

Notification No. 21/2021

**No significant changes have been made in the ITR Forms this year as compared to last year's
Forms**

Dated – 31st March, 2021

The Central Board of Direct Taxes has notified Income Tax Return Forms (ITR Forms) for the Assessment Year 2021-22 vide Notification no. 21/2021. Keeping in view of COVID pandemic and to facilitate the taxpayers, no significant change has been made to the ITR Forms in comparison to the last year's ITR Forms. Only the bare minimum changes necessitated due to amendments in the Income-tax Act, 1961 have been made.

ITR Form 1 (Sahaj) and ITR Form 4 (Sugam) are simpler Forms that cater to a large number of small and medium taxpayers. Sahaj can be filed by an individual having income upto Rs. 50 lakh and who receives income from salary, one house property / other sources (interest etc.). Similarly, Sugam can be filed by individuals, Hindu Undivided Families (HUFs) and firms (other than Limited Liability Partnerships (LLPs)) having total income upto Rs. 50 lakh and income from business and profession computed under the presumptive taxation provisions.

Individuals and HUFs not having income from business or profession (and not eligible for filing Sahaj) can file ITR-2 while those having income from business or profession can file ITR Form 3. Persons other than individual, HUF and companies i.e. partnership firm, LLP etc. can file ITR Form 5. Companies can file ITR Form 6. Trusts, political parties, charitable institutions etc. claiming exempt income under the Act can file ITR-7

For more details, please follow:

https://www.incometaxindia.gov.in/communications/notification/notification_21_2021.pdf