

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 or if income-tax is deferred on ESOP or has agricultural income more than Rs.5000] (Please refer instructions for eligibility)	Assessment Year						
				2	0	2	2	-	2	3

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-CG ☐ Pensioners-SG ☐ Pensioners-PSU ☐ Pensioners- Others ☐ Others ☐ Not Applicable (e.g. Family Pension etc.)																								
(A20) (a) Filed u/s (Tick) ☐ 139(1)-On or before due date, ☐ 139(4)-After due date, ☐ 139(5)-Revised Return, ☐ 119(2)(b)- After Condonation of delay																								
(b) Or Filed in response to notice u/s ☐ 139(9) ☐ 142(1) ☐ 148																								
(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 or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order																								
(A23) Have you opted for new tax regime u/s 115BAC and filed Form 10IE in AY 2021-22? ☐ Yes ☐ No Option for current assessment year ☐ Opting in now ☐ Not opting ☐ Continue to opt ☐ Opt out For other than not opting, please furnish date of filing of form 10-IE along with Acknowledgment number																								
(A24) 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)]																								
(i) 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)									
(ii) 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)									
(iii) 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)									
(iv) Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)															(Tick) ☐ Yes ☐ No									
(A25) 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+id+ie)															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								
	d Income from retirement benefit account maintained in a notified country u/s 89A (Please choose from drop down menu)										id								
	e Income from retirement benefit account maintained in a country other than notified country u/s 89A										ie								
	ii Less allowances to the extent exempt u/s 10 (Please choose from drop down menu) [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]										ii								
	iia Less: Income claimed for relief from taxation u/s 89A										iia								
	iii Net Salary (i – ii-iia)										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 TDS1")										B2									
B3 Tick applicable option Self Occupied ☐ Let Out ☐ Deemed Let Out ☐																			
F C 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 like interest from saving account, deposit etc. to be provided specifying nature of income and in case of dividend and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C NOTE- Fill "Sch TDS2" if applicable.		B4	
		Less: Deduction u/s 57(iia) (in case of family pension only)			
		Less: Income claimed for relief from taxation u/s 89A			
	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)

PART C DEDUCTIONS AVAILABLE TO THE TAXPAYER (Refer to instructions for Deductions limits as per income tax Act)										
C1	80C		C2	80CCC		C3	80CCD (1)			
C4	80CCD(1B)		C5	80CCD(2)		C6	80D	(Please choose from drop down menu)		
C7	80DD	(Please choose from drop down menu)	C8	80DDB	(Please choose from drop down menu)	C9	80E			
C10	80EE		C11	80EEA		C12	80EEB			
C13	80G	(Please choose from drop down menu)	C14	80GG		C15	80GGC			
C16	80TTA		C17	80TTB		C18	80U	(Please choose from drop down menu)		
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) ((Please choose from drop down menu))	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 accounts 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 31st day of March, 2022

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 TDS-1 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 TDS-2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY****[As per Form 16 A issued or Form 16C or Form 16D 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, not applicable if TDS is deducted u/s 194N)	Corresponding Receipt/ withdrawals offered		TDS credit being carried forward
		Fin. Year in which deducted	TDS b/f	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

