p) Effect of Income Computation Disclosure Standards on profit
- q) Deduction under section 10AA
- r) Details of donations entitled for deduction under section 80G
- s) Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA)]
- t) Schedule 80-IA
- u) Deductions under section 80-IB
- v) Deductions under section 80-IC or 80-IE

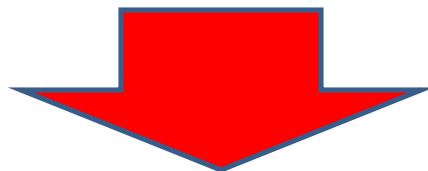
- w) Deductions under Chapter VI-A
- x) Computation of Alternate Minimum Tax payable under section 115JC
- y) Schedule AMTC Computation of tax credit under section 115JD
- z) Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64
- aa) Income chargeable to tax at special rates (please see instructions for rate of tax)
- bb) Information regarding partnership firms in which you are partner
- cc) Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)
- dd) Pass Through Income details from business trust or investment fund as per section 115UA, 115UB
- ee) Details of Tax on secondary adjustments as per section 92CE(2A)

- ff) Details of Income from outside India and tax relief (available only in case of resident)
- gg) Schedule TR: Summary of tax relief claimed for taxes paid outside India (available only in case of resident)
- hh) Details of Foreign Assets and Income from any source outside India
- ii) Information regarding apportionment of income between spouses governed by Portuguese Civil Code
- jj) 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)
- kk) Details of Investment
- ll) Schedule GST :Information Regarding Turnover/Gross Receipt Reported For GST

PART B-TI: Shows computation of total income and

PART B-TTI: Shows computation of tax liability on total Income.

ITR 3 FORM



FORM ANNEXED IN THE WORD FILE

MAJOR CHANGES IN ITR 3 FOR A.Y 2020-21

- 1) The taxpayer should disclose
 - (a) the amount of cash deposits above Rs 1 crore in the current accounts with a bank,
 - (b) expenditure incurred above Rs 2 lakh on foreign travel
 - (c) expenditure incurred above Rs 1 lakh on electricity.

- 2) In case an individual is a director in a company or holds unlisted equity investments, the 'type of company' should also be disclosed.

- 3) In case of short-term or long term capital gains from sale of land or building or both, the details of the buyer(s) i.e. name, PAN or Aadhaar, percentage share of ownership and address have to be given.

4) Under 'income from other sources', a taxpayer should provide the details of 'any other income'.

5) The details of the deductions against 'income from other sources' should be provided.

6) The 'Schedule VI-A' for tax deductions is amended to include deduction under section 80EEA and section 80EEB.

7) In the case of a business trust or investment fund, the details of 'capital gains' income and 'dividend' income should be provided.

8) The details of tax on secondary adjustments to transfer price under section 92CE(2A)

9) The details of tax deduction claims for investments or payments or expenditure made between 1 April 2020 until 30 June 2020.

10) While providing the details of bank accounts, if a taxpayer selects multiple bank accounts for credit of refund, the income tax department may choose any account for processing the refund.

HOW TO FILE ITR 3?

You can file for an income tax return through the ITR Form 3 by using



ITR PREPARATION UTILITIES THROUGH OFFLINE MODE

NOTE : Out of the seven ITR Forms, only three Forms – ITR-1 and ITR-4 – have been uploaded for filing the return of income for the AY 2020-21 online, while other are available offline only

HOW TO FILE ITR 3 FORM USING OFFLINE UTILITY?

ITR Form can be filed with the Income-tax Department electronically on the e-filing web portal of Income-tax Department

Below are the steps to follow for downloading ITR 3 :-



STEP 1: Visit--<https://www.incometaxindiaefiling.gov.in/home>



STEP 2: From the menu bar select “**Downloads**”; then go to “**Offline Utilities**” and select “**Income Tax Return Preparation Utilities**”.



STEP 3: Select your **Assessment Year**, i.e. 2020-21.



STEP 4: Depending on your income type, choose the right **ITR form** for IT returns filing. You will find ITR forms in both **Java and Excel** formats. Depending on your choice, select the right file type. Click on “**Download Link**” found under the Java or Excel formats.



STEP 5: The ITR return file will get downloaded in the ZIP file format. Extract the file at a relevant location in your computer.



For **Excel File** - Click **'Import Personal / Tax Details from XML'**, located at **right side of the 'Income Details' tab**. The side buttons (**like validate, Next, Calculate Tax, etc.**) of the excel file will work only if **'Macros'** and **'ActiveX'** function of the Excel workbook is enabled



STEP 6 : Attach the 'Pre-filled XML' file which has been downloaded

- a) Login to **'e-Filing'** Portal
- b) Go to the **'My Account'** menu located at upper-left side of the page
-> **Click 'Download Pre-filled XML'**
- c) Select the **'Assessment Year'** and **'ITR Form Name'** from the dropdown list
- d) Click **'Continue'** ` Choose the type of details ` Click **'Confirm'** ` Click **'Download XML'**



STEP 7: Attach the downloaded **'Pre-fill XML'** file to populate the relevant details.



STEP 8: Enter all the Mandatory Fields ` Validate all the sheets`



STEP 9 : Calculate all the taxes and confirm all the pages.

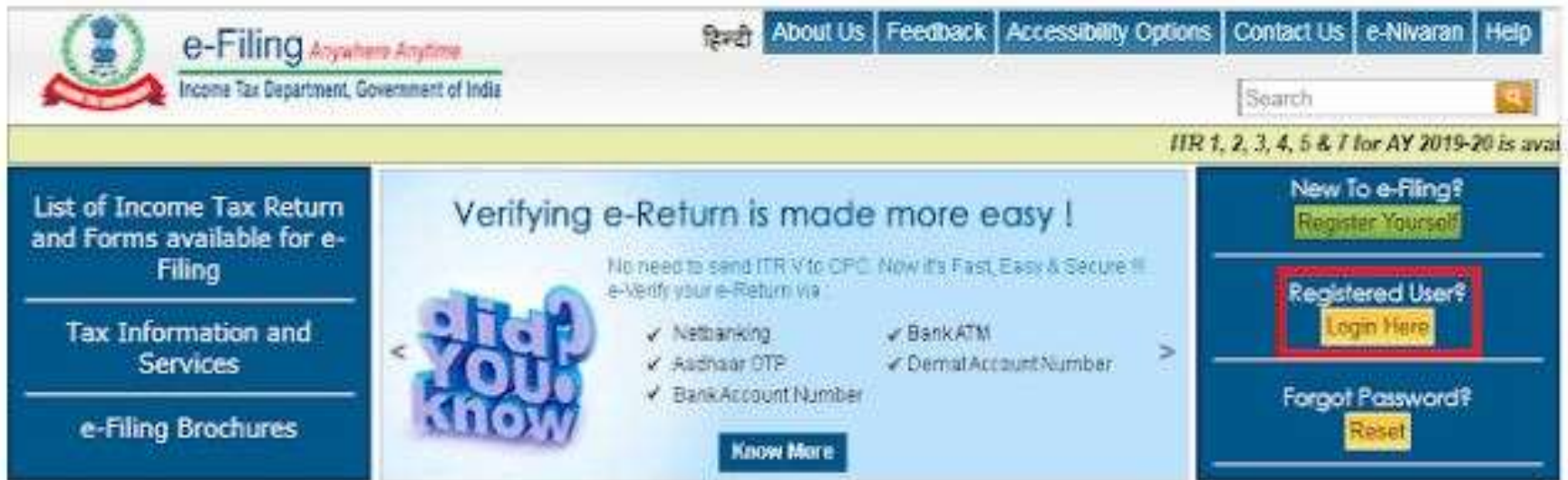


STEP 10 : Then, click on **“Generate XML”**.

STEP 11 : Then, click on “**Save XML**” and save the file at the desired drive.



STEP 12 : Once you have calculated and filled in all the information correctly, log on to “www.incometaxindiaefiling.gov.in” once again.



STEP 13 : Go to “E-file” select “Income Tax Return” or select the option “Filing of Income Tax Return” for income tax return filing online.



STEP 14 : Select “Assessment Year”.

STEP 15 : Select **“ITR Form Name”**.



STEP 16 : Then in **“Submission Mode”**, select **“Upload XML”**.



STEP 17 : Under the drop-down, select any one of the options and verify the returns.



Choose any one of the following option to verify the Income Tax Return:

- **Digital Signature Certificate (DSC).**
- **If you do not have DSC**
 - Aadhaar OTP
 - EVC using Prevalidate Bank Account Details
 - EVC using Prevalidate Demat Account Details
 - Already generated EVC through My Account ` Generate EVC Option or Bank ATM. Validity of such EVC is 72 hours from the time of generation
 - Don't Want to e-verify this Income Tax Return and would like to send signed ITR-V to Bengaluru

e-Verify Return

 Your return has been uploaded successfully but is pending for verification as per Income Tax Act

Select one of the options given below by clicking on that option

Option1 - I already have an EVC to e-Verify my return.

Option2 - I do not have an EVC and I would like to generate EVC to e-Verify my return

Option3 - I would like to generate Aadhaar OTP to e-Verify my return



STEP 18 : Click on “**Continue**”



STEP 19 : Then attach the duly filled XML file



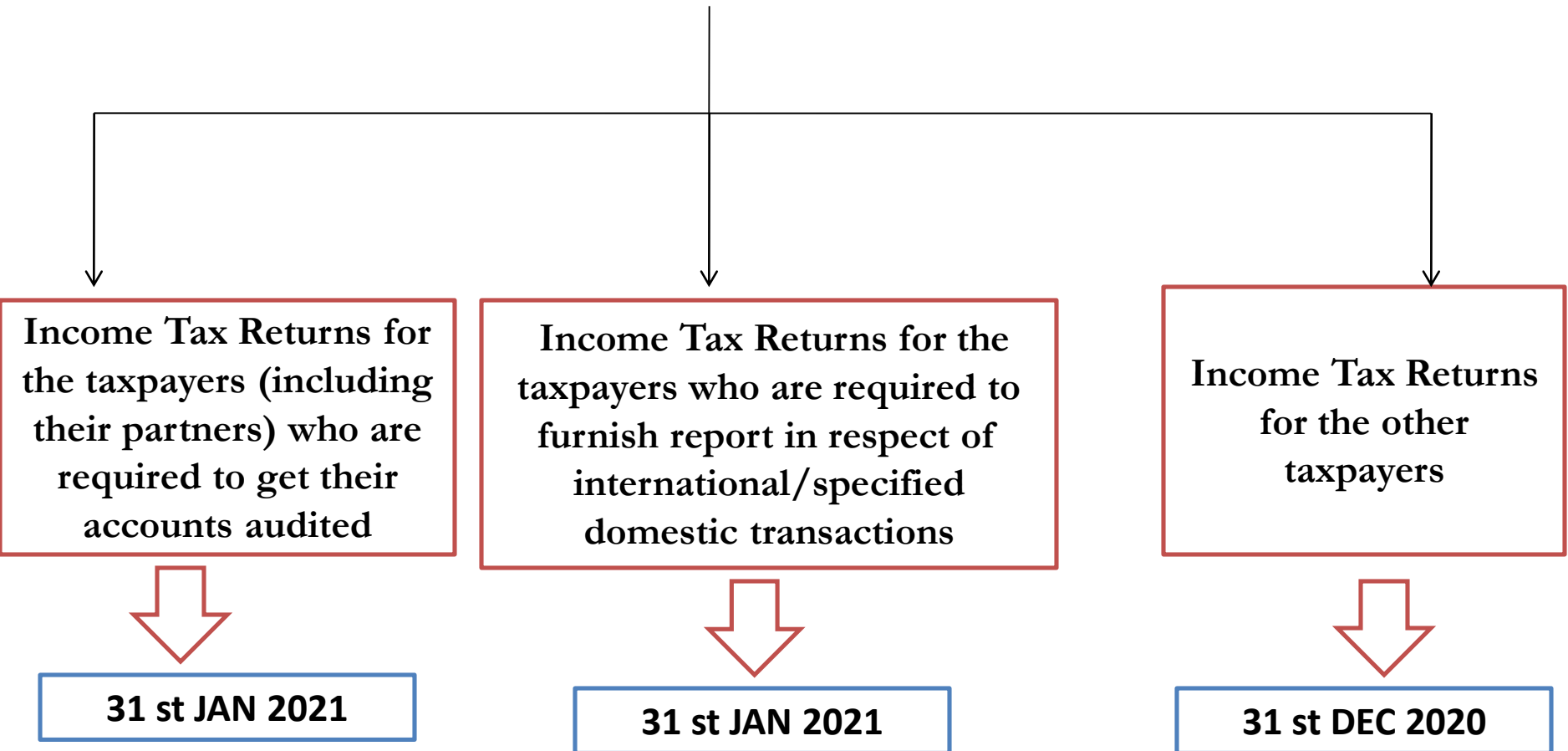
STEP 20 : Taxpayer will get an option to enter OTP for e-verifying the ITR, if an EVC or Aadhaar OTP option is chosen. Or To attach DSC, if DSC option is chosen to e-verify the ITR



STEP 21 : After successful submission, ITD will process your ITR and send an email confirmation stating the same

The screenshot displays the e-Filing portal interface. At the top left is the e-Filing logo with the tagline 'Anywhere Anytime' and 'Income Tax Department, Government of India'. The top right navigation bar includes links for Downloads, Feedback, Accessibility Options, Contact Us, and Help. A user login banner shows 'Welcome PANKAJ SINGH (Individual)' with a Logout button, the last login date '03/07/2018 16:05:59', and a session timer of 14:44. Below this is a dark blue navigation bar with links: Dashboard, My Account, e-File, e-Proceeding, e-Nivaran, Compliance, Worklist, and Profile Settings. The main content area has a heading 'Return successfully e-Verified. Download Acknowledgement'. The text below states: 'Your Return has been successfully e-Verified and the return submission process is complete. The Transaction ID is [redacted]'. It continues: 'EVC generated and applied for e-Verification of the return is [redacted]'. A note indicates 'The EVC will be printed on your Acknowledgement'. It then says: 'An e-mail confirming the successful submission of your Return along with the Acknowledgement has been sent to [redacted]'. The final line reads: 'No further action needed from your side. Your Return will be sent for Processing.'

TIME LIMIT FOR FILING INCOME TAX RETURN FOR A.Y 2020-21



FEE FOR DEFAULT IN FURNISHING RETURN OF INCOME [SEC. 234F]

Where a person required to furnish a return of income u/s 139, fails to do so within the due date, he shall pay fee of:



Case	Fee
Total income does not exceed ₹ 5 lakh	₹ 1,000
Total income exceeds ₹ 5 laks	
- If the return is furnished on or before 31 st December of the assessment year	₹ 5,000
- In any other case	₹ 10,000

Thank You

The text "Thank You" is written in a dark blue, elegant cursive script. Each letter has a thin gold outline. The words are underlined with a single, continuous, slightly wavy gold line. There are clusters of small gold stars and dots around the beginning of "Thank" and the end of "You".

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

2020 - 21

Part A-GEN

GENERAL

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

		(3) Address of the representative													
		(4) Permanent Account Number (PAN)/Aadhaar No. of the representative													
(i) Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -															
	Name of Company			Type of Company	PAN		Whether its shares are listed or unlisted				Director Identification Number (DIN)				
(j) Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information															
	Name of Firm					PAN									
(k) Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares															
	Name of company	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	
(l) In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No															
(m) Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No															

AUDIT INFORMATION	(a1)	Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No												
	(a2)	Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB <input type="checkbox"/> Yes <input type="checkbox"/> No												
	a2i	If No, Whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crores but does not exceed Rs. 5 crores? <input type="checkbox"/> Yes <input type="checkbox"/> No												
	a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No												
	(b)	Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No												
	(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below												
		(1)	Date of furnishing of the audit report (DD/MM/YYYY) / /											
		(2)	Name of the auditor signing the tax audit report											
		(3)	Membership No. of the auditor											
		(4)	Name of the auditor (proprietorship/ firm)											
		(5)	Proprietorship/firm registration number											
		(6)	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm											
		(7)	Date of report of the audit											
		(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No					Date of furnishing audit report? DD/MM/YYYY						
	(dii) If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction)													
		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
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(i)			
(ii)			
(iii)			

Part A-BS

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2020 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	
3 Deferred tax liability				3	
4 Sources of funds (1c + 2c + 3)				4	
APPLICATION OF FUNDS	1 Fixed assets				
	a	Gross: Block	1a		
	b	Depreciation	1b		
	c	Net Block (a – b)	1c		
	d	Capital work-in-progress	1d		
	e	Total (1c + 1d)		1e	
	2 Investments				
	a Long-term investments				
	i	Government and other Securities - Quoted	ai		
	ii	Government and other Securities – Unquoted	a ii		
	iii	Total (ai + a ii)		aiii	
	b Short-term investments				
	i	Equity Shares, including share application money	bi		
	ii	Preference Shares	bii		
	iii	Debentures	biii		
iv	Total (bi + bii + biii)		biv		
c Total investments (aiii + biv)				2c	
3 Current assets, loans and advances					

NO ACCOUNT CASE	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)			diid	
	e	Net current assets (3c – diid)			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, 2020, 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 2019-20 (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		
A	Opening Inventory		

		i	Opening stock of raw-material	i		
		ii	Opening stock of Work in progress	ii		
		iii	Total (i + ii)			
		B	Purchases (net of refunds and duty or tax, if any)			
		C	Direct wages			
		D	Direct expenses (Di + Dii + Diii)			
		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)			
		F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			
		2	Closing Stock			
		i	Raw material	2i		
		ii	Work-in-progress	2ii		
			Total (2i + 2ii)			
		3	Cost of Goods Produced – transferred to Trading Account (1F - 2)			

**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 65 as applicable)

CREDITS TO TRADING ACCOUNT	A	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)			
		B	Gross receipts from Profession			
		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)			
		D	Total Revenue from operations (Aiv + B + Cix)			
D	I	5	Closing Stock of Finished Goods			
		6	Total of credits to Trading Account (4D + 5)			
		7	Opening Stock of Finished Goods			

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 2019-20 (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 ACCOUNT	16	Freight outward						16	
	17	Consumption of stores and spare parts						17	
	18	Power and fuel						18	
	19	Rents						19	
	20	Repairs to building						20	
	21	Repairs to machinery						21	
	22	Compensation to employees							
		i	Salaries and wages			22i			

	ii	Bonus	22ii				
	iii	Reimbursement of medical expenses	22iii				
	iv	Leave encashment	22iv				
	v	Leave travel benefits	22v				
	vi	Contribution to approved superannuation fund	22vi				
	vii	Contribution to recognised provident fund	22vii				
	viii	Contribution to recognised gratuity fund	22viii				
	ix	Contribution to any other fund	22ix				
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x				
	xi	Total compensation to employees (total of 22i to 22x)				22xi	
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No			
		If Yes, amount paid to non-residents	xiib				
23	Insurance						
	i	Medical Insurance	23i				
	ii	Life Insurance	23ii				
	iii	Keyman's Insurance	23iii				
	iv	Other Insurance including factory, office, car, goods, etc.	23iv				
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)				23v	
24	Workmen and staff welfare expenses				24		
25	Entertainment				25		
26	Hospitality				26		
27	Conference				27		
28	Sales promotion including publicity (other than advertisement)				28		
29	Advertisement				29		
30	Commission						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)				30iii	
31	Royalty						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)				31iii	
32	Professional / Consultancy fees / Fee for technical services						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i				
	ii	To others	ii				
	iii	Total (i + ii)				32iii	
33	Hotel, boarding and Lodging				33		
34	Traveling expenses other than on foreign traveling				34		
35	Foreign travelling expenses				35		
36	Conveyance expenses				36		
37	Telephone expenses				37		
38	Guest House expenses				38		
39	Club expenses				39		
40	Festival celebration expenses				40		
41	Scholarship				41		
42	Gift				42		
43	Donation				43		
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)						
	i	Union excise duty	44i				

	ii	Service tax	44ii			
	iii	VAT/ Sales tax	44iii			
	iv	Cess	44iv			
	v	Central Goods & Service Tax (CGST)	44v			
	vi	State Goods & Services Tax (SGST)	44vi			
	vii	Integrated Goods & Services Tax (IGST)	44vii			
	viii	Union Territory Goods & Services Tax (UTGST)	44viii			
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix			
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)	44x			
	45	Audit fee				45
46	Other expenses (specify nature and amount)					
	i		i			
	ii		ii			
	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	aid outside India, or paid in India to a non-resident other than a company or a foreign company		i		
	ii	o 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					
PRESUMPTIVE INCOME CASES	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)
	(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 2019-20 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)			iiia
	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			iiib
	c	Expenses			iiic
	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) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash		
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a	
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b	
4	Method of valuation of closing stock employed in the previous year		
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	
e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
5	Amounts not credited to the profit and loss account, being -		
a	the items falling within the scope of section 28	5a	
b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
c	escalation claims accepted during the previous year	5c	
d	any other item of income	5d	
e	capital receipt, if any	5e	
f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses		
a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c	
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e	
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g	
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
j	Amount of contributions to any other fund	6j	
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
l	Amount of bad and doubtful debts [36(1)(vii)]	6l	
m	Provision for bad and doubtful debts [36(1)(viiia)]	6m	
n	Amount transferred to any special reserve [36(1)(viii)]	6n	
o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	
q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q	

	r	Any other disallowance	6r			
	s	Total amount disallowable under section 36 (total of 6a to 6r)			6s	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37					
	a	Expenditure of capital nature [37(1)]	7a			
	b	Expenditure of personal nature [37(1)]	7b			
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c			
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d			
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
	f	Any other penalty or fine	7f			
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
	h	Amount of any liability of a contingent nature	7h			
	i	Any other amount not allowable under section 37	7i			
	j	Total amount disallowable under section 37 (total of 7a to 7i)			7j	
8	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)(ia)]	Af		
		g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag		
		h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member 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)			10h	
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B					
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a			
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b			
	c	Any sum payable to an employee as bonus or commission for services rendered	11c			
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d			
	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	11d a			
	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 Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> 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) <input checked="" type="checkbox"/> 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(ia)	5a					
b	Entertainment allowance u/s 16(ii)	5b					
c	Professional tax u/s 16(iii)	5c					
6 Income chargeable under the Head 'Salaries' (4 - 5)						6	

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

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

I							
II							
[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)		PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
<input type="checkbox"/> Let out		I					
<input type="checkbox"/> Self-occupied		II					
<input type="checkbox"/> Deemed let out							
a		Gross rent received or receivable/ letable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)				2a	
b		The amount of rent which cannot be realized				2b	
c		Tax paid to local authorities				2c	
d		Total (2b + 2c)				2d	
e		Annual value (2a – 2d)				2e	
f		Annual value of the property owned (own percentage share x 2e)				2f	
g		30% of 2f				2g	
h		Interest payable on borrowed capital				2h	
i		Total (2g + 2h)				2i	
j		Arrears/Unrealised rent received during the year less 30%				2j	
k		Income from house property 2 (2f – 2i + 2j)				2k	
3		Pass through income/Loss if any *				3	
4		Income under the head —Income from house property ¹ (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)				4	
NOTE ▶		Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head					
NOTE ▶		Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.					

Schedule BP Computation of income from business or profession

A From business or profession other than speculative business and specified business						
INCOME FROM BUSINESS OR PROFESSION	1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L)		1		
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [SL.no 65iv of Schedule P&L] (in case of no account case)]		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 4a provided)				
	4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture as individual line item)		4b		
	5 Income credited to Profit and Loss account (included in 1) which is exempt					
		a	Share of income from firm(s)	5a		
		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 gains	7c		
		d	Other sources	7d		
		e	u/s 115BBF	7e		
		f	u/s 115BBG	7f		

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

	vi	Section 44BBA	36vi		
	vii	Section 44DA	36vii	(item 4 of Form 3CE)	
	viii	Total (36i to 36vii)			36viii
37		Net profit or loss from business or profession other than speculative and specified business (35 + 36viii)			37
38		Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f)			A38
	a	Income chargeable under Rule 7	38a		
	b	Deemed income chargeable under Rule 7A	38b		
	c	Deemed income chargeable under Rule 7B(1)	38c		
	d	Deemed income chargeable under Rule 7B(1A)	38d		
	e	Deemed income chargeable under Rule 8	38e		
	f	Income other than Rule 7A, 7B & 8 (Item No. 37)	38f		
39		Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(38a+38b+38c+38d+38e)]			39
B		Computation of income from speculative business			
40		Net profit or loss from speculative business as per profit or loss account (Item No. 2a)			40
41		Additions in accordance with section 28 to 44DA			41
42		Deductions in accordance with section 28 to 44DA			42
43		Income from speculative business (40+ 41 – 42) (if loss, take the figure to 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)			D
E		Intra head set off of business loss of current year			
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) – (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A38)	
	ii	Income from speculative business	(B43)		
	iii	Income from specified business	(C49)		
	iv	Total loss set off (ii + iii)			
	v	Loss remaining after set off (i – iv)			

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

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

DEPRECIATION ON PLANT AND MACHINERY	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				
	4	Additions for a period of 180 days or more in the previous year				
	5	Consideration or other realization during the previous year out of 3 or 4				

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

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

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

16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year (6+ 9 -12) (enter 0 if result is negative)							

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

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery			
		a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)	1a	
		b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b	
		c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c	
		d	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)

SI 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**A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)**

Short-term Capital Gains	1 From sale of land or building or both (fill up details separately for each property)									
	a	i	Full value of consideration received/receivable				ai			
		ii	Value of property as per stamp valuation authority				aii			
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]				aiii			
	b	Deductions under section 48								
		i	Cost of acquisition without indexation				bi			
		ii	Cost of Improvement without indexation				bii			
		iii	Expenditure wholly and exclusively in connection with transfer				biii			
	iv	Total (bi + bii + biii)				biv				
	c	Balance (aiii – biv)						1c		
	d	Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below)						1d		
	e	Short-term Capital Gains on Immovable property (1c - 1d)							A1e	
	f	In case of transfer of immovable property, please furnish the following details (see note)								
		S.No.	Name of buyer(s)	PAN/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	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	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	In case assets sold include shares of a company other than quoted shares, enter the following details					
		a	Full value of consideration received/receivable in respect of unquoted shares				
		b	Fair market value of unquoted shares determined in the prescribed manner				
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic		
	ii	Full value of consideration in respect of assets other than unquoted shares					
	iii	Total (ic + ii)				aiii	
	b	Deductions under section 48					
		i	Cost of acquisition without indexation		bi		
		ii	Cost of Improvement without indexation		bii		
		iii	Expenditure wholly and exclusively in connection with transfer		biii		
		iv	Total (i + ii + iii)		biv		
	c	Balance (6aiii – biv)				6c	
	d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)				6d	
	e	Deemed short term capital gains on depreciable assets (6 of schedule-DCG)				6e	
	f	Deduction under section 54D/54G/54GA				6f	
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e - 6f)				A6g	
7	Amount deemed to be short term capital gains						
a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below (In case any amount is utilised out of Capital Gains account please fill sl. no "C" of schedule DI)						
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains	
	i	2016-17	54D/54G/54GA	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account		
	ii	2017-18	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

Long-term Capital Gains	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)										
Long-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)										
		a	i	Full value of consideration received/receivable					ai			
			ii	Value of property as per stamp valuation authority					aii			
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]					aiii			
		b	Deductions under section 48									
			i	Cost of acquisition with indexation					bi			
			ii	Cost of Improvement with indexation					bii			
			iii	Expenditure wholly and exclusively in connection with transfer					biii			
			iv	Total (bi + bii + biii)					biv			
		c	Balance (aiii – biv)					1c				
		d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)					1d				
	e	Long-term Capital Gains on Immovable property (1c - 1d)									B1e	
	f	In case of transfer of immovable property, please furnish the following details (see note)										
			S.No.	Name of buyer(s)	PAN/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.									
Long-term Capital Gains	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	
Long-term Capital Gains	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	bihi		
		iv	Total (bi + bii + bihi)	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	bihi		
		iv	Total (bi + bii + bihi)	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)								
		d	Deduction under section 54D//54F/54G/54GA (Specify details in item D below)			10c					
		e	Long-term Capital Gains on assets at B10 above (10c- 10d)			10d					
11	Amount deemed to be long-term capital gains										
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below (In case any amount is utilised out of Capital Gains account please fill sl. no "C" of schedule DI)										
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (X)					
i	2016-17	54/54D/54F/54G/54GA									
ii	2017-18	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								
	Deduction claimed u/s 54EC										
	i	Date of transfer of original asset	di	dd/mm/yyyy							
	ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	dii								
	iii	Date of investment	diii	dd/mm/yyyy							
	iv	Amount of deduction claimed	div								
	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								
	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								
	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									
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		
	i	Capital Loss to be set off (Fill this row only, if figure computed is negative)		(A3e*+A4a*+A8a*)	(A5e*+A8b*)	(A1e*+A2c*+A4b*+A6g*+A7*+A8c*)	A9b	(B4e*+B5c*+B7e*+B8c*+B9c*+B12a*)	(B1e*+B2e*+B3e*+B6c*+B9f*+B10e*+B11*+B12b*)	B13b	
	ii	Short term capital gain	15%	(A3e*+A4a*+A8a*)							
	iii		30%	(A5e*+A8b*)							
	iv		applicable rate	(A1e*+A2c*+A4b*+A6g*+A7*+A8c*)							
	v		DTAA rates	A9b							

	vi	Long term capital gain	10%	$(B4e^* + B5c^* + B7e^* + B8c^* + B9c^* + B12a^*)$								
	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% Enter value from item 5vi of schedule BFLA, if any.										
	2	Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.										
	3	Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.										
	4	Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.										
	5	Long- term capital gains taxable at the rate of 10% Enter value from item 5x of schedule BFLA, if any.										
	6	Long- term capital gains taxable at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.										
	7	Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xii of schedule BFLA, if any.										
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

1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)	1	
a	Dividends, Gross (not exempt u/s. 10(34) and u/s. 10(35))	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 + 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
	(i)	(ii)	(iii)
			Tax benefit
			(iv)
d	Any other income chargeable at special rate (total of di to dxviii)	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 - chargeable u/s 115A(1)(a)(iiaa)	div	
v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv	
vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi	
vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii	
viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii	

OTHER SOURCES

		ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC					dix					
		x	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA					dx					
		xi	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)					dxii					
		xii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section					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	Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA					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										
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)												
		A(i)	Expenses / Deductions (in case of other than family pension)					3a(i)					
		A(ii)	Deduction u/s 57(ia) (in case of family pension only)					3a(ii)					
		b	Depreciation (available only if income offered in 1.C of "schedule OS")					3b					
		c	Total					3c					
4	Amounts not deductible u/s 58											4	
5	Profits chargeable to tax u/s 59											5	
6	Net Income from other sources chargeable at normal applicable rates (1 (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 u/s 115BBDA										

	2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
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NOTE ► Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.

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

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

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

BROUGHT FORWARD LOSS ADJUSTMENT	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/YY YY)	House property loss			Loss from business other than loss from speculative business and specified business	Loss from speculative business	Loss from specified business	Short-term capital loss			Long-term Capital loss			Loss from owning and maintaining race horses
			Normal	PTI	Total (4c=4a+4b)				Normal	PTI	Total (8c=8a+8b)	Normal	PTI	Total (9c=9a+9b)	
1	2	3	4a	4b	4c	5	6	7	8a	8b	8c	9a	9b	9c	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	Total of earlier year losses b/f														
xii	Adjustment of above losses in Schedule BFLA				(2ii of schedule BFLA)	(2iii of schedule BFLA)	(2iv of schedule BFLA)	(2v of schedule BFLA)							(2xii of schedule BFLA)
xiii	2020-21(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) of item E of schedule CG)			((6x+7x) of item E of schedule CG)	(8e of schedule OS, if -ve)
xiv	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 of depreciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year						
ii							
iii							
iv							
v	Total		(3xvi of BFLA)			(4xvi of BFLA)	

Schedule ICDS Effect of Income Computation Disclosure Standards on profit

Sl. No.	ICDS	Amount (+) or (-)
(i)	(ii)	(iii)
I	Accounting Policies	
II	Valuation of Inventories (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) (In case deduction is claimed u/s 10AA, please fill sl no "B" of schedule DI)				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	
			Donation in cash	Donation in other mode	Total Donation	Eligible Amount of 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	
			Donation in cash	Donation in other mode	Total Donation	Eligible Amount of donation
	i					
	ii					
	iii	Total				
E	Total donations (Aiii + Biii + Ciii + Diii)					

Schedule RA Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]

	Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
	i					
	ii					
	iii	Total				

Schedule 80-IA

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

Schedule 80-IB Deductions under section 80-IB

a	Deduction in respect of industrial undertaking located in Jammu & Kashmir 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 respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
c	Deduction in respect of industrial undertaking located in	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	

	industrially backward districts [Section 80-IB(5)]	c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
d	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	d1	Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)	
		d2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)	
e	Deduction in the case of convention centre [Section 80-IB(7B)]	e1	Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)	
		e2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)	
f	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	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 developing and building housing projects [Section 80-IB(10)]	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 operating a cold chain facility [Section 80-IB(11)]	h1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		h2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
i	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)]	i1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		i2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
j	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	j1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		j2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
k	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	k1	Undertaking no. 1	(11(v) of Form 10CCBC)	
		k2	Undertaking no. 2	(11(v) of Form 10CCBC)	
l	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)]	l1	Undertaking no. 1	(11(d) of Form 10CCBD)	
		l2	Undertaking no. 2	(11(d) of Form 10CCBD)	
m	Total deduction under section 80-IB (Total of a1 to l2)				m

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						
	Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 30.06.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? (If yes, please fill sl no "A" of schedule DI) <input type="checkbox"/> Yes <input type="checkbox"/> No						
	a	80C		b	80CCC		
	c	80CCD(1)		d	80CCD(1B)		
	e	80CCD(2)		f	80D		
	g	80DD		h	80DDB		
	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 of Schedule 80-IB)	s	80-IBA		
	t	80-IC/ 80-IE	(e of Schedule 80-IC/ 80-IE)	u	80JJA		
v	80JJAA		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

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 2020-21 (1d of Part-B-TTI)					1	
2	Tax under other provisions of the Act in assessment year 2020-21 (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	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**Income chargeable to tax at special rates (please see instructions for rate of tax)**

SI No	Section	<input checked="" type="checkbox"/>	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	<input type="checkbox"/>	15	(part of 5vi of schedule BFLA)	
3	115AD(STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
7	115AC (Income of non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2dix of schedule OS)	
8	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
9	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
10	115E (LTCG for non-resident indian on specified asset)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
11	112 (LTCG on others)	<input type="checkbox"/>	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)	<input type="checkbox"/>	10	(B5f and B8f of schedule CG)	
13	STCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of schedule BFLA)	
14	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii of schedule BFLA)	
15	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of schedule OS)	
16	115BBDA (Dividend income from domestic company exceeding Rs.10lakh)	<input type="checkbox"/>	10	(2dxv of schedule OS)	
17	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of schedule OS)	
18	115BBF (Tax on income from patent)				
	A Income under head business or profession	<input type="checkbox"/>	10	(3e of schedule BP)	
	B Income under head other sources	<input type="checkbox"/>	10	(2dxvi of schedule OS)	
19	115BBG (Tax on income from transfer of carbon credits)				

SPECIAL RATE

	A	Income under head business or profession	<input type="checkbox"/>	10	(3f of schedule BP)	
	B	Income under head other sources	<input type="checkbox"/>	10	(2dxvii of schedule OS)	
20		115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2dviii of schedule OS)	
21		Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of schedule OS)	
22		Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>		(part of 5vi of schedule BFLA)	
23		Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>		(part of 5vii of schedule BFLA)	
24		Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A	<input type="checkbox"/>		(part of 5x of schedule BFLA)	
25		Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A			(part of 5ix of schedule BFLA)	
26		Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>		(part of 5xi of schedule BFLA)	
27		Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(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	Capital balance on 31 st March in the firm
						i	ii
	1						
	2						
	3						
	4	Total					

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

EXEMPT INCOME

1	Interest income						1		
2	Dividend income from domestic company (amount not exceeding Rs. 10 lakh)						2		
3	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)			I				
	ii	Expenditure incurred on agriculture			Ii				
	iii	Unabsorbed agricultural loss of previous eight assessment years			Iii				
	iv	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)						3	
	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)						
4	Other exempt income (including exempt income of minor child) (please specify)						4		
5	Income not chargeable to tax as per DTAA								
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	I								
	II								
	III	Total Income from DTAA not chargeable to tax					5		
6	Pass through income not chargeable to tax (Schedule PTI)						6		
7	Total (1+2+3+4+5+6)						7		

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

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)			
1.	(drop down to be provided)			i	House property							
				ii	Capital Gains							
				a	Short term							
				a1	Section 111A							
				a2	others							
				b	Long term							
				b1	Section 112A							
				b2	Sections other than 112A							
				iii	Other Sources							
				a	Dividend (referred to in section 115-O)							
				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							
				a2	Others							
B	Long term											
b1	Section 112A											
b2	Sections other than 112A											
iii	Other Sources											
1	Dividend (referred to in section 115-O)											
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- TPISA**Details of Tax on secondary adjustments as per section 92CE(2A)**

TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)		Details of 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 -a1					
	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)
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))					2
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))					3
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below					4
	a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India		

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

Schedule FA		Details of Foreign Assets and Income from any source outside India										
DETAILS OF FOREIGN ASSETS	A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period)										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
A2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period											

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

	Name and code	Code	and address of the trust	and address of trustees	address of Settlor	address of Beneficiaries	since position held	income derived is taxable in your hands?	Income derived from the trust	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											
SI 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					
							Amo unt	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					
	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)

DETAILS OF ASSETS AND LIABILITIES

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

(ii)			
D	Liabilities in relation to Assets at (A + B + C)		
NOTE ► Please refer to instructions for filling out this schedule.			

Schedule DI Details of Investment**A) Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA**

Section	Eligible amount of deduction during FY 2019-20 (As per Schedule VIA- Part B- Deductions in respect of certain payments)	Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020
(1)	(2)	(3)
80C		
80CCC		
80CCD(1)		
80CCD(1B)		
80CCD(2)		
80D		
80DD		
80DDB		
80E		
80EE		
80EEA		
80EEB		
80G		
80GG		
80GGC		
Total		

B) Eligible Amount of deduction u/s. 10AA

Undertaking as per schedule 10AA	Amount of deduction as per schedule 10AA	Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005	Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.06.2020 [Yes/ No]
(1)	(2)	(3)	(4)
Undertaking 1			
Undertaking 2			
Undertaking 3			
Total			

C) Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GB**Long Term Capital Gain**

Section	Amount utilised out of Capital Gains account (As per Sl. No B11a of Schedule CG)	Amount utilised between 01.04.2020 to 30.06.2020
(1)	(2)	(3)
54		
54B		
54D		
54F		
54G		
54GA		
54GB		
Total		

Short Term Capital Gain

Section	Amount utilised out of Capital Gains account (As per Sl. No A7a of Schedule CG)	Amount utilised between 01.04.2020 to 30.06.2020
(1)	(2)	(3)
54B		
54D		
54G		
54GA		
Total		

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

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

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

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

TOTAL INCOME	1	Salaries (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)	aii	
	iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii	
	iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv	
	v	Total Short-term (ai + aii + aiii+aiv) (enter nil if loss)	4av	
	b	Long-term		
	i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi	
	ii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	bii	
	iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii	
	iv	Total Long-term (bi + bii+biii) (enter nil if loss)	4biv	
	c	Total capital gains (4av+4biv) (enter nil if loss)	4c	
	5	Income from other sources		
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	5a	
	b	Income chargeable to tax at special rates (2 of Schedule OS)	5b	
	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	5c	
	d	Total (5a + 5b + 5c) (enter nil if loss)	5d	
	6	Total of head wise income (1 + 2 + 3v +4c +5d)	6	
	7	Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)	7	
	8	Balance after set off current year losses (6 – 7) (total of 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 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	

art B – TTI Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income under section 115JC (4 of Schedule AMT)			1a		
		b	Surcharge on (a) (if applicable)			1b		
		c	Health and Education Cess @ 4% on (1a+1b) above			1c		
		d	Total Tax Payable on deemed total income (1a+1b+1c)			1d		
	2	Tax payable on total income						
		A	Tax at normal rates on 17 of Part B-TI	2a				
		B	Tax at special rates (total /of col. (ii) of Schedule-SI)	2b				
		C	Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]	2c				
		D	Tax Payable on Total Income (2a + 2b – 2c)			2d		
		E	Rebate under section 87A			2e		
		F	Tax payable after rebate (2d – 2e)			2f		
		G	Surcharge					
			i	@ 25% of 17(ii) of Schedule SI	2gi			
			ii	@ 10% or 15%, as applicable of 2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI	2gii			
			iii	On [(2f) – (17(ii),2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI)]	2giii			
			iv	Total (i + ii+iii)		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	
	4	Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)					4	
	5	Tax payable after credit under section 115JD (3 - 4)					5	
	6	Tax relief						
		a	Section 89 (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		

BANK ACCOUNT	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 <input checked="" type="checkbox"/>)					
	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			IBAN						
	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? <i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]</i>										<input type="checkbox"/> Yes <input type="checkbox"/> No					
15 If the return has been prepared by a Tax Return Preparer (TRP) give further details below:																	
Identification No. of TRP								Name of TRP				Counter Signature of TRP					
If TRP is entitled for any reimbursement from the Government, amount thereof											16						
17 TAX PAYMENTS																	
A Details of payments of Advance Tax and Self-Assessment Tax																	
ADVANCE/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)]																	
TDS ON SALARY	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 furnished by Deductor(s)]																	

SI 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 2019-20)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)				Corresponding Receipt 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								

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 →