

FORM

ITR-4
SUGAM

INDIAN INCOME TAX RETURN

[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE]

[Not for an individual who is either Director in a company or has invested in unlisted equity shares]

(Please refer instructions for eligibility)

Assessment Year

2020 - 21

PART A GENERAL INFORMATION																	
(A1) First Name				(A2) Middle Name				(A3) Last Name				(A4) Permanent Account Number					
(A5) Date of Birth/Formation (DD/MM/YYYY)								(A6) Flat/Door/Block No.									
(A7) Name of Premises/ Building/ Village						(A8) Road/Street/Post Office						(A9) Area/Locality					
(A10) Town/City/District						(A11) State				(A12) Country				(A13) PIN Code/ZIP Code			
(A14) Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits) (if eligible for Aadhaar No.)												(A15) Status Individual ☐ HUF ☐ Firm (other than LLP) ☐					
(A16) Residential/Office Phone Number with STD code/ Mobile No.1								(A17) Mobile No. 2				(A18) Email Address-1 (self)					
												Email Address -2					
(A19) Nature of employment - ☐ Central Govt. ☐ State Govt. ☐ Public Sector Undertaking ☐ Pensioners ☐ Others ☐ Not Applicable (e.g. Family Pension etc.)																	
(A20) Filed u/s (Tick) [Please see instruction]-								☐ 139(1)-On or before due date, ☐ 139(4)-After due date, ☐ 139(5)-Revised Return, ☐ 119(2)(b)- After Condonation of delay									
Or Filed in response to notice u/s								☐ 139(9) ☐ 142(1) ☐ 148 ☐ 153A ☐ 153C									
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)																	
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order																	
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) ☐ Yes ☐ No																	
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)]																	
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)					
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)					
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)					
(A23) Whether this return is being filed by a representative assessee? (Tick) ☒ Yes ☐ No																	
If yes, please furnish following information -																	
(1) Name of the representative																	
(2) Capacity of the representative																	
(3) Address of the representative																	
(4) Permanent Account Number (PAN)/ Aadhaar No. of the representative																	
PART B GROSS TOTAL INCOME												Whole- Rupee(₹) only					
B1 Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)												B1					
B2 i Gross Salary (ia+ib+ic)												i					
SALARY / PENSION	a Salary as per section 17(1)								ia								
	b Value of perquisites as per section 17(2)								ib								
	c Profit in lieu of salary as per section 17(3)								ic								
	ii Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]												ii				
	iii Net Salary (i – ii)												iii				
	iv Deductions u/s 16 (iva + ivb+ivc)												iv				
	a Standard deduction u/s 16(ia)								iva								
	b Entertainment allowance u/s 16(ii)								ivb								
	c Professional tax u/s 16(iii)								ivc								
	v Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDSI")												B2				
B3 Tick applicable option Self Occupied ☐ Let Out ☐ Deemed Let Out ☐																	
HOUSE	i Gross rent received/ receivable/ lettable value during the year												i				
	ii Tax paid to local authorities								ii								
	iii Annual Value (i – ii)												iii				

	iv	30% of Annual Value	iv		
	v	Interest payable on borrowed capital	v		
	vi	Arrears/Unrealized Rent received during the year Less 30%	vi		
	vii	Income chargeable under the head 'House Property' (iii – iv – v) + vi (If loss, put the figure in negative) Note:-Maximum loss from house property that can be set-off is INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITR -3/5.		B3	
B4		Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income) NOTE- Fill "Sch TDS2" if applicable.		B4	
		Less: Deduction u/s 57(ia) (in case of family pension only)			
B5		Gross Total Income (B1+B2+B3+B4) To avail the benefit of carry forward and set of loss, please use ITR -3/5.		B5	

PART C—DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for Deductions limits as per Income-tax Act)
 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? [Yes/No]
 (If yes, please fill schedule DI)

C1	80C		C2	80CCC		C3	80CCD (1)		
C4	80CCD(1B)		C5	80CCD(2)		C6	80D	Details to be filled in drop down to be provided in e-filing utility	
C7	80DD	Details to be filled in drop down to be provided in e-filing utility	C8	80DDB	Details to be filled in drop down to be provided in e-filing utility	C9	80E		
C10	80EE		C11	80EEA		C12	80EEB		
C13	80G	Details to be filled in drop down to be provided in e-filing utility	C14	80GG		C15	80GGC		
C16	80TTA		C17	80TTB		C18	80U	Details to be filled in the drop down to be provided in e-filing utility	
C19	Total deductions (Add items C1 to C18)								C19
C20	Taxable Total Income (B5 - C19)								C20

PART D – TAX COMPUTATIONS AND TAX STATUS

D1	Tax payable on total income (C20)	D1	
D2	Rebate on 87A	D2	
D3	Tax payable after Rebate (D1-D2)	D3	
D4	Health and Education Cess @ 4% on (D3)	D4	
D5	Total Tax, and Cess (D3+D4)	D5	
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	D6	
D7	Balance Tax after Relief (D5 – D6)	D7	
D8	Total Interest u/s 234A	D8	
D9	Total Interest u/s 234B	D9	
D10	Total Interest u/s 234C	D10	
D11	Fee u/s 234F	D11	
D12	Total Tax, Fee and Interest (D7 + D8 + D9 + D10 + D11)	D12	
D13	Total Advance Tax Paid	D13	
D14	Total Self-Assessment Tax Paid	D14	
D15	Total TDS Claimed (total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2)	D15	
D16	Total TCS Collected (total of column (5) of Schedule-TCS)	D16	
D17	Total Taxes Paid (D13 + D14 + D15 +D16)	D17	
D18	Amount payable (D12 – D17, If D12 > D17)	D18	
D19	Refund (D17 – D12, If D17 > D12)	D19	
D20	Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5) (Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)	D20	

BANK ACCOUNT	D21	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)			
	Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit
	i				
	ii				
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					

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION

COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD

S. No.	Name of Business	Business code	Description
(i)			
E1	Gross Turnover or Gross Receipts		
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date	E1a
	b	Any other mode	E1b
E2	Presumptive Income under section 44AD		
	a	6% of E1a or the amount claimed to have been earned, whichever is higher	E2a
	b	8% of E1b or the amount claimed to have been earned, whichever is higher	E2b
	c	Total (a + b)	E2c
	NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed		

COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA

S. No.	Name of Business	Business code	Description
(i)			
E3	Gross Receipts		E3
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed		E4

COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE

S. No.	Name of Business			Business code	Description
(i)					
	<u>Registration No. of goods carriage</u>	<u>Whether owned/ leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/ leased/hired by assessee</u>	<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher</u>
(i)	(1)	(2)	(3)	(4)	(5)
(a)					
(b)					

Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)

E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed	E5
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms	E6
E7	Presumptive Income u/s 44AE (E5-E6)	E7
E8	Income chargeable under the head 'Business or Profession' (E2c+E4+E7)	E8

INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

Note – Please furnish the information below for each GSTIN No. separately

E9	GSTIN No(s).	E9
E10	Annual value of outward supplies as per the GST returns filed	E10

FINANCIAL PARTICULARS OF THE BUSINESS			
Note—For E11 to E25 furnish the information as on 31 st day of March, 2020			
E11	Partners/ Members own capital	E11	
E12	Secured loans	E12	
E13	Unsecured loans	E13	
E14	Advances	E14	
E15	Sundry creditors	E15	
E16	Other liabilities	E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17	
E18	Fixed assets	E18	
E19	Inventories	E19	
E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
NOTE ► Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)			

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS																												
	BSR Code							Date of Deposit (DD/MM/YYYY)							Challan No.					Tax paid								
	Col (1)							Col (2)							Col (3)					Col (4)								
R1																												
R2																												
R3																												
NOTE ► Enter the totals of Advance tax and Self-Assessment tax in D13& D14																												

Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]					
Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
I					
II					

NOTE ▶ Please enter total of column (5) of Schedule-TCS in D16

SCHEDULE TDS1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY [As per Form 16 issued by Employer(s)]				
	TAN	Name of the Employer	Income under Salary	Tax deducted
	Col (1)	Col (2)	Col (3)	Col (4)
S1				
S2				
S3				

NOTE ▶ Enter the total of column 4 of Schedule-TDS1 and column 6 of Schedule-TDS2 in D15

SCHEDULE TDS2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY [As per Form 16 A issued or Form 16C furnished by Deductor(s)]								
Sl. No.	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding receipt is being offered for tax this year)	Corresponding Receipt offered		TDS credit being carried forward
		Fin. Year in which deducted	TDS b/f	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								

NOTE

Enter the total of column 6 of Schedule TDS2 and column 4 of Schedule-TDS1 in D15

Schedule DI - Details of Investment		
Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA		
Section	Eligible amount of deduction during FY 2019-20 (As per Part C- Deductions and taxable total income)	Deduction attributable to investment/expenditure made between 01.04.2020 to 30.06.2020 (Out of Col No.2)
(1)	(2)	(3)
80C		
80CCC		
80CCD(1)		
80CCD(1B)		
80CCD(2)		
80D		
80DD		
80DDB		
80E		
80EE		
80EEA		
80EEB		
80G		
80GG		
80GGC		
Total		

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return 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 in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number _____. (Please see instruction)

Place:

Signature here ➔

Date :

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

TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP
Amount to be paid to TRP		

Applicability of Form ITR-4 (Sugam)

This form is for individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakhs and having income from business and profession which is computed under Section 44AD, 44ADA or 44AE of the Income Tax Act, 1961. This form is not for an individual who-

- a) has assets (including financial interest in an entity) located outside India; or
- b) has signing authority in any account located outside India;or
- c) has income from any source outside India;or
- d) is a Director in any company;or
- e) has held any unlisted equity share at any time during the previous year;or
- f) owns more than one house property, the income of which is chargeable under the head "Income from House Property";or
- g) has income under the head "Income from Other Sources" in the natureof:-
 - (i) winnings fromlottery;
 - (ii) activity of owning and maintaining racehorses;
 - (iii) income taxable at special rates under Section115BBDA or Section 115BBE;or
- h) has any brought forward loss or loss to be carried forward under any head of income;or
- i) is assessable for the whole or any part of the income on which tax has been deducted at source in the hands of a person other than the assessee.

ITR 4 shall not be filed if assessee has:

1. to avail the benefit of carry forward and set off loss under house property;
2. loss under other sources;
3. any claim of relief under section 90 and/or section 91;
4. any claim of credit of tax deducted at source in the hands of any other person.

ITR 4 shall not be filed if assessee is governed by Portuguese Civil Code as per section 5A i.e., apportionment of income between spouses.

Income under the head other sources does not cover following:-

1. winnings from lottery;
2. owning and maintaining race horses
3. income taxable at special rates under section 115BBDA / section 115BBE

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