MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th January, 2024

G.S.R. 64(E).—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. **Short title and commencement**.— (1) These rules may be called the Income-tax (First Amendment) Rules, 2024.

(2) They shall come into force with effect from the 1st day of April, 2024.

2. In the Income-tax Rules, 1962, in Appendix-II, for Form ITR-6, the following Form shall be substituted, namely: —

“FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)	Assessment Year 2 0 2 4 - 2 5

Part A-GEN	GENERAL				
PERSONAL INFORMATION	(A1) Name				(A2) PAN
	(A3) Is there any change in the company’s name? If yes, please furnish the old name				(A4) Corporate Identity Number (CIN) issued by MCA
	(A8) Flat/Door/Block No	(A9) Name of Premises/Building/Village		(A5) Date of incorporation *(DD/MM/YYYY)* / /	(A6) Date of commencement of business (DD/MM/YYYY) / /
	(A10) Road/Street/Post Office	(A11) Area/Locality			(A7) Type of company *(Tick any one)* ☑ (i) Domestic Company ☐ (ii) Foreign Company ☐
	(A12) Town/City/District	(A13) State	(A14) Pin code/Zip code		If a public company write 6, and if private company write 7 (as defined in section 3 of the Companies Act, 2013)
		(A15) Country			
	(A16) Office Phone Number with STD code/ Mobile No. 1		(A17) Mobile No. 2		(A18) Email Address-1
	Email Address-2				

	(A19) (ai)	Due date for filing return of income [Dropdown to be provided]: 1. 31st October 2. 30th November	
FILING STATUS	(A19) (aii)	1 Filed u/s *(Tick)[Please see instruction]*	☐ 139(1)- On or before due date, ☐ 139(4)- After due date, ☐ 139(5)- Revised Return, ☐ 92CD-Modified return, ☐ 119(2)(b)- after condonation of delay, ☐ 170A- After order by the tribunal or court
		2 Or filed in response to notice u/s	☐ 139(9), ☐ 142(1), ☐ 148, ☐ 153C
	(b)	If revised/ defective/modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)	___/___/____
	(c)	If filed, in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b) or order referred to in section 170A , enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement	/ /

	(d)	Residential Status *(Tick)* ☑ ☐ Resident ☐ Non-Resident			
	(e)	Have you opted for taxation under section 115BA/115BAA/115BAB? (drop down to be provided in efiling utility) (applicable on Domestic Company) If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of relevant form (10-IB/ 10-IC/ 10-ID) & acknowledgment number. If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year? (drop down to be provided in efiling utility) Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.			
	(f)	Whether total turnover/ gross receipts in the previous year 2021-2022 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)			
	(g)	Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?			
	(h)	In the case of non-resident, is there a Permanent Establishment (PE) in India *(Tick)* ☑ ☐ Yes ☐ No			
	(i)	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) o Yes o No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i); (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).			
	(j)	Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.			
		Act under which registration required			
		Date of Registration	*(DD/MM/YYYY)*	Registration Number	
	(k)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 *(Tick)* ☑ ☐ Yes ☐ No			
	(l)	Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange? *(Tick)* ☑ ☐ Yes ☐ No			
	(m)	Whether the assessee company is under liquidation *(Tick)* ☑ ☐ Yes ☐ No			
	(n)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.			
	(o)	Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? ☐ Yes ☐ No			
	(p)	Whether this return is being filed by a representative assessee? *(Tick)* ☑ ☐ Yes ☐ No If yes, please furnish following information -			
		(1)	Name of the representative assessee		
		(2)	Capacity of the Representative *(drop down to be provided)*		
		(3)	Address of the representative assessee		
		(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee		
	(q)	Whether you are recognised as start up by DPIIT		☐ Yes ☐ No	
		1	If yes, please provide start up recognition number allotted by the DPIIT		
		2	Whether certificate from inter-ministerial board for certification is received?	☐ Yes ☐ No	
		3	If yes provide the certification number		
		4	Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?	☐ Yes ☐ No	
		5	If yes, provide date of filing Form-2		
	(r)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)			
		LEI Number		Valid upto date	
	(s)	Whether you are recognised as MSME?		☐ Yes ☐ No	
		If yes, please provide registration number allotted as per the MSMED Act, 2006			
AUDIT INFORMATION	(a1)	Whether liable to maintain accounts as per section 44AA? *(Tick)* ☑ ☐ Yes ☐ No			
	(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/44D*?* *(Tick)* ☑ ☐ Yes ☐ No			
	(a2i)	If No, whether during the year total sales/turnover/gross receipts of business is more than 1 Crore Rupees but does not exceed 10 Crore Rupees? *(Tick)* ☑ ☐ Yes ☐ No, turnover does not exceed 1 crore ☐ No , turnover exceeds 10 crores			

	(a2ii)	**If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash & non-a/c payee cheque/DD, does not exceed five per cent of said amount?** *(Tick)* ☑ ☐ Yes ☐ No
	(a2iii)	**If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash & non-a/c payee cheque/DD, during the previous year does not exceed five per cent of the said payment** *(Tick)* ☑ ☐ Yes ☐ No
	(b)	**Whether liable for audit under section 44AB?** *(Tick)* ☑ ☐ Yes ☐ No (Note to Systems: For cases where a2i exceeds INR 10 crores, this should be an automatic Yes)
		If Yes is selected at (b), mention by virtue of which of the following conditions:
	(bi)	**Sales, turnover or gross receipts exceeds the limits specified under section 44AB** *(Tick)* ☑
	(bii)	**Assessee falling u/s 44BB but not offering income on presumptive basis** *(Tick)* ☑
	(biii)	**Assessee falling u/s 44BBB but not offering income on presumptive basis** *(Tick)* ☑
	(biv)	**Others (Tick)** ☑
	(c)	**If (b) is Yes, whether the accounts have been audited by an accountant?** *(Tick)* ☑ ☐ Yes ☐ No **If Yes, furnish the following information below**
		(1) Mention the date of furnishing of 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 auditor (proprietorship/ firm)
		(7) Date of audit report
		(8) Acknowledgement Number of the Audit Report
		(9) UDIN
	(di)	**Are you liable for Audit u/s 92E?** ☐ Yes ☐ No
	(dii)	**If (di) is Yes, whether the accounts have been audited u/s. 92E?** ☐ Yes ☐ No | Date of furnishing audit report? DD/MM/YYYY | Acknowledgement Number
	(diii)	**If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under:** *) (Please see Instruction 5)*

Sl. No.	Section Code	Date (DD/MM/YYYY)	Acknowledgement Number

(e)	**Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act**			
	Act and section	(DD/MM/YY)	*Act and section*	(DD/MM/YY)

HOLDING STATUS

(a)	**Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)**	
(b)	**If subsidiary company, mention the details of the Holding Company**	

PAN	Name of Holding Company	Address of Holding Company	Percentage of Shares held

(c) **If holding company, mention the details of the subsidiary companies**

PAN	Name of Subsidiary Company	Address of Subsidiary Company	Percentage of Shares held

BUSINESS ORGANISATION

(a) **In case of amalgamating company, mention the details of amalgamated company**

PAN	Name of Amalgamated Company	Address of Amalgamated Company	Date of Amalgamation

(b) **In case of amalgamated company, mention the details of amalgamating company**

		PAN	Name of Amalgamating Company	Address of Amalgamating Company	Date of Amalgamation
	(c)	In case of demerged company, mention the details of resulting company			
		PAN	Name of Resulting Company	Address of Resulting Company	Date of Demerger
	(d)	In case of resulting company, mention the details of demerged company			
		PAN	Name of Demerged Company	Address of Demerged Company	Date of Demerger

KEY PERSONS

Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.

S.No.	Name	Designation	Residential Address	PAN/Aadhaar No.	Director Identification Number (DIN) issued by MCA, in case of Director

SHAREHOLDERS INFORMATION

Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year

S.No.	Name and Address	Percentage of shares held	PAN (if allotted)

OWNERSHIP INFORMATION

In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year

S.No.	Name	Address	Percentage of shares held	PAN/Aadhaar No. (if allotted)

In case of Foreign company, please furnish the details of immediate parent company.

S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence

In case of foreign company, please furnish the details of ultimate parent company

S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence

NATURE OF COMPANY AND ITS BUSINESS

Nature of company		*(Tick)* ☑	
1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act	☐ Yes	☐ No
2	Whether a company owned by the Reserve Bank of India	☐ Yes	☐ No
3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	☐ Yes	☐ No

	4	**Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949**	☐ Yes	☐ No
	5	**Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act**	☐ Yes	☐ No
	6	**Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)**	☐ Yes	☐ No
	7	**Whether a company being a non-banking Financial Institution**	☐ Yes	☐ No
	8	**Whether the company is unlisted?** **If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1**	☐ Yes	☐ No

Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE

S.No.	Code *[Please see instruction No.7(i)]*	Description
(i)		
(ii)		
(iii)		

Part A-BS	BALANCE SHEET AS ON 31ST DAY OF MARCH, 2024 OR AS ON THE DATE OF AMALGAMATION						
I	Equity and Liabilities						
EQUITY AND LIABILITIES	1	Shareholder's fund					
		A	Share capital				
			i	Authorised	Ai		
			ii	Issued, Subscribed and fully Paid up	Aii		
			iii	Subscribed but not fully paid	Aiii		
			iv	Total (Aii + Aiii)		Aiv	
		B	Reserves and Surplus				
			i	Capital Reserve	Bi		
			ii	Capital Redemption Reserve	Bii		
			iii	Securities Premium Reserve	Biii		
			iv	Debenture Redemption Reserve	Biv		
			v	Revaluation Reserve	Bv		
			vi	Share options outstanding amount	Bvi		
			vii	Other reserve (specify nature and amount)			
				a	viia		
				b	viib		
				c Total (viia + viib)	Bvii		
			viii	Surplus i.e. Balance in profit and loss account *(Debit balance to be shown as –ve figure)*	Bviii		
			ix	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (*Debit balance to be shown as –ve figure)*		Bix	
		C	Money received against share warrants			1C	
		D	Total Shareholder's fund (Aiv + Bix + 1C)			1D	
	2	Share application money pending allotment					
		i	Pending for less than one year		i		
		ii	Pending for more than one year		ii		
		iii	Total (i + ii)			2	
	3	Non-current liabilities					
		A	Long-term borrowings				
			i	Bonds/ debentures			
				a Foreign currency	ia		
				b Rupee	ib		
				c Total (ia + ib)		ic	
			ii	Term loans			
				a Foreign currency	iia		
				b Rupee loans			
				1 From Banks	b1		
				2 From others	b2		
				3 Total (b1 + b2)	b3		
				c Total Term loans (iia + b3)		iic	
			iii	Deferred payment liabilities		iii	
			iv	Deposits from related parties *(see instructions)*		iv	
			v	Other deposits		v	
			vi	Loans and advances from related parties *(see instructions)*		vi	
			vii	Other loans and advances		vii	
			viii	Long term maturities of finance lease obligations		viii	
			ix	Total Long-term borrowings (ic + iic + iii + iv + v + vi + vii + viii)		3A	
		B	Deferred tax liabilities (net)			3B	
		C	Other long-term liabilities				

			i	Trade payables		i		
			ii	Others		ii		
			iii	Total Other long-term liabilities (i + ii)			3C	
		D	Long-term provisions					
			i	Provision for employee benefits		i		
			ii	Others		ii		
			iii	Total (i + ii)			3D	
		E	Total Non-current liabilities (3A + 3B + 3C + 3D)				3E	
	4	Current liabilities						
		A	Short-term borrowings					
			i	Loans repayable on demand				
				a	From Banks	ia		
				b	From Non-Banking Finance Companies	ib		
				c	From other financial institutions	ic		
				d	From others	id		
				e	Total Loans repayable on demand (ia + ib + ic + id)		ie	
			ii	Deposits from related parties *(see instructions)*			ii	
			iii	Loans and advances from related parties *(see instructions)*			iii	
			iv	Other loans and advances			iv	
			v	Other deposits			v	
			vi	Total Short-term borrowings (ie + ii + iii + iv + v)			4A	
		B	Trade payables					
			i	Outstanding for more than 1 year		i		
			ii	Others		ii		
			iii	Total Trade payables (i + ii)			4B	
		C	Other current liabilities					
			i	Current maturities of long-term debt		i		
			ii	Current maturities of finance lease obligations		ii		
			iii	Interest accrued but not due on borrowings		iii		
			iv	Interest accrued and due on borrowings		iv		
			v	Income received in advance		v		
			vi	Unpaid dividends		vi		
			vii	Application money received for allotment of securities and due for refund and interest accrued		vii		
			viii	Unpaid matured deposits and interest accrued thereon		viii		
			ix	Unpaid matured debentures and interest accrued thereon		ix		
			x	Other payables		x		
			xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)			4C	
		D	Short-term provisions					
			i	Provision for employee benefit		i		
			ii	Provision for Income-tax		ii		
			iii	Proposed Dividend		iii		
			iv	Tax on dividend		iv		
			v	Other		v		
			vi	Total Short-term provisions (i + ii +iii + iv + v)			4D	
		E	Total Current liabilities (4A + 4B + 4C + 4D)				4E	
	Total Equity and liabilities (1D + 2 + 3E + 4E)						I	
II	ASSETS							
	1	Non-current assets						
		A	Fixed assets					
			i	Tangible assets				
				a	Gross block	ia		
				b	Depreciation	ib		
				c	Impairment losses	ic		
				d	Net block (ia – ib - ic)	id		
			ii	Intangible assets				
				a	Gross block	iia		
				b	Amortization	iib		
				c	Impairment losses	iic		
				d	Net block (iia – iib - iic)	iid		
			iii	Capital work-in-progress		iii		
			iv	Intangible assets under development		iv		
			v	Total Fixed assets (id + iid + iii + iv)			Av	
		B	Non-current investments					
			i	Investment in property		i		
			ii	Investments in Equity instruments				
				a	Listed equities	iia		
				b	Unlisted equities	iib		
				c	Total (iia + iib)	iic		
			iii	Investments in Preference shares		iii		

			iv	Investments in Government or trust securities	iv			
			v	Investments in Debenture or bonds	v			
			vi	Investments in Mutual funds	vi			
			vii	Investments in Partnership firms	vii			
			viii	Others Investments	viii			
			ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)			Bix	
		C	Deferred tax assets (Net)				C	
		D	Long-term loans and advances					
			i	Capital advances	i			
			ii	Security deposits	ii			
			iii	Loans and advances to related parties *(see instructions)*	iii			
			iv	Other Loans and advances	iv			
			v	Total Long-term loans and advances (i + ii + iii + iv)			Dv	
			vi	Long-term loans and advances included in Dv which is				
				a	for the purpose of business or profession	via		
				b	not for the purpose of business or profession	vib		
				c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic		
		E	Other non-current assets					
			i	Long-term trade receivables				
				a	Secured, considered good	ia		
				b	Unsecured, considered good	ib		
				c	Doubtful	ic		
				d	Total Other non-current assets (ia + ib + ic)	id		
			ii	Others	ii			
			iii	Total (id + ii)			Eiii	
			iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	iv			
		F	Total Non-current assets (Av + Bix + C + Dv + Eiii)				1F	
	2	Current assets						
		A	Current investments					
			i	Investment in Equity instruments				
				a	Listed equities	ia		
				b	Unlisted equities	ib		
				c	Total (ia + ib)	ic		
			ii	Investment in Preference shares	ii			
			iii	Investment in government or trust securities	iii			
			iv	Investment in debentures or bonds	iv			
			v	Investment in Mutual funds	v			
			vi	Investment in partnership firms	vi			
			vii	Other investment	vii			
			viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			Aviii	
		B	Inventories					
			i	Raw materials	i			
			ii	Work-in-progress	ii			
			iii	Finished goods	iii			
			iv	Stock-in-trade (in respect of goods acquired for trading)	iv			
			v	Stores and spares	v			
			vi	Loose tools	vi			
			vii	Others	vii			
			viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii	
		C	Trade receivables					
			i	Outstanding for more than 6 months	i			
			ii	Others	ii			
			iii	Total Trade receivables (i + ii + iii)			Ciii	
		D	Cash and cash equivalents					
			i	Balances with Banks	i			
			ii	Cheques, drafts in hand	ii			
			iii	Cash in hand	iii			
			iv	Others	iv			
			v	Total Cash and cash equivalents (i + ii + iii + iv)			Dv	
		E	Short-term loans and advances					
			i	Loans and advances to related parties *(see instructions)*	i			
			ii	Others	ii			
			iii	Total Short-term loans and advances (i + ii)			Eiii	
			iv	Short-term loans and advances included in Eiii which is				
				a	for the purpose of business or profession	iva		
				b	not for the purpose of business or profession	ivb		

			c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	ivc		
	F	Other current assets				F	
	G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)				2G	
Total Assets (1F + 2G)						II	

Part A-BS – Ind AS	BALANCE SHEET AS ON 31ST DAY OF MARCH, 2024 OR AS ON THE DATE OF BUSINESS COMBINATION *[applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]*

I	Equity and Liabilities							
	1	Equity						
		A	Equity share capital					
			i	Authorised		Ai		
			ii	Issued, Subscribed and fully paid up		Aii		
			iii	Subscribed but not fully paid		Aiii		
			iv	Total (Aii + Aiii)			Aiv	
		B	Other Equity					
			i	Other Reserves				
				a	Capital Redemption Reserve	ia		
				b	Debenture Redemption Reserve	ib		
				c	Share Options Outstanding account	ic		
				d	Other (specify nature and amount)	id		
				e	Total other reserves (ia + ib + ic + id)	ie		
			ii	Retained earnings (Debit balance of statement of P&L to be shown as –ve figure)		ii		
			iii	Total (Bie + ii) *(Debit balance to be shown as –ve figure)*			Biii	
		C	Total Equity (Aiv + Biii)				1C	
	2	Liabilities						
		A	Non-current liabilities					
		I	Financial Liabilities					
			Borrowings					
			a	Bonds or debentures				
				1	Foreign currency	a1		
				2	Rupee	a2		
				3	Total (1 + 2)		a3	
			b	Term loans				
				1	Foreign currency	b1		
				2	Rupee loans			
					i From Banks	i		
					ii From other parties	ii		
					iii Total (i + ii)	b2		
				3	Total Term loans (b1 + b2)		b3	
			c	Deferred payment liabilities			c	
			d	Deposits			d	
			e	Loans from related parties *(see instructions)*			e	
			f	Long term maturities of finance lease obligations			f	
			g	Liability component of compound financial instruments			g	
			h	Other loans			h	
			i	Total borrowings (a3 + b3 + c + d + e + f + g + h)			i	
			j	Trade Payables			j	

	k	Other financial liabilities (Other than those specified in II under provisions)			k	
II	Provisions					
	a	Provision for employee benefits	a			
	b	Others (specify nature)	b			
	c	Total Provisions			IIc	
III	Deferred tax liabilities (net)				III	
IV	Other non-current liabilities					
	a	Advances	a			
	b	Others (specify nature)	b			
	c	Total Other non-current liabilities			IVc	
Total Non-Current Liabilities (Ii + Ij + Ik + IIc + III + IVc)					2A	
B	Current liabilities					
I	Financial Liabilities					
	i	Borrowings				
		a	Loans repayable on demand			
		1	From Banks	1		
		2	From Other parties	2		
		3	Total Loans repayable on demand (1 + 2)	3		
		b	Loans from related parties	b		
		c	Deposits	c		
		d	Other loans (specify nature)	d		
		Total Borrowings (a3 + b + c + d)			Ii	
	ii	Trade payables			Iii	
	iii	Other financial liabilities				
		a	Current maturities of long-term debt	a		
		b	Current maturities of finance lease obligations	b		
		c	Interest accrued	c		
		d	Unpaid dividends	d		
		e	Application money received for allotment of securities to the extent refundable and interest accrued thereon	e		
		f	Unpaid matured deposits and interest accrued thereon	f		
		g	Unpaid matured debentures and interest accrued thereon	g		
		h	Others (specify nature)	h		
		i	Total Other financial liabilities (a + b +c +d +e +f +g+ h)		Iiii	
	iv	Total Financial Liabilities (Ii + Iii + Iiii)			Iiv	
II	Other Current liabilities					
		a	Revenue received in advance	a		
		b	Other advances (specify nature)	b		
		c	Others (specify nature)	c		
		d	Total Other current liabilities (a + b+ c)		IId	
III	Provisions					
		a	Provision for employee benefits	a		
		b	Others (specify nature)	b		
		c	Total provisions (a + b)		IIIc	
IV	Current Tax Liabilities (Net)				IV	
Total Current liabilities (Iiv + IId + IIIc+ IV)					2B	
Total Equity and liabilities (1C + 2A +2B)					I	

II	**ASSETS**							
	1	**Non-current assets**						
		A	**Property, Plant and Equipment**					
			a	**Gross block**	**a**			
			b	**Depreciation**	**b**			
			c	**Impairment losses**	**c**			
			d	**Net block (a – b - c)**			**Ad**	
		B	**Capital work-in-progress**				**B**	
		C	**Investment Property**					
			a	**Gross block**	**a**			
			b	**Depreciation**	**b**			
			c	**Impairment losses**	**c**			
			d	**Net block (a – b - c)**			**Cd**	
		D	**Goodwill**					
			a	**Gross block**	**a**			
			b	**Impairment losses**	**b**			
			c	**Net block (a – b)**			**Dc**	
		E	**Other Intangible Assets**					
			a	**Gross block**	**a**			
			b	**Amortisation**	**b**			
			c	**Impairment losses**	**c**			
			d	**Net block (a – b - c)**			**Ed**	
		F	**Intangible assets under development**				**F**	
		G	**Biological assets other than bearer plants**					
			a	**Gross block**	**a**			
			b	**Impairment losses**	**b**			
			c	**Net block (a – b)**			**Gc**	
		H	**Financial Assets**					
			I	**Investments**				
			i	**Investments in Equity instruments**				
				a Listed equities	**ia**			
				b Unlisted equities	**ib**			
				c Total (ia + ib)			**ic**	
			ii	**Investments in Preference shares**	**ii**			
			iii	**Investments in Government or trust securities**	**iii**			
			iv	**Investments in Debenture or bonds**	**iv**			
			v	**Investments in Mutual funds**	**v**			
			vi	**Investments in Partnership firms**	**vi**			
			vii	**Others Investments (specify nature)**	**vii**			
			viii	**Total non-current investments (ic + ii + iii + iv + v + vi + vii)**			**HI**	
			II	**Trade Receivables**				
				a Secured, considered good	**a**			
				b Unsecured, considered good	**b**			
				c Doubtful	**c**			
				d Total Trade receivables			**HII**	
			III	**Loans**				
				i Security deposits	**i**			

ii		Loans to related parties *(see instructions)*	ii			
iii		Other loans (specify nature)	iii			
iv		Total Loans (i + ii + iii)			HIII	
v		Loans included in HIII above which is-				
	a	for the purpose of business or profession	va			
	b	not for the purpose of business or profession	vb			
	c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc			
IV		Other Financial Assets				
	i	Bank Deposits with more than 12 months maturity	i			
	ii	Others	ii			
	iii	Total of Other Financial Assets (i + ii)			HIV	
I		Deferred Tax Assets (Net)			I	
J		Other non-current Assets				
i		Capital Advances	i			
ii		Advances other than capital advances	ii			
iii		Others (specify nature)	iii			
iv		Total non-current assets (i + ii + iii)			J	
v		Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	v			
		Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)			1	
2		Current assets				
A		Inventories				
i		Raw materials	i			
ii		Work-in-progress	ii			
iii		Finished goods	iii			
iv		Stock-in-trade (in respect of goods acquired for trading)	iv			
v		Stores and spares	v			
vi		Loose tools	vi			
vii		Others	vii			
viii		Total Inventories (i + ii + iii + iv + v + vi + vii)			2A	
B		Financial Assets				
I		Investments				
i		Investment in Equity instruments				
	a	Listed equities	ia			
	b	Unlisted equities	ib			
	c	Total (ia + ib)	ic			
ii		Investment in Preference shares	ii			
iii		Investment in government or trust securities	iii			
iv		Investment in debentures or bonds	iv			
v		Investment in Mutual funds	v			
vi		Investment in partnership firms	vi			
vii		Other Investments	vii			
viii		Total Current investments (ic + ii + iii + iv + v + vi + vii)			I	
II		Trade receivables				

			i	Secured, considered good	i		
			ii	Unsecured, considered good	ii		
			iii	Doubtful	iii		
			iv	Total Trade receivables (i + ii + iii)		II	
		III	Cash and cash equivalents				
			i	Balances with Banks (of the nature of cash and cash equivalents)	i		
			ii	Cheques, drafts in hand	ii		
			iii	Cash on hand	iii		
			iv	Others (specify nature)	iv		
			v	Total Cash and cash equivalents (i + ii + iii + iv)		III	
		IV	Bank Balances other than III above			IV	
		V	Loans				
			i	Security Deposits	i		
			ii	Loans to related parties *(see instructions)*	ii		
			iii	Others (specify nature)	iii		
			iv	Total loans (i + ii + iii)		V	
			v	Loans and advances included in V above which is-			
			a	for the purpose of business or profession	va		
			b	not for the purpose of business or profession	vb		
			c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc		
		VI	Other Financial Assets			VI	
		Total Financial Assets (I + II + III + IV + V + VI)				2B	
		C	Current Tax Assets (Net)			2C	
		D	Other current assets				
			i	Advances other than capital advances	i		
			ii	Others (specify nature)	ii		
			iii	Total		2D	
		Total Current assets (2A + 2B + 2C + 2D)				2	
	Total Assets (1 + 2)					II	

Part A-Manufacturing Account	**Manufacturing Account for the financial year 2023-24** ***(fill items 1 to 3 in a case where regular books of account are maintained, otherwise fill items 61 to 62 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)		Aiii	
	B	Purchases (net of refunds and duty or tax, if any)			B	
	C	Direct wages			C	
	D	Direct expenses (Di + Dii + Diii)			D	
		i	Carriage inward	i		
		ii	Power and fuel	ii		
		iii	Other direct expenses	iii		
	E	Factory Overheads				
		i	Indirect wages	i		
		ii	Factory rent and rates	ii		
		iii	Factory Insurance	iii		
		iv	Factory fuel and power	iv		
		v	Factory general expenses	v		
		vi	Depreciation of factory machinery	vi		
		vii	Total (i+ii+iii+iv+v+vi)		Evii	
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			1F	
2	Closing Stock					
	i	Raw material	2i			

		ii	Work-in-progress	2ii		
		Total (2i +2ii)			2	
	3	Cost of Goods Produced – transferred to Trading Account (1F - 2)			3	

Part A-Trading Account	**Trading Account for the financial year 2023-24** *(fill items 4 to 12 in a case where regular books of account are maintained, otherwise fill items 61 to 62 as applicable)*						
CREDITS TO TRADING ACCOUNT	4	**Revenue from operations**					
		A	**Sales/ Gross receipts of business** ***(net of returns and refunds and duty or tax, if any)***				
			i	**Sale of goods**	i		
			ii	**Sale of services**	ii		
			iii	**Other operating revenues** ***(specify nature and amount)***			
				a	iiia		
				b	iiib		
				c Total (iiia + iiib)	iiic		
			iv	**Total (i + ii + iiic)**		Aiv	
		B	**Gross receipts from Profession**			B	
		C	**Duties, taxes and cess received or receivable in respect of goods and services sold or supplied**				
			i	**Union Excise duties**	i		
			ii	**Service tax**	ii		
			iii	**VAT/ Sales tax**	iii		
			iv	**Central Goods & Service Tax (CGST)**	iv		
			v	**State Goods & Services Tax (SGST)**	v		
			vi	**Integrated Goods & Services Tax (IGST)**	vi		
			vii	**Union Territory Goods & Services Tax (UTGST)**	vii		
			viii	**Any other duty, tax and cess**	viii		
			ix	**Total (i + ii + iii + iv +v+ vi+vii+viii)**		Cix	
		D	**Total Revenue from operations (Aiv + B +Cix)**			4D	
	5	**Closing Stock of Finished Goods**				5	
	6	**Total of credits to Trading Account (4D + 5)**				6	
DEBITS TO TRADING ACCOUNT	7	**Opening Stock of Finished Goods**				7	
	8	**Purchases (net of refunds and duty or tax, if any)**				8	
	9	**Direct Expenses (9i + 9ii + 9iii)**				9	
		i	**Carriage inward**		i		
		ii	**Power and fuel**		ii		
		iii	**Other direct expenses** **Note: Row can be added as per the nature of Direct Expenses**		iii		
	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	
	12a	Turnover from Intraday Trading			12a	
	12b	Income from Intraday Trading - transferred to Profit and Loss account			12b	

Part A-P& L	Profit and Loss Account for the financial year 2023-24 *(fill items 13 to 60 in a case where regular books of account are maintained, otherwise fill items 61 to 62 as applicable)*					
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)			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 *(specify nature and amount)*			
			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 PROFI 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	
		xiia	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No	
		xiib	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)		47i(1)		
	(i2)		47ii(2)		
	(i3)		47i(3)		
		(Rows can be added as required) Total [47i(1)+47i(2)+47i(3)]	47i		
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)	47ii		

S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount
1											
	Rows can be added as required										

	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 + 47iv + 48 + 49)]			50	
	51	Interest				
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
		ii	To others	ii		
		iii	Total (i + ii)		51iii	
	52	Depreciation and amortization			52	
	53	Net profit before taxes (50 – 51iii – 52)			53	
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS	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	Appropriations				
		i	Transfer to reserves and surplus	59i		
		ii	Proposed dividend/ Interim dividend	59ii		
		iii	Tax on dividend/ Tax on dividend for earlier years	59iii		
		iv	Appropriation towards Corporate Social Responsibility (CSR) activities (*in case of companies covered under section 135 of the Companies Act, 2013*)	59iv		
		v	Any other appropriation	59v		
		vi	Total (59i + 59ii + 59iii + 59iv+59v)	59vi		
	60	Balance carried to balance sheet (58 - 59vi)			60	
	61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE				

SR. NO.	Name of Business	Business code	Description

	Registration No. of goods carriage	Whether owned/leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	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
(i)	(1)	(2)	(3)	(4)	(5)
(a)					
(b)					
	Total				

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

(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]	61(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 account and have a tax audit under section 44AB

NO ACCOUNT CASE	62	In case of Foreign Company whose total income comprises of profits and gains from business referred to in sections 44B, 44BB, 44BBA, 44BBB or 44D furnish the following information			
		a	Gross receipts / Turnover	62a	
		b	Net profit	62b	

Part A- Manufacturing Account Ind-AS	Manufacturing Account for the financial year 2023-24 [*applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015)]*

	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)		Aiii	
		B	Purchases (net of refunds and duty or tax, if any)			B	
		C	Direct wages			C	
		D	Direct expenses			D	
			i	Carriage inward	i		
			ii	Power and fuel	ii		
			iii	Other direct expenses	iii		
		E	Factory Overheads				
			i	Indirect wages			
			ii	Factory rent and rates			
			iii	Factory Insurance			
			iv	Factory fuel and power			
			v	Factory general expenses			
			vi	Depreciation of factory machinery			
			vii	Total (i+ii+iii+iv+v+vi)		Evii	
		F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			1F	
	2	Closing Stock					
		i	Raw material		2i		
		ii	Work-in-progress		2ii		
		Total (2i +2ii)				2	
	3	Cost of Goods Produced – transferred to Trading Account (1F - 2)				3	

Part A-Trading Account Ind-AS	**Trading Account for the financial year 2023-24** [*applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]*

CREDITS TO TRADING ACCOUNT	4	Revenue from operations					
		A	Sales/ Gross receipts of business *(net of returns and refunds and duty or tax, if any)*				
			i	Sale of goods	i		
			ii	Sale of services	ii		
			iii	Other operating revenues *(specify nature and amount)*			
				a	iiia		
				b	iiib		
				c Total (iiia + iiib)	iiic		
			iv	Total (i + ii + iiic)		Aiv	
		B	Gross receipts from Profession			B	
		C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied				
			i	Union Excise duties	i		
			ii	Service tax	ii		
			iii	VAT/ Sales tax	iii		
			iv	Central Goods & Service Tax (CGST)	iv		
			v	State Goods & Services Tax (SGST)	v		
			vi	Integrated Goods & Services Tax (IGST)	vi		
			vii	Union Territory Goods & Services Tax (UTGST)	vii		
			viii	Any other duty, tax and cess	viii		
			ix	Total (i + ii + iii + iv +v+ vi+vii+viii)		Cix	
		D	Total Revenue from operations (Aiv + B +Cix)			4D	
	5	Closing Stock of Finished Goods				5	
	6	Total of credits to Trading Account (4D + 5)				6	
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods				7	
	8	Purchases (net of refunds and duty or tax, if any)				8	
	9	Direct Expenses (9i + 9ii + 9iii)				9	
		i	Carriage inward		i		
		ii	Power and fuel		ii		
		iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses		iii		
	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	
	12a	Turnover from Intraday Trading			12a	
	12b	Income from Intraday Trading - transferred to Profit and Loss account			12b	

Part A-P& L Ind-AS	**Profit and Loss Account for the financial year 2023-24** [*applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]*					
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b)				
	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 *(specify nature and amount)*			
		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	
	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)		47i(2)		
	(i3)		47i(3)		
		(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		

S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount

		1				
			Rows can be added as required			
		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 + 47iv + 48 + 49)]			50	
	51	Interest				
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
		ii	To others	ii		
		iii	Total (i + ii)		51iii	
	52	Depreciation and amortisation			52	
	53	Net profit before taxes (50 – 51iii – 52)			53	
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS	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	Appropriations				
		i	Transfer to reserves and surplus	59i		
		ii	Proposed dividend/ Interim dividend	59ii		
		iii	Tax on dividend/ Tax on dividend for earlier years	59iii		
		iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)	59iv		
		v	Any other appropriation	59v		
		vi	Total (59i + 59ii + 59iii + 59iv+59v)	59vi		
	60	Balance carried to balance sheet (58 - 59vi)			60	
	61	A	Items that will not be reclassified to P&L			
			i Changes in revaluation surplus	i		
			ii Re-measurements of the defined benefit plans	ii		
			iii Equity instruments through OCI	iii		
			iv Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL	iv		
			v Share of Other comprehensive income in associates and joint ventures, to the extent not to be classified to P&L	v		
			vi Others (Specify nature)	vi		
			vii Income tax relating to items that will not be reclassified to P&L	vii		
			viii Total		61A	
		B	Items that will be reclassified to P&L			
			i Exchange differences in translating the financial statements of a foreign operation	i		
			ii Debt instruments through OCI	ii		
			iii The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii		
			iv Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv		
			v Others (Specify nature)	v		
			vi Income tax relating to items that will be reclassified to P&L	vi		
			vii Total		61B	
	62	Total Comprehensive Income (56 + 61A + 61B)			62	

Part A- OI		Other Information *(mandatory, if liable for audit under section 44AB, for other fill, if applicable)*	
OTHER INFORMATION	1	Method of accounting employed in the previous year *(Tick)* ☑ ☐ mercantile ☐ cash	
	2	Is there any change in method of accounting *(Tick)* ☑ ☐ Yes ☐ No	
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI(3) 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 XI(4) of Schedule ICDS]	3b
	4	Method of valuation of closing stock employed in the previous year *(optional in case of professionals)*	
		a Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	☐

	b	**Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)**			☐
	c	**Is there any change in stock valuation method** ***(Tick)*** ☑ ☐ **Yes** ☐ **No**			
	d	**Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A**		4d	
	e	**Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A**		4e	
5		**Amounts not credited to the profit and loss account, being -**			
	a	**the items falling within the scope of section 28**	5a		
	b	**the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned**	5b		
	c	**escalation claims accepted during the previous year**	5c		
	d	**any other item of income**	5d		
	e	**capital receipt, if any**	5e		
	f	**Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)**		5f	
6		**Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-**			
	a	**Premium paid for insurance against risk of damage or destruction of stocks or store** *[36(1)(i)]*	6a		
	b	**Premium paid for insurance on the health of employees** *[36(1)(ib)]*	6b		
	c	**Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend** *[36(1)(ii)]*	6c		
	d	**Any amount of interest paid in respect of borrowed capital** *[36(1)(iii)]*	6d		
	e	**Amount of discount on a zero-coupon bond** *[36(1)(iiia)]*	6e		
	f	**Amount of contributions to a recognised provident fund** *[36(1)(iv)]*	6f		
	g	**Amount of contributions to an approved superannuation fund** *[36(1)(iv)]*	6g		
	h	**Amount of contribution to a pension scheme referred to in section 80CCD** *[36(1)(iva)]*	6h		
	i	**Amount of contributions to an approved gratuity fund** *[36(1)(v)]*	6i		
	j	**Amount of contributions to any other fund**	6j		
	k	**Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date** *[36(1)(va)]*	6k		
	l	**Amount of bad and doubtful debts** *[36(1)(vii)]*	6l		
	m	**Provision for bad and doubtful debts** *[36(1)(viia)]*	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	
	t	**Total number of employees employed by the company** ***(mandatory in case company has recognized Provident Fund)***			
		i deployed in India	i		
		ii deployed outside India	ii		
		iii Total	iii		
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	Expenditure incurred on corporate social responsibility (CSR)	7h		
		i	Amount of any liability of a contingent nature	7i		
		j	Any other amount not allowable under section 37	7j		
		k	Total amount disallowable under section 37 (total of 7a to 7j)		7k	
	8	A.	Amounts debited to the profit and loss account, to the extent disallowable under section 40			
		a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa		
		b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab		
		c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac		
		d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad		
		e	Amount of tax or rate levied or assessed on the basis of profits *[40(a)(ii)]*	Ae		
		f	Amount paid as wealth tax *[40(a)(iia)]*	Af		
		g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag		
		h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section *[40(b)/ 40(ba)]*	Ah		
		i	Any other disallowance	Ai		
		j	Total amount disallowable under section 40(total of Aa to Ai)		Aj	
		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		
		da	Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10da		
		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	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	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	10h		
		i	Total amount allowable under section 43B (total of 10a to 10h)		10i	
	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 as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
		e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
		f	Any sum payable towards leave encashment	11f		
		g	Any sum payable to the Indian Railways for the use of railway assets	11g		
		h	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	11h		
		i	Total amount disallowable under Section 43B (total of 11a to 11h)			11i
	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 or 33AC				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)* ☑ ☐ Yes ☐ No [If yes , please fill schedule TPSA]				17

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

			b	purchase during the previous year	7b	
			c	quantity manufactured during the previous year	7c	
			d	sales during the previous year	7d	
			e	closing stock	7e	
			f	shortage/ excess, if any	7f	

Part A – OL Receipt and payment account of company under liquidation

Receipt and payment account of company under liquidation	1	Opening balance					
		i	Cash in hand	1i			
		ii	Bank	1ii			
		iii	Total opening balance	1iii			
	2	Receipts					
		i	Interest	2i			
		ii	Dividend	2ii			
		iii	Sale of assets (pls. specify nature and amount)				
			a	2iiia			
			b	2iiib			
			c	2iiic			
			d Total (iiia + iiib + iiic)	2iiid			
		iv	Realisation of dues/debtors	2iv			
		v	Others (pls. specify whether revenue/capital, nature and amount)				
			a	2va			
			b	2vb			
			c Total of other receipts (va + vb)	2vc			
		vi	Total receipts (2i + 2ii + 2iiid+ 2iv + 2vc)	2vi			
	3	Total of opening balance and receipts				3	
	4	Payments					
		i	Repayment of secured loan	4i			
		ii	Repayment of unsecured loan	4ii			
		iii	Repayment to creditors	4iii			
		iv	Commission	4iv			
		v	Others (pls. specify)				
			a	4va			
			b	4vb			
			c Total of other payments (4va + 4vb)	4vc			
		vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)	4vi			
	5	Closing balance					
		i	Cash in hand	5i			
		ii	Bank	5ii			
		iii	Total of closing balance (5i + 5ii)	5iii			
	6	Total of closing balance and payments (4vi + 5iii)				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	Country	PIN Code / Zip Code
		Is the property co-owned? ☐ Yes ☐ No (if "YES" please enter following details)					
		Assessee's percentage of share in the property %					
		Name of Co-owner(s)		PAN/Aa[illegible]-owner (s)	Percentage Share in Property		
		I					
		II					
		[Tick ☑ the applicable option] ☐ Let out ☐ Deemed let out	Name(s) of Tenant(s) (if let out) I II	PAN/Aadhaar No. of Tenant(s) (Please see Note)	PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)		
		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)			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	

		(fill up details separately for each property		
	2	Pass through income/loss if any *	2	
	3	Income under the head "Income from house property" (1k + 2) *(if negative take the figure to 2i of schedule CYLA)*	3	
	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**					
INCOME FROM BUSINESS OR PROFESSION	A	**From business or profession other than speculative business and specified business**					
	1	**Profit before tax as per profit and loss account (item 53 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P&L – Ind AS)** *(as applicable)*				1	
	2a	**Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)**		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 or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH**	**a** House property	3a			
			b Capital gains	3b			
			c Other sources	3c			
			ci Dividend income	3ci			
			cii other than Dividend income	3cii			
			d u/s 115BBF	3d			
			e u/s 115BBG	3e			
			f u/s 115BBH (net of Cost of Acquisition, if any)	3f	**(Item No. A of Schedule VDA)**		
	4a	**Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/44AE/44D/44DA//Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B)** *(Dropdown to be provided)*		4a			
	4b	**Profit and gains from life insurance business referred to in section 115B**		4b			
	4c	**Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8** *(Dropdown to be provided)*		4c			
	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-4– 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 or u/s 115BBH**	**a** House property	7a			
			b Capital gains	7b			
			c Other sources	7c			
			d u/s 115BBF	7d			
			e u/s 115BBG	7e			
			f u/s 115BBH (other than Cost of Acquisition)	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 amortization 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 (6s of Part A-OI)			14		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)			15		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)			16		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)			17		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11i of Part A-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 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA			21		
22	Deemed income under section 43CA			22		
23	Any other item of addition under section 28 to 44DB			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 company 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	Amount allowable as deduction under section 32AC			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 Part A-OI)			30		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10i of Part A-OI)			31		
32	Any other amount allowable as deduction			32		
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)			33		
34	Total (27+28+29+30+31+32+33)				34	
35	Income (13+26-34)				35	
36	Profits and gains of business or profession deemed to be under -					
	i	Section 44AE (61(ii) of schedule P&L)	36i			
	ii	Section 44B	36ii			
	iii	Section 44BB	36iii			
	iv	Section 44BBA	36iv			
	v	Section 44BBB	36v			
	vi	Section 44D	36vi			
	vii	Section 44DA	36vii	*(item 4 of Form 3CE)*		
	viii	Chapter-XII-G (tonnage)	36viii	*(total of col. 7 of item 10 of Form 66)*		
	ix	First Schedule of Income-tax Act (other than 115B)	36ix			
	x	Total (36i to 36ix)			36x	
37	Net profit or loss from business or profession other than speculative and specified business (36+36x)				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 F)* (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 [4c-(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**	40
	41	**Additions in accor7dance with section 28 to 44DB**	41
	42	**Deductions in accordance with section 28 to 44DB**	42
	43	**Income from speculative business) (40+41-42)** *(if loss, take the figure to 6xvii 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 44DB**	45
	46	**Deductions in accordance with section 28 to 44DB** *(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 7xvii of schedule CFL)*	C49
	50	**Relevant clause of sub-section (5) of section 35AD which covers the specified business** ***(to be selected from drop down menu)***	C50
D		**Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)**	

E	Intra head set off of business loss of current year			
Sl.	**Type of Business income**	**Income of current year (Fill this column only if figure is zero or positive)**	**Business loss set off**	**Business income remaining after set off**
		(1)	**(2)**	**(3) = (1) – (2)**
i	**Loss to be set off (Fill this row only if figure is negative)**		*(A38)*	
ii	**Income from speculative business**	*(B43)*		
iii	**Income from specified business**	*(C49)*		
iv	**Income from Life Insurance business u/s. 115B**	*(4b)*		
v	**Total loss set off (ii + iii)**			
vi	**Loss remaining after set off (i – v)**			

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 on 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 (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**				
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 - 20iii)*	1d			
	e	**Total (1a +1b + 1c+1e)**			1e	
2		**Building (not including land)**				
	a	**Block entitled for depreciation @ 5 per cent** *(Schedule DOA- 17ii)*	2a			
	b	**Block entitled for depreciation @ 10 per cent** *(Schedule DOA- 17iii)*	2b			
	c	**Block entitled for depreciation @ 40 per cent** *(Schedule DOA- 17iv)*	2c			
	d	**Total (2a + 2b + 2c)**			2d	
3		**Furniture and fittings** *(Schedule DOA- 17v)*			3	
4		**Intangible assets** *(Schedule DOA- 17vi)*			4	
5		**Ships** *(Schedule DOA- 17vii)*			5	
6		**Total (1e+2d+3+4+5)**			6	

Schedule ESR	**Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)**			
Sl No	**Expenditure of the nature referred to in section (1)**	**Amount, if any, debited to profit and loss account (2)**	**Amount of deduction allowable (3)**	**Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)**
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iia)			
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)(iia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.			

Schedule CG			**Capital Gains**				
Capital Gains	A	**Short-term Capital Gains (STCG)** *(Sub-items 4 & 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)(in case of co-ownership, enter your share of capital gain)**				
			Date of purchase/ acquisition	DD/MM/YYYY	**Date of sale/transfer**		
			a	i	**Full value of consideration**	ai	
				ii	**Value of property as per stamp valuation**	aii	
				iii	**Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai),**	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	biii			
		iv	Total (bi + bii + biii)	biv			
	c		Balance (aiii – biv)	1c			
	d		Deduction under section 54G/54GA *(Specify details*	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	State

NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.
In case of more than one buyer, please indicate the respective

2			From slump sale				
	A	i	Fair market value as per Rule 11UAE(2)	2a			
		ii	Fair market value as per Rule 11UAE(3)	2a			
		iii	Full value of consideration (higher of ai or	2a			
	B		Net worth of the under taking or division	2b			
	C		Short term capital gains from slump sale (2aiii-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				
	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	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	3d			
	e		Short-term capital gain on equity share or equity oriented MF			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				
	a		STCG on transactions on which securities transaction tax (STT) is			A4a	
	b		STCG on transactions on which securities transaction tax (STT) is			A4b	
5			For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD				
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details				
		a	Full value of consideration received/receivable in respect of unquoted shares	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	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	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	5d			

	e	Short-term capital gain on securities (other than those at A3 above)		A5e	
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above				
	A	i	In case assets sold include shares of a company other than quoted shares, enter the following details		
		a	Full value of consideration received/receivable in respect of unquoted shares	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	ic	
		ii	Full value of consideration in respect of assets	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	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		6d	
	E	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)		6e	
	F	Deduction under section 54G/54GA		6f	
	G	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above		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?				

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
			Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account	
i	2020-21	54G/54GA			
ii	2021-22	54G/54GA			
iii	2022-23	54G/54GA			

b	Amount deemed to be short term capital gains u/s			
	Amount deemed to be short term capital gains (Xi+ Xii+ Xiii + b)		A7	
8	Pass Through Income/Loss in the nature of Short Term Capital Gain, *(Fill up schedule PTI) (A8a + A8b + A8c)*		A8	
a	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%	A8a		
b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%	A8b		
c	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at	A8c		
9	Amount of STCG included in A1 – A8 but claimed as not chargeable to tax or chargeable at special rates in India 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 claimed as chargeable to tax in India as per DTAA	A9a	
		b	Total amount of STCG claimed as chargeable to tax at special rates in India 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 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)(* **in case of co-ownership, enter your share of Capital Gain)**		
			Date of purchase/ acquisition | DD/MM/YYYY | Date of sale/transfer		
		a	i Full value of consideration	ai	
			ii Value of property as per stamp valuation	aii	
			iii Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai),	aiii	
		b	Deductions under section 48		
			i Cost of acquisition	bi	
			iia Cost of acquisition with indexation	biia	
			iib Total Cost of Improvement with indexation	biib	
			Cost of improvement		
			Year of improvement		
			Cost of Improvement with indexation		
			Add row		
			iii Expenditure wholly and exclusively in	biii	
			iv Total (biia + biib + biii)	bvi	
		c	Balance (aiii – biv)	1c	
		d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)	1d	
		e	Long-term Capital Gains on Immovable property (1c - 1d)	B1ee	
		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	State

NOTE► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective

	2		**From slump sale**		
		a	i Fair market value as per Rule 11UAE(2)	2ai	
			ii Fair market value as per Rule 11UAE(3)	2aii	
			iii Full value of consideration (higher of ai or	2aiii	
		b	Net worth of the under taking or division	2b	
		c	Balance (2aiii – 2b)	2c	
		d	Deduction u/s 54EC	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**		
		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	biii	
			iv Total (bi + bii +biii)	biv	
		c	LTCG on bonds or debenture - (3a-biv)	B3c	

		4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable						
			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	biii			
				iv	Total (bi + bii +biii)	biv			
			c	Long Term Capital Gains on assets at B4 (4a – biv)				4c	
		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						
			Long-term Capital Gains on sale of capital assets at B5(Column 14 of					B5	
		6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to						
			LTCG computed without indexation benefit					B6	
		7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD						
			a	i	In case securities sold include shares of a company other than quoted shares, enter the following details				
					a Full value of consideration received/receivable in respect of	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	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	biii			
				iv	Total (bi + bii +biii)	biv			
			c	Long-term Capital Gains on assets at 7 above in case of NON-				B7c	
		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						
			Long-term Capital Gains on sale of capital assets at B8 (Column 14 of					B8	
		9	From sale of assets where B1 to B8 above are not applicable						
			a	i	In case assets sold include shares of a company other than quoted shares, enter				
					a Full value of consideration received/receivable in respect of	ia			
					b Fair market value of unquoted shares determined in the prescribed	ib			
					c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of	ic			
				ii	Full value of consideration in respect of	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	biii			
				iv	Total (bi + bii +biii)	biv			
			c	Balance (aiii – biv)		9c			
			d	Deduction under section 54D//54G/54GA		9d			

	e	**Long-term Capital Gains on assets at B9 above (9c- 9d)**	**B9e**
10		**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?**	

S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed: Previous year in which asset acquired/constructed	New 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	2020-21	54D/54G/54GA			
ii	2021-22	54D/54G/54GA			
iii	2022-23	54D/54G/54GA			

B		**Amount deemed to be long-term capital gains, other than at 'a'**		
		Amount deemed to be long-term capital gains (Xi + Xii+ Xiii + b)		**B10**
11		**Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)**		**B11**
	a1	**Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A**	**B11a1**	
	a2	**Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10%**	**B11a2**	
	b	**Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%**	**B11b**	
12		**Amount of LTCG included in items B1 to B11 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA**		

Sl. No.	Amount of income	Item No. B1 to B11 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 claimed as not chargeable to tax in India as per DTAA**	**B12**
	b	**Total amount of LTCG claimed as chargeable to tax at special rates in India as**	**B12**
13		**Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]**	**B13**
C1		**Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)**	**C1**
C2		**Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA)**	**C2**
C3		**Income chargeable under the head "CAPITAL GAINS" (C1 + C2)**	**C3**
D		**Information about deduction claimed against Capital Gains**	
	1	**In case of deduction u/s 54D/54EC /54G/54GA give following details**	

a		Deduction claimed u/s 54D		
	i	**Date of acquisition of original asset**	ai	*dd/mm/yyyy*
	ii	**Cost of purchase/ construction of new land or building for industrial undertaking**	aii	
	iii	**Date of purchase of new land or building**	aiii	*dd/mm/yyyy*
	iv	**Amount deposited in Capital Gains Accounts**	aiv	
	iva	**Date of deposit** ***Dd/mm/yyyy***	**ivb Account Number**	**ivc IFS code**
	v	**Amount of deduction claimed**	av	
b		Deduction claimed u/s 54EC		

	i	Date of transfer of original asset			bi	dd/mm/yyyy
	ii	Amount invested in specified/notified bonds			bii	
	iii	Date of investment			biii	dd/mm/yyyy
	iv	Amount of deduction claimed			biv	
c	Deduction claimed u/s 54G					
	i	Date of transfer of original asset			ci	dd/mm/yyyy
	ii	Cost and expenses incurred for purchase or			cii	
	iii	Date of purchase/construction of new asset in an			ciii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts			civ	
	iva	Date of deposit *Dd/mm/yyyy*	ivb Account Number	ivc IFS Code		
	v	Amount of deduction claimed			cv	
d	Deduction claimed u/s 54GA					
	i	Date of transfer of original asset from urban area			di	dd/mm/yyyy
	ii	Cost and expenses incurred for purchase or			dii	
	iii	Date of purchase/construction of new asset in SEZ			diii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts			div	
	iva	Date of deposit Dd/mm/yyyy	ivb Account Number	ivc IFS Code		
	v	Amount of deduction claimed			dv	
e	**Total deduction claimed (1a + 1b + 1c + 1d)**				e	

E **Set-off of current year capital losses with current year capital gains** *(excluding amounts included in A9a & B12a which is* ***NOT*** *chargeable under DTAA)*

Sl.	Type of Capital Gain		Gain of current year (Fill this column only if computed figure is	Short term capital loss set off				Long term capital loss set off			Current year's capital gains remaining after set off
				15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
			1	2	3	4	5	6	7	8	9
i	Loss to be set off (Fill this row if figure computed is negative) →			*(A3e*+ A4a*+ A8a *)*	*(A5e*+ A8b*)*	*(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)*	A9b	*(B4c*+ B5*+ B7c*+ B8* B9e* B11a1*+ B11a2*)*	*(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+ B11b*)*	B12b	
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%	*(B4c*+ B5*+ B7c*+ B8*+ B9e B11a1*+B11a2*)*								
vii		20%	*(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+ B11b*)*								
viii		DTAA rates	*B12b*								
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)										
x	Loss remaining after set off (i-ix)										

The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

	The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) 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.***					
	8	**Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30%** ***Enter value from item 15B of schedule SI, if any***					

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**

	S. N o.	**Share/Unit Acquired**	**ISIN Code**	**Name of the Share/ Unit**	**No. of Shares/ Units**	**Sale-price per Share/ Unit**	**Full Value Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January, 2018 - Please enter Full Value of Consideration**	**Cost of acquisition without indexation (higher of 8 or 9)**	**Cost of acquisition**	**If the long term capital asset was acquired before 01.02.2018, - Lower of 11 and 6**	**Fair Market Value per share/unit as on 31st January ,2018**	**Total Fair Market Value of capital asset as per section 55(2)(ac)- (4*10)**	**Expenditure wholly and exclusively in connection with transfer**	**Total deductions (7+12)**	**Balance (6-13) - Item 5 of LTCG Schedule of ITR6**
	(Col 1)	**(Col 1a)**	**(Col 2)**	**(Col 3)**	**(Col 4)**	**(Col 5)**	**(Col 6)**	**(Col 7)**	**(Col 8)**	**(Col 9)**	**(Col 10)**	**(Col 11)**	**(Col 12)**	**(Col 13)**	**(Col 14)**
	1														
	2														
	Add rows														
	Total														

Schedule 115AD(1)(b)(iii)-Proviso	**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**

S. No.	Share/Unit Acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale-price per Share/ Unit	Full Value Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value)(4*5) -If shares are Acquired after 31st January 2018 - Please enter Full Value of Consideration.	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long term capital asset was acquired before 01.02. 2018, - Lower of 11 and 6	Fair Market Value per share/unit as on 31st January ,2018	Total Fair Market Value of capital asset as per section 55(2)(ac)- (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 8 of LTCG Schedule of ITR6
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
Add rows														
Total														

Schedule VDA	**Income from transfer of Virtual Digital Assets (Note: Details of every transaction are to be filled, wherein every 'transfer' is a transaction)**					
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Business/Capital Gain)	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
Add Rows						
A. Total (Sum of all Positive Incomes of Business Income in Col. 7)						**(Item No. 3f of Schedule BP)**
B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)						**(Item No. C2 of Schedule CG)**

Schedule OS				**Income from other sources**						
OTHER SOURCES	**1**	**Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)**							**1**	
		a		**Dividends, Gross**			**1a**			
			i	**Dividend income other than (ii)**			**ai**			
			ii	**Dividend income u/s 2(22)(e)**			**aii**			
		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	
		1e	Any other income (please specify nature)				
			Sl. No	Nature	Amount		
			1	Any specified sum received by a unit holder from a business trust during the previous year as referred to in section 56(2)(xii)		1	
			Add rows				
	2	Income chargeable at special rates (2ai + 2aii + 2b+ 2c+ 2d + 2e related to sl.no.1)					2
			ai	Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB		2ai	
			aii	Income by way of winnings from online games chargeable u/s 115BBJ		2aii	
			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	Any other income chargeable at special rate *(total of ci to cxxiii)*			2c	
			i	Dividends received by foreign company chargeable u/s 115A(1)(a)(i) other than proviso to Section 115A(1)(a)(A)	ci		
			ia	Dividend received by non-resident (Not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A)	cia		
			ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii		
			iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii		
			iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	civ		
			v	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%	cv		
			vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cvi		
			vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvii		
			viii	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)	cviii		
			ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)	cix		
			x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	cx		
			xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cxi		
			xii	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	cxii		
			xiii	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)	cxiii		
			xiv	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD – chargeable as per proviso to section 115AD(1)(i)	cxiv		
			xv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	cxv		

xvi	Anonymous Donations in certain cases chargeable u/s 115BBC	cxvi	
xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	cxvii	
xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	cxviii	
xix	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act	cxix	
xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxx	
xxi	Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxxi	
xxii	Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxxii	

d	Pass through income in the nature of income from other sources claimed as chargeable at special rates *(drop down to be provided)*	2d	
e	Amount included in 1 and 2 above, which claimed as is chargeable at special rates in India as per DTAA *(total of column (2) of table below)*	2e	

Sl. No.	Amount of income	Item No. 1ai,1b to 1 d 2a , 2c & 2d 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) (3a)	(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 ,2c & 2d)*		
	a	Expenses / Deductions (Other than entered in C)	3a	
	b	Depreciation (available only if income offered in 1c)	3b	
	c	Interest expenditure on dividend u/s 57(1) (only if income offered in 1a)	3c	
	ci	Eligible Interest expenditure u/s 57(1) – computed value	3ci	
	d	Total	3d	
4		Amounts not deductible u/s 58	4	
5		Profits chargeable to tax u/s 59	5	
6		Net Income from other sources chargeable at normal applicable rates [1(after reducing income related to DTAA portion) – 3 + 4 + 5) *(If negative take the figure to 4i of schedule CYLA)*]	6	
7		Income from other sources (other than from owning and maintaining race horses) (2 +6)) *(enter 6 as nil, if negative)*	7	
8		Income from the activity of owning 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 11xvii of Schedule CFL)*	8e	
9		Income under the head "Income from other sources" (7 + 8e) *(take 8e as nil if negative)*	9	

10 Information about accrual/receipt of income from Other Sources

S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
		(i)	(ii)	(iii)	(iv)	(v)
1	Winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
2	Income by way of winnings from online games u/s 115BBJ					
3	Dividend Income referred in 1a(i)					

		4	**Dividend Income u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) @ 20% (Including PTI Income)**					
		5	**Dividend income under proviso to sec 115A(1)(a)(A) @10% (Including PTI Income)**					
		6	**Dividend Income u/s 115AC @ 10% (Including PTI Income)**					
		7	**Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income)**					
		8	**Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income)**					
		9	**Dividend income chargeable at DTAA Rates**					

Schedule CYLA	**Details of Income after Set off of current year 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 or specified business loss) of the current year set off**	**Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) 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)** →		*(3 of Schedule – HP)*	*(2vi of item Eof Schedule BP)*	*(6 of Schedule-OS)*	
	ii	**House property**	*(3 of Schedule HP)*				
	iii	**Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)**	*(A38 of Schedule BP)*				
	iv	**Income from life insurance business u/s 115B**	*(3iv of item E of Sch. BP)*				
	v	**Speculation income**	*(3ii of item E of Sch. BP)*				
	vi	**Specified business income u/s 35AD**	*(3iii of item E of Sch. 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**	*(2e 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	**House property**	*(5ii of Schedule CYLA)*	*(B/f house property loss)*			
	ii	**Business (excluding Income from Insurance Business , speculation income and income from specified business)**	*(5iii of Schedule CYLA)*	*(B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB & 44BBB)*	*(Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB & 44BBB)*		
	iii	**Profit and gains from life insurance business u/s 115B**	*(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**					

	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**

CARRY FORWARD OF LOSS

S. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business loss	Amount as adjusted on account of opting for taxation section 115BAA	Brought forward Business loss available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
i	2010-11											
ii	2011-12											
iii	2012-13											
iv	2013-14											
v	2014-15											
vi	2015-16											
vii	2016-17											
viii	2017-18											
ix	2018-19											
x	2019-20											
xi	2020-21											
xii	2021-22											
xiii	2022-23											
xiv	2023-24											
xv	Total of earlier year losses b/f											
xvi	Adjustment of above losses in Schedule BFLA		*(2i of Schedule BFLA)*	*(2ii of Schedule BFLA)*			*(2iv of Schedule BFLA)*	*(2v of Schedule BFLA)*	*(2iii of Schedule BFLA)*			*(2xiv of Schedule BFLA)*
xvii	2024-25 (Current year losses)		*(2xviii of Schedule CYLA)*	*(3xviii of Schedule CYLA)*			*(B43 of Schedule BP, if –ve)*	*(C49 of Schedule BP, if –ve)*	*4b of Schedule BP, (if –ve)*	*(2x+3x+4x+5x) of item E of Schedule CG)*	*(6x+7x+8x) of item E of Schedule CG*	*(8e of Schedule OS, if –ve)*
xviii	Current year loss distributed among the unit-holder (Applicable for Investment fund only)											
xix	Current year losses to be carried forward (xvii-xviii)											

	xx	Total loss Carried forward to future years (xv-xvi+xix)								

Schedule UD	Unabsorbed depreciation and allowance under section 35(4)							
Sl No	Assessment Year	Depreciation				Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation section 115BAA	Amount of depreciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	(3a)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year							
ii								
iii								
iv	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Schedule ICDS	Effect of Income Computation Disclosure Standards on profit			
Sl. No.	ICDS	Increase in Profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)
(1)	(2)	(3)	(4)	(5)
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			
XI	**Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)**			

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

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

		iv	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
		i			Donation in cash	Donation in other mode	Total Donation	
		ii						
		iii						
		iv	Total					
	C	Donations entitled for 100% deduction subject to qualifying limit						
		Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
		i			Donation in cash	Donation in other mode	Total Donation	
		ii						
		iii						
		iv	Total					

	D	Donations entitled for 50% deduction subject to qualifying limit							
		Name and address of donee		PAN of Donee	ARN (Donation Reference Number)	Amount of donation			Eligible Amount of donation
		i				Donation in cash	Donation in other mode	Total Donation	
		ii							
		iii							
		iv	Total						
	E	Total donations (Aiv + Biv + Civ + Div)							

Schedule 80GGA	Details of donations for scientific research or rural development								
	S. No.	Relevant clause under which deduction is claimed (*drop down to be provided*)	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								
		Total donation							

Schedule 80GGC	Details of contributions made to political parties							
	S. No.	Date	Amount of contribution			Eligible amount of contribution	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
			Contribution in cash	Contribution in other mode	Total Contribution			
	i							
		(add rows)						
		Total contribution						

Schedule 80IAC	Deduction in respect of eligible start-up [to be filled only if answer to A19(q) is 'Yes']				
Sl. No.	Date of incorporation of Startup	Nature of business	Certificate number as obtained from Inter Ministerial Board of Certification	First AY in which deduction was claimed	Amount of deduction claimed for current AY
(1)	(2)	(3)	(4)	(5)	(6)

Schedule 80LA	Deduction in respect of offshore banking unit or IFSC

Sub-section in which deduction is claimed							
Sl. No.	**Type of entity**	**Type of income of the unit**	**Authority granting registration**	**Date of registration**	**Registration number**	**First AY during which deduction is claimed**	**Amount of deduction claimed for current AY**
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(add row option to be provided)							
Total							

Schedule RA	**Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(iia) 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		**Deductions under section 80-IA**				
DEDUCTION U/S 80-IA	a	**Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i)** *[Infrastructure facility]*	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)(iv)** *[Power]*	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)(v)** *[Revival of power generating plant]*	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	**Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1+ c2)**				d

Schedule 80-IB		**Deductions under section 80-IB**				
	a	**Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]**	a1	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
			a2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
	b	**Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]**	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 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)]**	c1	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
			c2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
	d	**Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]**	d1	**Undertaking no. 1**	*(30 of Form 10CCB of the undertaking)*	
			d2	**Undertaking no. 2**	*(30 of Form 10CCB of the undertaking)*	
	e	**Total deduction under section 80-IB (Total of a1 to d2)**				g

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 Uttaranchal	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					
		a	80G		b	80GGB	
		c	80GGA		d	80GGC	
		Total Deduction under Part B (a + b + c +d)					1
	2	Part C- Deduction in respect of certain incomes					
		e	80-IA	*(d of Schedule 80-IA)*	f	80-IAB	
		g	80-IAC	*(7 of Schedule 80-IAC)*	h	80-IB	*(e of Schedule 80-IB)*
		i	80-IBA		j	80-IC/ 80-IE	*(e of Schedule 80-IC/ 80-IE)*
		k	80JJA		l	80JJAA	*[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]*
		m	80LA(1)	*(9 of Schedule 80-LA)*	n	80LA(1A)	*(9 of Schedule 80-LA)*
		o	80M- Details of distribution of dividend as provided in e-filing utility		p	80-PA	
		Total Deduction under Part C (total of e to p)					2
	3	Total deductions under Chapter VI-A (1 + 2)					3

Schedule SI		Income chargeable to tax at special rates *[Please see instructions) for section and rate of tax]*				
SPECIAL RATE	Sl No	Section/Description	☑	Special rate (%)	Income (i)	Tax thereon (ii)
	1	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)	☐	15	*(5vi of Schedule BFLA)*	
	2	115AD (STCG for FIIs on securities where STT not paid)	☐	30	*(part of 5vii of Schedule BFLA)*	
	3	112 proviso (LTCG on listed securities/ units without indexation)	☐	10	*(part of 5xof Schedule BFLA)*	
	4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	☐	10	*(part of 5x of Schedule BFLA)*	
	5	115AB (LTCG for non-resident on units referred in section115AB)	☐	10	*(part of 5x of Schedule BFLA)*	
	6	115AC (LTCG for non-resident on bonds/GDR)	☐	10	*(part of 5x of Schedule BFLA)*	
	7	115AD (LTCG for FII on securities)	☐	10	*(part of 5x of Schedule BFLA)*	
	8	112 (LTCG on others)	☐	20	*(5xi of Schedule BFLA)*	
	9	112A (LTCG on sale of shares or units on which STT is paid) or section 115AD(1)(b)(iii)-Proviso	☐	10	*(5x) of Schedule BFLA)*	
	10	STCG chargeable at special rates in India as per DTAA	☐		*(part of 5ix of Schedule BFLA)*	
	11	LTCG Chargeable at special rates in India as per DTAA	☐		*(part of 5xii of Schedule BFLA)*	
	12	115B (Profits and gains of life insurance business	☐	12.50	*(5iii of Schedule BFLA)*	
	13a	115AC ((Income by way of interest received by non-resident from bonds purchased in foreign currency)	☐	10	*(part of 2cx of Schedule OS)*	
	13b	115AC (Income by way of Dividend received by non-resident on GDR purchased in foreign currency)	☐	10	*(part of 2cxi of Schedule OS)*	
	14	115BB (Winnings from lotteries, puzzles, races, games etc.)	☐	30	*(2a of Schedule OS)*	
	15	115BBJ (Winnings from online games)	☐	30	*(2ab of Schedule OS)*	
	16	115BBH- Tax on Income from Virtual Digital asset				
		A Income under head business or profession	☐	30	*(3f of Schedule BP)*	
		B Income under head Capital Gain	☐	30	*(C2 of Schedule CG)*	
	17	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	☐	60	*(2b of Schedule OS)*	
	18	115A(1)(b)(A) & 115A(1)(b)(B)(Income of a foreign company from Royalty & Fees for Technical Services)	☐	10	*(part of 2cxix of Schedule OS)*	
	19	115BBF (Income from patent)				
		a Income under head business or profession	☐	10	*(3d of Schedule BP)*	
		b Income under head other sources	☐	10	*(2cxvii of Schedule OS)*	
	20	115BBG (Income from transfer of carbon credits)				
		a Income under head business or profession	☐	10	*(3e of Schedule BP)*	
		b Income under head other sources	☐	10	*(2cxviii of Schedule OS)*	
	21	Income from other sources chargeable at special rates in India as per DTAA	☐		*(part of 2e of Schedule OS)*	
	22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	☐	15	*(part of 5vi of Schedule BFLA)*	
	23	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	☐	30	*(part of 5vii of Schedule BFLA)*	
	24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	☐	10	*(part of 5x of Schedule BFLA)*	
	25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	☐	20	*(part of 5xi of Schedule BFLA)*	
	26	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A	☐	10	*(part of 5x 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)	☐		*(2d of Schedule OS)*	
	28	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	☐	10	*(2cx of Schedule OS)*	
	29	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act	☐	50	*(2cxix of Schedule OS)*	
	30	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	☐		*(part of 2c of Schedule OS)*	
		Total				

Schedule IF	Information regarding investment in unincorporated entities								
ENTITIES IN WHICH INVESTMENT IS HELD	Number of entities in which investment is held								
	Sl. No.	Name of the entity	Type of the entity	PAN of the entity	Whether the entity is liable for audit? (Yes/No)	Whether section 92E is applicable to entity? (Yes/ No)	Percentage Share in the profit of the entity	Amount of share in the profit	Capital balance on 31st March in the entity
								i	ii
	1								
	2								
	3								
	4	Total							

Schedule EI	Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)				
EXEMPT INCOME	1		Interest income	1	
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i	
		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)*	2	
		vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (*Fill up details separately for each agricultural land*)		
		a	Name of district along with pin code in which agricultural land is located		
		b	Measurement of agricultural land in Acre		
		c	Whether the agricultural land is owned or held on lease *(drop down to be provided)*		
		d	Whether the agricultural land is irrigated or rain-fed *(drop down to be provided)*		
	3		Other exempt income *(please specify) (3a+3b)*	3	
		a	Income u/s 10(23FB), 10(23FBA), 10(23FC), 10(23FCA), 10(23FE), 10(23FF), 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed) Add row option and dropdown to be provided in utility	3a	
		b	Any other Income (Specify nature) – Add row option to be provided in utility	3b	
	4		Income claimed as 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)

5	Pass through income claimed as not chargeable to tax *(Schedule PTI)*	5	
6	Total (1+2+3+4+5)	6	

Schedule PTI	Pass Through Income details from business trust or investment fund as per section 115UA, 115UB										
PASS THROUGH INCOME	S.No	Invested in section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	S.No	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				
						Ai	Section 111A				
						Aii	Others				
						B	Long term				
						Bi	Section 112A				
						Bii	Section other than 112A				
					iii	Other Sources					
						A	Dividend				
						B	Others				
					iv	Income claimed to be exempt					
						A	u/s 10(23FBB)				
						B	u/s				

							…………..				
						C	u/s …………				
	2.				i	House property					
					ii	Capital Gains					
						a	Short term				
						ai	Section 111A				
						aii	Others				
						b	Long term				
						bi	Section 112A				
						bii	Other than 112A				
					iii	Other Sources					
						a	Dividend				
						b	Others				
					iv	Income claimed to be exempt					
						a	u/s 10(23FBB)				
						b	u/s …………..				
						c	u/s …………				

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

Schedule MAT		Computation of Minimum Alternate Tax payable under section 115JB				
Minimum Alternate Tax	1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 (If yes, write 'Y', if no write 'N')			☐	
	2	If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company (If yes, write 'Y', if no write 'N')			☐	
	3	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N')			☐	
	4	Profit after tax as shown in the Profit and Loss Account (enter item 56 of Part A-P&L))/ (enter item 56 of Part A- P&L Ind AS) (as applicable)			4	
	5	Additions (if debited in profit and loss account)				
	a	Income-tax paid or payable or its provision including the amount of deferred tax and the provision thereof	5a			
	b	Reserve (except reserve under section 33AC)	5b			
	c	Provisions for unascertained liability	5c			
	d	Provisions for losses of subsidiary companies	5d			
	e	Dividend paid or proposed	5e			
	f	Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	5f			
	g	Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86	5g			
	h	Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB	5h			
	i	Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB	5i			
	j	Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF	5j			
	k	Depreciation attributable to revaluation of assets	5k			
	l	Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB	5l			
	m	**Others** *(including residual unadjusted items and provision for diminution in the value of any asset)*	5m			
	n	Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)			5n	
	6	Deductions				
	a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	6a			
	b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b			
	c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c			
	d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	6d			

		e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e			
		f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	6f			
		g	Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	6g			
		h	Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB	6h			
		i	Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable	6i			
		j	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6j			
		k	Others *(including residual unadjusted items and the amount of deferred tax credited to P&L A/c)*	6k			
		l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)	6l			
	7	Book profit under section 115JB (4+ 5n – 6l)				7	
	8	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:-			☐ Yes ☐ No		
		A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB					
		a	Amounts credited to other comprehensive income in statement of profit & loss under the head *“items that will not be reclassified to profit & loss”*	8a			
		b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8b			
		c	One fifth of the transition amount as referred to in section 115JB (2C) (*if applicable*)	8c			
		d	Others (including residual adjustment)	8d			
		e	Total additions (8a + 8b + 8c + 8d)	8e			
		B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB					
		f	Amounts debited to other comprehensive income in statement of profit & loss under the head *“items that will not be reclassified to profit & loss”*	8f			
		g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8g			
		h	One fifth of the transition amount as referred to in section 115JB (2C) (*if applicable*)	8h			
		i	Others (including residual adjustment)	8i			
		j	Total deductions (8f + 8g + 8h + 8i)	8j			
	9	Deemed total income under section 115JB (7 + 8e – 8j)		9			
		a	Deemed total income u/s 115JB from Units located in IFSC, if any	9a			
		b	Deemed total income u/s 115JB from other Units (9-9a)	9b			
	10	Tax payable under section 115JB [9% of (9a)+ 15% of (9b)]				10	

Schedule MATC	Computation of tax credit under section 115JAA							
MAT CREDIT	1	Tax under section 115JB in assessment year 2024-25 (1d of Part-B-TTI)					1	
	2	Tax under other provisions of the Act in assessment year 2024-25 (2f 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 MAT credit Available *[Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]*						
		S.No	Assessment Year (A)	MAT Credit			MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) – (C)
				Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)		
		i	2009-10					
		ii	2010-11					
		iii	2011-12					
		iv	2012-13					
		v	2013-14					
		vi	2014-15					
		vii	2015-16					
		vii	2016-17					

		ix	2017-18					
		x	2018-19					
		xi	2019-20					
		xii	2020-21					
		xiii	2021-22					
		xiv	2022-23					
		xv	2023-24					
		xvi	2024-25[(Sl no 1-Sl no 2 of)-(Sl No 6c - 2f of Schedule Part B-TTI, only if positive)]					
		xvii	Total					
	5	Amount of tax credit under section 115JAA utilised during the year *[enter 4(C)xvii]*					5	
	6	Amount of MAT liability available for credit in subsequent assessment years *[enter 4(D)xvii]*					6	

Schedule- BBS Details of tax on distributed income of a domestic company on buy back of shares

TAX ON BUY BACK OF SHARES

Sl	Description			Details of 1st buy-back		Details of 2nd buy- back		Details of 3rd buy- back	
(i)	(ii)			(iii)		(iv)		(v)	
1	Date of payments of any consideration to the shareholder on buy back of share			(DD/MM/YYYY)		(DD/MM/YYYY)		(DD/MM/YYYY)	
2	Amount of consideration paid by the company on buy-back of shares								
3	Amount received by the company for issue of such shares								
4	Distributed Income of the company (2 – 3)								
5	Tax payable on distributed income	a	Additional income-tax @20% payable under section 115QA on 4						
		b	Surcharge on 'a'						
		c	Health & Education cess on (a+b)						
		d	Total tax payable (a+b+c)						
6	Interest payable under section 115QB								
7	Additional income-tax and interest payable (5d + 6)								
8	Tax and interest paid								
9	Net payable/refundable (7-8)								
10	Date(s) of deposit of tax on distribution income			Date 1	Date 2	Date 1	Date 2	Date 1	Date 2
				(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)
11	Name of Bank and Branch								
12	BSR Code								
13	Serial number of challan								
14	Amount deposited								

Schedule- TPSA Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility

TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)

1	Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)							
2	a	Additional Income tax payable @ 18% on above						
	b	Surcharge @ 12% on "a"						
	c	Health & Education cess on (a+b)						
	d	Total Additional tax payable (a+b+c)						
3	Taxes paid							
4	Net tax payable (2d-3)							
5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)		Date 1	Date 2	Date 3	Date 4	Date 5	Date 6
			(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)
6	Name of							

		Bank and Branch						
	7	BSR Code						
	8	Serial number of challan						
	9	Amount deposited						

Schedule 115TD	Accreted income under section 115TD					
1	Aggregate Fair Market Value (FMV) of total assets of specified person				1	
2	*Less:* Total liability of specified person				2	
3	Net value of assets (1 – 2)				3	
4	(i)	FMV of assets directly acquired out of income referred to in section 10(1)	4i			
	(ii)	FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration u/s 12AB, if benefit u/s 11 and 12 not claimed during the said period	4ii			
	(iii)	FMV of assets transferred in accordance with third proviso to section 115TD(2)	4iii			
	(iv)	Total (4i + 4ii + 4iii)			4iv	
5	Liability in respect of assets at 4 above				5	
6	Accreted income as per section 115TD [3 – (4iv – 5)]				6	
7	Additional income-tax payable u/s 115TD at maximum marginal rate				7	
8	Interest payable u/s 115TE				8	
9	Specified date u/s 115TD				9	
10	Additional income-tax and interest payable				10	
11	Tax and interest paid				11	
12	Net payable (10 - 11) (Enter 0 if negative)				12	
13	Date(s) of deposit of tax on accreted income			Date 1 DD/MM/YYYY	Date 2 DD/MM/YYYY	Date 3 DD/MM/YYYY
14	Name of Bank and Branch					
15	BSR Code					
16	Serial number of challan					
17	Amount deposited					

Schedule FSI				Details of Income from outside India and tax relief (available only in case of resident)					
INCOME FROM OUTSIDE INDIA AND TAX RELIEF									
Sl.	Country Code (dropdown to be provided in the e-filing utility)	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	House Property					
			ii	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					
2			i	House Property					

				ii	Business or Profession					
				iii	Capital Gains					
				iv	Other sources					
					Total					
	NOTE ►		***Please refer to the instructions for filling out this schedule.***							

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

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

DETAILS OF FOREIGN ASSETS

A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2023

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 calendar year ending as on 31st December, 2023

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 calendar year ending as on 31st December, 2023

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 calendar year ending as on 31st December, 2023

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 calendar year ending as on 31st December, 2023

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)	2a	2b	(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 calendar year ending as on 31st December, 2023

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 calendar year ending as on 31st December, 2023

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 calendar year ending as on 31st December, 2023 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	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)	(2)	(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 Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession

Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return		
							Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)									

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

SCHEDULE SH-1 **SHAREHOLDING OF UNLISTED COMPANY** *(other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or a start-up for which Schedule SH-2 is to be filled up)*

If you are an unlisted company, please furnish the following details;-

Details of shareholding at the end of the previous year

Name of the shareholder	Residential status in India	Type of share	PAN /Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received

Details of equity share application money pending allotment at the end of the previous year

Name of the applicant	Residential status in India	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price

Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year

Name of the shareholder	Residential status in India	Type of share	PAN/Aadhaar No.	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of allotment	Date on which cease to be shareholder	Mode of cessation	In case of transfer/sale, PAN of the new shareholder

SCHEDULE SH-2 **SHAREHOLDING OF START-UPS**

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding;-

Details of shareholding as at the end of the previous year

Name of the shareholder	Category of shareholder *(drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)*	Type of share	PAN/Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Share premium

Details of share application money pending allotment as at the end of the previous year

Name of the applicant	Category of applicant *(drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)*	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Face value per share	Proposed issue price per share	Share application money	Share application premium

Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year

Name of the shareholder	Category of shareholder *(drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)*	Type of share	PAN/Aadhaar no.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Date on which ceased to be shareholder	Mode of cessation	In case of transfer, PAN of the new shareholder

NOTE **For definition of expressions– "venture capital company", "venture capital fund" and "specified company", please refer DPIIT notification dated 19.02.2019.**

Schedule AL-1 — **Assets and liabilities as at the end of the year** *(mandatorily required to be filled up by an unlisted company) (other than a start-up for which Schedule AL-2 is to be filled up)*

DETAILS OF ASSETS AND LIABILITIES

A Details of building or land appurtenant there to, or both, being a residential house

Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used *(dropdown to be provided)*
(1)	(2)	(3)	(4)	(5)	(6)
(i)					
(ii)					

B Details of land or building or both not being in the nature of residential house

Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used *(dropdown to be provided)*
(1)	(2)	(3)	(4)	(5)	(6)
(i)					

C Details of listed equity shares

Opening balance			Shares acquired during the year			Shares transferred during the year			Closing balance		
No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Sale considera-tion	No. of shares	Type of shares	Cost of acquisition
1	2	3	4	5	6	7	8	9	10	11	12

D Details of unlisted equity shares

Name of company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance	
		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition

E Details of other securities

Type of securities	Whether listed or unlisted	Opening balance		Securities acquired during the year					Securities transferred during the year		Closing balance	
		No. of securities	Cost of acquisition	No. of securities	Date of subscription/ purchase	Face value per share	Issue price of security (in case of fresh issue)	Purchase price per security (in case of purchase from existing holder)	No. of securities	Sale consideration	No. of securities	Cost of acquisition

F Details of capital contribution to other entity

Name of entity	PAN	Opening balance	Amount contributed during the year	Amount withdrawn during the year	Amount of profit/loss/ dividend/ interest debited or credited during the year	Closing balance

G Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business)

Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of interest (%)

H Details of motor vehicle, aircraft, yacht or other mode of transport

Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used *(dropdown to be provided)*

I Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion

		Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose of use *(dropdown to be provided)*

	J	**Details of liabilities**							
		Details of loans, deposits and advances taken from a person other than financial institution							
		Name of the person	**PAN**	**Opening Balance**	**Amount received**	**Amount paid**	**Interest credited, if any**	**Closing balance**	**Rate of interest (%)**

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

Schedule AL-2 **Assets and liabilities as at the end of the year (applicable for start-ups only)**

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following information for the period from the date of incorporation upto end of the year;-

DETAILS OF ASSETS AND LIABILITIES

A Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation

Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used *(dropdown to be provided)*	Whether transferred on or before the end of the previous year, if Yes date of transfer
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i)						
(ii)						

B Details of land or building or both not being a residential house acquired since incorporation

Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used *(dropdown to be provided)*	Whether transferred on or before the end of the previous year, if Yes date of transfer
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i)						

C Details of Loans & Advances made since incorporation (If lending of money is not assessee's substantial business)

Name of person	PAN	Date on which loans and advances has been made	Amount of loans and advances	Amount	Whether loans and advances has been repaid, if Yes date of such repayment	Closing balance as at the end of the previous year, if any	Rate of interest, if any

D Details of capital contribution made to any other entity since incorporation

Name of entity	PAN	Date on which capital contribution has been made	Amount of contribution	Amount withdrawn, if any	Amount of profit/loss/ dividend/ interest debited or credited	Closing balance as at the end of the previous year, if any

E Details of acquisition of shares and securities

Name of company/entity	PAN	Type of shares/securities	Number of shares/securities acquired	Cost of acquisition	Date of acquisition	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any

F Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation

Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used *(dropdown to be provided)*	Whether transferred, if Yes date of transfer

G Details of Jewellery acquired since incorporation

		Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used *(dropdown to be provided)*	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any
	H	**Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation**						
		Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used *(dropdown to be provided)*	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any

	I	**Details of liabilities**							
		Details of loans, deposits and advances taken from a person other than financial institution							
		Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest debited, if any	Closing balance	Rate of interest (%)
NOTE ►		*Please refer to instructions for filling out this schedule.*							

Schedule GST	INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST		
DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)
NOTE ►	*Please furnish the information above for each GSTIN No. separately*		

Schedule FD	**Break-up of payments/receipts in Foreign currency** *(to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)*		
Foreign Currency Transaction	S. No.		Amount (in Rs.)
	i	Payments made during the year on capital account	
	ii	Payments made during the year on revenue account	
	iii	Receipts during the year on capital account	
	iv	Receipts during the year on revenue account	
NOTE ►	*Please refer to instructions for filling out this schedule.*		

Part B

Part B – TI	Computation of total income					
TOTAL INCOME	1	**Income from house property** *(3 of Schedule-HP) (enter nil if loss)*			1	
	2	**Profits and gains from business or profession**				
		i	**Profits and gains from business other than speculative business and specified business** *(A 38 of Schedule BP) (enter nil if loss)*	2i		
		ii	**Profits and gains from speculative business** *(3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)*	2ii		
		iii	**Profits and gains from specified business** *(3(iii) of Table E Schedule BP)(enter nil if loss and take the figure to schedule CFL)*	2iii		
		iv	**Income chargeable to tax at special rates** *(3d, 3e, 3f & 4b of Table E of Schedule BP)*	2iv		

	v	**Total (2i + 2ii+2iii + 2iv)**			2v	
3	**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)*	3av		
	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)*	3biv		
	c	**Sum of Short-term/Long-term capital gains (3av + 3biv)** *(enter nil if loss)*			3c	
	d	**Capital gain chargeable @ 30% u/s 115BBH** *(C2 of schedule CG)*			3d	
	e	**Total capital gains (3c + 3d)**			3e	
4	**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)*	4a			
	b	**Income chargeable to tax at special rate** *(2 of Schedule OS)*	4b			
	c	**Income from the activity of owning and maintaining race horses** *(8e of Schedule OS) (enter nil if loss)*	4c			
	d	**Total (4a + 4b + 4c)**			4d	
5	**Total of head wise income (1 + 2v + 3e + 4d)**				5	
6	**Losses of current year to be set off against 5** *(total of 2xvii, 3xvii and 4xvii of Schedule CYLA)*				6	
7	**Balance after set off current year losses (5 – 6)** *(Also total of (ii, iii, v to xv of column 5of Schedule CYLA+4b+2iv)*				7	
8	**Brought forward losses to be set off against 7** *(total of 2xvi, 3xvi and 4xvi of Schedule BFLA)*				8	
9	**Gross Total income (7 – 8) (***Also total of (i,ii,iv to xiv of column 5 of schedule BFLA+4b+2iv)*				9	
10	**Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9**				10	
11	**Deductions under Chapter VI-A**					
	a	**Part-B of Chapter VI-A** *[1 of Schedule VI-A and limited upto total of (i, ii, iv, v, viii, xiii, xiv) of column 5 of Schedule BFLA]*			11a	
	b	**Part-C of Chapter VI-A** *[2 of Schedule VI-A]*			11b	
	c	**Total (11a + 11b)** *[limited upto (9-10)]*			11c	
12	**Deduction u/s 10AA** ***(Total Sch. 10AA)***				12	
13	**Total income (9 - 11c - 12)**				13	

<table>
<tr><td></td><td>14</td><td colspan="3">Income chargeable to tax at special rates (total of (i) of Schedule SI)</td><td>14</td><td></td></tr>
<tr><td></td><td>15</td><td colspan="3">Income chargeable to tax at normal rates (13 - 14)</td><td>15</td><td></td></tr>
<tr><td></td><td>16</td><td colspan="3">Net agricultural income(2v of Schedule EI)</td><td>16</td><td></td></tr>
<tr><td></td><td>17</td><td colspan="3">Losses of current year to be carried forward (total of xix of Schedule CFL)</td><td>17</td><td></td></tr>
<tr><td></td><td>18</td><td colspan="3">Deemed total income under section 115JB (9 of Schedule MAT)</td><td>18</td><td></td></tr>
<tr><td colspan="2">Part B – TTI</td><td colspan="5">Computation of tax liability on total income</td></tr>
<tr><td rowspan="28">COMPUTATION OF TAX LIABILITY</td><td>1</td><td>a</td><td colspan="2">Tax Payable on deemed total Income under section 115JB (10 of Schedule MAT)</td><td>1a</td><td></td></tr>
<tr><td></td><td>b</td><td colspan="2">Surcharge on (a) above (if applicable)</td><td>1b</td><td></td></tr>
<tr><td></td><td>c</td><td colspan="2">Health and Education Cess @ 4%on (1a+1b) above</td><td>1c</td><td></td></tr>
<tr><td></td><td>d</td><td colspan="2">Total Tax Payable u/s 115JB (1a+1b+1c)</td><td>1d</td><td></td></tr>
<tr><td>2</td><td colspan="3">Tax payable on total income</td><td colspan="2"></td></tr>
<tr><td></td><td>a</td><td>Tax at normal rates on 15 of Part B-TI</td><td>2a</td><td colspan="2"></td></tr>
<tr><td></td><td>b</td><td>Tax at special rates (total of col. (ii) of Schedule-SI)</td><td>2b</td><td colspan="2"></td></tr>
<tr><td></td><td>c</td><td colspan="2">Tax Payable on Total Income (2a + 2b)</td><td>2c</td><td></td></tr>
<tr><td></td><td>d</td><td colspan="2">Surcharge</td><td colspan="2"></td></tr>
<tr><td></td><td>i</td><td>25% of 16(ii) of Schedule SI</td><td>2di
2g(ii)</td><td colspan="2"></td></tr>
<tr><td></td><td>ii</td><td>On [(2c) – (16(ii) of Schedule SI)]</td><td>2dii</td><td colspan="2"></td></tr>
<tr><td></td><td>iii</td><td colspan="2">Total (i + ii)</td><td>2diii</td><td></td></tr>
<tr><td></td><td>e</td><td colspan="2">Health and Education Cess @ 4% on (2c+2diii)</td><td>2e</td><td></td></tr>
<tr><td></td><td>f</td><td colspan="2">Gross tax liability (2c+2diii+2e)</td><td>2f</td><td></td></tr>
<tr><td>3</td><td colspan="3">Gross tax payable (higher of 1d and 2f)</td><td>3</td><td></td></tr>
<tr><td>4</td><td colspan="3">Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d)
(5 of Schedule MATC)</td><td>4</td><td></td></tr>
<tr><td>5</td><td colspan="3">Tax payable after credit under section 115JAA [(3 - 4)]</td><td>5</td><td></td></tr>
<tr><td>6</td><td colspan="3">Tax relief</td><td colspan="2"></td></tr>
<tr><td></td><td>a</td><td>Section 90/90A(2 of Schedule TR)</td><td>6a</td><td colspan="2"></td></tr>
<tr><td></td><td>b</td><td>Section 91(3 of Schedule TR)</td><td>6b</td><td colspan="2"></td></tr>
<tr><td></td><td>c</td><td colspan="2">Total (6a + 6b)</td><td>6c</td><td></td></tr>
<tr><td>7</td><td colspan="3">Net tax liability (5 – 6c) (enter zero if negative)</td><td>7</td><td></td></tr>
<tr><td>8</td><td colspan="3">Interest and fee payable</td><td colspan="2"></td></tr>
<tr><td></td><td>a</td><td>Interest for default in furnishing the return (section 234A)</td><td>8a</td><td colspan="2"></td></tr>
<tr><td></td><td>b</td><td>Interest for default in payment of advance tax (section 234B)</td><td>8b</td><td colspan="2"></td></tr>
<tr><td></td><td>c</td><td>Interest for deferment of advance tax (section 234C)</td><td>8c</td><td colspan="2"></td></tr>
<tr><td></td><td>d</td><td>Fee for default in furnishing return of income (section 234F)</td><td>8d</td><td colspan="2"></td></tr>
<tr><td></td><td>e</td><td colspan="2">Total Interest and Fee Payable (8a+8b+8c+8d)</td><td>8e</td><td></td></tr>
<tr><td>9</td><td colspan="3">Aggregate liability (7 + 8e)</td><td>9</td><td></td></tr>
<tr><td rowspan="7">TAXES PAID</td><td>10</td><td colspan="3">Taxes Paid</td><td colspan="2"></td></tr>
<tr><td></td><td>a</td><td>Advance Tax (from column 5 of 15A)</td><td>10a</td><td colspan="2"></td></tr>
<tr><td></td><td>b</td><td>TDS (total of column 9 of 15B)</td><td>10b</td><td colspan="2"></td></tr>
<tr><td></td><td>c</td><td>TCS (total of column 7 of 15C)</td><td>10c</td><td colspan="2"></td></tr>
<tr><td></td><td>d</td><td>Self-Assessment Tax (from column 5 of 15A)</td><td>10d</td><td colspan="2"></td></tr>
<tr><td></td><td>e</td><td colspan="2">Total Taxes Paid (10a+10b+10c + 10d)</td><td>10e</td><td></td></tr>
<tr><td>11</td><td colspan="3">Amount payable (9 - 10e) (Enter if 9 is greater than 10e, else enter 0)</td><td>11</td><td></td></tr>
</table>

	12	Refund *(If 10e is greater than 9)*	12	
	13	Net tax payable on 115TD income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD)	13	
	14	Tax payable u/s 115TD after adjustment of refund at Sl. No. 12 (13-12)	14	
	15	Net refund after adjustment as per Sl. No. 14 (12-13) (refund, if any, will be directly credited into the bank account)	15	

BANK ACCOUNT	16	Do you have a bank account in India				
	(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	Type of account *(Dropdown to be provided by E-filing utility)*
		i				
		ii				
		Note: 1) All bank accounts held at any time are to be reported, except dormant A/c 2) In case of multiple accounts, the refund will be credited to one of the validated accounts after processing the return Row can be added as required				
	(b)	Non- residents, may, at their option, furnish the details of one foreign bank account:				
		S. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN
		Row can be added as required				

	17	Do you at any time during the previous year,- (15) (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? *[applicable only in case of a resident]* *[Ensure Schedule FA is filled up if the answer is Yes]*	☐ Yes ☐ No

18	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				
	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 (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)]							
Sl No	TDS credit relating to self /other person [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 2023-24)	TDS credit being claimed this Year (only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)	Corresponding Receipt /withdrawals offered	TDS credit being carried forward

				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)		Claimed in own hands	Claimed in the hands of 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															

C	Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]											
TCS ON INCOME	Sl No	TCS credit relating to self /other person [other person as per rule 37i(1)]	Tax Deduction and Tax Collection Account Number of the Collector	PAN of Other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (TCS collected during the FY 2023-24)		TCS credit being claimed this Year			TCS credit being carried forward
					Fin. Year in which collected	Amount b/f	Collected in own hands	Collected in the hands of any other person as per rule 37i(1) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37i(1) (if applicable)		
	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)		(8)
										TCS	PAN	
	i											
	NOTE ► *Please enter total of column (7)(i) 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 the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making this return 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		**Place**		**Sign here ➔ ".**	

[Notification No. 16/2024/F.No. 370142/49/2023-TPL]

SURBENDU THAKUR, Under Secy., Tax Policy and Legislation

Note:- The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification G.S.R. 908(E), dated the 22nd December, 2023

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