Income-Tax Rules,1962 (Part-C) upto 35 th	Amendment dt.29.12.2021.

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 5th March, 2021

G.S.R. 155(E).—In exercise of the powers conferred by sub-clause (viia) of clause (2) of section 17 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 (1st Amendment) Rules, 2021.
 - (2) They shall come into force from the 1st day of April, 2021.
- 2. In the Income-tax Rules, 1962, after the rule 3A, the following rule shall be inserted, namely: –

"3B. Annual accretion referred to in the sub-clause (viia) of clause (2) of section 17 of the Act.

For the purposes of sub-clause (viia) of clause (2) of section 17 of the Act, annual accretion by way of interest, dividend or any other amount of similar nature during the previous year (hereinafter in this rule referred to as the current previous year) to balance to the credit of the fund or scheme referred to in sub-clause (vii) of clause (2) of section 17 of the Act shall be the amount or aggregate of amounts computed in accordance with the following formula, namely:—

$$TP = (PC/2)*R + (PC1 + TP1)*R$$

Where,

TP= Taxable perquisite under sub-clause (viia) of clause (2) of section 17 of the Act for the current previous year;

 TP_1 = Aggregate of taxable perquisite under sub-clause (viia) of clause (2) of section 17 of the Act for the previous year or years commencing on or after 1st day April, 2020 other than the current previous year (*See Note*);

PC= Amount or aggregate of amounts of principal contribution made by the employer in excess of Rs. 7.5 lakh to the specified fund or scheme during the previous year;

 PC_1 = Amount or aggregate of amounts of principal contribution made by the employer in excess of Rs. 7.5 lakh to the specified fund or scheme for the previous year or years commencing on or after 1st day April, 2020 other than the current previous year (*See Note*);

R = I/Favg-;

I=Amount or aggregate of amounts of income accrued during the current previous year in the specified fund or scheme account;

Favg = (Amount or aggregate of amounts of balance to the credit of the specified fund or scheme on the first day of the current previous Year + Amount or aggregate of amounts of balance to the credit of the specified fund or scheme on the last day of the current previous year)/2.

Explanation. — For the purposes of this rule, "specified fund or scheme" shall mean a fund or scheme referred to in sub-clause (vii) of clause (2) of section 17 of the Act.

Note: Where the amount or aggregate of amounts of TP1 and PC1 exceeds the amount or aggregate of amounts of balance to the credit of the specified fund or scheme on the first day of the current previous year, then the amount in excess of the amount or aggregate of amounts of the said balance shall be ignored for the purpose of computing the amount or aggregate of amounts of TP₁ and PC₁.".

[Notification No. 11 /2021/F. No. 370142/52/2020-TPL]

GUDRUN NEHAR, Director (TPL-II)

Note: The principle rules were published in the Gazette of India, Extraordinary, Part II, Section 3,sub-section (ii) *vide* notification number. S.O. 969 dated the 26th March, 1962 and lastly amended *vide* notification number G.S.R. No. 664(E) dated the 22nd October, 2020.

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 9th March, 2021

INCOME-TAX

- **G.S.R. 162(E).**—In exercise of the powers conferred by clause (m) of sub-section (3) of section 9A 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 (2nd Amendment) Rules, 2021.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, in rule 10V, in sub-rule (12), after the second proviso and before the Explanation, the following provisos shall be inserted, namely:-

"Provided also that the provisions of sub-rules (3) to (12) of rule 10VA shall, *mutatis mutandis*, apply to the application made under the second proviso as they apply to application made under sub-rule (2) of the said rule:

Provided also that the provisions of sub-rule (3) of rule 10VA shall not apply to an application made under the second proviso, if it is for the previous year beginning on the 1st day of April, 2021, and made on or before the 1st day of February, 2021.".

[Notification No. 13/2021/ F. No. 142/15/2015-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (ii), *vide* number S.O. 969 (E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R. 155(E) dated the 5th March, 2021.

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 11th March, 2021

G.S.R. 170(E). —In exercise of powers conferred by sections 200 and 203 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 (3rd Amendment) Rules, 2021.
 - (2) They shall come into force on the 1st day of April, 2021.
- 2. In the Income-tax Rules, 1962, in Appendix II,-
 - (i) For Form No. 12BA, the following shall be substituted, namely:-

"FORM NO. 12BA

[See rule 26A(2)(b)]

Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof

1.	Name and address of employer	:	
2.	TAN	:	
3.	TDS Assessment Range of the employer	:	
4.	Name, designation and Permanent Account Number of employee	or Aadhaar Number :	
5.	Is the employee a director or a person with the company (where the employer is a company)	substantial interest in :	
6.	Income under the head "Salaries" of the employee (other than from perquisites)	:	
7.	Financial year	:	
8.	Valuation of Perquisites	:	

S. No.	Nature of perquisites (see rule 3)	Value of perquisite as per rules (Rs.)	Amount, if any, recovered from the employee (Rs.)	Amount of perquisite chargeable to tax Col. (3) - Col. (4) (Rs.)
(1)	(2)	(3)	(4)	(5)
1.	Accommodation			
2.	Cars/Other automotive			
3.	Sweeper, gardener, watchman or personal attendant			
4.	Gas, electricity, water			
5.	Interest free or concessional loans			
6.	Holiday expenses			
7.	Free or concessional travel			
8.	Free meals			
9.	Free education			
10.	Gifts, vouchers, etc.			
11.	Credit card expenses			
12.	Club expenses			
13.	Use of movable assets by			
1.1	employees			
14.	Transfer of assets to employees			
15.	Value of any other			
1.0	benefit/amenity/service/privilege			
16.	Stock options allotted or transferred by employer being an			
	eligible start-up referred to in			
	section 80-IAC.			
17.	Stock options (non-qualified			
	options) other than ESOP in col 16 above.			
18.	Contribution by employer to			
	fund and scheme taxable under			
19.	section 17(2)(vii). Annual accretion by way of			
1).	interest, dividend etc. to the			
	balance at the credit of fund and			
	scheme referred to in section			
	17(2)(vii) and taxable under section 17(2)(viia).			
20.	Other benefits or amenities			
21.	Total value of perquisites			
22.				
	Total value of profits in lieu of salary as per section 17(3)			
	saidly as per section 17(3)		1	

9)	Details of ta	.x,—
	(a)	Tax deducted from salary of the employee under section 192(1

- Tax paid by employer on behalf of the employee 192(1A) (b)
- (c)
- Total tax paid
 Date of payment into Government treasury (d)

ployee under section	
,	

DECLARATION BY EMPLOYER

I,, s/o	working as	(designation) d	lo hereby	declare on	behalf of
(name of the employer) that	at the information given	above is based on	the books	of account,	documents
and other relevant records or information	available with us and	the details of valu	e of each	such perqui	site are in
accordance with section 17 and rules frame	ed thereunder and that su	uch information is t	rue and co	rrect.	

Place Full Name
Date Designation

Signature of the person responsible for deduction of tax.";

(ii) In Form No. 16, for Part B (Annexure), the following shall be substituted, namely:-

"PART B (Annexure)

	Details of Salary Paid and any other	income an	d tax deduc	eted
A	Whether opting for taxation u/s 115BAC?		[YES/NC	
1.	Gross Salary			
(a)	Salary as per provisions contained in section 17(1)		Rs	
(b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)		Rs	
(c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)		Rs	
(d)	Total			Rs
(e)	Reported total amount of salary received from other employer(s)		Rs	
2.	Less: Allowances to the extent exempt under section 10			
(a)	Travel concession or assistance under section 10(5)		Rs	
(b)	Death-cum-retirement gratuity under section 10(10)		Rs	
(c)	Commuted value of pension under section 10(10A)		Rs	
(d)	Cash equivalent of leave salary encashment under section 10(10AA)		Rs	
(e)	House rent allowance under section 10(13A)		Rs	
(f)	Amount of any other exemption under section 10			
	clause	Rs		
		Rs		
(g)	Total amount of any other exemption under section 10		Rs	
(h)	Total amount of exemption claimed under section 10 $[2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]$			Rs
3.	Total amount of salary received from current employer [1(d)-2(h)]			Rs
4.	Less: Deductions under section 16	•	•	•
(a)	Standard deduction under section 16(ia)		Rs	
(b)	Entertainment allowance under section 16(ii)		Rs	
(c)	Tax on employment under section 16(iii)		Rs	
5.	Total amount of deductions under section 16 $[4(a)+4(b)+4(c)]$			Rs
6.	Income chargeable under the head "Salaries" [(3+1(e)-5]			Rs
7.	Add: Any other income reported by the employee under as	per section	192 (2B)	
(a)	Income (or admissible loss) from house property reported by employee offered for TDS		Rs	

(b)	Income under the head Other Sources offered for TDS		Rs	
8.	Total amount of other income reported by the employee $[7(a)+7(b)]$			Rs
9.	Gross total income (6+8)			Rs
10.	Deductions under Chapter VI-A			
			Gross Amount	Deductible Amount
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C		Rs	Rs
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC		Rs	Rs
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD (1)		Rs	Rs
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)		Rs	Rs
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs	Rs
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCCD (2)		Rs	Rs
(g)	Deduction in respect of health insurance premia under section 80D		Rs	Rs
(h)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs	Rs
		Gross Amount	Qualifying Amount	Deductible Amount
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs	Rs	Rs
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs	Rs	Rs
(k)	Amount deductible under any other provision(s) of Chapter	VI-A	l	
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
		Rs	Rs	Rs
(1)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs	Rs	Rs
11.	Aggregate of deductible amount under Chapter VI-A [10(a)+10(b)+10(c)+10(d)+10(e)+10(f)+10(g)+10(h)+10(i) 10(j)+10(l)]			Rs
12.	Total taxable income (9-11)			Rs
13.	Tax on total income			Rs
				Rs
14.	Rebate under section 87A, if applicable			100
14. 15.	Rebate under section 87A, if applicable Surcharge, wherever applicable			Rs

17.	Tax payable (13+15+16-14)			Rs
18.	Less: Relief under section 89 (attach details)			Rs
19.	Net tax payable (17-18)			Rs
	Verifi	cation		
	, son/daughter of	fy that the inform	ation given a	above is true, complete and
Place		(Signature of person responsible for deduction of tax)		
Date	2	Full Name:		

Notes:

- 1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
- 2. Non-Government deductors to fill information in item II of Part A.
- 3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
- 4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March 2021 of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
- 5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.
- (ii) Part B (Annexure) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
- 6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.
- 7. Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.";

(iii) in Form No. 24Q, for "Annexure II", the following Annexure shall be substituted, namely:-

	"Annexure II									
	Details of salary paid or credited during the financial yearand net tax payable									
iumber.		Name of the employee.	opting for taxation	type (Senior Citizen, Super Senior Citizen,	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy).	Salary as per provisions contained in section 17(1).	perquisites under section 17(2) (as per FormNo.12BA, wherever	(c) Profits in lieu of salary under section 17(3) (as per Form No.12BA, wherever applicable).	Total amount of gross salary received from current employer (see Note 1 for definition of Salary).	
(330)	(331)	(332A)	(332B)	(333)	(334)	(335)	(336)	(337)	(338)	

Reported	Travel	Death-	Commuted	Cash	House rent	PAN of	Amount	Total amount of	Total
total	concession	cum-	value of	equivalent	allowance	landlord, if	of any	exemption claimed	deduction
amount of	or	retirement	pension	of leave	under	exemption	other	under section 10	under
salary	assistance	gratuity	under	salary	section	is claimed	exemption	(340+341+342+343	section
received	under	under	section	encashment	10(13A).	under	under	+344+346).	16(ia).
from other	section	section	10(10A).	under		section	section 10.		
employer(s)	10(5).	10(10).		section		10(13A)			
(see Note 1				10(10AA).		(see Note			
for						3).			
definition									
of Salary).									
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

Total deduction under section 16(ii).	under section 16(iii).	head "Salaries" [338+339- (347+348+ 349+350)].	(or admissible loss) from house property reported by employee offered for TDS as per	lender, if interest on housing loan is claimed under section	under the	income (351+352+	1 /	respect of contribution to certain	Deduction in respect of contribution by taxpayer to notified pension scheme under section 80CCD(1)
(349)	(350)	(351)	as per section 192 (2B).	(353)	(354)	(355)	(356)	(357)	(358)

Deduction in	Deduction in	Deducti	Deduction in	Total	Deduction	Amount	Total amount deductible	Total	Income-
respect of	respect of	on in	respect of	deduction in	in respect of	deductible	under Chapter VI-A	taxable	tax on
amount paid	contribution by	respect	interest on	respect of	interest on	under any	[356+357+358 (limited	income	total
or deposited	employer to	of health	loan taken	donations to	deposits in	other	to Rs. 1,50,000) +359	(355-366)	income.
under	notified	insuranc	for higher	certain	savings	provision	+360+361+362+363+36		
notified	pension	e premia	education	funds,	account	(s) of	4+365].		
pension	scheme under	under	under	charitable	under	Chapter			
scheme	section 80CCD	section	section 80E.	institutions,	section	VI-A.			
under section	(2).	80D.		etc. under	80TTA.				
80CCD(1).				section 80G.					
(359)	(360)	(361)	(362)	(363)	(364)	(365)	(366)	(367)	(368)

Rebate	Surcharge,	Health	Income-tax	Net tax liability	Total amount of tax	Reported amount	Total	Shortfall in
under	wherever	and	relief under	[368+370+371-	deducted at source	of tax deducted at	amount of	tax deduction
section	applicable.	education	section 89,	(369+372)].	by the current	source by other	tax	(+) or excess
87A, if		cess.	when		employer for the	employer(s) or	deducted at	tax deduction
applicable.			salary, etc.		whole year			(-) (373-
			is paid in		[aggregate of the	(income in respect		376).
			arrear or			of which included	2	
			advance.			in computing total	(374+375).	
					for all the quarters	taxable income in		
					in respect of each	column 339).		
					employee].			
(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)

Notes:

- 1. Salary includes wages, annuity, pension, gratuity (other than exempted under section 10(10), fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 10 (10AA), any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.
- 2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.
- 3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
- 4. Permanent Account Number of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.".

[Notification No. 15/2021/F.No. 370142/04/2019-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* notification number S.O. 969(E) dated the 26th of March, 1962 and were last amended *vide* notification number G.S.R No. 162(E) dated the 09th of March, 2021.

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 12th March, 2021

G.S.R 175(E).—In exercise of the powers conferred by section 285BA read with section 295 of the Incometax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

- 1. Short title and commencement. (1) These rules may be called the Income-tax (4th Amendment) Rules, 2021.
- (2) They shall come into force from the date of its publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, in rule 114E,—
 - (A) in sub-rule (2), in the TABLE, in serial number 3, in column (3), in item (iv), for the brackets, figures and word "(6 of 1934)", the brackets, figures and word "(2 of 1934)" shall be substituted;
 - **(B)** after sub-rule (5), the following sub-rule shall be inserted, namely:—

"(5A) For the purposes of pre-filling the return of income, a statement of financial transaction under subsection (1) of section 285BA of the Act containing information relating to capital gains on transfer of listed securities or units of Mutual Funds, dividend income, and interest income mentioned in column (2) of Table below shall be furnished by the persons mentioned in column (3) of the said Table in such form, at such frequency, and in such manner, as may be specified by the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems), as the case may be, with the approval of the Board, namely:—

TABLE

Sl. No.	Nature of transaction	Class of person (reporting person)
(1)	(2)	(3)
1.	Capital gains on transfer of listed securities or units of Mutual Funds	 (i) Recognised Stock Exchange; (ii) depository as defined in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996 (22 of 1996); (iii) Recognised Clearing Corporation; (iv) Registrar to an issue and share transfer agent registered under subsection (1) section 12 of the Securities and Exchange Board of India Act, 1992 (15 of 1992).
2.	Dividend income	A company
3.	Interest income	 (i) A banking company or a co-operative bank to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act); (ii) Post Master General as referred to in clause (j) of section 2 of the Indian Post Office Act, 1898 (6 of 1898). (iii) Non-banking financial company which holds a certificate of registration under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934), to hold or accept deposit from public.

Explanation. — For the purposes of this rule,—

- (a) "listed securities" means the securities which are listed on any recognised stock exchange in India;
- (b) "Mutual Fund" means a Mutual Fund as referred to in clause (23D) of section 10 of the Act;
- (c) "recognised clearing corporation" shall have the same meaning as assigned to it in clause (o) of sub-regulation (1) of regulation 2 of the Securities Contracts (Regulation) (Stock Exchanges and Clearing Corporations) Regulations, 2012 made under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and the Securities and Exchange Board of India Act, 1992 (15 of 1992);
- (d) "recognised stock exchange" shall have the same meaning as assigned to it in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);
- (e) "securities" shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);"

(C) in sub-rule (6),—

- (i) in clause (a), after the words, brackets and figures "column (3) of the Table under sub-rule (2)", the words, brackets, figures and letter "and column (3) of the Table under sub-rule (5A)" shall be inserted;
- (ii) in clause (b), after the words, brackets and figures "column (3) of the Table under sub-rule (2)", the words, brackets, figures and letter "and column (3) of the Table under sub-rule (5A)" shall be inserted;
- (iii) in Explanation 2, after the words, brackets and figures "Table in sub-rule (2)", the words, brackets, figures and letter "and in sub-rule (5A)" shall be inserted;

(iv) in Explanation 3, after the words, brackets and figures "Table in sub-rule (2)", the words, brackets, figures and letter "and in sub-rule (5A)" shall be inserted;

(D) in sub-rule (7), after the words, brackets and figures "referred to in sub-rule (1)", the words, brackets, figures and letter "and sub-rule (5A)" shall be inserted.

[Notification No. 16/2021] [F.No. 370142/03/2021-TPL]

SHEFALI SINGH, 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 GSR No. 170(E), dated the 11th March, 2021.

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 16th March, 2021

(INCOME-TAX)

- **G.S.R. 194(E).**—In exercise of the powers conferred by section 195 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 (5th Amendment) Rules,2021.
 - (2) They shall come into force with effect from the 1st day of April, 2021.
 - 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 29B, the following rule shall be inserted, namely,
 - "29BA. Application for grant of certificate for determination of appropriate proportion of sum (other than Salary), payable to non-resident, chargeable in case of the recipients.

- (1) An application by a person for determination of appropriate proportion of sum chargeable in the case of non-resident recipient under sub-section (2) or sub-section (7) of section 195 shall be made in Form 15E electronically,-
 - (i) under digital signature; or
 - (ii) through electronic verification code.
- (2) The Assessing Officer, in order to satisfy himself, shall examine whether the sum being paid or credited is chargeable to tax under the provisions of the Act read with the relevant Double Taxation Avoidance Agreement, if any, and if the sum is chargeable to tax he shall proceed to determine the appropriate proportion of such sum chargeable to tax.
- (3) The Assessing Officer shall examine the application and on being satisfied that the whole of such sum would not be the income chargeable in case of the recipient, may issue a certificate determining appropriate proportion of such sum chargeable under the provision of this Act, for the purposes of tax deduction under sub-section (1) of section 195.
- (4) While examining the application, the Assessing Officer shall also take into consideration, following information in relation to the recipient:-
 - (i) tax payable on estimated income of the previous year relevant to the assessment year;
 - (ii) tax payable on the assessed or returned or estimated income, as the case may be, of preceding four previous years;
 - (iii) existing liability under the Income-tax Act, 1961(43 of 1961) and Wealth-tax Act, 1957(27 of 1957);
 - (iv) advance tax payment, tax deducted at source and tax collected at source for the assessment year relevant to the previous year till the date of making application under sub-rule (1).
- (5) The certificate shall be valid only for the payment to non-resident named therein and for such period of the previous year as may be specified in the certificate, unless it is cancelled by the Assessing Officer at any time before the expiry of the specified period.
- (6) An application for a fresh certificate may be made, if the assessee so desires, after the expiry of the period of validity of the earlier certificate or within three months before the expiry thereof.
- (7) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down procedures, formats and standards for ensuring secure capture and transmission of data and uploading of documents and the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the furnishing of Form No 15E and issuance of Certificate under sub-rule (3)."
- 3. In the principal rules, after form 15D, the following form shall be inserted, namely: —

"FORM No. 15E

[See rule 29BA]

Application by a person for a certificate under section 195(2) and 195(7) of the Income-tax Act, 1961, for determination of appropriate proportion of sum (other than salary) payable to non-resident, chargeable to tax in case of the recipient.

appropriate proportion of sum (other than salary) payable to non-resident, chargeable to tax in case of the recipient.
To,
The Assessing Officer,
I being the person responsible for making payment to a non-resident or to a foreign company any sum (not being income chargeable under the head "Salaries") do, hereby, request that a certificate may be issued to me after determining the appropriate proportion of such sum chargeable to tax in the case of the recipient (if any) and authorise me to deduct income-tax on such appropriate proportion (if any). The relevant particulars are as below:

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 11

1. Det	ails of the payer:				
(i)	PAN or Aadhaar				
(ii)	Name				
(iii)	TAN (TAN is compulsory for application u/s 195)				
(iv)	Status (Individual/Firm/Company/AOP/BOI, as the case may be)				
(v)	Residential status				
(vi)	Address				
(vii)	E-mail ID				
(viii)	Mobile Number				
2. Det	ails of the recipient:				
(i)	PAN (if available)				
(ii)	Name	First name	Middle na	ime	Last name
(iii)	Status (Individual/Firm/Company/AOP/BOI, as the case may be)				
(iv)	Father's name (in case of an individual)	First name	Middle na	ime	Last name
(v)	Date of birth (in case of individuals) or date of incorporation, if available				
(vi)	Address in India (if applicable)				
(vii)	Address of recipient in country of Residence outside India				
(viii)	Tax Identification Number of recipient in the country of Residence				
(ix)	Jurisdictional AO, if any				
(x)	E-mail ID				
(xi)	Mobile Number				
(xii)	Passport No. (in case of individual)				
3. Det	ails of transaction				
(i)	Country to which payment is to be made				
(ii)	Amount payable	In Foreign Curre	In Foreign Currency		s. (on estimated
(iii)	Proposed date of payment	in dd/mm/yyyy	format		
(iv)	Relevant previous year for which Certificate is requested				
(v)	Nature of payment/ remittance as per agreement/document:	Royalty Fees for technica Dividend Interest	al services		

	<u> </u>				
		Business income			
		Capital gains			
		Any other (please men	tion)		
(vi)	In case the payment is net of taxes, whether tax payable, if any would be grossed up?	(Tick) Yes N	0		
(vii)	Details of previous certificates obtained under section 195(2) for the same transaction	Certificate Number	Date of issue of certificate	DIN (if available)	
(viii)	Tax payable on estimated income of the previous year of the recipient (if available)				
(ix)	Details of advance tax, TDS, TCS for	Advance tax			
	the previous year of the recipient, if available	TDS			
	avanaoie	TCS			
(x)	Details of existing liabilities of recipient under the Income-tax Act or Wealth Tax Act, if available				
(xi)	Whether the appropriate proportion of sum to be charged as income of the recipient is to be determined by applying a DTAA between India and the other country or without applying the DTAA?	With DTAA	Without DTAA		
	(Note: in case of applicability of DTAA fill up section no 5. In case of non-applicability of DTAA fill up section no 4.)				
4. Tax	ability under the provisions of the Inc	ome-tax Act (without co	onsidering DTAA)		
(i)	Is payment chargeable to tax in India as per the provisions of Income-tax Act	(Tick) Yes N	0		
(ii)	If not taxable, reasons thereof				
(iii)	if taxable, the relevant section of the Act under which the payment is covered.				
(iv)	A. If the payment is on account of business income, please indicate:				
	(a) Description of the business connection.				
	(b) The amount of income chargeable to tax under this head.				
	(c) Tax liability on the chargeable sum under this head				
	(d) Justification of above tax liability.				
	(e) Based on above at what rate tax is required to be deducted				

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 13

B. In case the payment is on account of capital gains, please indicate:					
(a) Provide:					
(I) Nature of asset and its location if any					
(II) Amount of long-term capital gains		Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition
(III) Amount of short-term capital gains		Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition
(b) The amount of income chargeable to tax under this head.					
(c) Tax liability on the chargeable sum under this head.					
(d) Justification of above tax liability.					
(e) Based on above at what rate tax is required to be deducted					
C. In case the payment is on account of Royalty, please indicate					
(a) Nature of Royalty payment					
(b) The amount of income chargeable to tax under this head.					
(c) Tax liability on the chargeable sum under this head.					
(d) Justification of above tax liability.					
(e) Based on above at what rate tax is required to be deducted					
D. In case the payment is on account of Fee for technical services (FTS), please indicate					
(a)Nature of Payment					
(b) The amount of income chargeable to tax under this head.					
(c) Tax liability on the chargeable sum under this head.					
(d) Justification of above tax liability					
(e) Based on above at what rate tax is required to be deducted					
E. In case of Interest income					
(a) Nature of interest income	Ī				

	(b) Please indicate	
	(i) Whether conditions of section 194LB are satisfied?	(Tick) Yes No
	(ii) Whether conditions of section 194LBA are satisfied?	(Tick) Yes No
	(iii) Whether conditions of section 194LC are satisfied?	(Tick) Yes No
	(iv) Whether conditions of section 194LD are satisfied?	(Tick) Yes No
	(v) Loan Registration Number (LRN) as given by Reserve Bank of India	
	(c) The amount of income chargeable to tax under this head.	
	(d) Tax liability on the chargeable sum under this head.	
	(e) Justification of above tax liability.	
	(f) Based on above at what rate tax is required to be deducted	
	F. In case of other payment not covered by items A to E, above	
	(a) Please specify the nature of payment	
	(b) The amount of income chargeable to tax under this head.	
	(c) Tax liability on the chargeable sum under this head.	
	(d) Justification of above tax liability.	
	(e) Based on above at what rate tax is required to be deducted	
5. Tax	xability under the Double Taxation Avo	oidance Agreement (DTAA)
(i)	Please specify relevant applicable DTAA	
(ii)	Whether copy of Tax Residency Certificate and Form 10F enclosed	(Tick) Yes No
(iii)	A. If the payment is on account of business income, please indicate:	
	(a) Whether such business income is liable to tax in India under the DTAA	(Tick) Yes No
	(b) If no, the reasons for the same	
	(c) If yes, the nature of permanent establishment in India	
	(d) The amount of income chargeable to tax under this head	
	(e) Tax liability on the chargeable sum under this head	
	(f) justification of above tax liability	
	(g) Based on above at what rate tax is required to be deducted	

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 15

B. In case the payment is on account of capital gains, please indicate:				
(a) Whether such capital gains are liable to tax in India under the DTAA	(Tick) Yes	No		
(b) If no, the reasons for the same				
(c) if yes, then provide				
(I) Nature of asset and its location if any				
(II) Amount of long-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition
(III) Amount of short-term capital gains	Date of sale of asset	Total sale consideration	Date of acquisition	Total cost of acquisition
(d) The amount of income chargeable to tax under this head.			<u> </u>	
(e) Tax liability on the chargeable sum under this head.				
(f) Justification of above tax liability.				
(g) Based on above at what rate tax is required to be deducted				
C. In case the payment is on account of Royalty, please indicate				
(a) Whether such royalty is liable to tax in India under the DTAA	(Tick) Yes	No		
(b) if no, provide reasons for the same along with the nature of payment				
(c) if yes, then state				
(i) Nature of Royalty paid or to be paid				
(ii) The amount of income chargeable to tax under this head.				
(iii) Tax liability on the chargeable sum under this head				
(iv) Justification of above tax liability				
(v) Based on above at what rate tax is required to be deducted				
D. In case the payment is on account of Fee for technical services (FTS), please indicate				
(a) Whether such fee for technical service is liable to tax in India under the DTAA	(Tick) Yes	No]	

(b) if FTS is not taxable in India under the DTAA, then state	
(i) nature of payment	
(ii) whether there is 'Make Available' clause in the treaty	(Tick) Yes No
(iii) if there is a claim for 'Make Available' clause, whether such clause in FTS article is sought to be included in the DTAA through Most Favoured Nation Clause?	(Tick) Yes No
(iv) if answer to (iii) above is yes, whether notification regarding 'Make Available' clause issued by Government of India	(Tick) Yes No
(v) If there is make available clause explain how that requirement is not satisfied	
(vi) If there is no make available clause explain how the payment is not FTS	
(c) if FTS is taxable in India under the DTAA, then state	
(i) Nature of FTS paid or to be paid	
(ii) The amount of income chargeable to tax under this head.	
(iii) Tax liability on the chargeable sum under this head	
(iv) Justification of above tax liability	
(v) Based on above at what rate tax is required to be deducted	
E. In case of Interest income	
(a) Whether such interest is liable to tax in India	(Tick) Yes No
(b) if no, give reasons along with nature of interest payment	
(c) if yes, then state,	
(I) Nature of interest income paid or to be paid	
(II) The amount of income chargeable to tax under this head.	
(III) Tax liability on the chargeable sum under this head	
(IV) Justification of above tax liability	
 (V) Based on above at what rate tax is required to be deducted	

	F. In case of other payment not covered by items A to E	
	(a) Please specify the nature of payment	
	(b) Whether taxable in India as per DTAA	(Tick) Yes No
	(c) If yes, specify relevant Article of DTAA and the rate of TDS in terms of relevant Article of the applicable DTAA	
	(d) the amount of income chargeable to tax under this head.	
	(e) Tax liability on the chargeable sum under this head	
	(f) Justification of above tax liability	
	(g) Based on above at what rate tax is required to be deducted	
	(h) If not taxable, please furnish brief reasons thereof, specifying relevant article of DTAA	
6.	List of Documents to be uploaded:	
(i)	Relevant documents such as contract for sale of goods and/or provisions for services (if any), computation of capital gains, share purchase agreement, bank payment, details of cost of acquisition, contract note (if any), share certificate (if any), etc.	
(ii)	Details of assessed/returned/estimated income of payee of preceding four previous years, if available	
(iii)	Computation of estimated income chargeable to tax and Tax Liability of the previous year.	
(iv)	Copy of Tax Residency Certificate and Form 10F	
(v)	Documents in support of claim of applicability of sections 194LB/194LBA/194LC/194LD	
(vi)	Any other documents you wish to furnish in support of your claim.	

VERIFICATION											
hereby declare that to the truly stated. I also decl	e best of my knowledge and are that I am making app	having PAN/Aadhaar number do belief what is stated above is correct, complete and elication in my capacity as of this application and verify it.									
Date:	Signature:										
Place:	Address:										

[Notification No. 18/2021 F. No. 370142/24/2019-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Subsection (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 175(E), dated the 12th March, 2021.

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 26th March, 2021

INCOME-TAX

G.S.R. 212(E).—In exercise of the powers conferred by clauses (i), (ii), (iii) and (iv) of first proviso to clause (23C) of section 10, ninth proviso to clause (23C) of section 10, sub-clauses (i) (ii), (iii), (iv), (v) and (vi) of clause (ac) of sub-section (1) of section 12A, sub-section (3) of section 12AB, first and fifth proviso to sub-section (1) of section 35, sub-section (1A) of section 35, clauses (i), (ii), (iii) and (iv) of first proviso to sub-section (5) of section 80G, third proviso to sub-section (5) of section 80G and clauses (viii) and (ix) of sub-section (5) of section 80G, 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 (6th Amendment) Rules, 2021.
 - (2) They shall come into force on the 1st day of April, 2021.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), for rule 2C, the following rule shall be substituted, namely: -
 - "2C. Application for the purpose of grant of approval of a fund or trust or institution or university or any hospital or other medical institution under clause (i) or clause (ii) or clause (iii) or clause (iv) of first proviso to clause (23C) of Section 10. (1)An application under clause (i) or clause (ii) or clause (iii) or clause (iv) of first proviso to clause (23C) of section 10 for the grant of approval of a fund or trust or institution, or university or other educational institution or any hospital or other medical institution (hereinafter referred to as 'the applicant') shall be made in the following Form, namely:-
 - (i) Form No. 10A in case of application under clause (i) or clause (iv) of first proviso to clause (23C) of section 10 to the Principal Commissioner or Commissioner authorised by the Board; or
 - (ii) Form No. 10AB in case of application under clause (ii) or clause (iii) of first proviso to clause (23C) of section 10 to the Principal Commissioner or Commissioner under the said proviso.
 - (2) The application under sub-rule (1) shall be accompanied by the following documents, as required by Form Nos. 10A or 10AB, as the case may be, namely:
 - (a) where the applicant is created or established, under an instrument, self-certified copy of such instrument creating or establishing the applicant;
 - (b) where the applicant is created or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;
 - (c) self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
 - (d) self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
 - (e) self-certified copy of existing order granting approval under clause (23C) of section 10;
 - (f) self-certified copy of order of rejection of application for grant of approval under clause (23C) of section 10, if any;
 - (g) where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
 - (h) where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years

immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;

- (i) where the income of the applicant includes profits and gains of business as per the provisions of sub-section (4A) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;
- (j) note on the activities of the applicant.
- (3) Form Nos. 10A or 10AB, as the case may be, shall be furnished electronically,
 - (i) under digital signature, if the return of income is required to be furnished under digital signature;
 - (ii) through electronic verification code in a case not covered under clause (i).
- (4) Form Nos. 10A or 10AB, as the case may be, shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.
- (5) On receipt of an application in Form No. 10A, the Principal Commissioner or Commissioner, authorised by the Board shall pass an order in writing granting approval under clause (i) or (iii) of the second proviso read with the ninth proviso to clause (23C) of section 10 in Form No. 10AC and issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per clause (i) of the sub-rule (1).
- (6) If, at any point of time, it is noticed that Form No. 10A has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rules (1) or (2) or by not complying with the requirements of sub-rules (3) or (4), the Principal Commissioner or Commissioner, as referred to in sub-rule (5), after giving an opportunity of being heard, may cancel the approval granted in Form No. 10AC and Unique Registration Number(URN) issued under sub-rule (5), and such approval in Form No.10AC or such Unique Registration Number (URN) shall be deemed to have never been granted or issued.
- (7) In case of an application made under clause (iv) of first proviso to clause (23C) of section 10 during previous year beginning on 1^{st} day of April, 2021, the provisional approval shall be effective from the assessment year beginning on 1^{st} day of April, 2022.
- (8) In case of an application made in Form 10AB under clause (ii) of the sub-rule (1), the order of approval or rejection or cancellation under second proviso read with the ninth proviso to clause (23C) of section 10 shall be in form 10AD and in case if the approval is granted, sixteen digit alphanumeric number Unique Registration Number (URN) shall be issued, by the Principal Commissioner or Commissioner referred to in second proviso to clause (23C) of section 10.
- (9) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:
 - (i) lay down the form, data structure, standards and procedure of:
 - (a) furnishing and verification of Form Nos. 10A or 10AB, as the case may be;
 - (b) passing the order under second proviso to clause (23C) of section 10.
 - (ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the form so furnished or the order so passed.".
- (3) In the principal rules, in rule 5C,-
 - (a) In sub-rule (1),-
 - (A) in clause (i), for the words, figures and letters "duplicate in Form No. 3CF-I", the words, figure and letters "Form No. 3CF" shall be substituted;
 - (B) in clause (ii), for the words, figures and letters "duplicate in Form No. 3CF-II", the words, figure and letters "Form No. 3CF" shall be substituted;

- (b) after sub-rule (1), the following sub-rules shall be inserted, namely:-
 - "(1A) Form No. 3CF shall be furnished electronically,
 - (i) under digital signature, if the return of income is required to be furnished under digital signature;
 - (ii) through electronic verification code in a case not covered under clause (i).
 - (1B) Form No. 3CF shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.
 - (1C) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:
 - (i) lay down the form, data structure, standards and procedure of furnishing and verification of Form No. 3CF;
 - (ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said application made.";
- (c) In sub-rule (2), for the figures and letters "3CF-I", the figure and letters "3CF" shall be substituted;
- (d) In sub-rule (3), for the figures, letters and words "3CF-I or, as the case may be, Form No. 3CF-II", the figure and letters "3CF" shall be substituted;
- (e) In sub-rule (5), for the figures, letters and words "3CF-I or Form No. 3CF-II", the figure and letters "3CF" shall be substituted.
- (4) In the principal rules, after rule 5C, the following rule shall be inserted, namely: -
 - "5CA Intimation under Fifth Proviso to sub-section (1) of section 35. (1). An intimation under fifth proviso to sub-section (1) of section 35 by a research association, university, college or other institution referred to in clause (ii) or clause (iii) or the company referred to in clause (iia) of said sub-section (hereinafter referred to as 'the applicant') shall be made in Form No.10A to the Principal Commissioner of Commissioner authorised by the Board.
 - (2) The application under sub-rule (1) shall be accompanied by the following documents, as required by Form No.10A, namely:—
 - (a) where the applicant is created or established under an instrument, self-certified copy of the instrument:
 - (b) where the applicant created or established otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;
 - (c) self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
 - (d) self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the applicant is registered under such Act;
 - (e) self-certified copy of existing Notification granting approval under section 35.
 - (3) Form No. 10A shall be furnished electronically,
 - (i) under digital signature, if the return of income is required to be furnished under digital signature;
 - (ii) through electronic verification code in a case not covered under clause (i).
 - (4) Form No. 10A shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.
 - (5) On receipt of an application in Form No. 10A, the Principal Commissioner or Commissioner, authorised by the Board shall issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per sub-rule (1).
 - (6) If, at any point of time, it is noticed that Form No.10A has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rules (1) or (2) or by not complying with the requirements of sub- rules (3) or (4), the

Principal Commissioner or Commissioner, after giving an opportunity of being heard, may cancel the Unique Registration Number (URN) issued under sub-rule (5) and such Unique Registration Number (URN) shall be deemed to have never been issued.

- (7) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:
 - (i)lay down the data structure, standards and procedure of furnishing and verification of Form No. 10A; and
 - (ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished.".
- (5) In the principal rules, in rule 5F, in sub-rule (2),-
 - (i) in clause (a), for the words, figures and letters "duplicate in Form No. 3CF-III", the words, figure and letters "Form No. 3CF" shall be substituted;
 - (ii) after clause (a) the following clauses shall be inserted, namely:-
 - "(aa) Form No. 3CF shall be furnished electronically,
 - (i) under digital signature, if the return of income is required to be furnished under digital signature;
 - (ii) through electronic verification code in a case not covered under clause (i).
 - (ab) Form No. 3CF shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.
 - (ac) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:
 - (i) lay down the form, data structure, standards and procedure of furnishing and verification of Form No.3CF;
 - (ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said application made.".
 - (iii) in clause (b) for the figures and letters "3CF-III", the figure and letters "3CF" shall be substituted;
 - (iv) in clause (d), for the figures and letters "3CF-III" the figure and letters "3CF" shall be substituted.
 - (6) In the principal rules, for rule 11AA, the following rule shall be substituted, namely: -
 - "11AA. Requirement for approval of institution of fund under clause (vi) of sub-section (5) of section 80G. (1) An application for approval under clause (vi) of sub-section (5) of section 80G, the institution or fund (hereinafter referred to as 'the applicant') shall be made in the following Form, namely:-
 - (a) Form No. 10A in case of application under clause (i) or clause (iv) of first proviso to subsection (5) of section 80G to the Principal Commissioner or Commissioner authorised by the Board; or
 - (b) Form No. 10AB in case of application under clause (ii) or clause (ii) of first proviso to subsection (5) of section 80G to the Principal Commissioner or Commissioner authorised under the said proviso.
 - (2) The application under sub-rule (1) shall be accompanied by the following documents, as required by Form Nos. 10A or 10AB, as the case may be, namely:—
 - (a) where the applicant is created, or established, under an instrument, self-certified copy of the instrument;
 - (b) where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;

- (c) self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
- (d) self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010(42 of 2010), if the applicant is registered under such Act;
- (e) self-certified copy of existing order granting registration under clause (vi) of subsection (5) of section 80G;
- (f) self-certified copy of order of rejection of application for grant of approval under clause (vi) of sub-section (5) of section 80G, if any;
- (g) where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
- (h) note on the activities of the applicant.
- (3) Form Nos. 10A or 10AB, as the case may be, shall be furnished electronically,
 - under digital signature, if the return of income is required to be furnished under digital signature;
 - (ii) through electronic verification code in a case not covered under clause (i).
- (4) Form Nos. 10A or 10AB, as the case may be, shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.
- (5) On receipt of an application in Form No.10A, the Principal Commissioner or Commissioner, authorised by the Board shall pass an order in writing granting approval under clause (i) or (iii) of the second proviso read with third proviso of sub-section (5) of section 80G in form 10AC and issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per clause (a) of the sub-rule (1).
- (6) If, at any point of time, it is noticed that form 10A has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rule (1) or (2) or by not complying with the requirements of sub-rule (3) or (4), the Principal Commissioner or Commissioner, as referred to in sub-rule (5), after giving an opportunity of being heard, may cancel the approval granted in Form No. 10AC and Unique Registration Number (URN), issued under sub-rule (5), and such approval or such Unique Registration Number (URN) shall be deemed to have never been granted or issued.
- (7) In case of an application made under clause (iv) of first proviso to sub-section(5) of section 80G, the provisional approval shall be effective from date of order, as referred to in sub- rule (5).
- (8) In case of an application made in Form No. 10AB under clause (ii) of the sub-rule (1), the order of approval or rejection or cancellation under second proviso to sub-section (5) of section 80G shall be in Form No. 10AD and in case if the approval is granted, sixteen digit alphanumeric number Unique Registration Number (URN) shall be issued, by the Principal Commissioner or Commissioner referred to in second proviso to sub-section (5) of section 80G.
- (9) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:
 - (i) lay down the data structure, standards and procedure of,-
 - (a) furnishing and verification of Form Nos. 10A or 10AB, as the case may be;
 - (b) passing the order under second proviso to sub-section (5) of section 80G.
 - (ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said application made or order so passed as the case may be.".

- (7) In the principal rules, for rule 17A, the following rule shall be substituted, namely:-
 - "17A Application for registration of charitable or religious trusts etc. (1). An application under subclause (i) or sub-clause(ii) or sub-clause(iii) or sub-clause(iv) or sub-clause(v) or sub-clause(vi) of clause (ac)of sub-section (1) of section 12A for registration of a charitable or religious trust or institution (hereinafter referred to as 'the applicant') shall be made in the following Form, namely:-
 - (i) Form No. 10A in case of application under sub-clause (i) or (vi) of clause (ac)of sub-section (1) of section 12A to the Principal Commissioner or Commissioner authorised by the Board; or
 - (ii) Form No. 10AB in case of application under sub-clause (ii) or (iii) or (iv) or (v) of clause (ac)of sub-section (1) of section 12A to the Principal Commissioner or Commissioner under the said clause.
 - (2) The application under sub-rule (1) shall be accompanied by the following documents, as required by Form Nos.10A or 10AB, as the case may be, namely:—
 - (a) where the applicant is created, or established, under an instrument, self-certified copy of such instrument creating or establishing the applicant;
 - (b) where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;
 - (c) self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
 - (d) self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010(42 of 2010), if the applicant is registered under such Act;
 - (e) self-certified copy of existing order granting registration under section 12A or section 12AA or section 12AB, as the case may be;
 - (f) self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AB, as the case may be, if any;
 - (g) where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
 - (h) where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;
 - (i) where the income of the applicant includes profits and gains of business as per the provisions of sub-section (4A) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period;
 - (j) self-certified copy of the documents evidencing adoption or modification of the objects;
 - (k) note on the activities of the applicant.
 - (3) Form Nos. 10A or 10AB, as the case may be, shall be furnished electronically, —

- (i) under digital signature, if the return of income is required to be furnished under digital signature;
- (ii) through electronic verification code in a case not covered under clause (i).
- (4) Form Nos. 10A or 10AB, as the case may be, shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the applicant.
- (5) On receipt of an application in Form No. 10A, the Principal Commissioner or Commissioner, authorised by the Board shall pass an order in writing granting registration under clause (a), or clause (c), of sub-section (1) of section 12AB read with sub-section (3) of the said section in Form No.10AC and issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per clause (i) of the sub-rule (1).
- (6) If, at any point of time, it is noticed that Form No. 10A has not been duly filled in by not providing, fully or partly, or by providing false or incorrect information or documents required to be provided under sub-rules (1) or (2) or by not complying with the requirements of sub-rules (3) or (4), the Principal Commissioner or Commissioner, as referred to in sub-rule (5), after giving an opportunity of being heard, may cancel the registration in Form No. 10AC and Unique Registration Number (URN), issued under sub-rule (5), and such registration or such Unique Registration Number (URN) shall be deemed to have never been granted or issued.
- (7) In case of an application made under sub-clause (vi) of clause (ac) of sub-section (1) of section 12A during previous year beginning on 1st day of April, 2021, the provisional registration shall be effective from the assessment year beginning on 1st day of April, 2022.
- (8) In case of an application made in Form No. 10AB under clause (ii) of the sub-rule (1), the order of registration or rejection or cancellation of registration under sub-clause (ii) of clause (b) of sub-section (1) of section 12AB shall be in Form No.10AD and in case if the registration is granted, sixteen digit alphanumeric number Unique Registration Number (URN)shall be issued by the Principal Commissioner or Commissioner referred to in of sub-section (1) of section 12AB.
- (9) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall:
 - (i) lay down the form, data structure, standards and procedure of,-
 - (a) furnishing and verification of Form Nos. 10A or 10AB, as the case may be;
 - (b) passing the order under clause (a), sub-clause (ii) of clause (b) and clause (c) of sub-section (1) of section 12AB.
 - (ii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said application made or order so passed as the case may be.".
- (8) In the principal rules, after rule 18AAAAA, the following rule shall be inserted, namely: -
 - "18AB. Furnishing of Statement of particulars and certificate under clause (viii) and clause (ix) of sub-section (5) of section 80G or under sub-section (1A) of section 35. (1) For the purpose of clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35, the prescribed authority shall be the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) as the case may be.
 - (2) Statement of particulars required to be furnished by any research association, university, college or other institution or company or fund (hereinafter referred to as reporting person) under clause (viii) of sub-section (5) of section 80G or under clause (i) to sub-section (1A) of section 35 shall be furnished in respect of each financial year, beginning with the financial year 2021-2022, in Form No. 10BD and shall be verified in the manner indicated therein.

- (3) The reporting person, referred to in sub-rule (2), shall, while aggregating the amounts for determining the sums received for reporting in respect of any person,
 - (i) take into account all the donations of the same nature paid by that person during the financial year; and
 - (ii) proportionately attribute the value of the donation or the aggregated value of all the donations to all the persons, in a case where the donation is recorded in the name of more than one person and where no proportion is specified by the donors, attribute equally to all the donors.
- (4) Form No. 10BD, shall be furnished electronically,—
 - (i) under digital signature, if the return of income is required to be furnished under digital signature;
 - (ii) through electronic verification code in a case not covered under clause (i).
- (5) Form No. 10BD shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.
- (6) The reporting person shall furnish the certificate as referred to in clause (ix) of sub-section (5) of section 80G or in clause (ii) to sub-section (1A) to section 35, to the donor in Form No. 10 BE specifying the amount of donation received during financial year from such donor, beginning with the financial year 2021-2022.
- (7) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall -
 - (i) lay down the,,-
 - (a) data structure, standards and procedure of furnishing and verification of Form No. 10BD, single or multiple;
 - (b) the procedure to submit correction statement for rectification of any mistake or to add, delete or update the information furnished in Form No. 10BD; and
 - (c) the procedure, formats and standards for the purposes of generation and download of certificates in Form No. 10BE
 - (ii) be responsible for,-
 - (a) formulating and implementing appropriate security, archival and retrieval policies in relation to the Form No.10BD so furnished; and
 - (b) the day-to-day administration in relation to the generation and download of certificates in Form No. 10BE, from the web portal specified by him or the person authorised by him.
- (8) The certificate referred to in sub-rule (6) is required to be furnished to the donor on or before the 31stMay, immediately following the financial year in which the donation is received.
- (9) Form No. 10BD referred to in sub-rule (1) shall be furnished on or before the 31stMay, immediately following the financial year in which the donation is received.".
- (9) In the principal rules in the APPENDIX II, -
- (i) For Form Nos. 3CF-I, 3CF-II and 3CF-III, the following Form shall be substituted, namely: -

"FORM NO. 3CF (See rules 5C, 5D, 5E and 5F)

					Арри	cation	ior i	registrat	ion or a	app.	rovai						
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Details of key persons		S.No.	Name	Relation	sharel in c	ntage of holding ase of cholder	g Identification Number				ID code Ad				obile nber	E-mail addres	
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Det		S.No.	Name	Unique Identifi Number	cation	ID c	ode			A	ddress				centage ficial o	of wnershi	p
	7	Details of applicant	laboratory	/research facilit	y/ univer	sity/co	lleg	e/other	institut	ion	being man	aged/co	ontrolle	ed/adm	inistere	d/owned	l by the
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S																	
al detail	8	If applie	cant has an	y income in the	nature of	profits	s and	d gains	of busi	nes	s, then prov	ide the	follow	ing de	tails		
Operational details		Whether the business is incidental to the attainment of the objectives of the trust or institution?									Address of the busine		Whether separa				
				Yes/No											Yes/No	1	
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	14	Details of research projects undertaken during previous three years:														
Details of research Projects		S. No. (i)	No. of the Project Investig			Association of Investigators with Applicant Organisation (iv)		Duration of Project From (dd/mm/yyy To (dd/mm/yyy		case ongoi	tted ct in of of ct)	amount paid to other R&D institution		Date of initiation of Project (viii)		rrent tus of Project ix)
Details of research	15	S.	ails of research articles/ papers published in an article of the Publication * Name of authors with Applicant organisation				Name Journs of the Numb			nal/ international Research Journal Reference (pISSN/ I/ ISBN) Journal Indexing details			Da pul	uring previou ate/Month of blication ol./No./Year)	No tin as of	e years: b. of nes cited on date the plication
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Details of Patent or other similar rights		right has been applied/granted with the Applicant organisation rights when applied granted and date/Cop Right Number						Rights application Number and date/Copy		If commercialised or implemented, then by whom	fro Ri da	rnings m Copy ghts till te of plication s.)				
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3,	17	D	etails c	of semina	rs, confe	rences, wo	orksho	ps, traini	ng courses	, etc co	onducted by t	he Assoc	ciation	during t	he prev	ious tl	hree year	s:
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etc.	10	Details of programme of research projects to be undertaken during the forthcoming years:																
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Educational Activities etc			S. No. Details of Courses offer (A)					es offere	d	f student courses (A)								
	20	Has	return	of incom	ne been fi	led for the	e last a	issessmei	nt year for	which	the due date	has expir	red		7	Yes	No	
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and 1	23	Lon	o term	liahiliti	25								Other 1	iahilitia	·s			
ssets	دے	3 Long term liabilities					24				Other liabilities							
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	27	Investme	ents/deposits ma	de into one or	r more of the	forms or 1	nodes spe	ecified	in sub-section	on (5) o	f secti	on					
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9	30		Please provide the following expenditure details for three previous years immediately preceding the previous year in which application is made: S.No. Previous Amount applied for Amount applied for Total Application Amount accumulate Amount accumulate														
Expenditure		S.No.	Previous year	Amount ap Scientific/So Science/Stat Research	ocial	Amount non-Res activities	earch	or	Total App	lication		Amount accumulated for objects of the Association					
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	2	2. Details of investment made by persons having substantial interest in the association as referred to in section 13(3) Provide the nominal value of investment in Rs.															
			Person		hares (In Rs)		Securi	ty (In F	Rs)	Any Rs)	other	property (In	n				
erson	3	in co	Whether any part of the income or any property of the association was used or applied, in a manner which results directly or indi in conferring any benefit, amenity or perquisite (whether converted into money or not) on any interested person. Yes No														
Benefit to interested person	4	I. If yes	above, specify v	value of the be	nefit in Rs.												
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ıe	5.	Amou	ıt deemed	l to be inc	ome of th	e associa	tion by v	rirtue of	section 1	1(3), as a	applicabl	e by the first proviso to section 10(21).
Incon												
Deemed Income				1	1	•	l		1	II.	•	-
Certi	fied th	hat the at	ove info	mation is	true to th	e best of	my knov	vledge aı	nd belief.			
Date		ess										Signature Designation

Instructions to fill Form No. 3CF

- 1. The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- 2. In row 2 the following codes to be provided:

Nature of organisation	Code
Research association as under sub-clause (ii) of sub-section (1) of section 35	1
University, College or other institution as under sub-clause (ii) of sub-section (1) of section 35	2
Research association as under sub-clause (iii) of sub-section (1) of section 35	3
University, College or other institution as under sub-clause (iii) of sub-section (1) of section 35	4
Company as under sub-clause (iia) of sub-section (1) of section 35	5

- 3. Row number 3(b), 3(c) and 3(d) are required to be filled only when the answer to question in row number 3(a) is yes.
- 4. Answer to question in row number 4 should be yes, if the applicant is registered under Income-tax Act or with Darpan portal or under FCRA 2010 (42 of 2010),. Row number 4(a) to 4(e) are required to be filled, if the answer to question in row number 4 is yes. Incorporation/Creation/Registration details provided in row number 3(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Law	Mandatory/ Non- mandatory	Registration No.	Date of Registration No.	Authority granting registration	Date from which registration is effective	
Registration u/s 12A/AA/AB of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective	
Approval u/s 10(23C) of Income-tax Act, 1961	Mandatory, if approved	Number of Order granting approval is to be provided	Date of Approval	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective	
Approved as a Scientific and Industrial Research Organization by DSIR	Mandatory, if registered	Number of Order granting approval is to be provided	Date of Approval	DSIR	First date of the previous year from which the registration is effective	
Registration u/s 35 of Income-tax Act, 1961	Income-tax Act, registered		Date of Notification	Central Government	First date of the previous year from which the Notification is effective	
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective	

Registration number with Darpan portal of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income-tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

- 5. For row number 6a, column "Relation", one or more of the following shall be selected:
 - Author
 - b. Founder
 - c. Settlor
 - d. Trustee
 - e. Members of society
 - f. Members of the Governing Council
 - Director
 - h. Shareholders holding 5% or more of shareholding
 - i. Members of the Governing Council
 - j. Office Bearer (s)
- 6. In row 6a, 6b and 7 in the column, unique identification number, the following should be filled:
 - a. If PAN or Aadhaar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhaar Number	2

b. If neither PAN or Aadhaar is available, one of the following should be filled:

,,,,	
Type of Identification	Code
Taxpayer Identification Number of the country	3
where the person resides;	
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

- 7. Row 13 is applicable for code 1, 3 and 5 in row 2. For description of equipment one of the following options should be selected:
 - i. Plant and Machinery
 - ii. Land and Building
 - iii. Other assets
- 8. In row 14, 15 and 16(a), 16(b), 16(c), 16(d), 16(e), 16(f) for association with Applicant Organisation, one of the following options should be selected:
 - i. Principal Officer
 - ii. Director
 - iii. Employee
 - iv. Members of the Governing Council
 - v. Office Bearer (s)
 - vi. Others
- 9. In row 14 for current status of project, one of the following should be selected:
 - i. Ongoing
 - ii. Completed
- 10. In row 15 details of only original research articles to be submitted. No details of case study/ reviews/ editorial/ letter to editor/ etc. to be submitted.
- 11. Row 19 to be filled if code 2 or code 4 selected in row 2.

- 12. The following documents are required to be attached:
 - where the applicant is constituted under an instrument, self-certified copy of the instrument;
 - where the applicant is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant;
 - self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
 - where past registration under section 35 rejected then copy of order of rejection (if answer to 5 is yes)
 - self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010, if the applicant is registered under such Act;
 - self-certified copy of existing Notification granting approval under section 35;
 - a comprehensive note on research activities of the applicant;
 - self-certified copy of audited annual accounts of the applicant for the last three years;
 - self-certified copy of Donors, along with their names, complete postal address and the amount paid by each of them
 to the applicant during last three years. Mention PAN or aadhar of donors paying the sums in excess of fifty
 thousand rupees in any of the three financial years;
 - note on research activities undertaken by the applicant.

Instructions to fill Annexure in case claiming exemption 10 (21)

- $1. \hspace{0.5cm} \text{In row 2 in "Person" one of the following should be selected:} \\$
 - a. Founder of applicant
 - b. Any person who has made contribution exceeding rupees one lakh to the applicant
 - c. Any member of a Hindu undivided family (HUF) where the HUF is a founder
 - d. The manager (by whatever name called) of the applicant
 - e. A relative of the founder, member of the manager
 - f. Any concern in which any of the persons referred to in a-e have a substantial interest.
- 2. In row 4 if any benefit has been specified provide a detailed statement of the nature of the benefit, amenity or perquisite."

(ii) For the Form No. 10A, the following Form shall be substituted, namely: -

"FORM NO. 10A (See rule 2C or 5CA or 11AA or 17A)

Application for registration or provisional registration or intimation or approval or provisional approval

	1	PAN	A B C D E 1 2 3 4 F				
	2.	Section Code					
Incorporation/constitution details	3	Nature of activities	Charitable Religious Religious cum charitable				
	4	Type of constitution	Trust Society Company Others				
	4a	Whether the applicant is established under an instrument?	Yes No D				
tion/	4b	Date of Incorporation/Creation/Registration					
corpora	4c	Registration or Incorporation Number					
Inc	4d	Authority Granting Registration/Incorporation					
	5	Objects of the applicant					
	6	Whether the trust deed contains clause that the trust is irrevocable?	Yes No				
	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes No				
	7a	Relevant Law/Portal					
ions	7b	Registration No.					
Other registrations	7c	Date of Registration					
r reg	7d	Authority granting registration					
Othe	7e	Date from which registration is effective					
	8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes No				
	8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes No				
D	9a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) as on the date of application:					

		S.No	Name	Relatio	share in c share	entage of holding ase of cholder	Iden N	Unique tification Tumber	n	ID code	Addres		Mobile number	E-mai addres	ss
	9b				entioned in ro or more) of su						e followi	ng de	etails of the	natural	persons
		S.No	Name	Unique Identifica Number	tion	ID code	e		Ado	dress			Percentage beneficial		ip
	10	expired			for the last as									No	
ies	11	Corpus	115 111 10 W 1	to be provid			12	Funds/reserves and surplus other than corpus							
Assets and liabilities	13	Long terr	n liabilities			14	Other liabilities								
ssets and	15	Land and Building							Other fixed assets						
1	17	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11													
	18	Investments/deposits other than mentioned in row number 17 above													
	19	Other ass	ets												
uils	20	Income r	eceived in	three previ	ous years imi	nediately	preced	ling the	previ	ous year in	which a	pplica	ation is ma	de:	
Income details		Year	Grants re Central of Governm		unde	nts receive or Corpora oonsibility	ite Soc	from Companies Social Other Specific Grants				Other income	То	tal	
	21a	Whathart	the fund or	the instituti	on has incurre	d ony ovn	anditu	ro of roli	aious	noturo	Yes		☐ No	<u> </u>	
Religious activities	21b	If yes, ple		e the follow	ing details for						ding the	previ	ous year ir	which	
Reli _y activ		S.No. Previous year Total Income					Expenditure of Religious Policy Nature			Percentage to Total Income					
I,son/daughter of,hereby declare that the details given in the form are true and correct to the best of my knowledge and belief. I undertake to communicate forth with any alteration in the terms of the trust/society/non profit company, or in the rules governing the Institution ,made at any time hereafter.I further declare that I am filing this form in my capacity as(designation)having Permanent Account Number (PAN)and that I am competent to file this form and verify it.															

Date Instructions to fill Form No. 10A

Signature

- 1. The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- 2. Application for registration under section 12A/80G/10(23C) select one of the following code in row 2

1	Sub clause (i) of clause (ac) of sub -section (1) of section 12A	01
2	Sub clause (vi) of clause (ac) of sub-section (1) of section 12A	02
3	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	03
4	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	04
5	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	05
6	Clause (i), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	06
7	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	07
8	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	08
9	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered	09

	under sub-clause (vi) of clause (23C) of section 10)	
10	Clause (iv) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	10
11	Clause (i) of first proviso to sub-section (5) of section 80G	11
12	Clause (iv) of first proviso to sub-section (5) of section 80G	12

Application for intimation under Fifth proviso to sub-section (1) of section 35, select one of the following code in row 2:

Sr.no	Category	Relevant	Section Code	
		Clause(ii)	Scientific Research	13
1.	Research Association	C1(:::)	Social Science Research	14
		Clause(iii)	Statistical Research	15
	Linivagaity, college on	Clause(ii)	Scientific Research	16
2.	University, college or other institution	Clause(iii)	Social Science Research	17
	other institution	Clause(III)	Statistical Research	18
3.	Company	Clause(iia)	Scientific Research	19

- 3. If applicant selects code 11 or 12 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- 4. If applicant selects code 13-19 in row 2 then row 3 (nature of activities) and row 5 (objects) shall not be filled.
- 5. Row number 4(b), 4(c) and 4(d) are required to be filled only when the answer to question in row number 4(a) is yes.
- 6. For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:

(i)	Religious
(ii)	Relief of poor
(iii)	Education
(iv)	Medical relief
(v)	Yoga
(vi)	Preservation of Environment (including watersheds, forests and wildlife)
(vii)	Preservation of Monuments or Places or Objects of Artistic or Historic interest
(viii)	Advancement of any other objects of general public utility

7. Answer to question in row number 7 should be yes, if the applicant is registered with Darpan portal or under FCRA 2010. Row number 7(a) to 7(e) are required to be filled, if the answer to question in row number 7 is yes. Incorporation/Creation/Registration details provided in row number 4(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

Relevant Law/Portal	To be enabled when the following codes are selected in row 2	Mandatory/Non- mandatory	Registration No.	Date of Registration	Authority granting registration	Date from which registration is effective
Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961	03 or 04 or 05 or 06	Mandatory	Number of Order granting approval	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the approval is effective
Registration u/s 10(46) of Income- tax Act, 1961	01-19	Mandatory if notified under section 10(46)	Number of Notification by the Central Government	Date of Notification	Central Government	Date from which such Notification is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	01	Mandatory	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	13-19	Mandatory	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective

Registration u/s 80G of Income- tax Act, 1961	11	Mandatory	Number of Order granting registration	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	Date from which such registration is effective
FCRA, 2010	01-19	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration number with Darpan portal of Niti Aayog	01-19	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	01-19	Mandatory if applicant has any other registration under the Income- tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

- 8. For row number 9a, column "Relation", one or more of the following shall be selected:
 - a. Author
 - b. Founder
 - c. Settlor
 - d. Trustee
 - e. Members of society
 - f. Members of the Governing Council
 - g. Director
 - h. Shareholders holding 5% or more of shareholding
 - i. Office Bearer (s)
- 9. In row 9a and 9b, in the column, unique identification number, the following should be filled:
 - a. If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhar Number	2

b. If neither PAN or Aadhar is available, one of the following should be filled:

	E
Type of Identification	Code
Taxpayer Identification Number of the country	3
where the person resides;	
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

- 10. Row number 11 to 20 are required to be filled if:
- (a) If applicant selects code 02 or 07/08/09/10 or 12 in row 2; or
- (b) If applicant selects code 01, 03/04/05/06 or 11 and option "no" is selected in row no 10.
- 11. If applicant selects code 12 in row 2 then row number 21a and 21b are to be filled.
- 12. The following documents are required to be attached:

Section code	Documents required to be attached
01	 where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; where the applicant is created, or is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the applicant; self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be; self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act; self-certified copy of existing order granting registration under section 12A or section 12AA or section 12AB, as the case may be. where the applicant has been in existence during any year or years prior to the financial year in which

	institu	tion relating to such prior year or years (not being more than three years immediately preceding
	the ye	ar in which the said application is made) for which such accounts have been made up(to be led if answer to row 10 is "No").
02	 where instrur 	the applicant is created, or is established, under an instrument, self-certified copy of the
		the applicant is created, is established, otherwise than under an instrument, self-certified copy of
		cument evidencing the creation or establishment of the applicant; ertified copy of registration with Registrar of Companies or Registrar of Firms and Societies or
		rar of Public Trusts, as the case may be;
		ertified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the ant is registered under such Act;
	• where	the applicant has been in existence during any year or years prior to the financial year in which
		plication for registration is made, self certified copies of the annual accounts of the trust or tion relating to such prior year or years (not being more than three years immediately preceding
	the year	ar in which the said application is made) for which such accounts have been made up;
		a business undertaking is held by the applicant as per the provisions of sub-section (4) of section I the applicant has been in existence during any year or years prior to the financial year in which
		plication for registration is made, self-certified copies of the annual accounts of such business aking relating to such prior year or years (not being more than three years immediately preceding
	the year	ar in which the said application is made) for which such accounts have been made up and self-
		ed copy of the report of audit as per the provisions of section 44AB for such period; ertified copy of order of rejection of application for grant of registration under section 12A or
	section	n 12AA or section 12AB, as the case may be, if any;
03/04/05/06	 where instrur 	the applicant is created, or is established, under an instrument, self-certified copy of the ment;
	where	the applicant is created, or is established, otherwise than under an instrument, self-certified copy
	 self-ce 	document evidencing the creation or establishment of the applicant; retified copy of registration with Registrar of Companies or Registrar of Firms and Societies or
	_	rar of Public Trusts, as the case may be; ertified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the
	applica	ant is registered under such Act;
	self-ce tax Ac	prtified copy of existing order granting registration under clause (23C) of section 10 of the Incomett.
		the applicant has been in existence during any year or years prior to the financial year in which plication for registration is made, self-certified copies of the annual accounts of the applicant
	relatin	g to such prior year or years (not being more than three years immediately preceding the year in
		the said application is made) for which such accounts have been made up (to be provided if r to row 10 is "No").
07/08/09/10	• where	the applicant is created, is established, under an instrument, self-certified copy of the instrument;
		the applicant is created, is established, otherwise than under an instrument, self-certified copy of cument evidencing the creation, or establishment of the applicant;
		ertified copy of registration with Registrar of Companies or Registrar of Firms and Societies or rar of Public Trusts, as the case may be;
	 self-ce 	ertified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the ant is registered under such Act;
	• where	the applicant has been in existence during any year or years prior to the financial year in which
		plication for registration is made, self-certified copies of the annual accounts of the applicant g to such prior year or years (not being more than three years immediately preceding the year in
	which	the said application is made) for which such accounts have been made up;
	 self-ce any; 	prtified copy of order of rejection of application for grant of registration under section 10(23C), if
11	where instrur	the applicant is created, or is established, under an instrument, self-certified copy of the
	where	the applicant is created, or established, otherwise than under an instrument, self-certified copy of
		cument evidencing the creation, or establishment of the applicant6; ertified copy of registration with Registrar of Companies or Registrar of Firms and Societies or
	Regist	rar of Public Trusts, as the case may be;
		ertified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010), if the ant is registered under such Act;
		ertified copy of existing order granting registration under section 80G of the Income-tax Act. the applicant has been in existence during any year or years prior to the financial year in which
	the ap	plication for registration is made, self-certified copies of the annual accounts of the applicant
		g to such prior year or years (not being more than three years immediately preceding the year in the said application is made) for which such accounts have been made up (to be provided if
12	answe	r to row 10 is "No").
12	 where instrur 	the applicant is created, or is established, under an instrument, self-certified copy of the ment;
		the trust is created, or the institution is established, otherwise than under an instrument, self-
		ed copy of the document evidencing the creation of the trust, or establishment of the institution; entified copy of registration with Registrar of Companies or Registrar of Firms and Societies or
		rar of Public Trusts, as the case may be; ertified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the
	applica	ant is registered under such Act;
		the applicant or the institution has been in existence during any year or years prior to the financial which the application for registration is made, self certified copies of the annual accounts of the
L	J C 11	TI

	applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
	 self-certified copy of order of rejection of application for grant of registration under section 80G, if any;
13-19	 where the reporting person is constituted under an instrument, self-certified copy of the instrument;
	 where the reporting person is constituted otherwise than under an instrument, self-certified copy of the document evidencing the creation, or establishment of the reporting person;
	 self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts or other registration document, as the case may be;
	 self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
	 self-certified copy of existing Notification granting approval under section 35.
	,

(iii) after Form No. 10AA the following Forms shall be inserted, namely: -

"FORM NO. 10AB (See rule 2C or 11AA or 17A) Application for registration or approv

		Application for registr	ation of approval				
	1	PAN	A B C D E 1 2 3 4 F				
	2.	Section Code					
etails	3	Nature of activities	Charitable Religious Religious cum charitable				
ation de	4	Type of constitution	Trust				
constit	4a	Whether the applicant is established under an instrument?	Yes No No				
tion/	4b	Date of Incorporation/Creation/Registration					
Incorporation/constitution details	4c	Registration or Incorporation Number					
Inc	4d	Authority Granting Registration/Incorporation					
	5	Objects of the applicant					
	6	Whether the trust deed contains clause that the trust is irrevocable?	Yes No				
	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes No				
	7a	Relevant Law/Portal					
ons	7b	Registration No.					
Other registrations	7c	Date of Registration					
r reg	7d	Authority granting registration					
Othe	7e	Date from which registration is effective					
	8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes No				
	8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes No				
	9a	Details of all the Author (s)/ Founder (s)/ Settlor (s)/Tr Director (s)/ shareholders holding 5% or more of sharehold	ustee (s)/ Members of society/Members of the Governing Council/ing / Office Bearer (s) as on the date of application:				
Details of key persons		S.No Name Relation Percentage	Unique dentification Number ID code Address Mobile number address				
tails of k	9b	In case if any of persons (as mentioned in row 9a) is not a who are beneficial owners (5% or more) of such person as	n individual then provide the following details of the natural persons on the date of application:				
De		S.No Name Unique ID code Identification Number	Address Percentage of beneficial ownership				
Oper ation	10	Details of school/college/university/hospital/yoga managed/controlled/administered/owned by the applican	institute/ religious places/any other institution being				

			college/universi	ty/hospital/yoga	Nature of	Address	owne	ed by		Person-	in - cha	arge	
		institute	e/religious place on	es/any other	activity		appli (Yes/		Nam	e Contac Numbe		E-ma	il ID
	11	If applicant has business undertaking as "property held under trust" within the meaning of section 11(4), then provide the following details											
		Nature o	of Business	Address of	the busine	ess			Wheth mainta	ner separate ained?	books	of accour	nt
									Yes/N	О			
	12	If applie	cant has any inc	ome in the nature	of profits	and gains o	of busine	ss, then j	provide	the follow	ing deta	ails	
			ent of the object	incidental to the ives of the trust o	r	Nature of Business	S	Address the business		Whether s account m		e books of ned?	
		Yes/NO								YES/NO			
	13	compan	y or a co-opera	held by the trust tive bank to which rred to in section	h the Bank	ing Regula							
		S.No.	IFS Code of t	he financial instit	ution			Name o		nancial		Account Number	
	14												
			of the land or	Size of land or buildings in square metres	Purcha		np value at Mode of acquisition (Acquired/gi		ited)	Date of Acquis			
				motros									
	15	In case previou (i)	s year immedia Whether activity o other con	tely preceding the it involves the car f rendering any so sideration?	previous previous previous previous on control or contr	t of general public utility", please provide the following with respect to evious year in which application is made: ng on of any activity in the nature of trade, commerce or business, or a ice in relation to any trade, commerce or business, for a cess or fee or Yes/No aken in the course of actual carrying out of such advancement of any or						any any	
			object of	general public uti	ility; and	Yes/							
		(iii)	Details of	f receipts from su	ch activity	:							
		S.No.		Total Receipts	fro	gregate Rec m the tivity(ies) ro	1	Perce Rece	entage t ipts	o Total	Rema	ırks, if an	у
									. 1				
	16	expired		filed for the last a						Yes		No	
ies	17	Corpus				18				surplus othe	er than	corpus	
d liabilit	19	Long term liabilities				20 Other lia			ner liabilities				
Assets and liabilities	21	Land and	Building			22	Othe	r fixed a	issets				
A	23	Investment section 11		le into one or mor	re of the fo	orms or mod	les speci	fied in s	ub-sect	ion (5) of			
	24	Investmen	nts/deposits other	er than mentioned	in row nu	mber 17 ab	ove						
	25	Other asse	ets										

ils	Income received in three previous years immediately preceding the previous year in which application is made								s made:		
Income details		Year	Grants received f Central or State Government	rom	Grants received fro under Corporate So Responsibility		Othe Gran	er Specific ats	Other incom		Total
I											
	27a	Whether t	he fund or the instit	ution has	incurred any expendit	ure of religious na	ture	Yes		No	
Religious activities	27b		ase provide the folloon is made:	owing det	ails for three previou	s years immediate	ly prec	ceding the	previous ye	ar in wl	nich
Reli acti		S.No. Previous year Total Income Expenditure of Religious Percentage to Total I						Income			
										•	
	1										

I,son/daughter of	hereby declare that the details given in the form are true and correct to the
best of my knowledge and belief.	·
	tion in the terms of the trust/society/non profit company, or in the rules governing the
•	eclare that I am filing this form in my capacity as(designation)having
Permanent Account Number (PAN)ar	nd that I am competent to file this form and verify it.
Date	Signature

Instructions to fill Form No. 10AB

- 1. The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- 2. One of the following should be selected in row number 2:

1	Sub clause (ii) of clause (ac) of sub -section (1) of section 12A	01
2	Sub clause (iii) of clause (ac) of sub-section (1) of section 12A	02
3	Sub clause (iv) of clause (ac) of sub -section (1) of section 12A	03
4	Sub clause (v) of clause (ac) of sub-section (1) of section 12A	04
5	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered	05
	under sub-clause (iv) of clause (23C) of section 10)	
6	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered	06
	under sub-clause (v) of clause (23C) of section 10)	
7	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered	07
	under sub-clause (vi) of clause (23C) of section 10)	
8	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered	08
	under sub-clause (via) of clause (23C) of section 10)	
9	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered	09
	under sub-clause (iv) of clause (23C) of section 10)	
10	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered	10
	under sub-clause (v) of clause (23C) of section 10)	
11	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered	11
	under sub-clause (vi) of clause (23C) of section 10)	
12	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered	12
	under sub-clause (via) of clause (23C) of section 10)	
13	Clause (ii) of first proviso to sub-section (5) of section 80G	13
14	Clause (iii) of first proviso to sub-section (5) of section 80G	14

- 3. If applicant selects code 13 or 14 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- 4. Row number 4(b), 4(c) and 4(d) are required to be filled only when the answer to question in row number 4(a) is yes.
- 5. For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:
 - (i) Religious
 - (ii) Relief of poor
 - (iii) Education
 - (iv) Medical relief
 - (v) Yoga
 - (vi) Preservation of Environment (including watersheds, forests and wildlife)
 - (vii) Preservation of Monuments or Places or Objects of Artistic or Historic interest
 - (viii) Advancement of any other objects of general public utility
- 6. Answer to question in row number 7 should be yes, if the applicant is registered under Income-tax Act or with Darpan portal or under FCRA Act, 2010(42 of 2010),. Row number 7(a) to 7(e) are required to be filled, if the answer to question in row number 7 is yes. Incorporation/Creation/Registration details provided in row number 4(b), (c) and (d) should not be provided here. If the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government then the registration number with Darpan Portal of the Niti Aayog should be mandatorily provided by the applicant. Registration details are to be provided with respect to all the registrations under Income-tax Act and registration with Darpan portal and under FCRA 2010 as per the following table:

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Relevant Law/Portal	Mandatory/Non- mandatory	Registration No.	Date of Registration	Authority granting registration	Date from which registration is effective
Registration u/s 10(23C) clause (iv)/(v)/(vi)/(via) of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting approval	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the approval is effective
Registration u/s 10(46) of Income-tax Act, 1961	Mandatory if notified under section 10(46)	Number of Notification by the Central Government	Date of Notification	Central Government	Date from which such Notification is effective
Registration u/s 12A/AA/AB of Income-tax Act, 1961	Mandatory, if registered	Number of Order granting registration is to be provided	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	First date of the previous year from which the registration is effective
Registration u/s 35 of Income-tax Act, 1961	Mandatory, if registered	Number of Notification by the Central Government	Date of Notification	Central Government	First date of the previous year from which the Notification is effective
Registration u/s 80G of Income- tax Act, 1961	Mandatory, if registered	Number of Order granting registration	Date of Order	Jurisdiction details of the Income Tax Authority which granted the registration is to be provided	Date from which such registration is effective
FCRA, 2010	Mandatory if registered under FCRA	Registration number is to be provided	Date of Order	Ministry of Home Affairs	Date from which such approval is effective
Registration number with Darpan portal of Niti Aayog	Mandatory if the applicant receives or intends to receive any grant or assistance from either the Central Government or State Government	Registration number is to be provided	Date of registration	Niti Aayog	Date from which such approval is effective
Others	Mandatory if applicant has any other registration under the Income- tax Act	Registration number is to be provided	Date of registration	Appropriate authority	Date from which such approval is effective

- 7. For row number 9a, column "Relation", one or more of the following shall be selected:
 - a. Author
 - b. Founder
 - c. Settlor
 - d. Trustee
 - e. Members of society
 - f. Members of the Governing Council
 - g. Director
 - h. Shareholders holding 5% or more of shareholding
 - i. Office Bearer (s)
- 3. In row 9a and 9b, in the column, unique identification number, the following should be filled:
 - If PAN or Aadhar number is available, the same should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhar Number	2

b. If neither PAN or Aadhar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country	3

where the person resides;	
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

- 9. In row no 10, in column "Nature of activity", one of the following needs to be selected:
 - a. School
 - b. College
 - c. University
 - d. Hospital
 - e. Yoga institute
 - f. religious places
 - g. any other institution
- 10. In row no 11 and 12, in the column "nature of business", business code should be filled.
- 11. If applicant selects code 13 or 14 in row 2 then row number 27a and 27b are to be filled.
- 12. The following documents are required to be attached:
 - i. where the applicant is created, is established, under an instrument, self-certified copy of the instrument;
 - where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the applicant;
 - self-certified copy of registration with Registrar of Companies or Registrar of Firms and Societies or Registrar of Public Trusts, as the case may be;
 - self-certified copy of registration under Foreign Contribution (Regulation) Act, 2010 (42 of 2010),, if the applicant is registered under such Act;
 - v. self-certified copy of existing order granting registration or approval under section 12A or section 12AA or section 12AB or clause (23C) of section 10 or section 80G of the Income-tax Act, as the case may be;
 - vi. self-certified copy of order of rejection of application for grant of registration under section 12AA or section 12AB or clause (23C) of section 10 or section 80G of the Income-tax Act, as the case may be, if any;
 - vii. where the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of the applicant relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up;
 - viii. where a business undertaking is held by the applicant as per the provisions of sub-section (4) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business undertaking relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period in case where section code is other than 13 or 14 in row number 2;
 - ix. where the income of the applicant includes profits and gains of business as per the provisions of sub-section (4A) of section 11 and the applicant has been in existence during any year or years prior to the financial year in which the application for registration is made, self-certified copies of the annual accounts of such business relating to such prior year or years (not being more than three years immediately preceding the year in which the said application is made) for which such accounts have been made up and self-certified copy of the report of audit as per the provisions of section 44AB for such period in case where section code is other than 13 or 14 in row number 2;
 - x. self-certified copy of the documents evidencing adoption or modification of the objects in case where section code is 4 in row number 2; and
 - xi. note on the activities of the trust or institution or fund.

FORM NO. 10AC (See rule 2C or 11AA or 17A)

Order for registration or provisional registration or approval or provisional approval

1.	Permanent Account Number (PAN) of the applicant	
2.	Name and address of the applicant	
3.	Document Identification Number	
4.	Application Number	
5.	Registration/Approval Number or the provisional registration/approval number (Unique Registration Number)	
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval/provisional approval is being granted	
7.	Date of registration/approval/provisional registration/provisional approval	
8.	Assessment year or years for which the applicant is registered or provisionally registered or approval or provisionally approved	

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 55

9. Order for registration/approval/provisional registration/provisional approval:

- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval/provisional registration/provisional approval for the assessment year(s) mentioned at serial no 8 above subject to the conditions mentioned in row number 10.
- b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.
- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the registration/approval/provisional registration/provisional approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.

10. Conditions subject to which registration/approval/provisional registration/provisional approval is being granted:

The approval is granted subject to the following conditions: -

a)

b)

11. Name and designation of the approving authority

FORM NO. 10AD (See rule2C or 11AA or 17A) Order for registration or approval or rejection or cancellation

	T	7
1.	Permanent Account Number (PAN) of the applicant	
2.	Name and address of the applicant	
3.	Document Identification Number	
4.	Application Number	
5.	Registration/Approval Number (Unique Registration Number)	
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	
7.	Date of registration/approval/registration/cancellation	
8.	Assessment year or years for which the trust or institution is registered or approval	
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/approval	

11. Order for registration/approval:

- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.
- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.

12. Conditions subject to which registration/approval is being granted:

The approval is granted subject to the following conditions: -

c)

d)

13. Name and designation of the approving authority

(iv) after the form 10BC, the following Forms shall be inserted, namely: -

"FORM No. 10BD

(See rule 18AB)

[e-Form]

Statement of particulars to be filed by reporting person under clause (viii) of sub-section (5) of section 80G and clause (i) to sub-section (1A) of section 35 of the Income-tax Act, 1961

Part A

	Details of the reporting person reporting the donations				
1	PAN	A B C D E 1 2 3 4 F			
2	Reporting period	Y Y Y Y - Y Y			

Part R

Details of the donors and donations

Sl. No.	Unique Identification Number of the donor	ID code	Section code	Name of donor	Address of donor	Donation Type	Mode of receipt	Amount of donation (Indian rupees)
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I,son/daughter of	,hereby declare that the details given in the	form are true and correct to the
best of my knowledge and belief.		
I undertake to communicate forth with any	alteration in the particulars submitted, made at any time here	eafter.I further declare that I am
filing this form in my capacity as	(designation)having Permanent Account Number (PAN)	and that I am competent

Signature

Instructions to fill the form:

to file this form and verify it.

- 1. Multiple form 10BD may be filed by the same reporting person, as per the procedures laid down by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.
- 2. The address and contact details of the reporting person filing the statement, as per the latest Income Tax Return filed by the reporting person, will be displayed on the screen and if there is a change, the reporting person will be provided an option to change the details.
- 3. In section code, the section under which donor is allowed to claim deduction for the donation needs to be filled out of the following options:
 - a) Section 80G
 - b) Section 35(1)(iia)
 - c) Section 35(1)(ii)
 - d) Section 35(1)(iii)
- 4. In "Unique identification number of the donor", one of the following shall be filled:
 - a. If PAN or Aadhaar number is available, one of that should be mandatorily filled and the following ID code shall be filled:

Type of Identification	Code
PAN	1
Aadhaar Number	2

b. If neither PAN or Aadhaar is available, one of the following should be filled:

Type of Identification	Code
Taxpayer Identification Number of the country	3
where the person resides;	
Passport number;	4
Elector's photo identity number	5
Driving License number	6
Ration card number	7

- 5. In "Donation type", one of the following needs to be selected:
 - a) Corpus
 - b) Specific grant
 - c) Others
- 6. In "Mode of receipt", one of the following needs to be selected:

a)	Cash
b)	Kind
c)	Electronic modes including account payee cheque/draft
d)	Others

 In case of a donor which have given donations, which are eligible under different sections or which are of different types or in different modes, separate rows should be filled for each such combination.

FORM NO. 10BE

(See rule 18AB)

Certificate of donation under clause (ix) of sub-section (5) of section 80G and under clause (ii) to sub-section (1A) of section 35 of the Income-tax Act, 1961

	1	PAN of the reporting person	A B C D E 1 2 3 4 F
	2	Name of the reporting person	
ee	3	Address of the reporting person	
Donee	4	Order number granting approval under section 80G or Notification number under section 35 (Unique Registration Number)	
	5	Date of approval/Notification	
Donor and donations	6	Unique Identification Number	PAN A B C D E 1 2 3 4 F Aadhaar Other I <
ona	7	Name of Donor	
p pt	8	Address of Donor	
or a	9	Amount of donation received	
Done	10	Financial year in which such donation was received	
	11	Type of donation	Corpus
	12	Section under which donation is eligible for deduction	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$

VERIFICATION

I, son/ daughter of solemnly declare that to the best of my knowledge and belief, the information given in the certificate is
correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making
this certificate in my capacity as and I am also competent to issue this certificate. I am holding permanent
account number

Date: Signature:";

(iv) Form No. 56 shall be omitted.

[Notification No. 19/2021/ F. No. 370142/4/2021-TPL]

VIPUL AGARWAL, Director (Tax Policy and Legislation Division)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E) dated 26th March, 1962 and were last amended *vide* notification number G.S.R 194(E) dated 16th March, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st March, 2021

- **G.S.R. 242(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 Incometax Rules, 1962, namely:-
- 1. **Short title and commencement**.—(1) These rules may be called the Income-tax (7th Amendment) Rules, 2021.
 - (2) They shall come into force with effect from the 1st day of April, 2021.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12, in sub-rule (1),
 - (a) in the opening portion, for the figure "2020", the figure "2021" shall be substituted;
 - (b) in clause (a), in the proviso,—
 - (i) in sub-clause (v), the word "or" shall be omitted;
 - (ii) after sub-clause (vi), the following sub-clauses shall be inserted, namely:—
 - "(VII) is a person in whose case tax has been deducted under section 194N; or
 - (VIII) is a person in whose case payment or deduction of tax has been deferred under sub-section (2) of section 191 or sub-section (1C) of section 192;";
- (c) in clause (ca), in the proviso, after sub-clause (V), the following sub-clause shall be inserted, namely:—
 - "(VI) has income of the nature specified in clause (vi) of sub-section (2) of section 17 on which tax is payable or deductible, as the case may be, under sub-section (2) of section 191 or sub-section (1C) of section 192;."
- 3. In the principal rules, in Appendix-II, for Forms SAHAJ ITR-1, ITR-2, ITR-3, SUGAM ITR-4, ITR-5, ITR-6, ITR-7 and ITR-V the following Forms shall, respectively, be substituted, namely:—

₹ ITR-1 Ş SAHAJ

AY 20-21)

INDIAN INCOME TAX RETURN

[For individuals being a resident (other than not ordinarily resident) having total income upto Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income upto Rs.5 thousand]

[Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP]

(Refer instructions for eligibility)

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B2	v Ti iii iv v vi vii	Net S Dedu a St b En c Pn Incon ick ap Gross Tax Annu 30% Inter Arre	are than Salary action tandamentar arofess me choplicates are around the salary of Arrest parars/Ume chemical valual Valu	at it is in to the total transfer of transfer of the total transfer of transfer of the total transfer of the transfer of the total transfer of the transfer of the total transfer of the transfer of the total transfer of the transfer of the total transfer of the tot	ncluded 6 (iva + uction u t allow: ax u/s 1 ble undd tion ved/ rec author ii) Value on bori sed rent	in salary incomplete ivb + ivc) u/s 16(ia) ance u/s 16(ii) 6(iii) er the head 'Sal Self-Occupie eivable/ lettabrities rowed capital	alaries al la le val	3' (iii – iv Let Out L ue during	Deemed L the year	Let Out Iv Iv V Vi	f loss, pu	t the f	igure	in	Iii Iv B1 Iii							
	v Ti iii iv v Ti iii iv v	Net S Dedu a St b Ei c Pi Incoi ick aj Gros Tax Annu 30% Inter Arre	salary ction tanda nterta rofess me ch pplica ss ren paid t ual Va of Ar est pa ears/U me ch tive)	at it is in to the total transfer of transfer of the total transfer of transfer of the total transfer of the total transfer of t	of (iva + of (iva + uction u t allow: ax u/s 1 ole undd tion ved/ rec author ii) value on born sed rent ole undd	in salary incomplete in salary incomplete ivb + ivc) u/s 16(ia) ance u/s 16(ii) 6(iii) er the head 'Sal Self-Occupie eivable/ lettabrities rowed capital treceived during the head 'Head	alaries alaries d	s' (iii – iv Let Out E ue during	Deemed I the year	Ivb Ivc et Out Ii V Vi y+ vi (I					Iii Iv B1							
B2	iii iv v Ti ii iii iii iiv v vi vii	(Ensure Net S Dedu a St b En c Pi Inconick ap Gross Tax Annu 30% Inter Arree Inconnegat Note:	are than Salary action tandar trofess me choplicates remipaid to the same choplicates rest paid to the same choplicates paid to the	at it is in the control of the contr	of (iva + uction ut t allow: ax u/s 1 ole undotion ved/rec author ii) value on born ole undotos front ole undotos fr	in salary incomplete in salary incomplete ive ive ive ive ive ive ive ive ive iv	alaries alaries d	s' (iii – iv Let Out E ue during	Deemed I the year	Ivb Ivc et Out Ii V Vi y+ vi (I					Iii Iv B1 Iii							
B2	iii iv v Ti iii iii iv v vi vi vii	(Ensure Met S Dedu a St b En c Process approximately a St approximatel	re that salary rection the salary rection the salary rection that salary rection the salary rection to the salary rection that salary rection the salary rection to the salary r	at it is in the control of the contr	6 (iva + uction u t allow: ax u/s 1 ble undd tion ved/ rec author ii) /alue on born sed rent ble undd loss fron set of lo	in salary incomplete in salary incomplete ivb + ivc) u/s 16(ia) ance u/s 16(ii) 6(iii) er the head 'Sal Self-Occupie eivable/ lettabrities rowed capital treceived during the head 'Head' Head' Head	alaries d □ I ble val ing the louse I	3' (iii – iv Let Out Lue during e year less Property'	Deemed I the year 30% (iii – iv – v)	Ivb Ivc	To avail	the be	enefit		Iii Iv B1 Iii							
HOUSE PROPERTY	iii iv v Ti iii iv v vi vi vii	(Ensured Section 1) (Ensur	re that Salary rection manda meeta rofess me ch pplica sis rempaid to all Various for Arrest paragraphs of Arrest paragraphs (a. 1948). The control of Arrest paragraphs (b. 1948). The control of Arr	at it is in to the control of the co	6 (iva + uction u t allow: ax u/s 1 ble undd tion ved/ rec author ii) /alue on born set of lo Source	in salary incomplete in salary incomplete ivb + ivc) u/s 16(ia) ance u/s 16(ii) 6(iii) er the head 'Sal Self-Occupie eivable/ lettabrities rowed capital treceived during the head 'Head' Head' Head	alaries d I ble val ing the louse I ty that FR -2 like in.	s' (iii – iv Let Out E ue during e year less Property' can be set-	Deemed I the year 30% (iii – iv – v) off is INR 2,	Ivb Ivc	To avail	the be	enefit e	of	Iii Iv B1 Iii							
HOUSE PROPERTY	v Ti iii iv v vi vii	(Ensure Met S Dedu a St b En c Proceedings of the English of the E	re that Salary rection and an area to the salary rection and an area to the salary rection at the salary recti	at it is in to the first of the filling the fill	6 (iva + uction u t allow: ax u/s 1 ble undd tion ved/ rec author ii) Value on born set of lo Source utility sp	in salary incomplete in salary incomplete ivb + ivc) u/s 16(ia) ance u/s 16(ii) 6(iii) er the head 'Sal Self-Occupie eivable/ lettabrities rowed capital treceived during the head 'Head' Head' Head	alaries d □ I ble val ing the ty that ΓR -2 like interest of interest.	s' (iii – iv Let Out E ue during e year less Property' can be set- terest from come and	Deemed I the year 30% (iii – iv – v) off is INR 2, a saving account case of di	Ivb Ivc	To avail	the be	enefit e	of	Iii Iv B1 Iii B2							
HOUSE PROPERTY	v Ti iii iiv v vi vii viii	(Ensure Met S Dedu a St b En c Princorick aprice and S	salary Salary Control of the salary Manager	at it is in to the total transfer of the trans	of (iva +	in salary incomplete in salary incomplete ivb + ivc) u/s 16(ia) ance u/s 16(ii) 6(iii) er the head 'Sal Self-Occupie eivable/ lettabrities rowed capital treceived durier the head 'Head	alaries d □ I ble val ing the louse I ty that FR -2 like interesting of incredief J	s' (iii – iv Let Out E ue during e year less Property' can be set- terest from come and from section	Deemed I the year 30% (iii – iv – v) off is INR 2, a saving account case of diagram as a saving accou	Ivb Ivc	To avail	the be	enefit e	of	Iii Iv B1 Iii B2							
B2 ALJOH B3	v vi vii Incorporate Le	(Ensured State of the Control of the	salary Salary Salary Salary Salary Salary March Salary March Sala	at it is in to the total control of the total contr	of (iva + of (iva + of (iva + of (iva + of allow: ax u/s 1 ole unde tion oved/rec author oi) value on born set of lo Source attility sp r allowit 57(iia)	in salary incomplete in salary	ing the louse like interesting the relief joily pe	17(1)/17(s' (iii – iv Let Out E ue during e year less Property' can be set- terest from come and from section mision only	Deemed I the year 30% (iii – iv – v) off is INR 2, a saving accompany accom	Ivb Ivc	To avail	the be	enefit e	of	B1 Iii B2 B3							
HOUSE PROPERTY	v Ti iii iii iiv v vi vii roii Le Gr	(Ensured State of the Control of the	re the Salary rection randa rofess me ch pplica s renual Valary of An rest para rofes promote chive) - Mary forward from d in edy breeded.	at it is in to the total content of the total conte	of (iva + of (iva + of (iva + of (iva + of allow: ax u/s 1 ole unde tion oved/rec author oi) value on born set of lo Source attility sp r allowid e (B1+B)	in salary incomplete in salary incomplete ivb + ivc) u/s 16(ia) ance u/s 16(ii) 6(iii) er the head 'Sal Self-Occupie eivable/ lettabrities rowed capital treceived durier the head 'Head	ing the louse like in relief; nily per put the	17(1)/17(s' (iii – iv Let Out E ue during e year less Property' can be set- terest from come and from section from section figure in no	Deemed I the year 30% (iii – iv – v) off is INR 2, a saving accoming case of diagram (as a continuous continu	Ivb Ivc Let Out Ii V Vi O+ vi (I- 00,000. count, devidend	To avail	the be	enefit e	of	Iii Iv B1 Iii B2							

that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the

80C	80CCC	80CCD(1)	80CCD(1B)	80CCD	0(2)	80D (Details are to the drop down provided in e-f.	to be iling utility)		to be (l drop in provided p	n the dro rovided	are to be fil op down to in e-filing	led	60E		80EE
80EE	A 80EEB	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG	be filled	s are to d in the own to be ed in e-	80GGC		in e-filing ut		tility) OTTB		(b d p fi	OU Details a ne filled in drop down rovided i ling utili	n the n to be in e- ity)	
Total	deduction	is				C1						1	Fotal In B4-C1)	come	C2
Exem	pt Income	: For reporti	ng purpose	Dro	p down	to be providea	l in e-filing	utility men	tioning n	ature o	of exempt i			nt clau	se and section
PAl	RT D – C	OMPUTAT	ION OF TAX	X PAY	ABLE										
D	Tax payal	ble on total		D2	Rel	oate u/s 87A			I)3	Гах after	Reba	ate		
D	Health an	d education C	ess	D5	Tot	al Tax and C	Cess		Γ)6 1	Relief u/s	89 (I	Please		
4	@ 4% on	D3									ensure to				
D	Interest u	/s 234A		D8	Inte	erest u/s 234	В		1		<u>10E to cla</u> Interest u				
D	Fee u/s 23			D1	1 Tot	al Tax, Fee a	and Inter	est (D5+D'				75 20			
D	Total Tax	es Paid		D13		ount payable	9		D1	-	fund	6D16	. D.11)		
12 DA1	DT F O	THED INE	ORMATION		(DI	l-D12) (if			4	(D)	2-D11) (i	f D12	>D11)		
			held in India at	any tim	e durin	g the previo	us year (e	xcluding	dormant	accou	nts)				
Sl	IFS Co	de of the Ban	ı k I	Name of	the Ba	ınk		Accoun	t Numb	er		Selec	et Accou	ınt fo	r Refund
I															
			d be selected for accounts are sele			eredit, then re	fund will	be credited	d to one o	of the a	ccount de	cided	l by CPC	after	processing
Sche	dule-IT I	Details of Ac	lvance Tax a	nd Self-	-Asses	sment Tax	paymer	ıts							
		BSR Cod	e	Da	te of De	posit (DD/M)	M/YYYY)	Se	rial Num		Challan				x paid
R1		Col (1)				Col (2)	<u> </u>		C	ol (3)			1 1	Co	01 (4)
R2															
Sche	dule-TDS	Details of	TDS/TCS	[As pe	r For	m 16/16A	/16C/27	D issued	l by tl	he D	eductor	(s)/	Emplo	yer(s	s)/ Payer(s)/
	deductor/C PAN/ Aad	N of Collector or haar No. of 'enant	Name of th Deductor/ Collector/Ten	,		payment/ reco bject to tax d /collection	eduction	h is	Year of deducti collecti	on/		Tax ducte llecte	ed/		ΓCS credit out) claimed this Year
	Co	1 (2)	Col (3)			Col (4)			Col (5	5)	(Col (6))		Col (7)
T1															
Date o	o Receipt No & Sign of Re Official return has	ceiving info dec to n	ormation given in lare that I am mal nake this return a te: by a Tax Return	the returking this and verify	n is con return in it. I am	nghter of rect and comp my capacity a holding perma	as	sol s in accorda (drop unt number	ance with down to	the pr	ovisions o	of the filing	Income-t	ax Ac	ge and belief, the t, 1961. I further n also competent
	fication No.			Name of						Cour	ıter Signa	ture (of TRP		
If TRI	is entitled	for any reimbu	ırsement from tl	ie Gover	nment,	amount there	eof								

\mathbb{Z}	
ē	

ITR-2

INDIAN INCOME TAX RETURN

[For Individuals and HUFs not having income from profits and gains of business or profession]

(Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)

	As	sessn	nent Y	Year	r	
2	0	2	1	-	2	2

	name	Middle na	ame		Last n	ame		P	AN				
Flat/D	Ooor/Block No.	I	Name	of Premis	es/Buildir	ıg/Villa	ge	S	atus (T	ick) 🗹		<u> </u>	
									,	,		□ HUF	
Road/	Street/Post Office		Date	of Birth/ I	ormation								
		Date of Birth/ Formation											
Area/l	locality		Aadha	aar Numb	er (<i>12 digi</i>	t) / Aad	lhaar E	nrolm	ent Id (2	28 digit	t) (if eli	gible for A	Aadhaa
Town	/City/District		State					4		P	IN code	e/ZIP cod	
101111	City/District			tur							111 COU	T =	1
			Count	пу									
Resi	dential/Office Pho	ne Number with STD	code/ Mobile	No. 1					Mobile	e No. 2			
													
Email	Address-1 (self)				Email A	ddress-	2	I				<u> </u>	
(1)	Filed u/s (Tick)/P	lease see instruction]											evised
(a1)		_		□92CI	D-Modifie (9) □ 142	d retur	n, ∐II I 148	9(2)(b) □ 153	-After c	ondon 3 <i>C</i>	ation of	f delay.	
(a2)			15BAC ? □		<i>-)</i> , 172	(- <i>)</i> , =	,	100.	10				
` '	Are you filing ret				on 139(1)	but oth	erwise	not re	quired to	o furni	sh retu	rn of inco	me? - (
(b)	Yes No	ish following informat	i.a.										
(D)				furnish a	return of	income	under	section	139(1)	but fili	ing retu	ırn of inc	ome du
	fulfilling one or n	ore conditions mentio	ned in the se	venth pro	viso to sec	tion 139	9(1)]						
(bi)					ceeding	Rs. 1 C	crore i	n one	or mor	e	Amou	nt (Rs) (If Yes)
	Have you incur	t during the previou	s year? (Ye	s/No) r aggreg	ata of an	ount a	vcood	ing R	2 lakl	he			
(bii)). 2 IAKI	113	Amou	nt (Rs) (If Yes)
(biii)									lakh oi	n	A mou	nt (Ds) (If Voc
(DIII)					es/No)						Amou	nt (Rs) (ii i es
(c)). 	1 1	1 1	1 1	1.1	1 1	1	1 1	/	/
$\overline{}$				153A/1530	or order	u/s 119	D(2)(b)	enter l	Jnique N	Numbe	r/	(Unique	
(d)			and date of	such Notic	e/Order,	or if file	ed u/s 9	2CD,	enter da	te of		Number)	4
(e)	Residential		П You we	re in India	for 182 da	vs or me	ore dur	ing the	nrevious	s vear [section	6(1)(a)]	
(-)	Status in India		☐ You we	ere in India	a for 60 da	ays or n	nore du	ring th	e previo	us yea	r, and h	nave been	
	(for individuals)		days or mo	ore within t	he 4 prece	ding ye	ars [sec	tion (6)(1)(c)][where	Explana	ation 1 is r	not appl
	(Tick applicable option)		t U You hav	ve been a n	on-resider	nt in Ind	1a in 9	out of]	0 preced	ling ye	ars [sec	tion 6(6)(8	a)] (6)(a)]
	• /								the / pr	eceam	g years	[section of	(0)(a)]
		C. I ton-resident		re a non re	Sident dar	ing the j	previou	s year.					
			(i)Please s			n(s) of r	esidenc						
			S.No.					Т	axpayer	Identi	fication	Number(s	s)
			1	resid	ence								
1							I otal p	eriod c	if stay in		during t ays)	he 4 prece	ding ye
											,		
		$D \square D \cdot 1 \cdot 4$	☐ Residen	t but not (Ordinarily	Reside	ent		□ Non-	reside	nt		
	Residential	D. L. Resident											
	Status in India	D. 🗆 Resident											
	Status in India (for HUF) (Tick applicable	D. 🗆 Resident											
(6)	Status in India (for HUF) (Tick applicable option)		, 11,000	(0.7	11.		10				-	n v	
(f)	Status in India (for HUF) (Tick applicable option) Do you want to cl	aim the benefit under		, ,,				, (It in	/Eǔ1	ungo £11	Cab - J	□ Yes	
(f) (g)	Status in India (for HUF) (Tick applicable option) Do you want to cl	aim the benefit under I by Portuguese Civil (Code as per s	ection 5A?	Tick) 🗹	☐ Yes	s 🗆 No					ıle 5A)	
	Status in India (for HUF) (Tick applicable option) Do you want to cl	aim the benefit under	Code as per s	ection 5A?	Tick) 🗹		s 🗆 No						

(4) Permanent Account Number (PAN)/ Aadhaar No. of the Representative

If yes, please furnish following information -

Whether you were Director in a company at any time during the previous year? (*Tick*) ☑ ☐ Yes

□ No

Name of Company	Type of company	PAN	Whether its shares are listed or unlisted	Direc	tor Id	entific	ation	Numl	ber (I	DIN)
	(Drop down to be provided)									

(j)							e during the equity share		ear? (Tic	k) 🗹 🗆 Yes	[□ No		
	Name of company	Type of Company	PAN	Openi	ng balance		Shares	acquired	during the y	ear		s transferred ng the year	Closin	ng balance
		(Drop down to be provided)		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
	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

II

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

THE GAZETTE OF INDIA : EXTRAORDINARY

Scho	dule Nan	S Details of Income from Salary ne of Employer	Nature of em	ployer	(Tick)	<u> </u>				TAN	f En	ıploye	er (n	ıanda	tory i	if tax	is
			(drop down to	be pro	vided)					deduci		1 1	,	1	<u> </u>	<u> </u>	_
	Add	ress of employer	Town/City				5	State	;]	PIN (code/	ZIP	code	
	1	Gross Salary (1a + 1b + 1c)								1							
		a Salary as per section 17(1) (drop down to					1a										
		b Value of perquisites as per section 17(2)					1b										
		c Profit in lieu of salary as per section 17(3) (drop down 1	to be p	rovide	d)	1c										
ES		(Add multiple rows for Gross Salary in case of more t	than one employ	er)													
ARI																	
SALARIES	2	Total Gross Salary (from all employers)								2							
S		Less allowances to the extent exempt u/s 10 (drop down to i	be pro	vided i	n e-fi	ling util	itv)	(please r	efer							
	3	instructions)	•	•		j		-57	(2	3							
		(Note: Ensure that it is included in Total Gro	oss salary in (2	2) abo	ve)												
	4	Net Salary (2 - 3)								4							
	5	Deduction u/s 16 (5a + 5b + 5c)								5							
		A Standard deduction u/s 16(ia)					5a										
		B Entertainment allowance u/s 16(ii)					5b										
		C Professional tax u/s 16(iii)					5c										
	6	Income chargeable under the head 'Salaries' (4 -	5)							6	Т						
		Is the property co-owned? ☐ Yes ☐ No (i	if "YES" please	enter	follow	ing det	tails)										
		Your percentage of share in the property (%)															
		Name of Co-owner(s)	PAN/Aadhaa	ar No.	of Co-c	wner((s)		Percen	tage Sh	are i	n Pro	perty	Y			
		I															
		П															
		/Tick ☑ the applicable option] Name(s) of Tenant	PAN/ Aadha	ar No.	of Ten	ant(s)	(Please	see	PAN/T	AN/ A	adha	ar N	0. 0	f Te	nant(s) (if	TI
		☐ Let out (if let out)	note)				1 1	-	credit i	claime	d)	1	1	1	1	1	_
		□ Self-occupied I □ Deemed let out II	-														
7		a Gross rent received or receivable or lettable	value				1 1			1a			·	-	<u> </u>		
HOUSE PROPERTY		b The amount of rent which cannot be realized		1b													
O⊇		c Tax paid to local authorities		1c													
E PF		d Total (1b + 1c)		1d													
S		e Annual value (1a – 1d) (nil, if self-occupied et	c. as per section	23(2)	of the A	ct)				1	e						
НО		f Annual value of the property owned (own per	rcentage share	x 1e)						1	f						
		g 30% of 1f		1g													
		h Interest payable on borrowed capital		1h													
		i Total (1g + 1h)								1	-						
		j Arrears/Unrealised rent received during the	year less 30%							1							
		k Income from house property 1 (1f – 1i + 1j)	Town/ City						State	1	K		PIN	Code	/ ZIP	Cod	0
			Town/ City						State				1 111	Couc	/ Z11	Cou	_
	2	Address of property 2															
	2	Address of property 2	Is the proper	ty co-o	owned?	□ Y	es		No (if "	YES" p	ease	enter	follo	owing	deta	ils)	
	2	Address of property 2 Your percentage of share in the property.(%)	Is the proper	ty co-o	owned?	□ Ye	es		No (if "	YES" p	ease	enter	follo	owing	deta	ils)	
	2	Your percentage of share in the property.(%)	Is the proper	ty co-o	owned?	□ Yo	es								deta	ils)	
	2		Is the proper						No (if "						deta	ils)	

-	- 1	· · · ·		b y () a m (**		0.75			(D)			D 4 3 7	//TC 4.36	T / A		N .T	e m		() ()	TDC	
			k ☑ the applicable option] et out	Name(s) of Tenant (if let out)	PAN note		naar N	0.	of Te	nant	(s)	(PI	ease	see	PAN credi				r No.	01 I	enant	(S) (11	IDS	
			et out elf-occupied	(II let out)	note	,									Credi	t is ci	anne	u)						
			eemed let out																					
				I II																				
		a	Gross rent received/ recei (higher of the two, if let out		lower	of the	two, if	`le	t out fe	or pa	rt oj	f the	year	.)			2a							
		b	The amount of rent which	cannot be realized			21	b																
	ĺ	с	Tax paid to local authorit	ies			2	c																
		d	Total (2b + 2c)				20	d																
	İ	e	Annual value (2a – 2d)														26	•						
	İ	f	Annual value of the prope	erty owned (own perc	entag	e shar	e x 2e)										21	f						
	İ	g	30% of 2f				2	g																
	İ	h	Interest payable on borro	wed capital			21	h																
	İ	i	Total (2g + 2h)														2i	i						
		j	Arrears/Unrealised rent r	eceived during the ye	ar les	s 30%)										2j	i						
	İ	k	Income from house prope	rty 2 $(2f - 2i + 2j)$													21-	ζ.						
	3	Pass	through income/loss if any	y *													3							
			me under the head "Income gative take the figure to 2i of		rty" (1	1k + 2	k + 3)										4							
NOTE	•	in	lease include the income of acome under this head.											inc	ome r	eferr	ed to	in sc	hedul	e PT	while	com	puting	g the
NOTE			urnishing of PAN/ Aadhaar urnishing of TAN of tenant i								tion	194	<i>-IB</i> .											

Schedule CG **Capital Gains** Short-term Capital Gains (STCG) (Sub-items 3 and 4 are not applicable for residents) From sale of land or building or both (fill up details separately for each property) Short-term Capital Gains Full value of consideration received/receivable Ai Value of property as per stamp valuation authority Aii 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), take this aiii figure as (ai), or else take (aii)] b Deductions under section 48 i Cost of acquisition without indexation Ri Cost of Improvement without indexation Rii Biii Expenditure wholly and exclusively in connection with transfer iv Total (bi + bii + biii) Biv c Balance (aiii – biv) 1c **Deduction under section 54B** (Specify details in item D below) 1d Short-term Capital Gains on Immovable property (1c - 1d) A1e In case of transfer of immovable property, please furnish the following details (see note) Name of buyer(s) PAN/ Aadhaar Percentage share Amount Address of property Pin code NOTE ▶ Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII) Full value of consideration Deductions under section 48 Cost of acquisition without indexation bi Cost of Improvement without indexation bii iii Expenditure wholly and exclusively in connection with transfer biii iv Total (i + ii + iii) biv Balance (2a – biv) 2cLoss 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 2d loss arising out of sale of such asset to be ignored (Enter positive value only) Short-term capital gain on equity share or equity oriented MF (STT paid) (2c +2d) A2e For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48) STCG on transactions on which securities transaction tax (STT) is paid A3a STCG on transactions on which securities transaction tax (STT) is not paid A3b For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD In case securities sold include shares of a company other than quoted shares, enter the following details

		1 1 1	_	of consi	deration	received/receivable in	respect of	f unquoted	ia				
			<u>hares</u> Fair market	value of	unquote	ed shares determined in t	the prescrib	ed manner	ib				
						in respect of unquoted							
		s	ection 50C.	A for the	purpose	of Capital Gains (higher	r of a or b)	_					
		ii Full	alue of con	sideratio	n in resp	ect of securities other th	an unquote	ed shares	aii				
		iii Total	(ic + ii)						aiii				
	b		s under sec										
			of acquisiti						bi				
			of improve				£		bii				
			(i + ii + iii)		exclusive	ly in connection with tra	insier		biii				
	с	Balance (4	` ′						biv				
	_	`		d n/s 040	7) or 04	(9) for example if some	wity hough	t/agguired	4c				
	d					·(8)- for example if secu and dividend/income/bon			4d				
						urity to be ignored (Ente							
	e	Short-terr	n capital ga	in on sale	e of secu	rities by an FII (other th	an those at	A2) (4c +4c	i)			A4e	
5	From sal					3 or A4 above							
	a		se assets sol ving details		shares	of a company other than	quoted sha	res, enter t	he				
		101101			1								
			full value hares	of consi	deration	received/receivable in	respect of	t unquoted	ıa				
				value of	unanote	ed shares determined in t	the prescrib	ed manner	ib				
					-	respect of unquoted sha	•		ic				
		1 1 1				of Capital Gains (higher		ı as pei	ıc				
		ii Full v	value of con	sideratio	n in resp	ect of assets other than	unquoted sl	nares	aii				
		 -	(ic + ii)						aiii				
	b		s under sec						1.1				
			of acquisiti						bi				
			of Improve			exation ly in connection with tra	nsfor		bii biii				
			(i + ii + iii)	ony and e	xciusive	ly in connection with tra	ilistei		biv				
	С	Balance (5	` ′						5c				
		,		rity/unit)	loss to b	oe disallowed u/s 94(7) or	r 94(8)- for	example if					
		asset bo	ught/acqui	red wit	hin 3	months prior to	record	date and					
			ncome/bon red (Enter _l			ved, then loss arising ou	it of sale of	such asset					
	e	Ů				2 or A3 or A4 above (5c	+ 5d)					A5e	
6	Amount		be short te			,	,						
						on asset transferred dur		vious years	shown	belo	w was		
						e within due date for tha ovide the details below	it year?						
_	Sl.	Previou		under w		New asset acqui	ired/constru	ucted	Amo	unt n	ot used for new		
		year in which as		tion clain	ned in	Year in which asset		tilised out			or remained		
		transferr		eai		acquired/constructed		al Gains ount	unuu		in Capital gains ount (X)		
	i	2017-18	54B				acci	Juni					
h				rm canits	al gains	other than at 'a'	I						
						ains (aXi + b)			<u> </u>			A6	
-						ort Term Capital Gain, (Fill un scha	edule PTI\ (47a +	47h -	+ <i>A7c</i>)	A7	
<u> </u>						Short Term Capital Gai				170 17a			
	 						, 0						
						Short Term Capital Gai				17 b			
	c Pass	ı nrough I	ncome/ Los	s in the n	ature of	Short Term Capital Gai	ın, cnargeal	oie at applic	anie	17 c			
8		of STCG i	ncluded in	<u>A1 – </u> A7	but not	chargeable to tax or char	rgeable at s	pecial rates	in Inc	lia as	per DTAA		
			Item No.				We e						
	CL N-	Amount of	A1 to A7	Country	Article	Rate as per Treaty	Whether TRC	Section of	Rate a		licable rate <i>[lower</i>		
	Sl. No.	income	above in which	name & Code	of DTAA	(enter NIL, if not chargeable)	obtained	I.T. Act	per I.T Act	1	of (6) or (9)]		
			included				(Y/N)						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)		
	I												
	II												
	a					to tax in India as per D						A8a	
1	b	Total amo	unt of STC	G charge	able to t	ax at special rates in Ind	lia as ner D'	TAA				A8b	

	9	Γotal Sho	rt-term	Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a)				A9
В	Long	g-term ca	pital gai	n (LTCG) (Sub-items, 5, 6, 7 & 8 are not applicable for residents)				
	1	From sa	le of lan	l or building or both (fill up details separately for each property)				
ŀ		a	i	Full value of consideration received/receivable	ai			
			ii	Value of property as per stamp valuation authority	aii	1		
			11	Full value of consideration adopted as per section 50C for the purpose o				
			iii	Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figures (ai), or else take (aii)]		i		
		b	Deductio	ns under section 48		•		
			i	Cost of acquisition with indexation	bi			
			ii	Cost of Improvement with indexation	bii			
			iii	Expenditure wholly and exclusively in connection with transfer	biii			
			iv	Total (bi + bii + biii)	Biv			
		c		(aiii – biv)	1c	1		
					1d			
				n under section 54/54B/54EC/54F/54GB (Specify details in item D below)	10			D1a
				m Capital Gains on Immovable property (1c - 1d) f transfer of immovable property, please furnish the following details (se	noto)			B1e
		r		DAN/ Andhoon	ddress (ıf		
			S.No.	Name of Dilver(S) Percentage Share Amount	property		Pin code	
					<u> </u>			
		NOTE ▶	•	Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deduced ur	der sect	ion 19	4-IA or is	
				quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage.				
				mount.				
-	2	From sa	le of bor	ds or debenture (other than capital indexed bonds issued by Governmen		1		
		a	Ful	value of consideration	2a			
		b	Dec	uctions under section 48				
			i	Cost of acquisition without indexation	bi			
			ii	Cost of improvement without indexation	bii			
			iii	Expenditure wholly and exclusively in connection with transfer	biii			
ins			iv	Total (bi + bii +biii)	biv			
Ğ		c	Bal	ance (2a – biv)	2c			
pita		d	Dec	uction under sections 54F (Specify details in item D below)	2d			
Ca		e	LT	CG on bonds or debenture (2c – 2d)				B2e
Long-term Capital Gains	3			listed securities (other than a unit) or zero coupon bonds where pro	oviso un	der se	ection 112(1) is	
ıg-t				OR of an Indian company referred in sec. 115ACA	20	1		
Loı		a b		value of consideration uctions under section 48	3a			
		В	i	Cost of acquisition without indexation	bi			
			ii		bii			
			iii	1	biii			
			iv		biv			
		c		ance (3a – biv)	3c			
		d e		uction under sections 54F (Specify details in item D below) g-term Capital Gains on assets at B3 above (3c – 3d)	3d	<u> </u>		B3e
ŀ	4	From sa	le of equ	ity share in a company or unit of equity oriented fund or unit of a busine	ss trust	on whi	ich STT is paid	230
ļ		under se			4	1	-	
				s 112A (column 14 of Schedule 112A) n under sections 54F (Specify details in item D below)	4a 4b	+		
-				m Capital Gains on sale of capital assets at B4 above (4a – 4b)				B4c
	5			DENTS- from sale of shares or debenture of Indian company (to be comp r first proviso to section 48)	uted wit	h forei	ign exchange	
-								
				omputed without indexation benefit	5a			
				n under sections 54F (Specify details in item D below)	5b			
-				n share or debenture (5a-5b)	CDI		e 1:	B5c
	6	115AC,	(iii) secu	DENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds rities by FII as referred to in sec. 115AD (other than securities referred to be filled up)				
Ì		a		In case securities sold include shares of a company other than quoted enter the following details	shares,			
				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	ic			
			;;	as per section 50CA for the purpose of Capital Gains (higher of a Full value of consideration in respect of securities other than unquoted				
				shares	aii	L		
			iii	Total (ic + ii)				

(9)

(8)

(7)

(10)

Deductions under section 48

(3)

(2)

(5)

(6)

(4)

	b	Deduct	tions und	der sectio	n 48										
		i C	ost of ac	cquisitior	without i	ndexation			1	bi					
		ii C	ost of in	nprovem	ent withou	t indexation			b	oii					
		iii E	xpendit	ure whol	ly and excl	usively in connection	with tr	ransfer	b	iii					
		iv T	otal (bi	+ bii +bii	i)				b	iv					
	c	Balanc	e (6aiii	– biv)	,				(бc					
	d	Deduct	tion und	er section	ns /54F <i>(Sp</i>	ecify details in item D	below)		6	ód					
	e					s at 6 above in case of		REESIDENT	Г (6с	- 6d)				B6e	
7 Fo						hare in a company or						of a b			
tru	ıst on whi				tion 112A										
	a	LTCG	u/s 112/	A (colum	n 14 of Sch	nedule 115AD(1)(b)(ii	ii))		_	7a					
-	b c					cify details in item D b of capital assets at B7		(7a - 7b)		b				B7c	
8 Fr						ESIDENT INDIAN (er XII-	.A)				D/C	
<u> </u>	a	 			-	omputed without inde				Ba					
	b b	-				S (Specify details in ite		<u> </u>		Bb					
-		_					m D vei	10W)	C	טט				DO.	
	c					l asset (8a – 8b)	(41:41	4					B8c	
	d LTCG on sale of asset, other than specified asset (computed without indexation)														
	e Less deduction under section 115F (Specify details in item D below)														
<u> </u>	- f					her than specified ass				3e	1			B8f	
9 Fr							oci (ou	00)						201	
	From sale of assets where B1 to B8 above are not applicable														
- 1	1. [,													
					le shares o	of a company other the	han quo	oted shares,	enter						
-			wing det		ration roce	eived/receivable in res	snect of	unquoted	ia						
		a run		. conside	i auvii i eet	ATTEM/TECETVADIC III FES	spect 01	unquoteu	ıa						
				t value of	unauoted	shares determined in	ı the nr	escribed	ib						
		man			1-500		Pr								
				f conside	ration in r	espect of unquoted sh	nares ad	lopted as	ic						
						se of Capital Gains (l		-	~						
_	ii Fu					of assets other than u			aii						
				uci atiofi	ın respect	or assers other than t	unquote	u shares							
		tal (ic +							aiii						
b			er sectio												
				n with inc					bi						
			-		indexation				bii						
	iii Ex	penditu	re whol	ly and ex	clusively in	n connection with tra	nsfer		biii						
	iv To	tal (bi +	- bii +bii	ii)					biv						
с	Balance	9aiii -	- biv)						9c						
d	Deducti	on unde	r section	ns 54F (S	pecify deta	ils in item D below)			9d						
E						bove ((9c – 9d)									
0 Am	ount deen					<u> </u>									
1						nital gain an assat to	ronofor	rod duning 4	he ==	.01/10-	110 310	ne ak-	NAVID.		
	II.	-			_	pital gain on asset to s Accounts Scheme w		_	_		us yea	ar sn() W II		
								ue uate 101 ll	uat ye	a1 ;					
Sl.		No; N us year		tion unde		Provide the details be New asset acq		onstructed		Amo	unt no	of use	4		
51.		ch asset			r which red in that	_					unt no new as				
		ferred		year	endt	Year in which asset acquired/		nt utilised ou al Gains acco			ned ur				
				,		acquired/ constructed	Саріта	u Gains acco	unt - `		apital				
i	2017-18		54/54F/	54GB		constitucteu									
ii	2018-19		54B												
				m conit-	Lagina sel	or then et to?									
						ner than at 'a'									
				_		ıs (aXi + aXii + b) Torm Capital Gain (Fill	schodula DT	<u>n</u>	1₀1∍	. R11a	2 +		$+\!\!-$	
Pass Through Income/ Loss in the nature of Long Term Capital Gain,(Fill up schedule PTI) (B11a1+ B11a2 + B11b)											B11				
<u> </u>	<u> </u>	ugh Inc	ome/ I a	ee in the	naturo of I	Long Term Capital G	ain aha	argeable 🙆 1	00/	/s	B11				
	rass 11110 112A	ugn Inc	ome/ L0	ss in the	11 a tui e 01 I	Long 1 ci iii Capital G	iaiii, Ulli	argeavie (w. 1	.∪ /0 U	u 3	ы a1				
		ngl. T	om - / ¥	aa : 41	mat CT	long To C 22 2 C	lair 1	augaski. 🔿 1	00/						
		_				Long Term Capital G	ain, cha	argeable @ 1	U%		B11				
	ınder sect					long To C 11 1 C	lair I	augusti. O A	000/		a2				
ВР	ass Thro	ugn Inc	ome/ Lo	ss in the	mature of I	Long Term Capital G	rain, cha	argeable @ 2	U%0	!	B11b				
12	Amount o	f LTCC	include	ed in B1-	B11 but n	ot chargeable to tax o	or charg	geable at spec	cial ra	tes ir	n Indi	a as p	er DTAA		
	C1 Amo		No. B1	Country	AutiolC	Rate as per		Whether TRO	C Sec	tion ,	Dot-		Applicable ra	te	
	No of	, to B	11 above which	name &	Article of DTAA	Treaty		obtained	of l	.T.	Rate as		[lower of (6) o		
L	inco		cluded	Code		(enter NIL, if not charge	able)	(Y/N)	A				(9)]		
Г	(1) (2)	` _	(3)	(4)	(5)	(6)		(7)	(9	5/	(0)	١ T	(10)		

		I																	
		I																	T
		a			nount of LT													12a	
		b							_	s as per DTA								12b	
	13		tal lo 2a)	ng tei	rm capital g	gain charg	eable un	der I.T	Act (Ble	-B2e+B3e+B	4c+B5c+]	B6e+l	37c+B8	3c+B8f+B	9e+1	B10 + B11 -	E	313	
C	Inco	me c	harge	eable	under the h	ead "Cap	ital Gain	s" (A9	+ B13) (tak	e B13 as nil,	if loss)							С	
D	Infor	rmat	ion al	bout (deduction c	laimed ag	ainst Car	ital Ga	nins										
							owing detail	s											
		a		Deduction claimed u/s 54															
			i											dd/mm/y	vyyy				
			ii	Cost	of new resi	idential ho	ouse				aii								
			iii	Date	of purchase	e/construc	tion of n	ew resi	dential hou	se	aiii			dd/mm/y	vyyy				
			iv	Amo	unt deposit	ed in Capi	ital Gains	s Accou	ınts Schem	e before due	aiv								
				date							Av								
			v																
		b	i	Data	of transfer	of origins	Laccot		Deduction c	laimed u/s 54	Bi Bi	1		dd/mm/5	1717177				
					of new agr	_					bii			uu/mm/	yyyy				
								11	,			-		11//					
					of purchas					e before due	biii biv			dd/mm/y	<i>yyyy</i>	'			
			14	date	unt acposit	cu in Capi	itai Gains	Accou	ints senem	c before due	DIV								
			v		unt of dedu	ction clair	ned				Bv								
		c						D	eduction cla	aimed u/s 541									
					of transfer						Ci			dd/mm/y	yyy				
			ii	Amo	unt invested exceeding fif	d in specif	ied/notifi	ed bon	ds		Cii								
			iii		of investme		iees)				Ciii			dd/mm/y	,,,,,				
					unt of dedu		ned				civ			uu/mm/y	<u> </u>				
		d]	Deduction c	laimed u/s 54									
			i	Date	of transfer	of origina	l asset				di			dd/mm/y	yyy				
					of new resi						dii								
			iii	Date	of purchase	e/construc	tion of n	ew resi	dential hou	se	diii			dd/mm/y	yyy				
			iv	Amo date	unt deposit	ed in Capi	ital Gains	s Accou	ınts Schem	e before due	div								
			v	Amo	unt of dedu	ction clair	ned				dv								
		e								nimed u/s 540	ЗВ								
					of transfer	_		tial pro	perty		ei			dd/mm/y	<i>'yyy</i>				
					of the eligib						eii								
			iii		unt utilised	for subsc	ription of	f equity	shares of o	eligible	eiii								
				comp	•	4° C 1								11/ /					
					of subscrip of new plar			urches	ed by the a	ligible	eiv			dd/mm/y	<i>yyy</i>				
				comp	oany				ed by the e	ingibie	ev								
					of purchase				. ~ .	T 6 -	evi			dd/mm/y	yyy				
			vii		unt deposit	ed in Capi	ital Gains	s Accou	ınts Schem	e before due	evii								
			viii	date Amo	unt of dedu	ction clair	ned				eviii								
		f		10				on clain	med u/s 115	F (for Non-R		dians)						
			i	Date	of transfer	of origina					fi			dd/mm/y	yyy				
			ii	Amo	unt invested	d in new s	pecified a	isset or	savings ce	rtificate	fii								
				_	of investme						fiii			dd/mm/y	yyy				
					unt of dedu			4.7	. 40		fiv								
		g	Total	l dedu	iction claim	ed (1a + 1	1b + 1c +	1d + 1	e + 1f)		1g								
_																			

		0 310 5		Short t	erm capital loss		Lo	ng term capital loss		Current year's
SI.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)		30%	applicable rate	DTAA rates	10%	20%	DTAA rates	capital gains remaining after set of (9=1-2-3-4 5-6-7-8)
		1	2	3	4	5	6	7	8	9

i	be set ((Fill th	is row computed is		(A2e*+ A3a* + A7a*)		(A1e*+A3b*+A5e* A6* + A7c*)	*+ A8b	(B3e*+ B4c* + B6e* + B7c* + B8c* + B11a1*+B11a2*	(B1e*+B2e*+B5c*+ B8f*+B9e*+B10*+B11b*)	B12b	
ii		15%	(A2e*+A3a* + A7a*)								
	Short term	30%	A4e* + A7b*								
iv	capital gain	applicable rate	(A1e*+A3b*+ A5e*+A6* + A7c*)								
v		DTAA rates	A8b							-	
vi	Long	10%	(B3e*+B4c* + B6e* + B7c* + B8c* +B11a1*+B11a2*)								
	term capital gain	20%	(B1e*+B2e*+B5c*+ B8f*+B9e*+B10*+ B11b*)								
viii		DTAA rates	B12b								
x The not	e figure charge	emaining a es of STCC eable to tax	x or chargeable at sp	ecial ra	tes as per I	OTAA, which is inc	uded the	erein, if any.	(A1-A6) as reduced by the (B1-B10) as reduced by the		
Inf	ormati	on about a	ccrual/receipt of cap	oital gai	n		ľ			ı	
		f Capital g				Upto 15/6 (i)	10	6/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 t 15/3 (i	
			al gains taxable at th item 3iii of schedule								
2	Short- Enter 1	term capita value from	al gains taxable at th item 3iv of schedule	e rate o BFLA,	of 30% if any.						
3	Short- Enter 1	term capita value from	al gains taxable at ap item 3v of schedule E	pplicabl B <i>FLA</i> , <i>i</i>	e rates f any.						
	Enter v	value from	al gains taxable at D item 3vi of schedule	BFLA,	if any.						
5	Long- Enter 1	term capit value from	al gains taxable at th item 3vii of schedule	ne rate (<i>BFLA</i> ,	of 10% if any.						
6	Long- Enter 1	term capit value from	al gains taxable at th item 3viii of schedule	e rate o	of 20% , <i>if any</i> .						
7	rates	term capit le BFLA, i	al gains taxable at th Enter value froi f any.								

Schedule 1	12A From sa	ale of equi	ty share in a	company or unit of	equity oriented	fund or unit of a bu	siness trust on v	vhich STT is pai	id under section	112A				
Sl. No.	Share/ Unit Acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale-price per Share/ Unit	Full Value of 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 and 9	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, - Lower of 6 and 11	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 4 (a) of LTCG Schedule of ITR2
(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														
3														
4														
Add Rows							r	1		r	1		r	,
Total														

[भाग II-खण्ड3(i)] भारत का राजपत्र : असाधारण 233

115AD(Sl. No.	1)(b)(iii) provi Share/ Unit Acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale- price per Share/ Unit	Full Value of 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 and 9	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, Lower of 6 and 11	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 7 (a) of LTCG Schedule of ITR2
(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														
3														
4														
Add Rov	VS	l	<u> </u>			<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total														

٦,		ncome from Other Sources					
J.	oss	income chargeable to tax at normal applica	ble rates (1	la+ 1b	+ 1c+ 1d + 1e)	1	
a	Di	vidends, Gross	-			1a	
b	Int	terest, Gross (bi + bii + biii + biv+ bv)				1b	
		From Savings Bank	bi				
		From Deposits (Bank/ Post Office/ Co-	bii				
	iii	i From Income-tax Refund	biii				
		In the nature of Pass through income/ loss	biv				
		Others	bv				
		ental income from machinery, plants, buildin				1c	
d	(di	come of the nature referred to in section 56(i + dii + diii + div + dv)	, , ,		rgeable to tax	1d	
	i	Aggregate value of sum of money received consideration	l without	di			
	ii	i In case immovable property is received wi	thout	dii			
		consideration, stamp duty value of proper					
	iii	In case immovable property is received for		diii			
	1111	inadequate consideration stamp duty valu	e of	uiii			
		property in excess of such consideration					
	iv	In case any other property is received with	hout	div			
		consideration, fair market value of prope	rty				
		In case any other property is received for	inadequate	dv			
	v	consideration, fair market value of proper	ty in excess				
		of such consideration	•				
e	An	ny other income (please specify nature)				1e	
Sl.	· Na	ature					Amount
No							
1	Fa	amily Pension					
2		•					
Ro	ws	can be added as required					
_		ne chargeable at special rates (2a+ 2b+ 2c+ 2	2d + 2e +2f	eleme	nts related to	2	
CI		. 1)					
	No						
a	Wi	innings from lotteries, crossword puzzles etc			115BB	2a	
a	Wi	innings from lotteries, crossword puzzles etcome chargeable u/s 115BBE (bi + bii + biii			115BB	2a 2b	
a	Wi Inc	(innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii Cash credits u/s 68	+ biv+ bv +	bvi)	115BB	+	
a	Wi Ind i	finnings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i Cash credits u/s 68 i Unexplained investments u/s 69	+ biv+ bv +	bvi)	115BB	+	
a	Wi Inc i ii	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A	+ biv+ bv + bi bii	bvi)	115BB	+	
a	Wi Inc ii iii iv	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B	+ biv+ bv + bi bii bii	bvi)	115BB	+	
a	Wi Inc ii iii iv v	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C	+ biv+ bv + bi bii bii biv	bvi)	115BB	+	
a b	Wi Inc ii iii iv v	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s	+ biv+ bv +	bvi)		2b	
a b	Wi Inc ii iii iv v	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C	+ biv+ bv +	bvi)		+	
a b	Wi Inc ii iii iv vi Ac	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident	+ biv+ bv + bi bii bii biv bv 69D bv fund taxab	bvi) i i i le u/s	111	2b	
a b	Wi Inc ii iii iv vi Ac	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + ii Cash credits u/s 68 ii Unexplained investments u/s 69 iii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C ri Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident .No. Assessment Year Income	+ biv+ bv + bi bii bii biv bv 69D bv fund taxab	bvi)	111	2b	
a b	Wi Inc i iii iv vi Ac	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii - ii Cash credits u/s 68 ii Unexplained investments u/s 69 iii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident .No. Assessment Year Income benefit	+ biv+ bv + bi bii bii biv bv 69D bv fund taxab	bvi) i i i le u/s	111 enefit	2b	
a b	Wi Inc i iii iv vi Ac	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident .No. Assessment Year Income benefit (i) (ii) (iii)	+ biv+ bv + bi bii bii biv bv 69D bv fund taxab	bvi) i i i le u/s Tax be	111 enefit	2b	
a b	Wilnow i iii iiv v vi Acc	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii - ii Cash credits u/s 68 ii Unexplained investments u/s 69 iii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident .No. Assessment Year Income benefit	+ biv+ bv + bi bii bii by 69D bv fund taxab	bvi) i i i ile u/s Fax be (iv dxviii)	111 enefit	2b 2c	
a b	Wilnow i iii iiv v vi Acc	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident .No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (te	+ biv+ bv + bi bii bii by 69D bv fund taxab otal of di to being compa	bvi) i i i ile u/s Fax be (iv dxviii)	111 enefit	2b 2c	
a b	Wilnow Income in its interest	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident .No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to	+ biv+ bv + bi bii bii by 69D bv fund taxab otal of di to being compa 1)(a)(i)	bvi) i i le u/s Fax be (iv dxviii) inny)	111 enefit	2b 2c	
a b	Wilner Income In	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A(iii) Interest received from Government or I on foreign currency debts chargeable u/s 1	biv+ bv + bi bii bii biv by 69D bv fund taxab otal of di to reing compa 1)(a)(i) Indian cond 115A(1)(a)(i i le u/s Fax be dxviii, uny) eern eii)	1111 enefit di	2b 2c	
a b	Wilner Income In	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A() i Interest received from Government or I	biv+ bv + bi bii bii biv by 69D bv fund taxab otal of di to reing compa 1)(a)(i) Indian cond 115A(1)(a)(i i le u/s Fax be dxviii, uny) eern eii)	1111 enefit di	2b 2c	
a b	William Indian I	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A() i Interest received from Government or I on foreign currency debts chargeable u/s i Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia)	biv+ bv + bi bii bii biv 69D bv fund taxab otal of di to eing compa 1)(a)(i) Indian cond 115A(1)(a)(e) Debt F	le u/s (iv dxviii) iii cern iii) und c	111 enefit di	2b 2c	
a b	William Indian I	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (h or foreign company chargeable u/s 115A() i Interest received from Government or I on foreign currency debts chargeable u/s ii Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) -	biv+ bv + bi bii bii biv 69D bv fund taxab otal of di to eing compa 1)(a)(i) Indian cond 115A(1)(a)(e) Debt F	le u/s (iv dxviii) iii cern iii) und c	1111 enefit di	2b 2c	
a b	William Indiana Indian	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A() i Interest received from Government or I on foreign currency debts chargeable u/s ii Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5%	biv+ bv + bi bii bii biv 69D bv fund taxab otal of di to being compa 1)(a)(i) Indian conc 115A(1)(a)(i) c Debt F chargeable	bvi) i i i le u/s (iv dxviii) i eern ii) und c u/s c u/s	111 enefit c) di	2b 2c	
a b	William Indian I	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (h i Dividends received by non-resident (not b or foreign company chargeable u/s 115A(i i Interest received from Government or I on foreign currency debts chargeable u/s 2 ii Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5% v Interest referred to in section 194LD -	biv+ bv + bi bii bii biv 69D bv fund taxab otal of di to being compa 1)(a)(i) Indian conc 115A(1)(a)(i) c Debt F chargeable	Eern (ii)	111 enefit di	2b 2c	
a b	William Incompany of the second secon	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii - i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A() i Interest received from Government or I on foreign currency debts chargeable u/s ii Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5% Interest referred to in section 194LD - 115A(1)(a)(iiab)	biv+ bv + bi bii bii biv by 69D bv fund taxab otal of di to being compa 1)(a)(i) Indian concustors 115A(1)(a)(i) chargeable chargeable	Eern (ii) und (cu/s (u/s (u/s (u/s (u/s (u/s (u/s (u/s (111 enefit di liii	2b 2c	
a b	William Incompany of the second secon	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A(1) i Interest received from Government or I on foreign currency debts chargeable u/s ii Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5% v Interest referred to in section 194LD - 115A(1)(a)(iiab) ii Distributed income being interest referred	biv+ bv + bi bii bii biv by 69D bv fund taxab otal of di to being compa 1)(a)(i) Indian concustors 115A(1)(a)(i) chargeable chargeable	Eern (ii) und (cu/s (u/s (u/s (u/s (u/s (u/s (u/s (u/s (111 enefit di liii	2b 2c	
a b	William Incompany of the second secon	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A(i) i Interest received from Government or I on foreign currency debts chargeable u/s ii Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5% v Interest referred to in section 194LD - 115A(1)(a)(iiab) vi Distributed income being interest referred 194LBA - chargeable u/s 115A(1)(a)(iiac)	biv+ bv + bi bii bii bii by 69D bv fund taxab otal of di to being compa 1)(a)(i) Indian conc 115A(1)(a)(e Chargeable chargeable	bvi) i i i le u/s Cax be dxviii any) eern iii und cu/s u/s ction	1111 enefit di liii	2b 2c	
a b	William Incompany of the second secon	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A(i) i Interest received from Government or I on foreign currency debts chargeable u/s 115A(i) i Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5% v Interest referred to in section 194LD - 115A(1)(a)(iiab) vi Distributed income being interest referred 194LBA - chargeable u/s 115A(1)(a)(iiac) Income from units of UTI or other	biv+ bv + bi bii bii biv 69D bv fund taxab otal of di to reing compa 1)(a)(i) Indian conc 115A(1)(a)(i) chargeable chargeable ed to in sec	bvi) i i i le u/s Cax be (iv dxviii) uny) eern ii) und c u/s u/s o nds d	1111 enefit di liii	2b 2c	
a b	William Indiana Indian	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii + i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A(1) i Interest received from Government or I on foreign currency debts chargeable u/s 115A(1) i Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5% Interest referred to in section 194LD - 115A(1)(a)(iiab) Distributed income being interest referred 194LBA - chargeable u/s 115A(1)(a)(iiac) Income from units of UTI or other specified in section 10(23D), purchase	biv+ bv + bi bii bii biv 69D bv fund taxab otal of di to reing compa 1)(a)(i) Indian conc 115A(1)(a)(i) chargeable chargeable ed to in sec	bvi) i i i le u/s Cax be (iv dxviii) uny) eern ii) und c u/s u/s o nds d	1111 enefit di liii	2b 2c	
a b	William Indiana Indian	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A(i) i Interest received from Government or I on foreign currency debts chargeable u/s 2 ii Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5% v Interest referred to in section 194LD - 115A(1)(a)(iiab) vi Distributed income being interest referred 194LBA - chargeable u/s 115A(1)(a)(iiac) Income from units of UTI or other specified in section 10(23D), purchase Currency - chargeable u/s 115A(1)(a)(iiii)	biv+ bv + bi bii bii biv 69D bv 69D bv fund taxab otal of di to eing compa 1)(a)(i) Indian conc 115A(1)(a)(i) c Debt F chargeable chargeable ed to in sec	bvi) i i i le u/s Civ dxviii ii) und c u/s u/s tion c nds deign	111 enefit	2b 2c	
a b	William Indiana Indian	innings from lotteries, crossword puzzles etc come chargeable u/s 115BBE (bi + bii + biii i i Cash credits u/s 68 i Unexplained investments u/s 69 ii Unexplained money etc. u/s 69A v Undisclosed investments etc. u/s 69B v Unexplained expenditure etc. u/s 69C vi Amount borrowed or repaid on hundi u/s ccumulated balance of recognised provident No. Assessment Year Income benefit (i) (ii) (iii) ny other income chargeable at special rate (to or foreign company chargeable u/s 115A(i) i Interest received from Government or I on foreign currency debts chargeable u/s 2 ii Interest received from Infrastructure chargeable u/s 115A(1)(a)(iia) v Interest referred to in section 194LC(1) - 115A(1)(a)(iiaa) @ 5% Interest referred to in section 194LD - 115A(1)(a)(iiab) vi Distributed income being interest referred 194LBA - chargeable u/s 115A(1)(a)(iiac) Income from units of UTI or other specified in section 10(23D), purchase Currency - chargeable u/s 115A(1)(a)(iiii) Income from royalty or fees for tech	biv+ bv + bi bii bii biv 69D bv 69D bv fund taxab otal of di to reing compa 1)(a)(i) Indian conc 115A(1)(a)(i) c Debt F chargeable chargeable ed to in sec	bvi) i i i i le u/s (iv dxviii) ii und c u/s u/s tion c nds deign	111 enefit	2b 2c	

	ix Income by way of interest or dividends from bond GDRs purchased in foreign currency by non-resider chargeable u/s 115AC								dix								
		C				ign curr	ency by non-re	esider	ıts -								
						1 . 6	CDD	1	1			-					
							m GDRs purc argeable u/s 1			ax							
							received by a			dxi							
		373					n units referr										
		S	ection 1	15AB) - (chargea	ble u/s 1	15AD(1)(i)										
							ed by an FII			dxii							
		0					d to in section		D –								
					_		on 115AD(1)(i or sports ass	_	ions	dviii		-					
				ble u/s 11:		or tsinen	or sports ass	ociati	10115	uxiii							
		xiv A	nonym	ous Dona	ations i	n certai	n cases charg	eable	u/s	dxiv							
			15BBC					- ~ /		_		-					
							to section 194	LC(1) -	dxv							
				ble u/s 11:			patent develo	ned	and	dxvi		-					
					•	•	/s 115BBF	рси	ana	uxvi							
							of carbon cr	edits	-	dxvii							
		c	<u>hargeal</u>	ble u/s 11:	5BBG	• • • • • • • • • • • • • • • • • • •	D 11 / 1			,							
						a No	n-Resident I	ndiar	1 -	dxviii							
		chargeable u/s 115E xix Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)						dxix									
						_				UALA							
	e	Pass t	through	income i	n the n	ature of	income from (other	soui	rces c	harg	eable at	special	rat	es (drop down to	2e	
			ovided)														
						above, v	which is charg	geable	at	specia	al ra	tes in In	dia as p	per	DTAA (total of	2f	
		colum	n (2) of	table belo			Rate a	s ner		Whe	thor						
		Sl. No.	Amount of	& 2 in	Country name &	Article	of Trea	ıty		TF	RC	Section of			Applicable rate [lower of (6) or (9)]		
		D1 1 101	income	which included	Code	DTAA	(enter NIL, if no	ot charge	eable)	obta (Y/		I.T. Act	I.T. A	ct	1 3 (9 : (2)		
		(1)	(2)	(3)	(4)	(5)	(6))		(7		(8)	(9)		(10)		
		I															
		II															
3	Dec	luctio	ns unde	er section	57 (oth	er than th	nose relating to	incon	ne ci	harge	able	at special	rates ı	ınd	er 2a, 2b & 2d)		
	ai	Expe	nses / D	eductions	(in cas	e other th	an family pens	ion)		3ai							
			st expen	diture u/s	57(1) (a	vailable	only if income of	offered	l in	3aii							
		1A)															
							pension only)			3aiii						_	
				1	ole only	if ince	ome offered i	n Ic	of	3b							
			ule OS)							2-						-	
4		Total		ductible u	/s 50					3c						4	
				ole to tax												5	
6	Net	Inco	me fro	m other s	ources								educing	in	come related to	6	
							ake the figure to						.1 .0			7	
					`		om owning rac			(2 +	6) (6	enter 6 as	nil, if n	iego	ative)	<u> </u>	
o				activity	oi owni	ng and n	naintaining ra	e noi	rses							-	
	a Receipts 8a b Deductions under section 57 in relation to receipts 8b														-		
	at 8a only																
				deductib	le u/s 5	8		8c								-	
	d	Profit	ts charg	geable to t	ax u/s 5	59		8d									
	e	Balan	ce (8a	- 8b + 8c	+ 8d) (į	f negative	e take the figure	e to 62	xii oj	f Sche	dule	CFL)				8e	
9	Inc	ome u	nder th	ne head "I	ncome	from Ot	her Sources" (7 + 80	e) (ta	ike 8e	as ni	l if negativ	e)			9	
10	Info	ormat	ion abo	ut accrua	l/receij	ot of inco	me from Othe	r Sou	rces	5							
	S.N	lo. O	ther So	urce Inco	me U	pto 15/6	From 16/6 to	o F		16/9	to			Fr	om 16/3 to 31/3		
		_				(i)	15/9	-		5/12		15/			(**)		
	1	D:	widon d	Income		(i)	(ii)	-	((iii)		(iv	<u> </u>		(v)		
	,	Di	viuend	rucome													
l							İ	I								J	

	2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
NOTF ightharpoonup	Plo	ase include the income of the	snacified ner	sons (snouse minor	child atc) referred	to in Schodule SPI	while computing the in	come under this head

edule CY			T		· -
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	Net loss from Other sources chargeable at normal applicable rates (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
		1	2	3	4=1-2-3
i	Loss to be set off (Fill this row only if computed figure is negative)		(4 of Schedule HP)	(6 of Schedule-OS)	
ii	Salaries	(6 of Schedule S)			
iii	House property	(4 of Schedule HP)			
ii iii iv v vi vii viii ix	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)			
v	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)			
vi	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)			
vii	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)			
viii	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)			
ix	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)			
x	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)			
xi	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)			
xii	Profit from the activity of owning and maintaining race horses	(se of schedule Os)			
xiii	Total loss set off (ii + iii + iv + v + vi + vii + vii	iii + ix + x+xi+xii)			
xiv	Loss remaining after set-off (i – xiii)				

Sl. No	Head/ Source of Income	Brought Forward Losses of earlier year Income after set off, if any, of current year's losses as per 4 of Schedule CYLA)	Brought forward loss set off	Current year's income remaining after
		1	2	set off
i i	Salaries	(4ii of schedule CYLA)	-	
ADJUSTMENT	i House property	(4iii of schedule CYLA)	(B/f house property loss)	
S ii	Short-term capital gain taxable @ 15%	(4iv of schedule CYLA)	(B/f short-term capital loss)	
j	Short-term capital gain taxable @ 30%	(4v of schedule CYLA)	(B/f short-term capital loss)	
	Short-term capital gain taxable at applicable rates	(4vi of schedule CYLA)	(B/f short-term capital loss)	
FORWARD LOSS v vi vi vi vi	Short-term capital gain taxable at special rates in India as per DTAA	(4vii of schedule CYLA)	(B/f short-term capital loss)	
o vi	Long-term capital gain taxable @ 10%	(4viii of schedule CYLA)	(B/f short-term or long-term capital loss)	
vi	ii Long term capital gain taxable @ 20%	(4ix of schedule CYLA)	(B/f short-term or long-term capital loss)	
i)	Long term capital gains taxable at special rates in India as per DTAA	(4x of schedule CYLA)	(B/f short-term or long-term capital loss)	
	Net income from other sources chargeable at normal applicable rates	(4xi of schedule CYLA)		
X	Profit from owning and maintaining race horses	(4xii of schedule CYLA)	(B/f loss from horse races)	
X	ii Total of brought forward loss set off (2ii + 2iii + 2iv + 2v+ 2vi + 2vii + 2viii + 2ix +	2xi)		
Xi	iii Current year's income remaining after set of	f Total of $(3i + 3ii + 3iii + 3iv + 3v + 3vi + 3iii + 3i$	+3vii+3viii+3ix+3x+3xi)	

Sched	ule CF	L Details of Lo	osses to be carried forward	I to future years			
		Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
		1	2	3	4	5	6
	i	2013-14					
	ii	2014-15					
SS	iii	2015-16					
	Iv	2016-17					
10 Q	v	2017-18					
VAR	vi	2018-19					
ORV	vii	2019-20					
XY F	viii	2020-21					
CARRY FORWARD OF LOSS	ix	Total of earlier year losses					
	x	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)			(2ix of Schedule BFLA)
	xi	2021-22 (Current year losses)		(2xii of Schedule CYLA)	(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)
	xii	Total loss carried forward to future years					

Scho	edule	e VI-A Ded	uctions under Chapter VI-A	١			
			tion in respect of the investm f already claimed in the AY		/ deposit/ payments for the period 01-04-2020 to 31-07-2020		
	1	Part B- Deduction in	respect of certain payments				
	a	80C		b	80CCC		
	c	80CCD(1)		d	80CCD(1B)		
IONS	e	80CCD(2)		f	80D		
2	g	80DD		h	80DDB		
IJ	i	80E		_j_	80EE		
Ě	k	80EEA		l	80EEB		
ED	m	80G		n	80GG		
	0	80GGA			80GGC		
\mathbf{Z}	2	Part C, CA and D- D	eduction in respect of certai	n in	comes/other deduction		
TOT	q	80QQB		r	80RRB		
Ι	S	80TTA		t	80TTB		
	u	80U					
	v	Total deductions und	ler Chapter VI-A (Total of a	to ı	1)	v	

Sche	dule	80G	Details of donations entitled for deduction u	under section 80G				
	A	Dona limit	tions entitled for 100% deduction without qualifying					
		Nam	e and address of Donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
		i						
SNC		ii						
		iii	Total					
OF DONATIONS	В	Dona limit	tions entitled for 50% deduction without qualifying					
		Nam	e and address of Donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation
DETAILS					Donation in cash	Donation in other mode	Total Donation	
DEJ		i						
		ii						
		iii	Total					
	С	Dona limit	tions entitled for 100% deduction subject to qualifying					
		Nam	e and address of Donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation

				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
D	Dona limit	tions entitled for 50% deduction subject to qualifying					
	Name	e and address of Donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation
				Donation in cash	Donation in other mode		
	i						
	ii						
	iii	Total					
E	Total	donations (Aiii + Biii + Ciii + Diii)					

Sche	dule	80GGA	Details of donation	ons for scientific res	search or rural	development				
	S. No.	deduction is cla	se under which nimed (drop down provided)	Name and address of Donee	PAN of Donee			Eligible Amount of donation		
						Donation in cash	Date of Donation in cash	Donation in other mode	Total Donation	
	i									
	ii									
		Total donation								

Sched	lule .	AMT Computation of Alternate Minimum Tax payable under section 115JC		
	1	Total Income as per item 12 of PART-B-TI	1	
	2	Adjustment as per section 115JC(2)		
		a Deduction claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"		
	3	Adjusted Total Income under section 115JC(1) (1+2a)	3	
	4	Tax payable under section 115JC [18.5% of (3)] (if 3 is greater than Rs. 20 lakhs)	4	

Computation of tax credit under section 115JD

Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]

Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]

Total

1	Tax ı	under section 115JC in assess	sment year 20)21-22 (1d of Part-B-	-TTI)		1	
2	Tax ı	under other provisions of the	Act in assess	ment year 2021-22 (7 of Part-B-TTI)		2	
3	Amo	unt of tax against which cred	lit is available	[enter (2 – 1) if 2 is	greater than 1, otherwise	enter 0]	3	
4	Utilis cann	sation of AMT credit Availab ot exceed the sum of AMT C	ole (Sum of Al redit Brought	MT credit utilized du Forward)	iring the current year is	subject to maxin	num of	amount mentioned in 3 above and
	S. No.	Assessment Year (A)		AMT Cred	it	AMT Credit U		Balance AMT Credit Carried Forward
		,	Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	Assessment Y (C)	'ear	(D)= (B3) -(C)
	i	2013-14						
	ii	2014-15						
	iii	2015-16						
	iv	2016-17						
	v	2017-18						
	vi	2018-19						
	vii	2019-20						
	viii	2020-21						
•	ix	Current AY (enter 1-2, if 1>2 else enter 0)						

Sche	dule SP	PI	Income of specified	l perso	ons (spou	ıse, ı	nino	r ch	ild e	tc.) i	inclu	ıdab	le in income of the assessee	as per section 64	
	Sl No	Nai	ne of person	PA	AN/	Aadl	naar	No.	of p	erso	n (o	ption	ıal)	Relationship	Amount (Rs)	Head of Income in which included
	1															
	2															
	3															

Schedule SI

SI No	Section	M	Special rate (%)	Income (i)	Tax thereo (ii)
1	111- Accumulated balance of recognised provident for prior years			(2ciii of Schedule OS)	(2civ of Schedule O
	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)		15	(3iii of Schedule BFLA)	
3	115AD (STCG for FIIs on securities where STT not paid)		30	(3iv of Schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)		10	(part of 3vii of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)		10	(part of 3vii of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)		10	(part of 3vii of Schedule BFLA)	
7	115ACA (LTCG for an employee of specified company on GDR)		10	(part of 3vii of Schedule BFLA)	
8	115AD (LTCG for FIIs on securities)		10	(part of 3vii of Schedule BFLA)	
9	115E (LTCG for non-resident Indian on specified asset)		10	(part of 3vii of Schedule BFLA)	
10	112 (LTCG on others)		20	(3viii of Schedule BFLA)	
	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)		10	(part of 3vi of Schedule BFLA)	
12	STCG Chargeable at special rates in India as per DTAA			(part of 3vi of Schedule BFLA)	
13	LTCG Chargeable at special rates in India as per DTAA			(part of 3ix of schedule BFLA)	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)		30	(part of 2a of Schedule	

60

10

10

(2b of Schedule OS)

(part of 2d of Schedule OS)

(part of 2d of Schedule OS)

			03)
18	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)		(part of 2d of Schedule OS)
19	Other source of income chargeable at special rates in India as per DTAA		(part of 2f of Schedule OS)
20	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	15	(part of 3iv of Schedule BFLA)
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	30	(part of 3v of Schedule BFLA)
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	10	(part of 3vii of Schedule BFLA)
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%-under sections other than u/s 112A	10	(part of 3vii of Schedule BFLA)
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	20	(part of 3viii of Schedule BFLA)
25	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)		(2e of Schedule OS)
		Total	

15 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)

115BBG (Tax on income from transfer of carbon credits)

115BBF (Tax on income from patent)

o cine	ши	LI		cuins of Exempt Income (Income not to be included in Total I	10011	ic or not enargear		ua)
ME	1	Inte	rest income	1				
INCOM	2	1	_	ultural receipts (other than income to be excluded under rule of I.T. Rules)	i			
PT		ii	Expenditur	e incurred on agriculture	ii			
EXEM		iii	Unabsorbed	agricultural loss of previous eight assessment years	iii			
E		iv	Net Agricul	tural income for the year (i – ii – iii) (enter nil if loss)			2	

	1 1 /			net agriculti up details se	sh the following					
		a	Name o	of district al	ong with pin cod	le in which agricul	tural land is located			
		b	Measur	ement of a	gricultural land i	in Acre				
		с	Whethe	er the agric	ultural land is ov	vned or held on le	ase (drop down to be p	provided)		
		d	Whethe	er the agric	vided)					
3	Othe	er ex	empt inc	come (inclu		3				
4	Inco	me n	ot charg	geable to ta						
	SI. No		nount of ncome	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	I									
	II									
	III	Tot	tal Inco	me from D7	TAA not chargea		4			
5	Pass	thro	ugh inc	ome not cha		5				
6	Tota	l (1+	2+3+4+	5+)			6			

	dule F Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	SI.		rust or investment fund as pe Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/ Loss (7-8)	TDS on such amount, if any
-	(1)	(2)	(2)	(4)	(5)		(0)	(7)		(0)	(10)
-	(1)	(2) (Dropdown to	(3)	(4)	(5)	Шон	(6)	(7)	(8)	(9)	(10)
	1.	be provided)					se property				
		be provided)			ii	_	ital Gains		1		
						a ai	Short term Section 111A				
						aii	Others				
						b	Long term				
						bi	Section 112A				
Æ						bii	Other than Section 112A				
Į,					iii	Oth	er Sources				
PASS THROUGH INCOME						A	Dividend				
Ξ						В	Others				
9					iv	Inco	me claimed to be exempt				
Ş l						a	u/s 10(23FBB)				
Ħ						b	u/s				
S	•					c	u/s				
AS.	2.				i ii		se property				
<u>P</u>					- 11	_	ital Gains Short term		1		
						a ai	Section 111A				
						aii					
							Others				
						b bi	Long term				
						bii	Section 112A				
						DII	Other than Section				
					•••	Odlo	112A				
					111	iii Other Sources a Dividend					
						a B	Others				
					iv		me claimed to be exempt				
					17	a	u/s 10(23FBB)				
						b	u/s				
						c	u/s				

Sched	lule FSI		De	etails of Income fr	om outside India	and tax relief	(available only in case of resident)		
SI		Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	Salary					
			ii	House Property					
			iii	Capital Gains					
			iv	Other sources					
				Total					
2			i	Salary					
			ii	House Property					
			iii	Capital Gains					
			iv	Other sources					
				Total					
N	OTE >			Please refer to	the instructions f	or filling out th	is schedule.		

Schedule TR Summary of tax relief claimed for taxes paid outside India (available only in case of resident) 1 Summary of Tax relief claimed **Country Code** Taxpayer Total taxes paid outside India Total tax relief available Tax Relief Claimed under section Identification (total of (c) of Schedule FSI in respect (total of (e) of Schedule FSI in Number of each country) respect of each country) (specify 90, 90A or 91) (b) (d) (a) (c) (e) Total Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d)) 2 Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d)) 3 Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the Yes/No foreign tax authority during the year? If yes, provide the details below

		a An	nount of tax refun	ded			b	Assessment	year in wh	ich tax relie	fallowed	l in Indi	ia	
	NO	TE ►	Please refer to th	ne instruction	s for filling	out this s	chedule.							
Schedu	le F	A	Details of Fore	eign Assets a	nd Income f	from any	source out	side India						
7	A1	Details of	f Foreign Deposito	ory Accounts	held (include	ding any	beneficial i	nterest) at	any time du	ring the rel	evant ac	counting	g period	
5	Sl	Country	Country code	Name of	Addres	s of	ZIP code	Accoun	t Stati	is Acco	unt	Peak	Closing	Gross interest
₹ 1	No	name		financial	financ	ial		numbe	r	open	ing b	alance	balance	paid/credited
S 5				institution	institut	tion				dat	e d	luring		to the account
OF FOREIGN SSETS												during the		
												period		period
₩.	(1) (2) (3) (4) (5)						(6)	(7)	(8)	(9))	(10)	(11)	(12)
DETAILS A	(i)													
Ω	(ii)													
	A2	Details of	Foreign Custodia	l Accounts h	eld (includi	ng any b	eneficial int	erest) at aı	ny time dur	ing the relev	ant acco	unting	period	
	Sl	Country	Country code	Name of	Address	ZIP	Account	Status	Account	Peak	Closing	Gross	amount paid	l/credited to the
	No	name		financial	of	code	number		opening	balance	balance	e a	ccount during	g the period
							date	during the		(drop		ovided specifying		
	institution									period		1	nature of an	
													•	ceeds from sale or cial assets/ other
												reue	трион ој јишн incon	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		(12)

+2							OF IND		2111121								L	11—31	- ()]		
(i)																					
(ii)																					
		oreign Equity a					•					•	_								
Sl No	Country	Country code					Nature of	Date acqui		Init	tial ie of	Peak v		Closing value		al gr			l gross		
140	name		entity	of ent	ity co	ue	entity	the		varu		investi		value	aı paid	noun /cred		•	ds from e or		
								inter				during			with 1				ption of		
												peri	-			hold			stment		
												•				ing t	_	duri	ng the		
															p	eriod	1	pe	riod		
(1)	(2)	(3)	(4)	(5)	(6	6)	(7)	(8)	3)	(9	9)	(10)	(11)		(12)		(1	13)		
(2)																					
(i)																					
(ii)																					
A4		Foreign Cash V	alue Insu	rance Cor	itract or	Annu	ity Cont	ract h	ield (ii	nclud	ding a	ny ben	eficia	l interes	t) at a	ny ti	me duri	ng the	relevant		
Sl	accounting Country	Country code	Nama	of financia	al Ada	dress	ZIP cod	lo l	Doto	of co	ontrac	+	Tho	cash valu	o or		Total ar	tal gross amount			
No	name	Country code		or manci ion in whi		of	ZIF COC	le Date		01 60	ontrac	surrender va									
110	name			ice contra		ncial								e contrac		-	e contra		-		
				held		tution								the Contrac				eriod	g		
															,						
(1)	(2)	(3)		(4)	(5)		(6)			(7))	(8)						(9)			
(i)																					
(ii)																					
	Details of F	inancial Interest	in any En	any Entity held (including any		g any l	oeneficial	intere	erest) at any		time d	uring t	he re	levant ac	countin	ıg pe	riod				
Sl	Country	ZIP Code	Nature of				ature of		ate sir			tal						able an	d offered		
No	Name and		entity	entity Address of the Intere		nterest-		held	l	Investmen		ent accrued		of	of i		is retu	rn			
	code			Ent	ity		t/ Benefic	ial			(at cost) (from such		ncome Ar		ount Sc	hedule	Item		
							owner/				rupees)		Interest					vhere	number		
						Be	neficiary										O	ffered	of		
(1)	(2)	2a	(3)	(4	`		(5)		(6)		C	7)		(8)	(9)	(1	10)	(11)	schedule (12)		
(i)	(2)	Za	(3)	(4	,		(3)		(0)		((7)		(0)	(9)	(1	10)	(11)	(12)		
(ii)																					
		mmovable Prope															•				
	Country	ZIP Code							f Tot		al Inc					ome			fered in		
No	Name and		Pro	operty			ial acquis	ition		tment (at der		derived from the		Income				turn	T.		
	code				own Benefi					, ,	· ·		from the property				Amo	ount	Sche		Item number
					Delleli	iciai y			ruj	pees)	' l	prope	ıty				where o	niereu	of		
																			schedule		
(1)	(2)	2a		(3)	(4)	(5)		(6)		(7)		(8)	(9))	(10))	(11)		
(i)				•	`						+	. ,		· · ·	†		<u> </u>		. /		
(ii)											-+				+						
` ′	Details of a	 ny other Capital	Asset held	l (includin	g anv he	neficis	d interest) at an	ny tima	e dur	ing th	e relev	ant s	ccountin	g perio	d	<u> </u>		l .		
SI	Country			of Asset	Owner		Dat		,	Tot				Nature o			taxable	and of	fered in		
	Name and	ZIP Code			Dire		acqui		Inv		ent (a		ived	Income			this re				
	code	1			Benef				cost	t) (in	rupees	fron	ı the		Amo	ount	Sche	dule	Item		
		1			own							as	set				where o	ffered	number		
		1			Benefi	ciary													of		
(1)	(2)	21	1	2)	/4	`	-	2	-	11	`	-	7)	(0)	(0	<u>, , , , , , , , , , , , , , , , , , , </u>	/4/	n .	schedule		
(1)	(2)	2b		(3)	(4	,	(5	"		(6	<u>)</u>	(7)	(8)	(9	')	(10	<i>'</i>)	(11)		
(i) (ii)		1					+		-					 							
	Details of a	 ccount(s) in whic	h you hav	e signing	authorits	held	 (includies	g gnw l	henefi.	cjal i	nteres	t) at an	v tin	l le durina	the rol	evan	t accour	ıting r	eriod and		
		ot been included			.a.moint	neru	(v.iuuiilį	, any 1	SCHEIL	cial I	53	i, ai al	.y ciii	uui ilig	ant Itl	ic vall	i accuul	rung þ	ciou and		
Sl	L,			IP Code	Name o	of the	Account	Peak	Balan	ice/	Whe	ther	If (7) is yes,	If (7)	is ye	s, Incom	e offer	ed in this		
No	the		lame		acco	unt	Number	Inve	estmen	nt	inco	ome		icome		•	retu				
			and		hold	ler			ing th		accru			rued in							
	in which		Code						ar (in		taxab		the	account							
	the accoun	u						ru	ipees)	ŀ	your h	ands?									
	is neid												-		Amon	nt C	chedule	Item	number		
															, xmou		where		chedule		
																	offered				
(1)	(2)	(3)	(3a)	(3b)	(4))	(5)		(6)		(7)	l	(8)	(9)		(10)	((11)		

Ī	(i)																
Ī	(ii)																
Ī	F	Details of t	rusts, crea	ted under th	e laws of a co	untry outside	India, in v	whicl	h you are a t	rustee,	benefic	iary or so	ettlor				
	Sl	Country	ZII	Code	Name an	d Name	Name a	nd	Name and	Dat	e Wh	ether I	f (8) i	s If (8)	is yes, In	come o	ffered in
	No	Name			address of			of	address of	sinc	e inc	ome	yes,		this 1	return	
		and code			trust	addres	Settlo	r	Beneficiarie	es positi	ion dei	rived I	ncome	e Am	ount Sc	hedule	Item
						of			helo		d	is d	erived	d	v	vhere	number
						trustee	S				tax	able fr	om th	ie	0	ffered	of
											in	your	trust				schedule
L											ha	nds?					
	(1)	(2)	(2) (2a)		(3)	(4)	(5)		(6)	(7))	(8)	(9)	(1	0)	(11)	(12)
Ī	(i)																
Ī	(ii)																
Ī	G	Details of	any other	other income derived from		source outsi	le India w	hich	is not includ	led in,-	(i) iter	ns A to F	abov	e and, (i	i) income	under	the head
	G	business o	r professio	n													
Γ			F											f (6) is ye	s, Income	offere	d in this
	~-					Name and ad	dress of th	ıe			Nature	Wheth			retur	n	
	SI	•		ZIP (Code	person fro	m whom		Income der	ived	of	taxable		Amount	Schedul	e Iten	ı numbei
	No	coc	1e			deri	ved				income	your		inount	where		chedule
												hands	?		offered		ciicauic
F	(1)	(2	`	(2)	b)	(3)		(4)		(5)	(6)	-	(7)	(8)	•	(9)

NOTE ▶

(i) (ii)

Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

	-	
61 11 54	те	
Schedule 5A	iniormatio	n regarding apportionment of income between spouses governed by Portuguese Civil Code
Name of the spouse	ρ	

Nan	ne of the spouse				
PAN	N/ Aadhaar No. of the spouse				
	Heads of Income	Receipts under the	Amount apportioned in the	Amount of TDS deducted on	TDS apportioned in the hands of
		head	hands of the spouse	income at (ii)	spouse
	(i)	(ii)	(iii)	(iv)	(v)
1	House Property				
2	Capital gains				
3	Other sources				
4	Total			·	

Schedule AL Assets and Liabilities at the end of the year (applicable in a case where total income exceeds Rs.50 lakh)

A	Details of immovable assets			
Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
(1)	(2)	(3)	(4)	(5)
(i)				
(ii)				
(i) (ii) B Sl.	Details of movable assets		<u>.</u>	•
Sl.		Description		Amount (cost) in Rs.
No. (1)		(2)		(2)
	T 11 1 11 1	(2)		(3)
(i)	Jewellery, bullion etc.			
(i) (ii)	Archaeological collections, drav	vings, painting, sculpture or	any work of art	
(111)	Vehicles, yachts, boats and airc	rafts		
(iv)	Financial assets			Amount (cost) in Rs.
	(a) Bank (including all deposits	s)		
	(b) Shares and securities			
	(c) Insurance policies			
1	(d) Loans and advances given			
	(e) Cash in hand			
C	Liabilities in relation to Asse	ts at (A + B)	<u>.</u>	
OTE	Please refer to instructions for	filling out this schedule.		

Part	B – 7	Π		Computation of total income				
	1	Sa	laries	(6 of Schedule S)			1	
	2	In	come	from house property (4 of Schedule HP) (enter nil if loss)		2		
	3	Ca	apital	gains				
E		a	Short	t term				
TOTAL INCOME			i	Short-term chargeable @ 15% (9ii of item E of schedule CG)				
N			ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)				
TAL			iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii			
TO			iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)				
			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			
				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	Total	capital gains (3av + 3biv) (enter nil if loss)			3c	
	4	In	come	from other sources				
		a		income from other sources chargeable to tax at normal applicable rates (6 of edule OS) (enter nil if loss)				
		b		ome chargeable to tax at special rates (2 of Schedule OS)	4b			
		С		me from the activity of owning and maintaining race horses (8e of Schedule (enter nil if loss)	4c			
		d	Tota	d(4a + 4b + 4c) (enter nil if loss)			4d	
	5	To	otal of	head wise income (1+2+3c+4d)			5	
	6	Lo	osses o	of current year set off against 5 (total of 2xiii and 3xiii of Schedule CYLA)			6	
	7	Ba	alance	after set off current year losses (5-6) (total of column 4 of Schedule CYLA+ 2 of	Sche	dule OS)	7	
	8	Br	rought	t forward losses set off against 7 (2xii of Schedule BFLA)			8	
	9	Gı	ross T	Total income (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS)			9	
	10	In	come	chargeable to tax at special rate under section 111A, 112, 112A etc. included i	n 9		10	
	11	De	educti	ons under Chapter VI-A [v of Schedule VIA and limited to (9-10)]			11	
	12	To	otal in	come (9 - 11)			12	
	13	In	come	which is included in 12 and chargeable to tax at special rates (total of column (i) of s	chedule SI)	13	
	14	Νe	et agri	icultural income/ any other income for rate purpose (3 of Schedule EI)	_		14	
	15	Αį	ggrega	ate income (12-13+14) [applicable if (12-13) exceeds maximum amount not charge	eable	to tax]	15	
Ī	16	Lo	osses o	of current year to be carried forward (total of row xi of Schedule CFL)			16	
Ī	17	De	eemed	income under section 115JC (3 of Schedule AMT)			17	

Part	B –1	ITI	Computation of tax liability on total income						
	1	a	Tax payable on deemed total income u/s 115JC (4 of Schedule AM	AT)	1a				
		b	Surcharge on (a) (if applicable)		1b				
		c	Health and Education Cess @ 4% on (1a + 1b) above		1c				
		d	Total tax payable on deemed total income (1a + 1b + 1c)					1d	
	2	Tax	payable on total income						
OF		a	Tax at normal rates on 15 of Part B-TI		2a				
		b	Tax at special rates (total of col. (ii) of Schedule SI)		2b				
COMPUTATION OF TAX LIABILITY		С	Rebate on agricultural income [applicable if (12-13) of Part B- maximum amount not chargeable to tax]	-TI ex	ceeds 2c				
P.C.		d	Tax Payable on Total Income (2a + 2b - 2c)					2d	
ON	3	Reb	ate under section 87A					3	
\circ	4	Tax	payable after rebate (2d - 3)					4	
	5	Surc	harge		Surcharge computed before marginal relief		urcharge er marginal relief		
			@ 25% of 15(ii) of Schedule SI	5i		ia			
		ii	@10% or 15%, as applicable of 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI	5ii		iia			

1				_	1	i	1			
			On [(4) – (16(ii), 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI)]	5iii						
			Total ia + iia			<u> </u>		5iv		
	6		th and Education Cess @ 4% on (4 + 5iv)					6		
	7		as tax liability $(4 + 5iv + 6)$					7		
	8	1	ss tax payable (higher of 1d and 7)					8		
			on income without including income on perquisites refer	rred	in section 17(2)(vi)	rec	eived from			
	8a		loyer, being an eligible start-up referred to in section 80-IAC (8a		
	8b		deferred - relatable to income on perquisites referred in section igible start-up referred to in section 80-IAC	n 17(2)	(vi) received from e	mpl	oyer, being	8b		
	9	Cred	lit u/s 115JD of tax paid in earlier years (applicable only if 7 is h	igher t	han 1d) (row 5 of Sch	iedu.	le AMTC)	9		
	10	Tax	payable after credit u/s 115JD (8a - 9)					10		
	11	Tax	relief							
		a	Section 89(Please ensure to submit Form 10E)	11a						
		b	Section 90/ 90A (2 of Schedule TR)	11b						
		c	Section 91 (3 of Schedule TR)	11c						
		d	Total (11a + 11b + 11c)	1				11d		
	12	Net t	tax liability (10 - 11d) (enter zero if negative)					12		
	13	Inter	rest and fee payable							
		a	Interest for default in furnishing the return (section 234A)	13a						
		b	Interest for default in payment of advance tax (section 234B)	13b						
		c	Interest for deferment of advance tax (section 234C)							
		d	Fee for default in furnishing return of income (section 234F)							
			Total Interest and Fee Payable (13a+13b+13c+13d)	13d				13e		
	1.4	+								
			regate liability (12 + 13e)					14		
	15	Taxe	es Paid	1 1						
		a	Advance Tax (from column 5 of 20A)	15a						
ΑID		b	TDS (total of column 5 of 20B and column 9 of 20C)	15b						
TAXES PAID		с	TCS (total of column 5 of 20D)	15c						
AXI		d	Self-Assessment Tax (from column 5 of 20A)	15d						
T		e	Total Taxes Paid (15a + 15b + 15c + 15d)					15e		
	16	Amo	ount payable (Enter if 14is greater than 15e, else enter 0)					16		
	17	Refu	and (If 15e is greater than 14) (Refund, if any, will be directly crea	ditad in	uto the bank account	,		17		
	1,7	IXCIU	nu (17 13e is greater than 147 (Rejuna, ij any, wat be unectly crea	incu in	to the bank account)			17		Select
Ţ	18	Do y	ou have a bank account in India (Non- Residents claimi	ng ref	und with no bank	acc	count in In	dia ma	iv select No)	Yes or
BANK ACCOUN		Sl.	IFS Code of the Bank in case of Bank Name of the B	ank	Account	Nui	mber	Indica	nte the account in	
CC			Accounts held in India					you p	refer to get your 1	refund
KA								credit	ed, if any (tick ac	counts
AN		i								
В		ii								
		Note	:		<u>'</u>					
			inimum one account should be selected for refund credit.							~ a
			case of Refund, multiple accounts are selected for refund credi essing the return	t, then	refund will be credi	ited	to one of the	e accou	nt decided by CP	C after
		-	s can be added as required							
	••					. •				• • • •
			on- residents, who are claiming income-tax refund and i ils of one foreign bank account:	not ha	ving bank accoun	t in	India may	, at the	eir option, furn	ish the
		Sl. N		Coun	try of Location			IBA	N	
		51. 1	10. Swift Code Ivaine of the Dank	Coun	tilly of Location			IDA		
	10		s can be added as required							
	19		ou at any time during the previous year,— old, as beneficial owner, beneficiary or otherwise, any asset (inc	ludino	financial interest in	anv	entity) loca	ted		
		outsi	de India; or	g			, , 1000		□ Yes	□ No
			ave signing authority in any account located outside India; or nave income from any source outside India?						Lies	⊔ 1 1 0
			iave income from any source outside fidia: icable only in case of a resident	ed up i	f the answer is Yes [

20	TAX PAYMENTS
A	Details of payments of Advance Tax and Self-Assessment Tax

	× 1			SR Co	ode			Date	of De	eposit (DD	/MM/Y	YYY)	Serial I	Number	of Ch	allan		Am	ount	(Rs)			
LF	₹(1	1)			(2)						(3)				(4)					(5)			
ADVANCE/ SELF	SSESSMENT TA	i																					
Œ	크 즈	ii																					
Z,	Z	iii																					
N N	크 (V)	iv																					
A S	SS V	<i>NOTE</i> ▶		Enter	the to	otals o	f Adva	nce t	ax and Sel	f-Ass	essment ta.	x in Sl [No. 15a	& 15d of 1	Part B-T	TI							
В	D	Details o						_			16 issued b												
		Sl No	Ta	x Deductio				er	Nam	e of t	he Employ	yer	Incom	e chargea	ble unde	er Sala	aries	,	Fotal t	ax de	educted		
2	-	(1)		(TAN) o		Emplo	yer				(2)				(4)					(F)			
LA	-	(1)			(2)						(3)				(4)					(5)			
S		I	1	1 1 1 1	1	1 1	ĺ																
N	-	II					1																
TDS ON SALARY		••	1	1 1 1 1	1	1 1	Ì																
			$TE \triangleright$						5 in 15b oj								•						
C1	D	Details o	f Tax	Deducted	at So	urce (TDS)	on In	come [As	per F	orm 16 A	issued o	or Form	16B/16C	furnish	ed by	Deductor	(s)]					
	SI					AN/	TAN	of	Unclair	ned	TDS o	f the cu	rrent	TDS cr	edit beir	ıg clai	med this		Corresponding			TI	S
]	No			relating to		dhaar			TDS bro	0	Financi		•	,			ponding	Receipt/withdrawals offered			rawals	cre	
				r person		o. of ther	Dedu PA		forward	(b/f)		ed durii	0	1	- 0		ed for tax		offe	ered		bei carı	-
				per sectior rson as pe		erson	Aadl					020-21)		this year, not applicable if is deducted u/s 194N						forw			
				BA(2)]		TDS	No.							is deducted u/s 1941			7411)					101 11	aru
				\ / 1	,	redit	Tena	nt/															
						lated	Buy	/er															
						other																	
-					pe	rson)			Fin.	TDC	Deducted	Dodu	cted in	Claimed	Claim	ad in d	he hands	•	ross	TT	ead of		
									Year in	b/f	in own		ands of	in own			as per	_	nount		eau oi icome		
									which	10/1	hands		e as per	hands			or any	All	iiouiit		icome		
									deducted				n 5A or				n as per						
													other				A(2) (if						
													n as per		a	pplica	ıble)						
													7BA(2)										
Η.	(1)		(2	<u> </u>	+	(3)	(4	,	(5)	(6)	(7)		licable) 8)	(9)		(10)	`	—	(11)		(12)	(1:	3)
	(1)		(2	•)	+	(3)	(-	<u>) </u>	(3)	(0)	(1)		e TDS	(2)	Income			 '	(11)		(12)	(1.	<i>)</i>
												Incom	IDS		liicom	1100	Aadhaai						
																	No.						
	I														110.								
				ıter total o				v															
D											ssued by t												
		Sl No		x Deductio					me of the	Colle	ctor	ax Coll	ected		nt out o		Amoun			_			he
			Acco	unt Numb	er of	the C	ollecto	r						beir	ıg claim	ed	han	ds of	-		ection 5	A is	
																			appli		e		
Ž		(1)			(2)				(3)			(4) (5) (6)			6)								
		I																					
	j	II																					
	II NOTE ▶ Please enter to		tal of	Cohun	an (5) i	n 150	of Part R	TTI							1								

VERIFICATION

I,		son/ daughter of	, solemnly declare that	to the best of my knowledge and belief, the
information giv	en in the return and schedules	thereto is correct and complete a	nd is in accordance with the provisions of the	Income-tax Act, 1961.
I further declar	e that I am making return in n	ny capacity as and	I I am also competent to make this return and	l verify it. I am holding permanent account
number	(if allotted) (Please	e see instruction) I further decla	re that the critical assumptions specified in th	e agreement have been satisfied and all the
terms and cond	itions of the agreement have be	en complied with. (Applicable i	n a case where return is furnished under section	on 92CD)
Date			Sign here →	
If the return h	as been prepared by a Tax R	eturn Preparer (TRP) give fur	ther details below:	
Identification 1	No. of TRP	Name of TRP		Counter Signature of TRP
If TRP is entit	led for any reimbursement fr	om the Government, amount t	hereof	

Fage ITR-3

INDIAN INCOME TAX RETURN

(For individuals and HUFs having income from profits and gains of business or profession)

(Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)

	A	ssess	ment	Ye	ar	
2	0	2	1	•	2	2

Part .	A-GE	N GENER	RAL																	
		name	Middle name				Last n	ame]	PAN	N						
Z													ı	ĺ	ĺ	ĺ	ĺ	1 1	ı	1
PERSONAL INFORMATION				1																
[A]	Flat/	Door/Block No.		Name	e Of P	remis	es/Bui	lding/	Village	•		5	Stat	tus (Tick)					
N.												[□ Iı	ndiv	idual				HUI	F
(FO	Road	/Street/Post Office		Date	of Birt	h/Forn	nation	DD/MM	(/YYYY)			L								
	_	/I 1*4		A = 211-	N-		(12 4:-	:A / A = J	L E		41	[] (20	1:-:4	0 (:¢ -	1: _: -1	- C		U V		
Ā	Area	/locality		Aadn	aar Ni	imber ((12 aigi	t)/ Aad	naar E	nron	nent i	10 (28 t	ugu) (II (ngibi	e 101	r Aac	inaar)		
SO	Town	n/City/District		State	<u> </u>			1 1						PIN	code	ZI	P co	de		
ER															1					
Ь				Coun	itry															
•	Re	esidential/Office Pho	one Number with STD	code/M	obile	No. 1						Mo	bile	No.	2			ı	- 1	
ŀ																				
	Emai	il Address-1 (self)						Emai	il Addı	ress-	2									
				Т		V(1) - C	· ·		cmail Address-2									•		
FILING	(a)	Filed u/s (Tick)[Plea	se see instruction])- After due date, □139(5)- Revise (2)(b)- after condonation of delay							
IE		Or Filed in respons	se to notice u/s			_		, $\square 148$		_										
± 90	(b)		new tax regime u/s 115	BAC?		` ′		,												
	(bi)	If yes, please furnis	sh								Date	of fili						owled	lgen	nent
	(~1)			41		4- 6	.4 1	20/1) L	4 -41-		•	DD/M					num			9
		Are you ming retuing (Tick) ☐ Yes	rn of income under sev No	entn pr	OVISO	to sec	cuon 1	39(1) L	out our	ierw	ise no	ot req	uire	a to	lurn	1811	retu	11 01 1	icoi	ne :
	(c)	If yes, please furnish	following information																	
			only if a person is not i										139	(1) k	out fil	ling	retu	rn of	inco	me
-			e or more conditions m I amount or aggregate																	
	(ci)	or more current ac	count during the previ	ous yea	r? (Y	es/No)					Am	ount ((Rs)) (If	Yes)					
			expenditure of an amo								١.	4.	(D)	(TC)	5.7 \					
	(cii)	Rs. 2 lakhs for trav (Yes/No)	rel to a foreign country	tor you	irselt	or tor	any o	ther pe	erson?		Am	ount ((Rs)	11) (Yes)					
-	(ciii)		expenditure of amoun	t or agg	regat	e of ar	mount	exceed	ding R	s. 1	A 200	ount ((De)	(If	Voc)					
-	(cm)		on of electricity during			year?	Yes/	No)			AIII	ount ((KS)) (11	r es)					
	(d)		e/Modified, then enter original return (DD/MN														/	/		
-			e to a notice u/s 139(9			/153A/	/153C	or ord	ler n/s	119)(2)(t	a) enf	er				Г			
	(e)		ocument Identification										- /	(uniq			/	/		
-	(0)		advance pricing agree		1 7 7		Y 11 0	100												
	(f)	Residential Status in India	A. Resident					or 182 d for 60 d											ı Ind	lia for
		(for individuals)		30	65 day	s or m		hin the												
		(Tick applicable	B. Resident but not		pplicab I You l		en a no	n-reside	ent in Ir	dia ii	n 9 ou	t of 10	pred	cedin	vear:	s [se	ection	6(6)(a)	1	
		option)	Ordinarily Resident		You l	nave be	en in Ir	dia for	729 day	s or	less d	uring th	_			_			_	
			C. Non-resident					ident du ırisdicti					th a			20#				
					S.No.	e speci		iction of			dence	during						Numb	er	
					1															
					2															
						-		itizen o						_						
					l'otal p	eriod o	f stay ii	n India o (in day	_	he pr	evious	s year	To				•	India d s (in da	_	the 4
								, auy	-,						_F	g	, , , , ,	, ua	,~,	
		Residential Status in	□ Resident □ F	Resident	but no	t Ordi	narily	Residen	ıt		□N	on-resi	den	t						
		India (for HUF) (Tick applicable option)																		
	(g)	Do you want to claim	the benefit under section	115H? ((applic	able in	case oj	resider	nt)					Yes			□No	١		
	(h)	Are you governed b	oy Portuguese Civil Co	de as p	er sec	tion 5	A? Tic	k) 🗹	□ Ye	es 🗆	No	(If "	YES	" ple	ease fi	ìll S	ched	ule 5A)	

	(i)	Wheth	er this retur	n is bei	ng fileo	d by a rep	resentat	tive as	sessee'	? (Tic	k) 🗹 🗆 Y	Yes □ No If y	es, furn	ish following	inforn	nation -
			me of the re				1	1	1 1							
			pacity of th			` *		be pro	vided)							
			ldress of the rmanent Ac					No. (of the i	enres	entative a	ISSESSEE				
F	(i)	Whether	you were Dir	ector in	a comp	any at any							No			
_	(j)		ase furnish fo			ation - Type of			Wh	ether	its shares a	re listed or				(2.72)
	-	N	ame of Comp	any		ompany	PAN				unlisted		Directo	or Identificatio	n Numb	er (DIN)
F	(k)	Whether	you are Parti	ner in a	firm? (7		/es □ I	No	If ve	s, plea	se furnish 1	 following inform	ation			
F	()		,		of Firn					, p	PAN					
	(l)		you have held ase furnish fo							evious	year? (7	Tick) ☑ □ Yes		□ No		
		•			Openi	ng balance		Sha	ares ac	quired	during the	e year		transferred	Closin	ng balance
		Name of	Type of							Face	Issue price per	Purchase price per share (in	uurr			
		company		PAN	No. of shares	Cost of acquisition	No. of shares		te of ription	value	share (in case of	case of purchase from	No. of shares	Sale consideration	No. of shares	Cost of acquisition
					shares	acquisition	shares	/ pur	chase	per share	fresh issue)	existing shareholder)	shares	consider attor	shares	acquisition
	1 2 3 4 5 6 7 8 9 10 11 12 13 14															
	(m)															
	(n)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign														
<u> </u>	(a	(a1) Are you liable to maintain accounts as per section 44AA? (Tick) ☑ ☐ Yes ☐ No														
	(a	-								` /		4AD/44ADA/4		4BBB □ Yes	I	□ No
	a2		, whether ores? ☐ Yes		the year	ar Total s	sales/tur	nover	·/gross	recei	pts of bu	siness exceeds	Rs. 1	crore but do	es not	exceed Rs.
		If Ye	s is selected	at a2i,	whethe							g amount recei				
Z	a2		n capital ac mount? 🏻		ike cap □		butions	, loans	s etc. d	uring	the previ	ous year, in ca	sh, does	not exceed f	ive per	cent of
FORMATION		If Ye	s is selected	at a2i,	whethe	r aggrega						amount incurr				
KZ	a2		int such as a payment?			on, repayn No	nent of	loans (etc., in	cash,	during th	ie previous yea	r does n	ot exceed fiv	e per c	ent of the
	(1		ou liable fo							□ Yes						
AUDILIN	(6		is Yes, whe					dited b	oy an a	ccoui	ntant? (Tic	ck) 🗹 🗌 Ye	es	∐ No		
A U			ate of furnis					MM/Y	YYYY)	/	/				
		(2) N	ame of the a	uditor	signing	g the tax a	udit rep	ort								
		(3) M	embership	No. of	the au	ditor										
			ame of the a													
			roprietorshi					u No	of the	nnon	viotovskin	/ firm				
			ermanent A ate of repor			ti (PAN)/	-xaunaa	1 110.	or the	hrob	тесогупір	D/ 111 111				
	(d	i) Are y	ou liable for	r Audit	u/s 92]	E? ∐ Ye	s		No	-			I			
	(d	ii) If (di	is Yes, Wh	ether t	he acco	unts has l	oeen au	dited u	ı/s 92E	2?	☐ Yes	□ No		of furnishing ? DD/MM/Y		<u>udit</u>
	(di	(diii) If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction)														
		Sl. No	o. Secti	on Cod	le	Date	e (DD/N	IM/Y	YYY)							
	(e)) If lial	ole to audit	under a	ny Act	other tha	n the Ir	icome	-tax ac	et, me	ntion the A	Act, section an	d date o	f furnishing	the aud	lit report?
			Act and so	ection		(1	DD/MM	I/YY)			Act a	and section		(DD/I	MM/Y	Y)
	1	1														

URE OF NESS		AIN ACTIVITIES/ PRO	DRE THAN ONE BUSINESS OR PROFESSION DUCTS (OTHER THAN THOSE DECLARING E)
S.No.	Code [Please see instruction]	Trade name of the proprietorship, if any	Description
(i)			
(ii)			
(iii)			

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2021 OF THE PROPRIETORY BUSINESS OR PROFESSION (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

	1	Pro		's fund		·, · · · · · · · · · · · · · · · · · ·		,
		a	Propr	ietor's capital			a	
		b	Reserv	res and Surplus				
			i	Revaluation Reserve	bi			
			ii	Capital Reserve	bii			
			iii	Statutory Reserve	biii			
			iv	Any other Reserve	biv			
			v	Total (bi + bii + biii + biv)			bv	
S		c	Total p	proprietor's fund (a + bv)			1c	
SOURCES OF FUNDS	2	Loa	ın fund	s				
FU		a	Secure	d loans				
OF			i	Foreign Currency Loans	ai			
CES			ii	Rupee Loans				
UR				A From Banks	iiA			
\mathbf{so}				B From others	iiB			
				C Total (iiA + iiB)	iiC			
			iii	Total (ai + iiC)			aiii	
		b	Unsecu	red loans (including deposits)				
			i	From Banks	bi			
			ii	From others	bii			
			iii	Total (bi + bii)			biii	
		c	Total	Loan Funds (aiii + biii)			2c	
		-		ax liability			3	
				funds (1c + 2c +3)			4	
	1	-	ed asse		1			
		_	Gross:		1a			
DS			Depre		1b			
OF FUNDS				ock (a – b)	1c			
)F F				l work-in-progress	1d			
			•	1c + 1d)			1e	
TIO	2	-	estmen					
ICA		a		erm investments			_	
APPLICATION			i 	Government and other Securities - Quoted	ai 			
ΑI			ii	Government and other Securities – Unquoted	aii		aiii	
		Ļ	iii	Total (ai + aii)			aiii	
		b		term investments				
			i	Equity Shares, including share application money	bi			

			ii	Preference Shares				
			iii	Debentures	biii			
				Total (bi + bii + biii)	~111		biv	
		C		evestments (aiii + biv)			2c	
	3	-		sets, loans and advances			20	
		1		t assets				
		a						
			i	Inventories Stores/consumables including packing				
				A material	iA			
				B Raw materials	iB			
				C Stock-in-process	iC			
				D Finished Goods/Traded Goods	iD			
				E Total $(iA + iB + iC + iD)$			iE	
			ii	Sundry Debtors			aii	
		•	iii	Cash and Bank Balances				
		•		A Cash-in-hand		iiiA	_	
				B Balance with banks		iiiB	_	
				C Total (iiiA + iiiB)			iiiC	
			iv	Other Current Assets			aiv	
							av	
			v	Total current assets (iE + aii + iiiC + aiv)				
		b	Loans	and advances Advances recoverable in cash or in kind or for				
			i	value to be received	bi			
			ii	Deposits, loans and advances to corporates and	bii			
				others				
				Balance with Revenue Authorities	biii		biv	
				Total (bi + bii + biii)			3c	
				of current assets, loans and advances (av + biv)			30	
		d		t liabilities and provisions				
			i	Current liabilities			_	
				A Sundry Creditors	iA			
				B Liability for Leased Assets	iB			
				C Interest Accrued on above	iC			
				D Interest accrued but not due on loans	iD			
				E Total (iA + iB + iC + iD)			iE	
			ii	Provisions				
				A Provision for Income Tax	iiA			
				B Provision for Leave	iiB			
				encashment/Superannuation/Gratuity C Other Provisions	iiC			
					пС		iiD	
				D Total (iiA + iiB + iiC)			diii	
			iii	Total (iE + iiD)			3e	
		1		rent assets (3c – diii)	,		36	
	4	1 1		aneous expenditure not written off or adjusted	4a		-	
				ed tax asset	4b			
		\vdash		and loss account/ Accumulated balance	4c		4.	
		1 1		4a + 4b + 4c)			4d	
		Total, application of funds (1e + 2c + 3e +4d) In a case where regular books of account of business or profession are not maintained.					5	
L	6	the following information as on 31 st day of March, 2021, in respect of business or profession)						
SE		a Amount of total sundry debtors					6a	
NO ACCOUNT CASE	b Amount of total sundry creditors						6b	
NO NO				nt of total stock-in-trade		6c		
		d	Amou	nt of the cash balance		6d		

				(fill items 1 to 3 in a case where regular book	oks of
Account		accounts are maintained, otherwise	e fill items 61 to 65 as applicabl	e)	
1	Deb	its to manufacturing account			
	١.	Opening Inventory	<u> </u>		
	A	i Opening stock of raw-material	i		
		ii Opening stock of Work in progress	ii	Aiii	
		iii Total (i + ii)			
		Purchases (net of refunds and duty or tax, if a	ny)	В	
	_	Direct wages		С	
	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 (Air	ii+B+C+D+Evii)	1F	
2	Clos	sing Stock			
	i	Raw material	2i		
	ii	Work-in-progress	2ii		
	Tota	al (2i +2ii)	<u> </u>	2	
3	Cost	t of Goods Produced – transferred to Trading A	Account (1F - 2)	3	

Part A-Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

	4	Rev	enue	from operations				
		A	Sale	s/ Gross receipts of business (net of returns and refun	ds and du	ty or tax, if any)		
			I	Sale of goods	I			
			Ii	Sale of services	Ii			
			Iii	Other operating revenues (specify nature and amount)				
Ę				а	iiia			
ACCOUNT				b	iiib			
ACC				c Total (iiia + iiib)	iiic			
NG.			Iv	Total (i + ii + iiic)			Aiv	
TRADING		В	Gros	ss receipts from Profession			В	
TR		C	Duti	es, taxes and cess received or receivable in respect of	goods an	d services sold or supplied		
Т0			i	Union Excise duties	I			
ITS			ii	Service tax	Ii			
CREDITS			iii	VAT/ Sales tax	Iii			
כ			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 Clo	sing Stock of Finished Goods			5	
	6 Tot	al of credits to Trading Account (4D + 5)			6	
	7 O pe	ening Stock of Finished Goods			7	
	8 Pur	chases (net of refunds and duty or tax, if any)			8	
	9 Dir	ect Expenses (9i + 9ii + 9iii)		9		
	i	Carriage inward	9i			
	ii	Power and fuel	9ii			
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	9iii			
	10 Dut	ties and taxes, paid or payable, in respect of goods and ser	vices purc	hased		
[02]	I	Custom duty	10i			
3 A C	Ii	Counter veiling duty	10ii			
NIC	iii	Special additional duty	10iii			
DEBITS TO TRADING ACCOUNT	Iv	Union excise duty	10iv			
0 I	V	Service tax	10v			
ST	vi	VAT/ Sales tax	10vi			
BIT	vii	Central Goods & Service Tax (CGST)	10vii			
ā	viii	State Goods & Services Tax (SGST)	10viii			
	Ix	Integrated Goods & Services Tax (IGST)	10ix			
	X	Union Territory Goods & Services Tax (UTGST)				
	xi	Any other tax, paid or payable				
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10v	10x + 10xi)	10xii		
	11 Cos	t of goods produced – Transferred from Manufacturing A	Account		11	
	12 Gro	oss Profit from Business/Profession - transferred to Profit	and Loss a	account (6-7-8-9-10xii-11)	12	

Part A	\-P&	& L	Profit and Loss Account for the financial year 2020-21 (fill are maintained, otherwise fill items 61 to 65 as applicable)	items 13 to 60 in a ca	se where regular books of accounts					
	13	Gross pi	ofit transferred from Trading Account		13					
	14	Other in	come							
		I	Rent	I						
Z		Ii	Commission	Ii						
100		Iii	Dividend income	Iii						
ACCOUNT		Iv	Interest income	Iv						
		V	Profit on sale of fixed assets	V						
AND LOSS		Vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	Vi						
		vii	Profit on sale of other investment							
PROFIT		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						
, TO		X	Agricultural income	X						
OITS		Xi	Any other income (specify nature and amount)							
CREDITS			а	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					
o s	16	Freight	outward		16					
DEBITS TO PROFIT AND LOSS	17	Consum	onsumption of stores and spare parts							
EBIT PRO ND	18	Power a	nd fuel		18					
DIA	19	Rents	19							

20	20 Repairs to building									
21	Repairs	to machinery			21					
22	Compen	sation 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	22x		_					
		expenditure has been incurred			22xi					
	Xi	Total compensation to employees (total of 22i to 22x) Whether any compensation, included in 22xi, paid to non-			ZZAI					
	xii	residents	xiia	Yes / No	4					
22	Inc	If Yes, amount paid to non-residents	xiib							
23	Insuran	1	22:							
	I	Medical Insurance	23i		-					
	li T::	Life Insurance	23ii							
	Iii	Keyman's Insurance	23iii		_					
	Iv	Other Insurance including factory, office, car, goods, etc.	23iv		22					
24	V	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v					
		en and staff welfare expenses			24					
	Entertai				25					
	Hospital				26					
	Confere				27					
	_	omotion including publicity (other than advertisement)			28					
	Advertis				29					
30	Commis	sion Paid outside India, or paid in India to a non-resident other than								
	I	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	Professi	onal / Consultancy fees / Fee for technical services	1							
	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)	<u> </u>		32iii					
33		parding and Lodging			33					
		g expenses other than on foreign traveling			34					
	Foreign		35							
	Conveya		36							
	Telepho		37							
_	_	ouse expenses			38					
_	Club exp	•			39					
		celebration expenses			40					
1	- 5561741	expenses			1	<u> </u>				

	41	Scholarship									41									
	42	Gift																	42	
	43	Donatio	n																43	
	44	Rates a	nd taxes, p	aid or	paya	ble to	Go	vernn	nent or	any	local	body	(exclud	ing ta	xes o	n inco	ome)			
		I	Union exc	cise du	ıty									44i						
		Ii	Service ta	ıx										44ii						
		Iii	VAT/ Sal	es tax										44iii						
		Iv	Cess											44iv						
		V	Central G	oods &	Servi	ce Tax	x (C	GST)						44v						
		Vi	State Good	ls & So	ervices	s Tax ((SGS	ST)						44vi						
		vii	Integrated	Goods	s & Se	rvices	Tax	(IGST	Γ)					44vii						
		viii	Union Ter	ritory	Goods	& Se	rvice	es Tax	(UTG	ST)			4	44viii						
		Ix	Any other	r rate,	, tax,	duty	or c	ess inc	l STT	and	CTT			44ix						
		X	Total rate	es and	taxes	s paid	or	payab	le (44i	+ 44	ii +44	iii +4	4iv + 44	v + 44	vi +	44vii -	+ 44viii -	+44ix)	44x	
-	45	Audit f	ee																45	
	46	Other e	xpenses (sp	ecify n	ature (and an	noui	nt)												
		I]	[
		Ii												I	i					
		Iii	Total (i +	ii)															46iii	
-	47		ots (specify	PAN/A	adhaa	ır No.	of i	the per	son, if	availa	ble, fo	r who	m Bad I	Debt for	amo	ount of	Rs. 1 lak	h or more	is	
-		claimed a i1	and amount)									47 i1								
		i2										47 ii								
		i3										47 i3								
		13	Rows o	an	be	adde	d L	as	 requir	ed	Total									
		i	(47i1+47i	2+47i.	3)							47i								
		Ii	Others (n No. is not address)									47ii								
		iii	Others (a	moun	ts less	s than	Rs	. 1 lak	:h)			47iii								
		Iv	Total Bac						,										47iv	
ŀ	48		n for bad																48	
-	49	Other p	rovisions																49	
-		Profit b	efore inter						s [15 –	(16 t	o 21 +	- 22xi	+ 23v +	- 24 to	29 +	30iii	+ 31iii +	32iii + 33	50	
-			44x + 45 +	46iii +	- 47 iv	7 + 48	+ 4	9)]											30	
-	51	Interest	Paid outsi	do Inc	1:	u naid	1 :	India	to a no		idont	othor	u than a						_	
		I	company						то а по)II-I ES	siueiii	other	tiliali a		I					
		Ii	To others]	[i					
		Iii	Total (i +	ii)															51iii	
	52	Depreci	ation and a	amort	izatio	n													52	
	53	Net pro	fit before t	axes (:	50 – 5	iiii –	52)												53	
	54	Provisio	n for curr	ent ta	X														54	
IAA AND AFFROFRIALIONS	55	Provisio	n for Defe	rred T	Гах														55	
	56	Profit a	fter tax (53	- 54 -	- 55)														56	
	57	Balance	brought fo	orwar	d fro	m pre	vio	us yea	r										57	
	58	Amoun	t available	for ap	prop	riatio	n (5	66 + 57	7)										58	
	59	Transfe	rred to res	erves	and s	urplu	IS												59	
3.1			carried to																60	
-			UTATION					E BUS	SINES	SINO	COMI				N 4	4AD			•	
CASES		SR.NO		Nar	ne of	Busir	iess					В	usiness	code				Des	criptio	n
CASES																				
:		(i)	Gross Turr	over	or Gr	oss R	ecei	ipts (ia	a + ib)								1		61i	

			clearing sy specified d	ystem received o late		oank draft or bank ele ibed electronic modes						
		(::)	b Any other	mode Income under se	ction 44AD (**-	. ± iib)		10	<u> </u>		61ii	
		(ii)	_			ve been earned, which	never is	iia			0111	
				b, or the amoun	t claimed to ha	we been earned, which	iever is	iib				
		have	a tax audit unde	r section 44AB		of Gross Receipts/Turk					books of	f accounts an
	62	+				ROM PROFESSIONS		CR SEC	CTIO			
		SR.N		Name of Busines	SS	Business	code			D	escriptio	o n
		(*)	G B :								(2)	
		(i) (ii)			action 44ADA	(50% of 62i, or the an	ount al	laimad	to ho	vo boon counc	62i	
		(11)	whichever is		ection 44ADA	(50% of 621, or the an	iount ci	iaimeu	to na	we been earne	6211	
		NOTI 44AB	E—If income is l		Gross Receipts,	it is mandatory to maint	tain boo	ks of a	ассои	nts and have a	tax audi	it under sectio
	63			F PRESUMPTIV	VE INCOME F	ROM GOODS CARR	IAGES	UNDI	ER SE	CTION 44AE	2	
		SR.N	0	Name of Busines	SS	Business	s code			D	escripti	on
			<u> </u>	T	1	T	-			<u> </u>		
			Registration	Whether	Tonnage	Number of months	Presu			me u/s 44AE 1	<u>for</u>	
			No. of goods carriage	owned/leased/ hired	capacity of goods carriage	for which goods carriage was	(Com			<u>carriage</u> .1000 per ton j	ner	
			carriage	inited	(in MT)	owned/leased/hired				onnage exceed		
					,,	by assessee				s.7500 per mo		
							or the	amou	nt clai	med to have b	een	
							actuall	ly earn		hichever is hig	her	
		(i)	(1)	(2)	(3)	(4)			(5	<u>)</u>		
		(a)					-					
		(b)	row ontions as	nacassary (At	any tima duri	ng the year the numb	or of a	zahiela	e ehoi	uld not even	1 10	
		vehic			any time duri	ing the year the numb)	Venicie	5 51101	and not exceed	110	
		(;;)	Total presum	Total	m goods oonnis	 age u/s 44AE total of c	olumn ((5) of t	abla 6	(2/3)]	63(:::\
		(ii)				der S.44AE flotal of the num					,	. /
						aintain books of accou						
6	64					NESS OR PROFESS						
						2020-21 in respect of bu	ısiness (or pro	fession	1 -		
		(i) F	or assessee carr	ying on Business	5							
		a C	Gross receipts (a					ia				
						ank draft or bank elec		a1				
					other prescri	bed electronic modes	before					
		-	specified da 2 Any other n					a2			-	
		b (Gross profit	nouc				ib			-	
5			Expenses					ic			-	
			let profit								64i	
5				ying on Professi	on						0.1	
		` ′	Gross receipts (a		on			iia			-	
2		a			or a/c navee h	ank draft or bank elec	ctronic	a1			-	
				stem received or		bed electronic modes						
			2 Any other i					a2			-	
		b (Gross profit					iib			-	
		_	Expenses					iic				
			let profit								64ii	
			otal profit (64i	+ 64ii)							64iii	
6	55			peculative activi	ty						65i	
			Gross Profit	<u> </u>	<u></u>						65ii	
			Expenditure, if a	ny							65iii	
			_	speculative activ	vity (65ii-65iii)						65iv	

Part A- OI Other Information (mandatory if liable for audit under section 44AB, for other fill, if applicable) 1 Method of accounting employed in the previous year (Tick) ☑ □ mercantile □ cash 2 Is there any change in method of accounting (Tick) □ Ves \square No Increase in the profit or decrease in loss because of deviation, if any, Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule 3a ICDS Decrease in the profit or increase in loss because of deviation, if any, Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDSI Method of valuation of closing stock employed in the previous year A Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3) 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) Is there any change in stock valuation method (Tick) □ Ves Increase in the profit or decrease in loss because of deviation, if any, from the method of **4**d valuation specified under section 145A Decrease in the profit or increase in loss because of deviation, if any, from the method of 4e valuation specified under section 145A Amounts not credited to the profit and loss account, being -A the items falling within the scope of section 28 5a the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added 5b tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned escalation claims accepted during the previous year 5c D any other item of income 5d 5e capital receipt, if any Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e) Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]Premium paid for insurance on the health of employees B 6b [36(1)(ib)] 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)] Any amount of interest paid in respect of borrowed capital D 6d [36(1)(iii)] Amount of discount on a zero-coupon bond [36(1)(iiia)] Amount of contributions to a recognised provident fund [36(1)(iv)] Amount of contributions to an approved superannuation G 6g fund *[36(1)(iv)]* Amount of contribution to a pension scheme referred to in 6h section 80CCD [36(1)(iva)] Amount of contributions to an approved gratuity fund 6i [36(1)(v)] Amount of contributions to any other fund J 6j 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 6k employees to the extent not credited to the employees account on or before the due date [36(1)(va)]Amount of bad and doubtful debts [36(1)(vii)] 61 **Provision for bad and doubtful debts** [36(1)(viia)] M 6m Amount transferred to any special reserve [36(1)(viii)] Expenditure for the purposes of promoting family o 60 planning amongst employees [36(1)(ix)]

Amount of securities transaction paid in respect of transaction in securities if such income is not included in

business income [36(1)(xv)]

			in :	ked to market loss or other expected loss as computed accordance with the ICDS notified u/s 145(2) 6 1)(xviii)	q				
		R			ir				
		S	Tota	al amount disallowable under section 36 (total of 6a to 6r)				6s	
	7	Amo	unts	debited to the profit and loss account, to the extent disallo	wal	ble	under section 37		
		A	Expe	enditure of capital nature [37(1)]	7:	a			
			_	enditure of personal nature [37(1)]	71	b			
				enditure laid out or expended wholly and exclusively NOT he purpose of business or profession [37(1)]	7	c			
				enditure on advertisement in any souvenir, brochure				-	
		D	tract [37(2	t, pamphlet or the like, published by a political party [2B)]	y 70	d			
		E	Expo	enditure by way of penalty or fine for violation of any lav he time being in force	70	e			
	•			other penalty or fine	7:	f			
				enditure incurred for any purpose which is an offence of	r	_			
		G	whic	ch is prohibited by law	7	g			
				ount of any liability of a contingent nature	71	-+			
				other amount not allowable under section 37	7	i		7:	
-	8		_	al amount disallowable under section 37 (total of 7a to 7i) ounts debited to the profit and loss account, to the extent d	icall	011	able under section 10	7 <u>j</u>	
-	О	A	Amo	Amount disallowable under section 40 (a)(i), on account of	f		able under section 40		
			a	non-compliance with the provisions of Chapter XVII-B	· A	A a			
			n	Amount disallowable under section 40(a)(ia) on account o	f	٩b			
				non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ib), on account of				-	
				non-compliance with the provisions of Chapter VIII of the		4c			
				Finance Act, 2016					
				Amount disallowable under section 40(a)(iii) on account o non-compliance with the provisions of Chapter XVII-B	f A	٩d			
				Amount of tax or rate levied or assessed on the basis of	+				
			e	profits [40(a)(ii)]	A	Ae			
			f	Amount paid as wealth tax [40(a)(iia)]	1	Af			
			g	Amount paid by way of royalty, license fee, service fee etc as per section 40(a)(iib)	•	٨g			
				Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissibl	e A	٩h			
				under section [40(b)/40(ba)]				-	
				Any other disallowance		Ai			
				Total amount disallowable under section 40(total of Aa to				8A	j
				amount disallowed under section 40 in any preceding pre- ng the previous year	viou	s y	ear but allowable	8B	3
	9			debited to the profit and loss account, to the extent disallo	wal	ble	under section 40A		
				ounts paid to persons specified in section 40A(2)(b)		9a			
				ount paid otherwise than by account payee cheque					
		R	acco	unt payee bank draft or use of electronic clearing syste	m (9b			
		_		ugh a bank account or through such electronic mode	as	,,,			
				be prescribed, disallowable under section 40A(3)	٠,	9c		-	
				rision for payment of gratuity $[40A(7)]$ sum paid by the assessee as an employer for setting up		90		-	
				ontribution to any fund, trust, company, AOP, or BOI		9d			
			socie	ety or any other institution [40A(9)]				_	
		E	Any	other disallowance	9	9e			
				l amount disallowable under section 40A (total of 9a to 9e)		_		9f	<u> </u>
1		•		unt disallowed under section 43B in any preceding previou	ıs y	ear	but allowable during		
F				ous year	1.	c			
	ŀ			sum in the nature of tax, duty, cess or fee under any law		0a			
				sum payable by way of contribution to any provident fund iperannuation fund or gratuity fund or any other fund for		0b			
			the v	velfare of employees		<i></i>			
				sum payable to an employee as bonus or commission for	1	0c			
			servi	ices rendered					

I			Any sum payable as interest on any loan or borrowing from any	10 1		
		D	public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
			Any sum payable as interest on any loan or borrowing from any			
		E	scheduled bank or a co-operative bank other than a primary	10e		
			agricultural credit or a primary co-operative agricultural and rural development bank			
		F	Any sum payable towards leave encashment	10f		
		G	Any sum payable to the Indian Railways for the use of railway	10g		
			assets	105		101
			Total amount allowable under section 43B (total of 10a to 10g) amount debited to profit and loss account of the previous y	ear	hut disallowable under	r 10h
			ion 43B	Cai i	out disanowable under	
		A	Any sum in the nature of tax, duty, cess or fee under any law	11a		
			Any sum payable by way of contribution to any provident fund	111		
		В	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	11c		-
			services rendered Any sum payable as interest on any loan or borrowing from any	110		-
		D	public financial institution or a State financial corporation or a	11d		
			State Industrial investment corporation			
			Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial			
		da		11da		
			banking financial company, in accordance with the terms and			
			conditions of the agreement governing such loan or borrowing Any sum payable as interest on any loan or borrowing from any			_
		Б	scheduled bank or a co-operative bank other than a primary	11.		
		E	agricultural credit society or a primary co-operative			
		_	agricultural and rural development bank	440		-
		F	Any sum payable towards leave encashment	11f		
		G	Any sum payable to the Indian Railways for the use of railway assets	11g		
		Н	Total amount disallowable under Section 43B (total of 11a to 11g	g)		11h
	12	Amo	ount of credit outstanding in the accounts in respect of			
		A	Union Excise Duty	12a		
		A B	Union Excise Duty Service tax	12a 12b		
		В				- -
		В	Service tax	12b		-
		B C D	Service tax VAT/sales tax	12b 12c		- - - -
		B C D	Service tax VAT/sales tax Central Goods & Service Tax (CGST)	12b 12c 12d		-
		B C D E F	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST)	12b 12c 12d 12e		
		B C D F G	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST)	12b 12c 12d 12e 12f		
		B C D E F G	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST)	12b 12c 12d 12e 12f 12g		12i
	13	B C D E F G H	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax	12b 12c 12d 12e 12f 12g 12h		12i 13
		B C D E F G H I	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h)	12b 12c 12d 12e 12f 12g 12h		+ +
	14	B C D E F G H I Amo	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited	12b 12c 12d 12e 12f 12g 12h	e profit and loss	13
	14 15	B C D E F G H I Amo	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited ount (net)	12b 12c 12d 12e 12f 12g 12h	e profit and loss	13 14 15
	14 15 16	B C D E F G H I Amo	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited out (net) ount of expenditure disallowed u/s 14A	12b 12c 12d 12e 12f 12g 12h		13 14 15 16
	14 15 16	B C D E F G H I Ame	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited ount (net)	12b 12c 12d 12e 12f 12g 12h	e profit and loss	13 14 15
Part	14 15 16 17	B C D E F G H I Amo Any Amo acco Amo Whee	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited out (net) ount of expenditure disallowed u/s 14A ther assessee is exercising option under subsection 2A of section 92CE Tickers.	12b 12c 12d 12e 12f 12p 12h 3A	□ Yes □ No	13 14 15 16
	14 15 16 17	B C D E F G H I Ame Any Ame acco Ame Whee [If ye	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited out (net) ount of expenditure disallowed u/s 14A ther assessee is exercising option under subsection 2A of section 92CE Tices , please fill schedule TPSA]	12b 12c 12d 12e 12f 12p 12h 3A	□ Yes □ No	13 14 15 16
	14 15 16 17	B C D E F G H I Amo Any Amo acco Unit the	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) Dounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 Dount of income or expenditure of prior period credited or debited out (net) Dount of expenditure disallowed u/s 14A ther assessee is exercising option under subsection 2A of section 92CE Tides , please fill schedule TPSA] Quantitative details (mandatory if liable for audit under section 4 are case of a trading concern Opening stock	12b 12c 12d 12e 12f 12p 12h 3A	□ Yes □ No	13 14 15 16 17
	14 15 16 17	B C D E F G H I Amo acco Amo Whee If you	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited ount (net) ount of expenditure disallowed u/s 14A ther assessee is exercising option under subsection 2A of section 92CE Tides, please fill schedule TPSA Quantitative details (mandatory if liable for audit under section 4 are case of a trading concern Opening stock Purchase during the previous year	12b 12c 12d 12e 12f 12p 12h 3A	□ Yes □ No	13 14 15 16 17
	14 15 16 17	B C D E F G H I Amo acco Amo Whee If you	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited ount (net) ount of expenditure disallowed u/s 14A ther assessee is exercising option under subsection 2A of section 92CE Tides , please fill schedule TPSA Quantitative details (mandatory if liable for audit under section 4 are case of a trading concern Opening stock Purchase during the previous year	12b 12c 12d 12e 12f 12p 12h 3A	□ Yes □ No	13 14 15 16 17
	14 15 16 17	B C D E F G H I Amo acco Amo Whee [If you	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited ount (net) ount of expenditure disallowed u/s 14A ther assessee is exercising option under subsection 2A of section 92CE Tides, please fill schedule TPSA Quantitative details (mandatory if liable for audit under section 4 are case of a trading concern Opening stock Purchase during the previous year	12b 12c 12d 12e 12f 12p 12h 3A	□ Yes □ No	13 14 15 16 17 1 1 2 3
IVE	14 15 16 17 A – (a)	B C D E F G H I Amo acco Amo Whee [If you 1 2 3 4 5	Service tax VAT/sales tax Central Goods & Service Tax (CGST) State Goods & Services Tax (SGST) Integrated Goods & Services Tax (IGST) Union Territory Goods & Services Tax (UTGST) Any other tax Total amount outstanding (total of 12a to 12h) ounts deemed to be profits and gains under section 33AB or 33AE amount of profit chargeable to tax under section 41 ount of income or expenditure of prior period credited or debited out (net) ount of expenditure disallowed u/s 14A ther assessee is exercising option under subsection 2A of section 92CE Ties, please fill schedule TPSA Quantitative details (mandatory if liable for audit under section 4 ne case of a trading concern Opening stock Purchase during the previous year Sales during the previous year Closing stock	12b 12c 12d 12e 12f 12p 12h 3A	□ Yes □ No	13 14 15 16 17 1 2 3 4

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Nai	me of I	Employer	Nature of employer (<i>Tick</i> , Drop down to be provided) A		N of	ıplo	yer (man	dato	ry if	`tax	is
Ad	dress o	of employer	Town/City		State			Pin	cod	e/Zi	ip co	ode	<u>Г</u> Н
1	Gross	s Salary (1a + 1b + 1c)				1				ı			T
	a	Salary as per section 17(1) (drop down to	o be provided)	1a									
		Value of perquisites as per section 17(2) provided)) (drop down to be	1b									
		Profit in lieu of salary as per section 17 (provided)	(3) (drop down to be	1c									
	(Add r	multiple rows for Gross Salary in case of n	nore than one employer)										_
2	Total	Gross Salary (from all employers)				2							_
3	(drop	allowances to the extent exempt u/s 10 down to be provided in e-filing utility) (pla-Ensure that it is included in Total Gros				3							_
4	Net Sa	dary (2 - 3)				4							
5	Dedu	ction u/s 16 (5a + 5b + 5c)				5							
	a	Standard deduction u/s 16(ia)		5a									
	b	Entertainment allowance u/s 16(ii)		5b									
	c	Professional tax u/s 16(iii)		5c									
6	Incon	ne chargeable under the Head 'Salaries'	(4 - 5)	•		6							

Sche	dule	HP	Details of Incom	e from House Pro	operty (Please refer instructions) (Drop down to	o be provided indicating	ownership of property)
		Address of	f property 1		Town/ City	State	PIN Code/ Zip Code
>	1						
RT		Is the prop	perty co-owned?	☐ Yes ☐ No	(if "YES" please enter following details)		
PROPERTY		Your perc	entage of share in	the property (%			
		Name of C	Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)	Percentage Share	in Property
HOUSE		I					
щ		П					
			applicable option]	Name(s) of	PAN/Aadhaar No. of Tenant(s) (Please see		No. of Tenant(s) (if TDS
		□ Let out		Tenant (if let out)	note)	credit is claimed)	

Deemed let out	☐ Self-occupied I							1												\neg
b The amount of rent which cannot be realized 1h																				
c Tax paid to local authorities 1c d Total (1b + 1c) 1d d C Annual value (1a - 1d) (nil. if self-occupied etc. as per section 23(2)of the Act) 1e f Annual value of the property owned (own percentage share x 1e) 1f g f Annual value of the property owned (own percentage share x 1e) 1f g f Annual value of the property owned (own percentage share x 1e) 1f g f f f f f f f f	a Gross rent received or rec	eivable or lettab	le valu	ue									1	1a						
Total (1b+1c)	b The amount of rent which	n cannot be real	lized			1b														
e Annual value (1a – 1d) (nil. if self-occupied etc. as per section 23(2) of the Act) f Annual value of the property owned (own percentage share x 1e) g 39% of 1f h Interest payable on borrowed capital i Total (1g+1h) j Arrears/Unrealised rent received during the year less 30% k Income from house property 1 (1f-1i+1j) Address of property 2 Town/City State PIN Code/ Zip Code Town/City State PIN Code/ Zip Code State PIN Code/ Zip Code Town/City State PIN Code/ Zip Code Town/City State PAN/Aadhaar No. of Co-owner (s) PAN/Aadhaar No. of Co-owner (s) PAN/Aadhaar No. of Co-owner (s) PAN/Aadhaar No. of Tenant(s) (Please PAN/TAN/Aadhaar No. of Tenant(s) (if Tire and tif let out) see note) Self-occupied Decemded let out Gross rent received or receivable/ letable value (higher of the two. if let out for whole of the year, lower of the two, if let out for part of the year) b The amount of rent which cannot be realized c Tax paid to local authorities 2a Total (2b + 2c) c Annual value (2a – 2d) f Annual value (2a – 2d) f Annual value (2a – 2d) f Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value of the property owned (own percentage share x 2e) g 30% of 2f p Annual value	c Tax paid to local authorit	ies				1c														
Famual value of the property owned (own percentage share x 1e)	d Total (1b + 1c)					1d														
S 30% of 1f S S S S S S S S S	e Annual value (1a – 1d) (na	il, if self -occupi	ed etc	c. as	per se	ection	23(2)	of the	Act)				1	1e						
Interest payable on borrowed capital Ih		erty owned (ow	n per	cent	tage sl	nare :	x 1e)							1f						
i Total (1g+1h) j Arreary/Urrealised rent received during the year less 30% k Income from house property 1 (1f-1i+1j) Address of property 2 Town/ City State PIN Code/ Zip Code Is the property co-owned? Yes No (if "YES" please enter following details) Your percentage of share in the property (%) Name of Co-owner(s) PAN/Aadhaar No. of Co-owner (s) Percentage Share in Property I I	g 30% of 1f					1g														
Arrears/Unrealised rent received during the year less 30% 1j 1k 1k 1k 1k 1k 1k 1k	h Interest payable on borro	wed capital				1h														
k Income from house property I (If – Ii + Ij) Address of property 2	i Total (1g+1h)													1i						
Is the property co-owned?	j Arrears/Unrealised rent rece	eived during the y	ear les	ss 30)%									1j						
Is the property co-owned?		erty 1 (1f – 1i + 1											1	lk						
Is the property co-owned?	Address of property 2		Tov	wn/	City						St	ate				PI	V Co	le/ Zi	p Co	d
Your percentage of share in the property (%) Name of Co-owner(s) PAN/Aadhaar No. of Co-owner (s) PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.																				
Your percentage of share in the property (%) Name of Co-owner(s) PAN/Aadhaar No. of Co-owner (s) PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.	T. 41	X 7		(°C	"VEC	22 . 1 .		4 C		•	1.4.*1	1								_
Name of Co-owner(s) PAN/Aadhaar No. of Co-owner (s) Percentage Share in Property	is the property co-owned?	Yes 🗀	NO	(11	"YES	// pie	ase en	ter 10	onow	ing	aetai	is)								
I	Your percentage of share in th	ne property (%))																	
Tick The applicable option Name(s) of PAN/Aadhaar No. of Tenant(s) (Please PAN/TAN/Aadhaar No. of Tenant(s) (if TI credit is claimed) Credit is claimed	Name of Co-owner(s)		PA	AN/	Aadha	aar N	o. of (Co-ov	vner	(s)		Perc	enta	ge S	hare	in l	Prop	erty		_
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Self-occupied Deemed let out Gross rent received or receivable/ letable value / higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year) Deemed let out II						aar N	o. of	Гепа	nt(s)	(Ple	ease					No.	of Te	nant(s) (if T	·D
Deemed let out		Tenant (if let o	ut) sec	e no	te)	1		1		1		crean	18 C18	aiiiicu	<i>,</i>					
a Gross rent received or receivable/ letable value / higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year) b The amount of rent which cannot be realized c Tax paid to local authorities d Total (2b + 2c) e Annual value (2a - 2d) f Annual value of the property owned (own percentage share x 2e) g 30% of 2f h Interest payable on borrowed capital i Total (2g + 2h) j Arrears/Unrealised rent received during the year less 30% k Income from house property 2 (2f - 2i + 2j) 2p Pass through income/Loss if any * 3 Income under the head "Income from house property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA) Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing income under this head Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.		II																		
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	income unaer this neaa																			_
Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.								ection	ı 194-	IB.										

Schedule BP Computation of income from business or profession A From business or profession other than speculative business and specified business Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P&L) INCOME FROM BUSINESS OR PROFESSION Net profit or loss from speculative business included in 2a1 (enter –ve sign in case of loss) [Sl.no 65iv of Schedule P&L] (in case of no account case)] Net profit or Loss from Specified Business u/s 35AD 2b 2b included in 1 (enter –ve sign in case of loss) a Salaries Income/ receipts credited to profit b House property 3b and loss account considered under c Capital gains 3 other heads of income/chargeable d Other sources 3d u/s 115BBF/ chargeable u/s 115BBG e u/s 115BBF 3e f u/s 115BBG

Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44BB/44BBA/44DA 4a (drop down to be provided	
(drop down to be provided	
(drop down to be provided	
Profit from activities covered under rule 7, 7A, 7B(1), 4b	
7B(1A) and 8 (Dropdown to be provided and capture	
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	
Any other exempt income (specify	
nature and amount)	
i ci	
ii cii	
iii Total (ci + cii) 5ciii	
d Total exempt income (5a + 5b + 5ciii) 5d	
6 Balance (1-2a-2b-3a-3b-3c-3d-3e-3f-4a-4b-5d)	6
a Salaries 7a	
House	
Expenses debited to profit and loss b property 7b	
account considered under other heads Conital -	
of income/related to income	
chargeable u/s 115BBF or u/s 115BBG d Other 7d	
e u/s 7e	
f u/s 7f	
Expenses debited to profit and loss account which	
8a relate to exempt income 8a	
Expenses debited to profit and loss account which	-
	O.L.
	8b
Part A-OI)	
9 Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+8b) 9	
10 Adjusted profit or loss (6+9)	10
Depreciation and amortisation debited to profit and loss account	11
12 Depreciation allowable under Income-tax Act	
i Depreciation allowable under section 32(1)(ii) 13:	
and 32(1)(iia) (item 6 of Schedule-DEP)	
and 32(1)(iia) (item 6 of Schedule-DEP) ii Depreciation allowable under section 32(1)(i)	_
and 32(1)(iia) (item 6 of Schedule-DEP)	
ii Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA 12ii	12iii
and 32(1)(iia) (item 6 of Schedule-DEP) ii Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA) iii Total (12i + 12ii)	+ +
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	29	or 3	ount of deduction under section 3: 35CCD in excess of the amount it and loss account (item x(4) of So	debited to	29							
		(if a	mount deductible under section 35 c	or 35CCC or								
			CD is lower than amount debit amount disallowed under section									
	30	prec	eding previous year but allowable		30							
			vious year (8B of PartA-OI) amount disallowed under section	43R in any								
	31	prec	eding previous year but allowable		31							
	32		vious year (10 h of PartA-OI) other amount allowable as deduc	tion	32							
		Dec	rease in profit or increase in loss (on account of	33							
	33		S adjustments and deviation in ation of stock (Column 3b + 4e of		33							
	34		al (27+28+29+30+31+32+33)	Tart A- Oi)				34				
	35	Inco	ome (13+26-34)					35				
	36	Prof	fits and gains of business or profes	ssion deemed	to be	under -						
		i	Section 44AD (61(ii) of schedule P	&L) 36i								
		ii	Section 44ADA (62(ii) of schedule	P&L) 36ii								
		iii	Section 44AE (63(ii) of schedule P	&L) 36iii								
		iv	Section 44B	36iv								
		v	Section 44BB	36v								
		vi	Section 44BBA	36vi								
		vii	Section 44DA	36vii		(item 4 of For	m 3CE)					
			Total (36i to 36vii)					36viii				
	37	(35 -	profit or loss from business or pr + 36viii)					37				
	38		Profit or loss from business or pr ness after applying rule 7A, 7B of					A38				
		same	figure as in 37) (If loss take the figure t									
			Income chargeable under Rule 7		38a							
			Deemed income chargeable under		38b							
			Deemed income chargeable under		38c							
			Deemed income chargeable Deemed income chargeable under		+							
			Income other than Rule 7A, 7B		38e							
		Bala	nce of income deemed to be from	agriculture, a	fter a		A, 7B(1), 7B(1A)					
			Rule 8 for the purpose of aggregat 38a+38b+38c+38d+38e)]	tion of incom	e as p	er Finance Act		39				
В			me from speculative business									
	40	Net	profit or loss from speculative bus	siness as per j	profit	or loss account (In	tem No. 2a)	40				
	41	Add	itions in accordance with section 2	28 to 44DA				41				
	42	Ded	uctions in accordance with section	1 28 to 44DA				42				
	43		ome from speculative business (4			ake the figure to 6xiii	of schedule CFL)	B43				
C	Computation of		me from specified business under				_					
	44		profit or loss from specified busin		ofit or	· loss account		44				
	45		litions in accordance with section a uctions in accordance with section		(c4l.	n than daduati 1	nu saction (i) 25 4D	45				
	46	(ii) 3	2 or 35 on which deduction u/s 35AD is	claimed)		r inun aeauciion unde	a section,- (1) 55AD,	46				
	47		fit or loss from specified business	-	<u>) </u>			47 48				
	48											
	49	dule CFL) siness (to be selected	C49									
L	50	from	drop down menu)			-		CSU				
			inder the head 'Profits and gains to business loss of current year	rom business	or p	rotession' (A38+B	45+C4Y)	D				
E	inu a neau set 0	11 01	business 1088 of Cultellt year	Income of a	curre	nt year (Fill this	Business loss set		Business income			
	Sl.		Type of Business income			igure is zero or	off	rei	maining after set off			
			V.1		(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			
iii	Income from specified business			
iv	Total loss set off (ii + iii)			
v	Loss remaining after set off (i – iv)			

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

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

iicuuic	any other section)				
1	Block of assets		Plant and machi	nery	
2	Rate (%)	15	30	40	45
		(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of previous year				
3a	Amount as adjusted on account of opting for				
3h	taxation under section 115BAC Adjusted Written down value on the first day				
	of previous year (3) + (3a)				
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 3b or 4				
6	Amount on which depreciation at full rate to be allowed (3b + 4 -5) (enter 0, if				
7	result is negative)				
	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				
17	38(2) of the I.T. Act (out of column 15)				
	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession,				
	amalgamation, demerger etc. (out of				
10	column 17) Expenditure incurred in connection with				
	transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 -3b - 4 -7 -19) (enter negative only if				
21	block ceases to exist) 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)

TION ER	1	Block of assets	Land	Building	(not include	ling land)	Furniture and fittings	Intangible assets	Ships	
CIA	2	Rate (%)	Nil	5	10	40	10	25	20	
REC NO			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	
)EP	3	Written down value on the first day of								
1		previous year								

	4	Additions for a period of 180 days or						
		more in the previous year						
		Consideration or other realization						
ļ		during the previous year out of 3 or 4						
		Amount on which depreciation at full						
		rate to be allowed $(3 + 4 - 5)$ (enter 0, if						
-		result is negative)						
		Additions for a period of less than 180						
-		days in the previous year Consideration or other realizations						
		during the year out of 7						
-		Amount on which depreciation at half						
		rate to be allowed (7-8) (enter 0, if result						
		is negative)						
=		Depreciation on 6 at full rate						
=	11	Depreciation on 9 at half rate						
-	12	Total depreciation (10+11)						
Ī	13	Depreciation disallowed under section						
		38(2) of the I.T. Act (out of column 12)						
	14	Net aggregate depreciation (12-13)						
		Proportionate aggregate depreciation						
		allowable in the event of succession,						
		amalgamation, demerger etc. (out of						
-		column 14)						
		Expenditure incurred in connection						
-		with transfer of asset/ assets						
		Capital gains/ loss under section 50						
		(5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)						
-		Written down value on the last day of						
		previous year (6+ 9 -12) (enter 0 if result						
		is negative)						
		r~ ·o/	1	1	l	l	l	

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

1	Plan	at 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 ($1a + 1b + 1c$		1e		
2	Buil	ding (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			
	С	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c			
	d	Total depreciation on building (total of $2a + 2b + 2c$)		2d		
3	Fur	niture and fittings(Schedule DOA- 14v or 15v as applicable		3		
4	Inta	ngible assets (Schedule DOA- 14vi or 15vi as applicable)		4		
5	Ship	s (Schedule DOA- 14vii or 15vii as applicable)	5			
6	Tota	ll depreciation (1e+2d+3+4+5)	6			

SUMMARY OF DEPRECIATION ON ASSETS

Schedi	ule D	$\mathbf{C}\mathbf{G}$	Deemed Capital Gains on sale of depreci	able ass	ets	
S	1	Plan	t and machinery			
D		a	Block entitled for depreciation @ 15 per cent	1a		
ME C G			(Schedule DPM - 20i)			
DEEMED PITAL GAI		b	Block entitled for depreciation @ 30 per cent	1b		
DI			(Schedule DPM – 20ii)			
CA		c	Block entitled for depreciation @ 40 per cent	1c		
Ŭ			(Schedule DPM - 20iii)			

ix

X

35CCD

Total

	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d			
	e	Total (1a +1b + 1c+1d)			1e	
2	Buil	ding (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	Furi	niture and fittings (Schedule DOA- 17v)				
4	Inta	ngible assets (Schedule DOA- 17vi)		4		
5	Ship	os (Schedule DOA- 17vii)		5		
6	Tota	l (1e+2d+3+4+5)		6		

Schedule ES	Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)										
SI No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account $(4) = (3) - (2)$							
i	35(1)(i)	,									
ii	35(1)(ii)										
iii	35(1)(iia)										
iv	35(1)(iii)										
V	35(1)(iv)										
vi	35(2AA)										
vii	35(2AB)										
viii	35CCC										

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. NOTE

A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents) 1 From sale of land or building or both (fill up details separately for each property) a i Full value of consideration received/receivable iii Value of property as per stamp valuation authority aii 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), take this figure as (ai), or else take (aii)] b Deductions under section 48 i Cost of Improvement without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer biii iv Total (bi + bii + biii) c Balance (aiii – biv) d Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below) 1d e Short-term Capital Gains on Immovable property (1c - 1d) 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 Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by NOTE buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount. 2 From slump sale a Full value of consideration 2a (5 of Form 3CEA) b Net worth of the under taking or division	
a i Full value of consideration received/receivable ii Value of property as per stamp valuation authority 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), take this figure as (ai), or else take (aii)] b Deductions under section 48 i Cost of acquisition without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer biii iv Total (bi + bii + biii) c Balance (aiii – biv) d Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below) Id e Short-term Capital Gains on Immovable property (1c - 1d) 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) PAN/Aadhaar No. of buyer(s) 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 percentage share and amount. 2 From slump sale a Full value of consideration 2a (5 of Form 3CEA) b Net worth of the under taking or division	
ii Value of property as per stamp valuation authority aii	
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a Full value of consideration 2a (5 of Form 3CEA) b. Net worth of the under taking or division 2b.	
b Net worth of the under taking or division 2b	
b Net worth of the under taking or division 2b (((a) of Form 2CF4)	
(0(e) of Form SCLA)	
c Short term capital gains from slump sale (2a-2b)	2c
3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on	
which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)	

		Full value of consideration	3	o'a	
	b	Deductions under section 48			
		i Cost of acquisition without indexation	ŀ	oi	
		ii Cost of Improvement without indexation	b	oii	
		iii Expenditure wholly and exclusively in connection with transfer	b	iii	
		iv Total (i + ii + iii)	b	iv	
	С	Balance (3a – biv)	3	Be	
		Loss to be disallowed u/s 94(7) or 94(8)- for example if			
		bought/acquired within 3 months prior to record date	and		
		dividend/income/bonus units are received, then loss arising out of sa		d	
		such asset to be ignored (Enter positive value only)	ic oi		
			oid) (3	a ±2d)	A3e
		Short-term capital gain on equity share or equity oriented MF (STT p			Ase
4		ON-RESIDENT, not being an FII- from sale of shares or debentures of		dian company (to be	
		uted with foreign exchange adjustment under first proviso to section 4			
		STCG on transactions on which securities transaction tax (STT) is pa			A4a
		STCG on transactions on which securities transaction tax (STT) is no			A4b
5		ON-RESIDENTS- from sale of securities (other than those at A3 above	e) by a	n FII as per section	
	115A1				
	a	i In case securities sold include shares of a company other than o	quoted		
		shares, enter the following details			
		a Full value of consideration received/receivable in respect of			
		unquoted shares			
		b Fair market value of unquoted shares determined in the			
		prescribed manner			
		c Full value of consideration in respect of unquoted shares	ic		
		adopted as per section 50CA for the purpose of Capital			
		Gains (higher of a or b)			
		ii Full value of consideration in respect of securities other than	<u> </u>		
		unquoted shares			
		iii Total (ic + ii)	aiii		
	b	Deductions under section 48	am		
	D		h:		
		i Cost of acquisition without indexation	bi 		
		ii Cost of improvement without indexation	bii		
		iii Expenditure wholly and exclusively in connection with transfer	biii		
		iv Total (i + ii + iii)	biv		
		Balance (5aiii – biv)	5c		
		Loss to be disallowed u/s 94(7) or 94(8)- for example if security			
	a	bought/acquired within 3 months prior to record date and	5.1		
		bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of	5d		
	a	dividend/income/bonus units are received, then loss arising out of	5d		
	a	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)		y an FII (5c +5d)	A5e
6	e	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) Short-term capital gain on sale of securities (other than those at A3 at		y an FII (5c +5d)	A5e
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6	e From a b	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) Short-term capital gain on sale of securities (other than those at A3 at sale of assets other than at A1 or A2 or A3 or A4 or A5 above In case assets sold include shares of a company other than question shares, enter the following details a Full value of consideration received/receivable in respect of unquoted shares b Fair market value of unquoted shares determined in the prescribed manner c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii) Deductions under section 48 i Cost of acquisition without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer iv Total (i + ii + iii) Balance (6aiii - biv) 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	ic ic aiii bii biii biiv 6c	y an FII (5c +5d)	A5e
6	e From a b	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) Short-term capital gain on sale of securities (other than those at A3 at sale of assets other than at A1 or A2 or A3 or A4 or A5 above In case assets sold include shares of a company other than quishares, enter the following details a Full value of consideration received/receivable in respect of unquoted shares b Fair market value of unquoted shares determined in the prescribed manner c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii) Deductions under section 48 i Cost of acquisition without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer iv Total (i + ii + iii) Balance (6aiii – biv) In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising	ic ic aiii bii biii biiv 6c	y an FII (5c +5d)	A5e
6	e From a b	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) Short-term capital gain on sale of securities (other than those at A3 at sale of assets other than at A1 or A2 or A3 or A4 or A5 above In case assets sold include shares of a company other than question shares, enter the following details a Full value of consideration received/receivable in respect of unquoted shares b Fair market value of unquoted shares determined in the prescribed manner c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii) Deductions under section 48 i Cost of acquisition without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer iv Total (i + ii + iii) Balance (6aiii – biv) In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	ic aiii bii biii biv 6c 6d	y an FII (5c +5d)	A5e
6	e From a b c d	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) Short-term capital gain on sale of securities (other than those at A3 at sale of assets other than at A1 or A2 or A3 or A4 or A5 above In case assets sold include shares of a company other than quishares, enter the following details a Full value of consideration received/receivable in respect of unquoted shares b Fair market value of unquoted shares determined in the prescribed manner c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii) Deductions under section 48 i Cost of acquisition without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer iv Total (i + ii + iii) Balance (6aiii – biv) In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) Deemed short term capital gains on depreciable assets (6 of schedule-	ic ic aiii bii biii biv 6c 6d	y an FII (5c +5d)	A5e
6	e From a b c d	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) Short-term capital gain on sale of securities (other than those at A3 at sale of assets other than at A1 or A2 or A3 or A4 or A5 above In case assets sold include shares of a company other than quishares, enter the following details a Full value of consideration received/receivable in respect of unquoted shares b Fair market value of unquoted shares determined in the prescribed manner c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii) Deductions under section 48 i Cost of acquisition without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer iv Total (i + ii + iii) Balance (6aiii – biv) In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) Deemed short term capital gains on depreciable assets (6 of schedule-DCG)	ic ic aiii bii biii biv 6c 6d 6e	y an FII (5c +5d)	A5e
6	e From a b c d e f	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) Short-term capital gain on sale of securities (other than those at A3 at sale of assets other than at A1 or A2 or A3 or A4 or A5 above i In case assets sold include shares of a company other than quishares, enter the following details a Full value of consideration received/receivable in respect of unquoted shares b Fair market value of unquoted shares determined in the prescribed manner c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii) Deductions under section 48 i Cost of acquisition without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer iv Total (i + ii + iii) Balance (6aiii – biv) In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) Deemed short term capital gains on depreciable assets (6 of schedule-DCG) Deduction under section 54D/54G/54GA	pove) by uoted ic aiii bi bii biii biv 6c 6d 6e 6f		
	e From a b c d e f g	dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only) Short-term capital gain on sale of securities (other than those at A3 at sale of assets other than at A1 or A2 or A3 or A4 or A5 above In case assets sold include shares of a company other than quishares, enter the following details a Full value of consideration received/receivable in respect of unquoted shares b Fair market value of unquoted shares determined in the prescribed manner c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b) ii Full value of consideration in respect of assets other than unquoted shares iii Total (ic + ii) Deductions under section 48 i Cost of acquisition without indexation ii Cost of Improvement without indexation iii Expenditure wholly and exclusively in connection with transfer iv Total (i + ii + iii) Balance (6aiii – biv) In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only) Deemed short term capital gains on depreciable assets (6 of schedule-DCG)	pove) by uoted ic aiii bi bii biii biv 6c 6d 6e 6f		A5e

	belo	w was de	eposited in	the Capital	l Gains A	ccou	on asset tra ints Scheme	within du	e da				ars shown		
-	⊔ Y Sl.		o ⊔ Not aj us year in	pplicable. I Section und		n pro	ovide the do	etails belov acquired/c		ıcted		Amou	nt not used for		
	210	whic	ch asset	deduction o	laimed in							ne	ew asset or		
		tran	sferred	that y	ear		ar in which a iired/constru	l l					ned unutilized Capital gains		
		2017 10		54D/54C/54	CA	·		•				ac	ccount (X)	_	
		2017-18 2018-19		54D/54G/54 54B	GA									-	
b							54B/54D/540		ther t	han at	t 'a'				1
Total amount deemed to be short term capital gains (Xi + Xii + b) 8 Pass Through Income/Loss in the nature of Short Term Capital Gain. (Fill un schedule PTI) (48a + 48b + 48c)								06 40a)	A7						
_	A Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ A8a								A8						
b Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @A8b															
Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at ASC															
Amount of STCC included in A1-A8 but not chargeable to tay or chargeable at special rates as no										rates as per					
9	DTA							T							
	Sl.	Amount of	Item No. A to A8 abov	e Country	Artic	e of	Rate as per Treaty	Whether TR	C Sec	tion of	Rat	te as per	Applicable rate		
	No.	income	in which	Code	DTA	AA	(enter NIL, if not chargeable)	obtained (Y/N)		Γ. Act		T. Act	[lower of (6) or (9)]		
	(1)	(2)	included (3)	(4)	(5)	(6)	(7)		(8)		(9)	(10)	1	
	I	, ,													
	II														
							as per DT		7 0. 4 4					A9a	
10				TCG chargeable to tax at special rates as per DTAA ital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 - A9a)								A9b	1		
							& 9 are not a		_			AJaj		AIG	<u>′ </u>
		m sale of	land or bui	ilding or be	oth (fill u	p dete	ails separate				/				
	a	I Full value of consideration received/receivable ai li Value of property as per stamp valuation authority aii													
		Full value of consideration adopted as per section 50C for the										-			
		lii purpose of Capital Gains [in case (aii) does not exceed 1.10 aiii times (ai), take this figure as (ai), or else take (aii)]													
												-			
	b	Deducti	ions under	section 48											
		I Co	st of acquis	ition with	indexatio	n				bi					
			st of Impro					:41- 4	.	bii	+			-	
			<u>penaiture v</u> tal (bi + bii		exclusive	ery in	connection	with tran	sier	biii biv	+			-	
	c	Balance	e (aiii – biv))						1c					
	d	Deducti	i <mark>on under</mark> details in iten		54/54B	/54D/	/54EC/54F/	54G/54G <i>A</i>	/540	B 1d					
	e				Immovak	ole pr	roperty (1c	- 1d)		I				B1e	
	f			DA	property, N/Aadhaa		e furnish the				ote)				
		S.No.	Name of buy	yer(s)	of buyer(Percentage	share An	ount	Add	ress	of prop	erty Pin code		
		Furn	ishing of PA	N/Aadhaar	No is ma	ndate	ory, if the ta	x is deduce	l und	er sect	ion	194-IA (or is quoted by	7	
Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted b NOTE ▶ buyer in the documents.															
	In case of more than one buyer, please indicate the respective percentage share and amount. From slump sale									-					
a Full value of consideration 2a (5 of Form 3CEA)															
	b Net worth of the under taking or division 2b (6(e) of Form 3CEA)								-						
									m 3CEA)						
	c	Balance	(2a-2b)						2c						
	d	Deducti	on u/s 54F(C /54F (Sna	cify details	in ita	om D below)		2d	-				-	
d Deduction u/s 54EC /54F (Specify details in item D below) e Long term capital gains from slump sale (2c-2d)								B2e							
3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)															
	a		lue of consi								3a				
b Deductions under section 48															
		i Co	st of acquis	sition witho	out index	ation	1				bi				
		-		vement wi							bii				

		iii Expenditure wholly and exclusively in connection with transfer	bi	ii			
		iv Total (bi + bii +biii)	bi	v			
		c Balance (3a – biv)	3	c			
		d Deduction under sections /54F (Specify details in item D below)	3	d			
		e LTCG on bonds or debenture (3c – 3d)				B3e	
		From sale of, (i) listed securities (other than a unit) or zero coupon bonds who	ınder section				
_	1	12(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA a Full value of consideration					
	_	a Full value of consideration b Deductions under section 48					
	-	i Cost of acquisition without indexation		Bi			
		ii Cost of improvement without indexation		Bii			
		iii Expenditure wholly and exclusively in connection with transfer		Biii			
		iv Total (bi + bii +biii)		Biv			
		c Balance (4a – biv)		4c			
		d Deduction under section 54F (Specify details in item D below)		4d			
		e Long-term Capital Gains on assets at B4 above (4c – 4d)				B4e	
		From sale of equity share in a company or unit of equity oriented fund or unit of a bus	sines	s trust o	which STT is		
	P	aid under section 112A a LTCG u/s 112A (column 14 of Schedule 112A)	- 4	5a			
	_			5b			
	-	Detaction under sections 5 12 (Speedy) details in term D below)	Т,	,,0		D.	T
L	<u> </u>	Cong-term Capital Gains on sale of capital assets at B5 above (5a – 5b)	/	La 1: :		B5c	
		For NON-RESIDENTS- from sale of shares or debenture of Indian compar foreign exchange adjustment under first proviso to section 48)	ny (1	to be co	mputed with		
-	- [a LTCG computed without indexation benefit	Τ,	6a			
	-	b Deduction under sections /54F (Specify details in item D below)		ób			
	-	c LTCG on share or debenture (6a-6b)				B6c	T
	F	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (i	ii) bond	or GDR as		
	7 r	referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AL					
,∟	r	referred to in section 112A for which column B8 is to be filled up)					
		A in case securities sold include shares of a company other than quote	ed				
	_	shares, enter the following details	. c				
		a Full value of consideration received/receivable in respect of unquoted shares)I i	a			
		b Fair market value of unquoted shares determined in th	ie .				
		prescribed manner		b			
		c Full value of consideration in respect of unquoted share					
		adopted as per section 50CA for the purpose of Capital Gain (higher of a or b)	15 1	c			
		ii Full value of consideration in respect of securities other than					
		unquoted shares	a	iii			
		iii Total (ic + ii)	a	iii			
		B Deductions under section 48					
•		i Cost of acquisition without indexation	bi				
		1	bii				
		1	biii				
			biv				
		c Balance (aiii – biv)	7c				
		d Deduction under sections /54F (Specify details in item D below)	7d				
		e Long-term Capital Gains on assets at 7 above in case of NON-RESID	ENT	7(7c-7)	d)	B7e	
	8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity	y ori	ented fu	nd or unit of a		
		business trust on which STT is paid under section 112A				-	
		a LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]	8a				
		b Deduction under sections 54F (Specify details in item D below)	8b				
		c Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)		•		B8c	
	9	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted	und	er chapt	er XII-A)		
		a LTCG on sale of specified asset (computed without indexation)	9a				
		b Less deduction under section 115F (Specify details in item D below)	9b				
		c Balance LTCG on sale of specified asset (9a- 9b)			. <u></u>	B9c	
		d LTCG on sale of asset, other than specified asset	9d				
		(computed without indexation)				-	
		(-1 - 3)	9e			Doe	
	l	f Balance LTCG on sale of asset, other than specified asset (9d-9e)				B9f	

	1	0	From sale of assets where B1 to B9 above are not applicable												
			a			sold include s		a company	other th	an quo	ted				
		-		a F		f consideration		d/receivabl	e in respo	ect of	ia				
					air marke rescribed	t value of und manner	uoted sha	ares determ	ined in th	1e	ib				
						f consideration 50					ic				
						er of a or b)									
					value of co oted share	nsideration i	n respect	of assets otl	ner than		aii				
				iii Tota						4	aiii				
			b	Deduction	· · · · ·	ection 48									
				i Cost	of acquisi	tion with inde	exation				bi				
						ement with in					bii				
						holly and exc	lusively in	connection	with tra		biii biv				
		F	С	iv Total Balance	(bi + bii + 10aiii – bi						10c				
		d Deduction under section 54D//54F/54G/54GA (Specify details in item D													
		e Long-term Capital Gains on assets at B10 above (10c-10d)										B10e			
۱ ۱	11	Am						abuve (100	- 10u)					Dive	
ŀ		Amount deemed to be long-term capital gains 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?													
	a									date fo	r th	at year?			
						able. If yes, t						Amount r	ot used for		
		which asset transferred that year Year in which asset transferred that year acquired/constructed out of Capital unutilized in Capital													
				transierre	u	tnat year	acquire	a/constructed		i Capita s accoun			count (X)		
		j		017-18 018-19	54/54D 54B	/54F/54G/54G	4								
-	b					term capital g	gains, oth	er than at 'a	ı'						
		Tot	tal ar	nount dee	ned to be	long-term ca	oital gains	s (Xi + Xii +	- b)					B11	
-	12	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b) B12 a1 Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ B12a1													
		10%													
		Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ B12a2													
		Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ B12b													
=	13		noun			in items B1 t	o B12 but	not charge	able to ta	x or ch	arg	eable at sp	ecial rates		
				Ite	m No. B1 to			Rate as per Treaty	Whether				Applicable		
		Sl. No		B B	12 above in ich included	Country name & Code	Article of DTAA	(enter NIL, if not	TRC obtained	Section I.T. A		Rate as per I.T. Act	rate [lower of (6) or (9)]		
		(1))	(2)	(3)	(4)	(5)	chargeable) (6)	(Y/N) (7)	(8)		(9)	(10)		
		I				` ` `	, ,	, ,	` '			` (` '		
		II a	_	tal amoun	t of LTCG	l I not chargeal	ble to tax	as per DTA	A					B13a	
		b	To	tal amoun	t of LTCG	chargeable t	o tax at s	pecial rates	as per D					B13b	
						n chargeable 11 + B12 - B1		Act (Ble	+ B2e +	B3e + I	B4e	+ B5f + E	86c + B7e +	B14	
С						11 + B12 - B1. ad "CAPITA		" (A10 + R1	14) (take R	14 as nil	l. if l	oss)		С	
_						imed against			-, (vanc b	1111	., 9 1	/		~	
						4B/54D/54EC			F give fo	llowing	det	tails			
ŀ		a						n claimed u/			-				
			i	Date of tra	sfer of orig					ai		dd/mi	n/yyyy		
				Cost of nev						aii					
			iii	Date of pur	chase /cons	truction of new	residentia	l house		aiii		dd/mi	n/yyyy		
			iv	Amount de	posited in C	Capital Gains A	ccounts Sc	heme before	due date	aiv					
			v	Amount of	deduction o	laimed				av					
	ļ	b					Deduction	claimed u/s	54B						
	Ì		i	Date of tra	sfer of orig	ginal asset				bi		dd/mi	n/yyyy		
			i Date of transfer of original asset bi dd/mm/yyyy ii Cost of new agricultural land bii												

	iii	Date of purchase of new agricultural land	biii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	biv	
	v	Amount of deduction claimed	bv	
c		Deduction claimed u/s 54D		
		Date of acquisition of original asset	ci	dd/mm/yyyy
	ii	Cost of purchase/ construction of new land or building for industrial undertaking	cii	
	iii	Date of purchase of new land or building	ciii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ	
	v	Amount of deduction claimed	cv	
d		Deduction claimed u/s 54EC		
	i	Date of transfer of original asset	di	dd/mm/yyyy
	ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	dii	
	iii	Date of investment	diii	dd/mm/yyyy
	iv	Amount of deduction claimed	div	
e		Deduction claimed u/s 54F		
	i	Date of transfer of original asset	ei	dd/mm/yyyy
		Cost of new residential house	eii	
	iii	Date of purchase/construction of new residential house	eiii	dd/mm/yyyy
		Amount deposited in Capital Gains Accounts Scheme before due date	eiv	
		Amount of deduction claimed	ev	
f		Deduction claimed u/s 54G		
	i	Date of transfer of original asset from urban area	fi	dd/mm/yyyy
		Cost and expenses incurred for purchase or construction of new asset	fii	
	iii	Date of purchase/construction of new asset in an area other than urban area	fiii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	fiv	
		Amount of deduction claimed	fv	
g		Deduction claimed u/s 54GA		
0	i	Date of transfer of original asset from urban area	gi	dd/mm/yyyy
		Cost and expenses incurred for purchase or construction of new asset	gii	
		Date of purchase/construction of new asset in SEZ	giii	dd/mm/yyyy
		Amount deposited in Capital Gains Accounts Scheme before due date	giv	
		Amount of deduction claimed	gv	
h	<u> </u>	Deduction claimed u/s 115F (for Non-Resident		
11	i	Date of transfer of original foreign exchange asset	hi	dd/mm/yyyy
		Amount invested in new specified asset or savings certificate	hii	шилти уууу
		Date of investment		dd/man hnu
			hiii	dd/mm/yyyy
•		Amount of deduction claimed	hiv	
i	1 ot	al deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)	1i	

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A 9a & B 13a which is chargeable under DTAA)

			S	Short te	rm capital l	oss	Long to	Current year's		
SI	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	capital gains remaining after set off (9=1-2-3-4-5-6-7- 8)
		1	2	3	4	5	6	7	8	9
i	Capital Loss to be set off (Fill this row only, if figure computed is negative)		(A3e*+ A4a*+ A8a1+ A8a2*)	(A5e* + A8b*)	(A1e*+A2c* +A4b*+A6g* +A7*+A8c*)	. A9b	(B4e*+B5c* + B7e* +B8c*+ B9c* + B12a*)	(B1e*+ B2e*+B3e* +B6c*+ B9f*+ B10e*+ B11*+ B12b*)	B13b	

	ii		15%	(A3e*+A4a*+A8a1+ A8a2*)									
	iii	Short term	30%	(A5e*+ A8b*)									
	iv	capital gain	applicable rate	(A1e*+A2c*+A4b*+A 6g* +A7*+A8c*)									
	v		DTAA rates	A9b									
	vi		10%	(B4e*+B5c*+ B7e* +B8c*+ B9c*+B12a*)									
	vii	Long term capital gain	20%	(B1e*+ B2e*+B3e*+B6c*+ B9f*+B10e*+B11*+ B12b*)									
	viii		DTAA rates	B13b									
	ix	Total loss set	off (ii + iii + iv + $\frac{1}{2}$	v + vi + vii + viii)									
			ng after set off (i										
	The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A 9) as reduced by the amount chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.												
				special rates as per D1 e* etc.) are the amount					lumn (B1-B	13) as re	duced by the a	mount of LTCG	
				special rates as per DT									
F	Info	rmation abou	ıt accrual/receipt	of capital gain									
		Type of Capi	tal gain / Date			Up	to 15/6 (i)	16/6 to 15/9 (ii)		o 15/12 ii)	16/12 to 15 (iv)	/3 16/3 to 31/3 (v)	
	1		apital gains taxab m item 5vi of schedu	le at the rate of 15% le BFLA, if any.	•								
	2	Short-term ca Enter value from	apital gains taxab m item 5vii of sched	le at the rate of 30% ule BFLA, if any.	•								
	3		apital gains taxab m item 5viii of sched	le at applicable rate	S								
	4	Short-term cap Enter value fro	oital gains taxable at m item 5ix of schedu	t DTAA rates ule BFLA, if any.									
			apital gains taxab m item 5x of schedu	ole at the rate of 10% le BFLA, if any.	•								
			apital gains taxab m item 5xi of schedu	ole at the rate of 20% ale BFLA, if any.)								
	7		apital gains taxal m item 5xii of sched	ble at the rate DTA ule BFLA, if any.	A rate	s							
$E \triangleright$		Please include t	he income of the spe	cified persons (spouse, r	ninor chi	ld etc.)	referred t	o in Schedule	SPI while co	omputing t	he income unde	er this head	

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण

	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	(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	term capital asset was acquired before 01.02.2018, -Lower of 6 and 11	Fair Market Value per share/unit as on 31st January,2018	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 (a) of LTCG Schedule of ITR3
(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)
2														
3														+
4														+

Sl. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full value of 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 6 and 11	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 (6-1 -Item 8 (a) o LTCG Schedule of ITR3
(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														
3														
4														

Schedule OS Income from other sources

	1	Gro	ss inco	me c	harge	eable to tax at normal app	licable rates (1a	a+ 1b	o+ 1c+ 1d + 1e)			1	
Ī		A Dividends, Gross 1a											
	ĺ	B Interest, Gross (bi + bii + biii + biv + bv) 1b											
		i From Savings Bank bi											
OTHER SOURCES	ii From Deposits (Bank/ Post Office/ Co-operative) bii												
		iii From Income-tax Refund biii											
SO	iv In the nature of Pass through income/Loss biv								biv				
ER			v	Oth		······································			by				
E	Ì	c				rom machinery, plants, bu	ildings, etc., Gr	OSS		1c			
Ó						ture referred to in section			argeable to tax	1d			
		d	(di + d	ii + c	diii +	div + dv)							
			i		_	e value of sum of money ro				di			
		ii In case immovable property is received without consideration, stamp dii											
			iii			mmovable property is rec ty value of property in exc				diii			
			iv			any other property is ralue of property	eceived withou	t coi	nsideration, fair	div			
			v	In c	ase aı	ny other property is receivable of property in excess (dv			
	ŀ		Anves				or such consider	auon	1	1.			
	ŀ					ne (please specify nature)				1e			
	-		Sl. No.	+							Amount		
			1	Fan	ily P	ension							
			2										
			Rows	can b	e ado	led as required							
L	2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)										2	
			a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB										
		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								-			
						plained money etc. u/s 69A		biii		_			
						<u> </u>							
				iv	Undi	sclosed investments etc. u/	s 69B	biv					
				V	Unex	plained expenditure etc. u	/s 69C	bv					
				vi	Amo	unt borrowed or repaid or	hundi u/s 69D	bvi					
			с	Accu	ımula	ted balance of recognised	provident fund	taxal	ble u/s 111	2c	T		
					No.	Assessment Year	Income benef		Tax benefit				
		(i) (ii) (iii) (iii)							(iv)				
					,		` /						
			d	•		income chargeable at spe	, ,			2d			
						lends received by non-r			di				
						any) or foreign compa (1)(a)(i)	ny chargeable	u/s					
						est received from Gove ern on foreign currency d			dii				
						(1)(a)(ii) est received from Infrast	ructure Debt F	und	diii	-			
				1111	charg	geable u/s 115A(1)(a)(iia) est referred to in se							
				IV	charg	geable u/s 115A(1)(a)(iiaa)	@5%	Ì					
						est referred to in section 15A(1)(a)(iiab)	194LD - charge	able	dv				
						ibuted income being inte on 194LBA - chargeable u/			dvi				
	Income from units of UTI or other Mutual Funds dvii												
	vii specified in section 10(23D), purchased in Foreign												
	Currency - chargeable u/s 115A(1)(a)(iii)												
						ne from royalty or fees fo			dviii				
				VIII		ved from Government or		111 -					

							t or divid												
					DRs purch ts - charge		n foreign cu /s 115AC	urrei	icy by	7									
			Iı	ncome by	way o	f divi	idends fro			dx									
					in foreign u/s 115AC		ency by 1	resido	ents -	_									
							d) received	by a	an FII	dxi									
			xi ir	respect o	of securities	s (othe	er than uni	ts re	ferred										
							able u/s 11: eceived by			dvii									
							rities refe												
							le as per												
					non-resider chargeabl		oortsmen 15BBA	or	sports	dxiii									
				nonymous		s in cer	rtain cases	char	geable	dxiv									
					eferred to		Proviso to A(1)(a)(iiaa		ection	dxv									
			Iı	ncome by	way of roy	alty fr	rom patent	deve	eloped	dxvi									
			a				rgeable u/s of carbon			-dxvii									
			xvii cl	hargeable	u/s 115BB0	Ĵ													
				ivestment hargeable		f a No	on-Residen	t Inc	dian -	-dxviii									
			D	istributed	income be		ividend ref			dxix									
						_	u/s 115A(1												
				hrough in down to be		e natur	re of incom	e fro	m oth	ier soi	urce	es charge	able	at sp	ecial rates	2e			
						2 above	e, which is	char	geable	at sp	ecia	al rates in	Indi	a as i	per DTAA	-	+	 	
		f			2) of table b		<u></u>					1				2f	⊥		
				Amount	tem No.1a to 1d & 2 in	Country	Article of	Tr	as per eaty	Whet		Section	Rate		Applicable				
			Sl. No.	of income	which included	name & Code	DTAA	ne		obtain (Y/N		of I.T. Act	per I.		rate [lower of (6) or (9)]				
			(1)	(2)	(3)	(4)	(5)	charge (<u>eable)</u> 6)	(7)		(8)	(9)	ı	(10)				
			I	. ,		. ,	. ,					,	. ,			_			
			II																
	Ded	luction	ns unde	er section	57 (other th	an thos	se relating t	o inc	ome cl	hargea	ıble	at specia	l rate	s und	der 2a. 2b.				
		2e & 2			(8		r			, .,				
					ctions (in	case o	of other th	an fa	amily	3a(i)									
			<u>pensioı</u> Deduct		(iia) (in cas	e of far	mily pension	n onl	lv)	3a(ii)									
		h	Deprec	iation (av			ome offered		**	3b									
				ule OS")						36									
				t expendit ∣in 1a)	ure u/s 57(1	1)(Avai	ilable only	if inc	come	3c									
		d	Total							3d									
				ductible u												4			
				ole to tax u		1. 1	. 4 1	1*	. 1.1.	4 (1 (.	6		•		5		 	
6							<mark>at normal a</mark> gative take i							ıncor	ne	6			
7							n owning ra							nega	tive)	7			
8	Inco	ome fr	om the	e activity o	f owning a	nd mai	intaining ra	ice h	orses										
	A	Recei	•					8:	a										
	В	Dedu at 8a		under sec	tion 57 in r	elation	to receipt	S 81	b										
	С			ot deductil	ole u/s 58			80	c										
				geable to				80	-									 	
	E	•	-			_	take the figi			_						8e		 	
9	Inco	ome u	nder tl	ne head "I	ncome fron	n other	sources" (7 + 8	e) (tak	e 8e a	s nil	l, if negativ	re)			9			
10	Info	ormati	ion abo	ut accrua	/receipt of	incom	e from Oth	er So	urces										
	S.N	No. O	ther So	ource Inco	me Upto 1	15/6	From 16/6 15/9	to		16/9 5/12	to	From 16/ 15/3			m 16/3 to 31/3				
					(i)		(ii)			(iii)		(iv)			(v)				
	_		_																

1	Dividend Income			
2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)			

NOTE ▶

Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.

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	speculation loss or specified business loss) of the current year set off	Other sources loss (other than loss from owning race horses) of the current year set off	Current year's Income remaining after set off
	7	1	2	3	4	5=1-2-3-4
I	Loss to be set off (Fill this row only if computed figure is negative)		(4 of Schedule –HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
Ii	Salaries	(6 of Schedule S)				
iii	House property	(4 of Schedule HP)				
iv	Income from Business (excluding speculation profit and income from specified business) or profession	(A38 of Schedule BP)				
v	Speculative Income	(3ii of item E of Schedule BP)				
vi	Specified Business Income	(3iii of item E of Schedule BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
х	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
xvii						
xviii	Loss remaining after set-off (i - x	vii)				

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	Salaries	(5ii of Schedule CYLA)				
ii	House property	(5iii of Schedule CYLA)	(B/f house property loss)			
iii	Business (excluding speculation income and income from specified business)	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			

vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B/f short-term capital loss)				
vii	Short-term capital gain taxable $@$ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)				
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)				
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)				
x	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	(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 (2 + 2vii +2viii + 2ix + 2x + 2xi + 2xii + 2						
Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + xvii 5xiv + 5xv							

Sch	edu	ıle CFL	Det	ails of Losses to l	be carried	forward to fu	ture years		
Sl. Assessme		nt	Date of Filing	House	Loss from business other				
	No.	Year		(DD/MM/YYYY)	property	speculative b	usiness and spe		
					loss	Brought	Amount as		
							1		

	Sl.	Assessment	Date of Filing	House	Loss from bu	usiness other th	an loss from	Loss from	Loss	Short-term	Long-	Loss from
	No.	Year	(DD/MM/YYYY)			isiness and spec		speculative		capital loss	term	owning and
				loss	Brought forward Business Loss	Amount as adjusted on account of opting for taxation u/s 115BAC	Brought forward Business Loss available for set off during the year	business	specified business		Capital loss	maintaining race horses
	1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10
	i	2010-11										
	ii	2011-12										
	iii	2012-13										
S	iv	2013-14										
CARRY FORWARD OF LOSS	v	2014-15										
OF	vi	2015-16										
RD	vii	2016-17										
EWA	viii	2017-18										
FOF	ix	2018-19										
ККY	x	2019-20										
CAF	Xi	2020-21										
•	xii	Total of earlier year losses b/f										
	Xiii	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)			(2iii of Schedule BFLA)	(2iv of Schedule BFLA)	(2v of Schedule BFLA)			(2xiv of Schedule BFLA)
	xiv	2021- 22(Current year losses to be carried forward)		(2xviii of Schedule CYLA)			(3xviii of Schedule CYLA)	(B43 of Schedule BP, if -ve)	(C49 of	(2x+3x+4x+ 5x) of item E of Schedule CG)		(8e of Schedule OS, if –ve)
	xv	Total loss Carried forward to									/	

Schedul	e UD Una	bsorbed depr	eciation and a	llowance under s	ection 35(4)			
Sl No	Assessment Year		Dep	oreciation		Allowa	nce under section 35	(4)
		Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation u/s	Amount of depreciation set- off against the current year income		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)
1 1	Current Assessmen Year	t						
ii								
iii								
iv								
v	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Schedule	ICDS	Effect of Income Computation Disclosure Standards on profit	
Sl. No.		ICDS	Amount (+) or (-)
(i)		(ii)	(iii)
I	Accounting Po	licies	
II		ventories (other than the effect of change in method of valuation u/s 145A, if arately reported at col. 4d or 4e of Part A-OI)	
III	Construction C	Contracts	
IV	Revenue Recog	gnition	
V	Tangible Fixed	Assets	
VI	Changes in For	reign Exchange Rates	
VII	Government G	rants	
VIII	,	er than the effect of change in method of valuation u/s 145A, if the same is orted at col. 4d or 4e of Part A-OI)	
IX	Borrowing Cos	sts	
X	Provisions, Con	ntingent Liabilities and Contingent Assets	
11a.	Total effect of (if positive)	ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)	
11b.	Total effect of (if negative)	ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)	

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

Total deduction under section 10AA (a + b)

Sche	dule	80G		Details of donations entitled for deduction u	ınder section 80G				
	A	Don: limit		led for 100% deduction without qualifying					
TIONS		Nam	ne and addr	ress of donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation
VATIO						Donation in cash	Donation in other mode	Total Donation	
DO		i							
OF		ii							
ILS		iii	Total						
DETA	В	Don: limit		tled for 50% deduction without qualifying					
		Nam	e and addr	ress of donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation

				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
С	Dona limit	tions entitled for 100% deduction subject to qualifying					
	Name	e and address of donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						
	iii	Total					
D	Dona limit	tions entitled for 50% deduction subject to qualifying					
	Name	e and address of donee	PAN of Donee	Amo	unt of donati	on	Eligible Amount of donation
				Donation in cash	Donation in other mode		
	i						
	ii						

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

	Namo	and address of donee	Amo	unt of donati	Eligible Amount of donation		
				Donation in cash	Donation in other mode		
	i						
	ii						
	iii	Total					

Schedule 80-IA

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

Scho	edul	e 80-IB	Deductions under section 80-IB				
		Deduction in r	Deduction in respect of industrial undertaking located in ammu & Kashmir or Ladakh [Section 80-IB(4)]		Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
	A	Jammu & Kashmir or Ladakh [Section 80-IB(4)]			Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
	b	Deduction in the case of multiplex theatre [Section 80-			Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)	
	D	IB(7A)]		b2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)	
		Deduction in the case of convention centre [Section 80-			Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)	
	С	IB(7B)]		c2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)	

	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
	80-IB(9)]	d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
	Deduction in the case of an undertaking developing and		Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
е	building housing projects [Section 80-IB(10)]	e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits,	f1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
f	vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	f2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]		Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
g			Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
	Deduction in the case of an undertaking engaged in	h1	Undertaking no. 1	(11(v) of From 10CCBC)		
	operating and maintaining a rural hospital [Section 80-IB(11B)]	h2	Undertaking no. 2	(11(v) of From 10CCBC)		
	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other	i1	Undertaking no. 1	(11(d) of From 10CCBD)		
1	perating and maintaining a nospital in any area, other nan excluded area [Section 80-IB(11C)		Undertaking no. 2	(11(d) of From 10CCBD)		
Total deduction under section 80-IB (Total of a1 to i2)						

Schedule 80-IC or 80-IE **Deductions under section 80-IC or 80-IE** (30 of Form 10CCB of the a1 Undertaking no. 1 undertaking) a Deduction in respect of undertaking located in Sikkim (30 of Form 10CCB of the a2 Undertaking no. 2 undertaking) (30 of Form 10CCB of the b1 Undertaking no. 1 undertaking) b Deduction in respect of undertaking located in Himachal Pradesh (30 of Form 10CCB of the b2 Undertaking no. 2 undertaking) (30 of Form 10CCB of the c1 Undertaking no. 1 undertaking) c Deduction in respect of undertaking located in Uttaranchal (30 of Form 10CCB of the c1 Undertaking no. 2 undertaking) Deduction in respect of undertaking located in North-East da1 (30 of Form 10CCB of the undertaking) Undertaking no. 1 da Assam da2 (30 of Form 10CCB of the undertaking) Undertaking no. 2 dh1 (30 of Form 10CCB of the undertaking) Arunachal Undertaking no. 1 db Pradesh db2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) dc1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) Manipur dc2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) dd1 (30 of Form 10CCB of the undertaking) Undertaking no. 1 Mizoram dd dd2 (30 of Form 10CCB of the undertaking) Undertaking no. 2 de1 (30 of Form 10CCB of the undertaking) Undertaking no. 1 Meghalaya de2 (30 of Form 10CCB of the undertaking) Undertaking no. 2 df1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) df Nagaland df2 Undertaking no. 2 (30 of Form 10CCB of the undertaking) dg1 Undertaking no. 1 (30 of Form 10CCB of the undertaking) Tripura 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 Total deduction under section 80-IC or 80-IE (a + d + c + dh) e

Sch	edule	e VI-	A	Deductions u	nder Chapter '	VI-A					
	1										
FIONS		Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07 2020 cannot be claimed again, if already claimed in the AY 20-21									
DUC		a	80C			b	80CCC				
AL DE		c	80CCD(1)		d	80CCD(1B)				
TOT		e	80CCD(2)		f	80D				

		g	80DD			h	80DE)B				
		i	80E			j	80EE	E				
		k	80EEA			l	80EE	EB				
		m	80G			n	80GC	G				
		0	80GGC									
		Tota	al Deduction u	ınder Part	B (total of a to	0)	•				1	
F		2 Part C- Deduction in respect of certain incomes										
		p	80-IA	(e of So	chedule 80-IA)	•	Q 80-	-IAB				
		r	80-IB	(m j of S	Schedule 80-IB)	:	S 80)-IBA				
		t	80-IC/ 80-IE	(e of Sched	dule 80-IC/ 80-IE)	1	U 80.	JJA				
		v	80JJAA		v) +5II of Annexu Form 10DA]	re v	W 80	QQB				
		x	80RRB									
		Tota	ıl Deduction u	ınder Part	C (total of p to	x)		·			2	
	3	Part	CA and D- D	eduction in	n respect of oth	er ir	icome	es/other deduction				
		i	80TTA]	li 80'	ТТВ				
		iii	80U									
		Tot	al Deduction	under Part	CA and D (tot	al o	f i, ii a	and iii)			3	
	4	Tota	al deductions	under Chaj	pter VI-A (1 + 2	2 + 3	3)				4	
hΔ	dula	: AM		mnutation	of Alternate M	inin	aum '	Tax payable under s	500	tion 115IC		
. (of PART-B-TI		-uill	Tax payable under s	<i>3</i>	1		
ļ			ustment as pe									
ŀ		-				nclu	ded i	n Chapter VI- 2a				
		a			.—Deductions							

CHCu	uit	24.00.01	Computation of Afternate Minimum. Tax payable an	uci ,	ection 1130 C		
	1	Total Income	as per item 14 of PART-B-TI			1	
	Adjustment as per section 115JC(2)						
			n claimed under any section included in Chapter VI- the heading "C.—Deductions in respect of certain	2a			
		b Deduction	n claimed u/s 10AA	2b			
			n claimed u/s 35AD as reduced by the amount of ion on assets on which such deduction is claimed	2c			
		d Total Adj	justment (2a+ 2b+ 2c)				
	3	Adjusted Tota	al Income under section 115JC(1) (1+2d)			3	
	4	Tax payable u	under section 115JC [18.5% of (3)] (if 3 is greater than	4			

Schedule AMTC	Computation of tax credit under section 11	5JD
Schodule 1 km 1	compatition of the create under section 11	CUL

1	Tax	under section 115JC in as	ssessment ye	ar 2021-22 (1d of I	Part-B-TTI)		1	
2	Tax	under other provisions of	the Act in a	ssessment year 202	21-22 (2i of Part-B-T	Π)	2	
3	ente			. , ,			3	
4		isation of AMT credit A tioned in 3 above and can					is sub	ject to maximum of amount
	S.	Assessment Year		AMT Cred	lit	AMT Cred		Balance AMT Credit
	No.	(A)	Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	Utilised durin Current Assessment V (C)		Carried Forward (D)= (B3) –(C)
	i	2013-14						
	ii	2014-15						
	iii	2015-16						
	iv	2016-17						
	v	2017-18						
	vi	2018-19						
	vii	2019-20						
	viii	2020-21						
	viii	Current AY (enter 1 -2, if 1>2 else enter 0)						
		Total						
5	Amo	ount of tax credit under se	ection 115JD	utilised during the	e year [total of item n	o 4 (C)]	5	
-	A	ount of AMT liability avai	labla for and	dit in subsequent s	seesement voore Itoto	1 of 4 (D)1	6	

Schedule SPI		Income of specified per	Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64									
	SI No	Name of person	PAN/Aadhaar (opti	No. of person onal)	Relationship	Amount (Rs)	Head of Income in which included					
	1											
	2											
	3											

	SI No	Section	abla	Special rate (%)	Income(i)	Tax thereon (ii)
	1	111- Accumulated balance of recognised provident for prior years			(2ciii of Schedule OS)	(2civ of Schedule OS)
		111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid)		15	(part of 5vi of Schedule BFLA)	
	3	115AD(STCG for FIIs on securities where STT not paid)		30	(part of 5vii of Schedule BFLA)	
	4	112 proviso (LTCG on listed securities/ units without indexation)		10	(part of 5x of Schedule BFLA)	
ATE	5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)		10	(part of 5x of Schedule BFLA)	
AL R	6	115AC (LTCG for non-resident on bonds/GDR)		10	(part of 5x of Schedule BFLA)	
SPECIAL RATE	7	115AC (Income of non-resident from bonds or GDR purchased in foreign currency)		10	(part of 2dix of Schedule OS)	
<u> 2</u>	8	115ACA (LTCG for an employee of specified company on GDR)		10	(part of 5x of Schedule BFLA)	
	9	115AD (LTCG for FIIs on securities)		10	(part of 5x of Schedule BFLA)	
	10	115E (LTCG for non-resident Indian on specified asset)		10	(part of 5x of Schedule BFLA)	
	11	112 (LTCG on others)		20	(5xi of Schedule BFLA)	
		112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid)		10	(5(x) of Schedule BFLA)	
	13	STCG Chargeable at special rates in India as per DTAA			(part of 5ix of Schedule BFLA)	

14	LTCG Chargeable at special rates in India as per DTAA		(part of 5xii of Schedule BFLA)	
15	115BB (Winnings from lotteries, puzzles, races, games etc.)	30	(2a of Schedule OS)	
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	60	(2b of Schedule OS)	
17	115BBF (Tax on income from patent)			
	A Income under head business or profession	10	(3e of Schedule BP)	
	B Income under head other sources	10	(2dxvi of Schedule OS)	
18	115BBG (Tax on income from transfer of carbon credits)			
	A Income under head business or profession	10	(3f of Schedule BP)	
	B Income under head other sources	10	(2dxvii of Schedule OS)	
19	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	10	(part of 2dviii of Schedule OS)	
20	Income from other sources chargeable at special rates in India as per DTAA		(part of 2f of Schedule OS)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	15	(part of 5vi of Schedule BFLA)	
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	30	(part of 5vii of Schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A	10	(part of 5x of Schedule BFLA)	
	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A	10	(part of 5ix of Schedule BFLA	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	20	(part of 5xi of Schedule BFLA)	
	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)		(2e of Schedule OS)	
		Total		

Schedule IF	Information regarding partnership firms in which you are partner
-------------	--

	Nu	mber of firms in which	en you are partner					
ICH	Sl.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit?	Whether section 92E is applicable	Percentage Share	Amount of share in the profit	Capital balance on 31 st March in the firm
WH	No.			(Yes/No)	to firm? (Yes/ No)	in the profit of the firm	i	ii
RT	1							
RMS PA]	2							
FI	3							
	4	Total						

Sch	edule	e EI		Details of	Exempt Income	(Income not to b	e included in T	otal Income	or not chargeab	le to	tax)
	1	Inter	rest i	ncome						1	
	2	i		ss Agricultural 1 7B or 8 of I.T. R	receipts (other th Rules)	an income to be	excluded unde	r rule I			
		i	Exp	enditure incurr	ed on agriculture			Ii			
		iii	Una	bsorbed agricul	tural loss of prev	ious eight assess	ment years	Iii			
		iv		icultural income m Sl. No. 39 of S	e portion relating Sch. BP)	to Rule 7, 7A, 7	B(1), 7B(1A) a	nd 8 iv			
ME		v	Net .	Agricultural inc	come for the year	(i - ii - iii + iv) (e	enter nil if loss)			2	
INCOME					cultural income f Is separately for ea			please furnis	h the following		
r .			a	Name of distric	t along with pin	code in which ag	ricultural land	is located			
EXEMPT			b	Measurement o	of agricultural lar	nd in Acre					
EX			с	Whether the ag	gricultural land is	owned or held o	on lease (drop d	lown to be pro	vided)		
			d	Whether the ag	gricultural land is	irrigated or rai	n-fed (drop dow	vn to be provid	led)		
	3	Othe	er ex	empt income (in	ıcluding exempt i	ncome of minor	child) (please s	pecify)		3	
	4	Inco	me n	ot chargeable to	o tax as per DTA	A					
•		Sl. No.	A	mount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
		I									
	L								1		

	III Total Income from DTAA not chargeable to tax	4	
5	Pass through income not chargeable to tax (Schedule PTI)	5	
6	Total (1+2+3+4+5)	6	

Sche	dule P	Pass Thro	ugh Income details	from busines	s trust	t or in	vestment fund as p	er section 1	15UA, 115UB		
	SI.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.		lead 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			I	Hou	se property				
		be provided)			Ii	Cap	ital Gains				
						a	Short term				
						a1	Section 111A				
						b	Long term				
3						b1	Section 112A				
M						B2	Sections other				
0							than 112A				
N					Iii	Oth	er Sources				
PASS THROUGH INCO ME						a	Dividend				
) G						b	Others				
101					Iv	Inco	me claimed to be e	xempt			1
HR						A	u/s 10(23FBB)				
Ξ.						В	u/s				
SS						C	u/s				
PA	2.				I		se property				
					Ii	Cap	ital Gains				1
						A	Short term				
						a1	Section 111A				
						В	Long term				
						b1	Section 112A				
						b2	Sections other				
							than 112A				
					Iii		er Sources				
						1	Dividend				
						2	Others				
					Iv		me claimed to be e	xempt			
						a	u/s 10(23FBB)				
						b	u/s				
		_				c	u/s				
NOT	$E \triangleright$	Please refer to t	he instructions for	filling out this	sche	dule.					

		Amount of primary adjustm		n u/s 92CE(2A) is ex	xercised & such exc	ess money has not		
1		been repatriated within the p	prescribed time			-		
	t	a Additional Income tax p	oayable @ 18% on	above				
		b Surcharge @ 12% on "a	a"					
2	2	c Health & Education ces	s on (a+b)					
	Ī	d Total Additional tax pa	yable (a+b+c)					
3	;	Taxes paid						
4	ŀ	Net tax payable (2d-3)						
		Date(s) of deposit of tax on	Date 1	Date 2	Date 3	Date 4	Date 5	Date 6
5	5	secondary adjustments as per section 92CE(2A)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY
6	5	Name of Bank and Branch						
7	7	BSR Code						
8	3	Serial number of challan						
9	,	Amount deposited						

untry Taxpayer de Identification Number	SI.	Head of income	Income from outside India (included in PART	Tax paid outside India	Tax payable on such income under normal	available in India	-
	1		B-TI)		provisions in India	(e)= (c) or (d) whichever is lower	relief claimed u/s 90 or 90A
		(a)	(b)	(c)	(d)	(e)	(f)
	i	Salary					
	ii	House Property					
		Business or Profession					
	iv	Capital Gains					1
	v	Other sources					
		Total					
	i	Salary					
	ii	House Property					
		Business or Profession					
	iv	Capital Gains					İ
	v	Other sources					
		ii iii iv	i Salary ii House Property iii Business or Profession iv Capital Gains	i Salary ii House Property iii Business or Profession iv Capital Gains	i Salary ii House Property iii Business or Profession iv Capital Gains	i Salary ii House Property iii Business or Profession iv Capital Gains	i Salary ii House Property iii Business or Profession iv Capital Gains

	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 respect of each country)	in	tion under which relief claimed cify 90, 90A or 91
	(a)	(b)	(c)	(d)		(e)
		Total				
2	Total Tax relief ava	ilable in respect of cou	intry where DTAA is applicable (s	section 90/90A) (Part of total	2	
3	Total Tax relief avaion of 1(d))	ilable in respect of cou	intry where DTAA is not applicab	le (section 91) (Part of total	3	
4			hich tax relief was allowed in Indi- prity during the year? If yes, prov		4	Yes/No
	a Amount of tax i	efunded	b Assessment ve	ear in which tax relief allowed	in India	

Sch	edule	e FA	Details	of Foreign A	Assets and In	come fro	om any sou	rce outside In	ıdia			
	A1	Details of I	oreign Dep	ository Accou	nts held (inclu	ıding any	beneficial ir	iterest) at any t	ime during the rel	evant accounti	ing period)	
LS	SI	Country	Country	Name of	Address of	ZIP	Account	Status	Account opening	Peak	Closing	Gross interest
F 2	No	name	code	financial	financial	code	number		date	balance	balance	paid/credited
S OF ASSE				institution	institution					during the		to the account
										period		during the
GN S												period
DET REI	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
L FOF	(i)											
	(ii)											
	A2	Details of I	Foreign Cust	odial Accoun	ts held (includ	ling any b	eneficial int	erest) at any tii	me during the rele	vant accountin	g period	

SI No	Country name		intry ode	fina	ne of ncial tution	fin	dress of ancial titution	ZIP code	Accour		atus	Acco open da	ing	bala	ak ince ig the	Clos balar	nce (a	ace Irop de iteresi	count du own to be nature o t/dividend lemption	ring the provide f amount d/proceed of finance	d specifying viz. ds from sale vial assets/
(1)	(2)	(3)	(4	4)		(5)	(6)	(7)		(8)	(9)	(1	0)	(11	1)			income) (12))
(i)																					
(ii)																					
A3																•					ing period
SI No	Country name	Co	ountry	code	Nam enti		Address of entity	ZIP	Nature of entit	y acqu	te of uiring he erest	Init value the invest	e of e	Peak o invest durin per	f ment g the	Closii valu	e p wi	amo aid/cr th res the ho	gross ount edited spect to olding ne period	proceed or red investn the	al gross ds from sale emption of nent during period
(1)	(2)		(3)		(4)	(5)	(6)	(7)	((8)	(9)	(1	0)	(11)		(1)	_		(13)
(i)																					
(ii)	D-4-9	£ E	· C	L X/-	laa Taa		Ct-	4	A	Ct-	4 h -	.1.1 (2	-11:-		. 1	C: -: - 1 :	44)	4	49	<u></u>	hl4
A4	accountii			asn va	nue ins	suran	ce Contr	act or	Annuity	Contr	ract ne	eia (in	ciuair	ng any	bene	nciai i	nterest)	at a	ny time	auring t	he relevant
Sl No	Country name	Co	ountry	code	institu	ıtion	nancial in which contract	fina	ress of ancial itution	7	ZIP co	de		te of itract		ender	value of value of tract	-	paid/cr		ith respect during the
(1)	(2)		(3)			(4)	•	-	(5)		(6)			(7)		(8)			(9)	
(i)																					
(ii)																					
																					ing period
Sl No	Country Name	Zip Code		ure of itity	Addre	ss of	Nature of Direct/ B	enefic	ial sin	ce Ir	Tot nvestm	nent <i>(a</i>		come crued		ure of come	Inco	ome ta	exable ar retu		d in this
	and code				the E	ntity	owi Benef	ier/	he	ld	cost)			n such terest	1		An	nount		hedule	Item
	code						Dellei	iciai y			rupe	es)	1111	iei est						where ffered	number of schedule
(1)	2(a)	2(b)	((3)	(4))	(:	5)	((6)	(7	7)		(8)	(9)	(10)		(11)	(12)
(i)																					
(ii)																					
	Details o						-								_				_	_	
Sl No	Country	·		ddress of the		ership ect/	- Date		Total In			Incon rived f			ature Incom		Inco	me ta	exable ar		d in this
	Name an code	ia Co		or the coperty		ecu ficial	acquis	ition	,	st) (in ees)		e prop			шсош	e	An	ount	retu	hedule	Item
				1		ner/				,			,							vhere	number of
					Benef		_												0	ffered	schedule
(1)	(2a)	(2	(b)	(3)	(4	4)	(5)	(6)		(7)			(8)		((9)		(10)	(11)
(i)																					
(ii)				~ .	<u> </u>		11.4			<u> </u>											L,
D Sl No	Details o			r Capi ture of						reficia otal	ıı ıntei	rest) a Incon		_	durii lature						od d in this
21 140	Name an	, I		ture of Asset		ersnip rect/		e or sition	Invest		<i>at</i> de	incon rived i			ature Incom		inco	me ta	ıxabie ai retu		u m uns
	code					eficial	_		cost) (in	,		the as					Amoun	t S	chedule		Item
						ner/													offere	d	number of
(1)	(20)	(2)	b)	(3)	Bene			2)	/	6)	_	(7)		-	(0)		(0)		(10)		schedule
(1) (i)	(2a)	(2	יו	(3)	(4)	(5	")	(6)		(7)			(8)		(9)		(10)		(11)
(ii)		-									-										
	Details o	of acc	ount(s) in w	vhich '	vou l	nave sign	ning a	uthorit	v held	l (incl	uding	anv	bene	ficial	intere	est) at	anv t	ime du	ring the	relevant
	accounti					-	_	-		-			,			-52.	,	· - J		5 ****	
Sl No	Name of	the	Addı	ess C	ountry	ZIP	Name		ccount			e/ W	hethe	er	If (7) i	s If	f (7) is y	es, In	come of	fered in	this return
	Institutio		of th			Code			umber		stment		ncom		yes,		Mount		chedule		number of
	which t account is		Institu		and Code		accour holde				ng the ir <i>(in</i>		crued xable		Incom accrue				where	S	chedule
		·u					liviat				pees)		your	'	in the				offered		
												h	ands	? 4	accour	ıt					
(1)	(2a)		(2t)	(3a)	(3b)	(4)		(5)	((6)		(7)		(8)		(9)		(10)		(11)
(i)																					
(ii)	_																				

F	Details of	of trus	sts, created	under the	e laws of a	a country ou	tside Ind	ia, in whic	h you are a trus	tee, benefic	iary or settlo	r
Sl	Country	ZIP	Name and	Name	Name	Name and	Date	Whether	If (8) is yes,	If (8) is ye	s, Income offer	red in this return
No	Name	Code	address of	and	and	address of	since	income	Income	Amount	Schedule	Item number of
	and		the trust	address	address	Beneficiaries	position	derived is	derived from		where	schedule
	code			of	of Settlor		held	taxable ir	the trust		offered	
				trustees				your hands	s?			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
G	Details of	of any	other inco	me derive	ed from a	ny source ou	tside In	dia which i	s not included i	n,- (i) items	A to F abov	e and, (ii) income
G	under th	e hea	d business	or profess	sion							
	Country	.7		Name and	addross					If (6) is	yes, Income of	fered in this return
Sl	Name an	а		of the pers		Income	Natu	re of	Whether taxable i	n Amount	Schedule	Item number of
No	code	ZII	P Code	whom de		derived	inco	me	your hands?		where	schedule
	Couc			Willom u	ciivea						offered	
(1)	(2a)		(2b)	(3))	(4)	(5)	(6)	(7)	(8)	(9)
(i)												
(ii)												
(21)	1	1		1			1			I		

NOTE ▶

Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.

Schedu	le 5A Informa	ation regarding appor	tionment of income between	spouses governed by Portugu	ese Civil Code
Nai	me of the spouse				
PA	N/Aadhaar No. of the spo	ouse			
	nether books of accounts ose accounts are required			spouse is a partner of a firm	Yes/No
	nether books of accounts ose accounts are required			spouse is a partner of a firm	Yes/No
	Heads of Income	Receipts received	Amount apportioned in the	Amount of TDS deducted on	TDS apportioned in the
		under the head	hands of the spouse	income at (ii)	hands of spouse
	(i)	(ii)	(iii)	(iv)	(v)
1	House Property				
2	Business or profession				
3	Capital gains				
4	Other sources				
5	Total				

Assets and Liabilities at the end of the year (other than those included in Part A- BS) (applicable in a case where total income exceeds Rs.50 lakh)

A	Details of immovable assets			
Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
(1)	(2)	(3)	(4)	(5)
(i)				
(ii)				
В	Details of movable assets			
Sl.		Description		Amount (cost) in Rs.
No. (1)		(2)		(3)
` '	Jewellery, bullion etc.	(2)		(3)
(ii)	Archaeological collections, dra	wings, painting, sculpture or	r any work of art	
(iii)	Vehicles, yachts, boats and airc	erafts		
(iv)	Financial assets			Amount (cost) in Rs.
	(a) Bank (including all deposit	s)		
	(b) Shares and securities			
	(c) Insurance policies			
	(d) Loans and advances given			
	(e) Cash in hand			
C	Interest held in the assets of	a firm or association of p	ersons (AOP) as a pa	rtner or member thereof

Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP	Assessee's investment in the firm/ AOP on cost basis
(1)	(2)	(3)	(4)
(i)			
(ii)			
D	Liabilities in relation to Assets at ($(\mathbf{A} + \mathbf{B} + \mathbf{C})$	
NOTE	Please refer to instructions for filling of	out this schedule.	

Sl. N			FORMATION REGARDING TURNOVER/GROSS REC GSTIN No(s).				as per the G	SST return(s) filed
(1))		(2)			(3)		
)TE	7 >	Pl	ease furnish the information above for each GSTIN No. separately					
		~	PART-B					
B – T			putation of total income					
-			(6of Schedule S)				1	
_			com house property (4 of Schedule-HP) (enter nil if loss)				2	
٠ <u>۱</u>			d gains from business or profession it and gains from business other than speculative					
			ness and specified business (A38 of Schedule BP) (enter	3i				
_			Closs)					
	ii		it and gains from speculative business (3(ii) of Table E chedule BP) (enter nil if loss and take the figure to schedule	3ii				
		ČFL,						
	iii		it and gains from specified business (3(iii) of Table E chedule BP) (enter nil if loss and take the figure to schedule	3iii				
		CFL_{j}						
	iv		me chargeable to tax at special rates (3e & 3f of edule BP)	3iv				
	v		al (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)				3v	
4 (Capi	tal g	ains					
	a		t term					
			Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai				
			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				
			Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv				
		v	Total Short-term (ai + aii + aiii+aiv) (enter nil if loss)	4av				
	b	Long	g-term					
		i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi				
			Long-term chargeable @ 20% (9vii of item E of schedule CG)	bii				
		iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii				
		iv	Total Long-term (bi + bii+biii) (enter nil if loss)	4biv				
	c	Tota	l capital gains (4av+4biv) (enter nil if loss)				4c	
5 I			om other sources					
			ncome from other sources chargeable to tax at normal cable rates (6 of Schedule OS) (enter nil if loss)	5	a			
_			me chargeable to tax at special rates (2 of Schedule OS)	5	b			
	с	Inco	me from the activity of owning and maintaining race es (8e of Schedule OS) (enter nil if loss)	5	c			
			l (5a + 5b + 5c) (enter nil if loss)	•			5d	
6	Total	of h	ead wise income $(1+2+3v+4c+5d)$				6	
7 I	Loss	es of	current year to be set off against 6 (total of 2xvii, 3xvii and	4xvii	of Schedul	e CYLA)	7	
-	Rala	nce a	fter set off current year losses $(6-7)$ (total of serial number	r (ii)	to (xv) colu	mn 5 of	8	

			F	
10	Gro	ss Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA+ 5b+ 3iv)	10	
11	Inco	ome chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10	11	
12	Ded	uctions under Chapter VI-A		
	a	Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (total of i, ii, iii, iv, v, viii, xiii, xiv) of column 5 of BFLA]	12a	
	b	Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto iii5 of BFLA]	12b	
	c	Total (12a + 12b) [limited upto (10-11)]	12c	
13	Ded	uction u/s 10AA (c of Sch. 10AA)	13	
14	Tota	al income (10 - 12c - 13)	14	
15	Inco	ome which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)	15	
16	Net	agricultural income/ any other income for rate purpose (3 of Schedule EI)	16	
17	Agg	regate income (14-15+16)[applicable if (14-15) exceeds maximum amount not chargeable to tax]	17	
18	Los	ses of current year to be carried forward (total of row xiv of Schedule CFL)	18	
19	Deer	med income under section 115JC (3 of Schedule AMT)	19	

	19	Deemed income under section 115JC (3 of Schedule AM1)					19	
Part	B – '	TTI Computation of tax liability on total income						
	1	a Tax payable on deemed total income under section 115JC	C (4	of Schedule	AN	MT)	1a	
-		b Surcharge on (a) (if applicable)					1b	
		c Health and Education Cess @ 4% on (1a+1b) above					1c	
		d Total Tax Payable on deemed total income (1a+1b+1c)					1d	
	2.	Tax payable on total income					100	
		A Tax at normal rates on 17 of Part B-TI	2	9				
		B Tax at special rates (total /of col. (ii) of Schedule-SI)	2					
		Rebate on agricultural income [applicable if (14-15) of Part E	_					
		TI exceeds maximum amount not chargeable to tax]	2	с				
		D Tax Payable on Total Income (2a + 2b - 2c)		I			2d	
		E Rebate under section 87A					2e	
		F Tax payable after rebate (2d – 2e)					2f	
			5	Surcharge		Curahanga aftan		
		G Surcharge		puted before		Surcharge after marginal relief		
×		i @ 25% of 17(ii) of Schedule SI 2gi	ma	rginal relief	ia	т -		
LIT		ii @10% or 15%, as applicable of 2(ii),3(ii), 9(ii), 2gii			iia			
\BII		12(ii), 22(ii), 24(ii) of Schedule SI			ma			
TT		iii On [(2f) – (17(ii),2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) 2giii						
LAX		of Schedule SI)]]						
OF]		iv Total (ia + iia)					2giv	
NO		H Health and Education Cess @ 4% on (2f + 2giii)					2h	
Ξ		I Gross tax liability (2f + 2giv + 2h)					2i	
UTA	3	Gross tax payable (higher of 1d and 2i)					3	
COMPUTATION OF TAX LIABILITY	3a	Tax on income without including income on perquisites referre employer, being an eligible start-up referred to in section 80-IAC (Sc			2)(vi) received from	3a	
C	3b	Tax deferred - relatable to income on perquisites referred in sect being an eligible start-up referred to in section 80-IAC	ion	17(2)(vi) rece	ive	d from employer,	3b	
•	4	Credit under section 115JD of tax paid in earlier years (applie Schedule AMTC)	cabl	e if 2i is mor	e t	han 1d) (5 of	4	
•	5	Tax payable after credit under section 115JD (3a - 4)					5	
		Tax relief						
		Section 89 (Please ensure to submit Form 10E to claim	6a					
		this relief)						
		b Section 90/ 90A (2 of Schedule TR)	6b					
		c Section 91 (3 of Schedule TR)	6c					
		d Total (6a + 6b+ 6c)					6d	
	7	Net tax liability (5 - 6d) (enter zero if negative)					7	
	8							
		a Interest for default in furnishing the return (section 234A))	8a				
		b Interest for default in payment of advance tax (section 234	(B)	8b				
		C Interest for deferment of advance tax (section 234C)		8c				

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В	Det	ails o	f Tax	Ded	ucted	at So	ource	from	Salary	As	per F	orm	16 iss	ued	by En	ploy	er(s)]													
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Sl No	TDS credit	PAN/Aadhaar	TAN of	Unclaimed	TDS	TDS of the	current Fi	nancial	TDS credit bein	ng claimed this	Year (only	Corresp	onding	TDS credit
	relating to	No. of Other	the	brought fo	rward	Year (TDS	S Deducted	during	if corresponding	g income is bei	ng offered	Receipt/wit	thdrawals	being carried
	self /other	Person (if	Deductor/	(b/f)		the	FY 2020-21)	for tax this yea	r, not applicabl	e if TDS is	offer	red	forward
	person	TDS credit	PAN/						dedi	icted u/s 194N)				
	[spouse as	related to	Aadhaar											
	per section	other person)	No. of											
	5A/other	-	Tenant/											
	person as per		Buyer											
	rule		_											
	37BA(2)]													
				Fin. Year	TDS	Deducted	Deducted	in the	Claimed in			Gross	Head of	
				in which	b/f	in own	hands of sp	ouse as	own hands	Claimed in th	e hands of	Amount	Income	
				deducted		hands	per section	ı 5A or		spouse as per	section 5A			
							any other	person		or any other	person as			
							as per	rule		per rule 37I	3A(2) (if			
							37BA(2	(if		applica	ble)			
							applica	ble)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)		(11)	(12)	(13)
							Income	TDS		Income TDS	PAN/			
											Aadhaar			
											No.			
i														
- N	OTF > Pleas	se enter total o	f column 0	in 10h of 1	Part R-	TTI		1		1 1	1		l	

D	Det	tails of Tax Collected	at Source (T	CS) [As per For	m 27D issued by	the Collector(s)]		
COME	Sl. No.	Tax Deduction and Tax Collection Account Number of	Name of the Collector		brought forward b/f)	TCS of the current fin. Year	Amount out of (5) or (6) being claimed this Year (only if corresponding	Amount out of (5) or (6) being carried forward
ER IN		the Collector		Fin. Year in which collected	Amount b/f		income is being offered for tax this year)	
E	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ONO	i							
S	ii							
ΙÊ	N	TE > Please enter to	otal of column	(7) in 10c of Par	rt R-TTI			

VERIFICATION

I, s	son/ daughter of	solemnly declare that to
the best of my knowledge and belief, the information given in with the provisions of the Income-tax Act, 1961.	the return and schedules thereto is correct and comp	olete and is in accordance
I further declare that I am making returns in my capacity as return and verify it. I am holding permanent account number critical assumptions specified in the agreement have been sa with. (Applicable in a case where return is furnished under sec	ntisfied and all the terms and conditions of the agree	i). I further declare that the
Date	Sign here →	

ITR-4 SUGAM

INDIAN INCOME TAX RETURN

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

[Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP]

(Please refer instructions for eligibility)

	A	sses	smei	nt Y	ear	
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PA	RT A GENERAL IN	FORM	[ATIO]	N													
(A1) First Name	(A2)	Middle	Name		(A	43) L	ast Nan	ne			(A4) l	Perm	anen	t Acco	unt N	umber
(A5) Date of Birth/Formation	(DD/M	M/YYYY	()								(A6) l	Flat/E	oor/	Block	No.	
	D.M. 6D : (75.77)					(A) D	7.10		4.00	ro-		(10)		<u> </u>	1.4		
(A7	7) Name of Premises/ Build	ung/ Vil	lage		(A	(8) Ro	oad/St	treet/Po	st Of	tice		(A9)	Area/	Loca	lity		
() 1	A) TE (C!) (D!) (! ! !			(4.11) (4				(112)	G .			(112)	DIN	<u> </u>	/7ID	C 1	
(AI	0) Town/City/District			(A11) Sta	ite			(A12)	Count	ry		(A13)	PIN	Code	e/ZIP	Code	
,	4) Aadhaar Number (<i>12 di</i>	igits)/ Aa	adhaar I	inrolment l	ld (28	8 digit.	s) (if	eligible	for A	adhaar	•	(A15)			111	пе 🗖	
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(A2	1)If revised/defective thei	ı enter	Receipt	No.													
and	Date of filing of	origi	nal re	urn												/	/
	D/MM/YYYY)																
	2)If filed in response to no										enter			/	/		
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	you opting for new tax re						ulada.		h	_							
	es, please furnish date of fi you filing return of incom										anirod	to fur	nich	rotui	n of i	ncomo	2 (Not
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	te: To be filled only if a pe			red to furn	ish a	retur	n of i	ncome	under	section	n 139(1) but	filing	retu	rn of i	incom	e due to
	illing one or more conditio																
	e you deposited amount of				eedin	g Rs.	1 Cro	ore in o	ne or	more		Amo	unt (I	3e) (1	If Yes)		
	rent account during the pr											Amo	unt (1	(13)	11 1 (3)		
	ve you incurred expenditur								Rs. 2	lakhs 1	or	Amo	unt (I	Rs) (1	If Yes)		
	vel to a foreign country for								11.1	1							
	ve you incurred expenditures sumption of electricity dur						exceed	nng Ks.	. 1 lak	in on		Amo	unt (I	Rs) (l	If Yes)		
	3) Whether this return is b						2) (Ti	ck) 🔽		/es			No				
	es, please furnish following				ive as	scssc	(11	ch) L		CS		_	110				
	Name of the representati																
(2)	Capacity of the represent																
	Address of the representa																
(4)	Permanent Account Num	ber (PA	N)/ Aad	haar No. o	f the 1	repres	sentat	tive									
ART													Wh	مام	Dune	o(₹)	only
	come from Business & Pro			Entor volu	fror	n FQ	of Sal	odulo I	5 D/		B1		** 110	DIC-	Kupe		omy
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D2 1	Gross Salary (ia+ib+ic)_	17(1)						ia	1		1						
_	a Salary as per section		.4 17	(2)							_						
2	b Value of perquisites a							ib									
	c Profit in lieu of salary					1	. 7	ic	<u> </u>	.1.,	•	ı					
ii	Less allowances to the ext		-	` *		•	ovideo	ı ın e-fil	ing ut	uuty)	ii						
ii iii iv	Ensure that it is included in Net Salary (i – ii)	11 saiary	mcome i	1/81/(1)/1/	(2)/1	/(3)]						-					
111	Deductions u/s 16 (iva + i	vh+ivo\									iii						
1	a Standard deduction u		<u> </u>					iva	T		10						
2	b Entertainment allowa							ivb									
	c Professional tax u/s 1		(11)					ive									
v	Income chargeable under		d 'Salar	ies' (iii – iv) (NO	TE- E	Ensure			DS1")	B2						
B3 Ti	ck applicable option Self (
																	

		T				
	i	Gross rent received/ receivable/ lettable value during the year			i	
TY	ii	Tax paid to local authorities	ii			
ER	iii	Annual Value (i – ii)			iii	
PROPERTY	iv	30% of Annual Value	iv			
PR	v	Interest payable on borrowed capital	v			
	vi	Arrears/Unrealized Rent received during the year Less 30%	vi			
HOUSE		Income chargeable under the head 'House Property' (iii – iv – v) + vi			В3	
Н		(If loss, put the figure in negative) Note:-Maximum loss from house property the	ıat c	can be set-off is	8	
		INR 2, 00,000. To avail the benefit of carry forward and set of loss, please use ITI	R -3/	/5.		
B4	Inc	come from Other Sources drop down like interest from saving account,	dep	osit etc. to b	2 B4	
	pro	ovided in e-filing utility specifying nature of income and in case of divide	nd i	income pleas	2	
	me	ention quarterly breakup for allowing applicable relief from section 234C				
	NC	OTE- Fill "Sch TDS2" if applicable.				
	Le	ss: Deduction u/s 57(iia) (in case of family pension only)				
B5	Gr	ross Total Income (B1+B2+B3+B4)		•	B5	
		avail the benefit of carry forward and set of loss, please use ITR -3/5.				

PART C-DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer to instructions for Deductions limits as per Income-tax Act and please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 2020-21)

aireauy	ciaimed in the A Y 20	J2U-21)							
C1	80C		C2	80CCC		C3	80CCD (1)		
C4	80CCD(1B)		C5	80CCD(2)		C6	80D	Details to be filled in drop down to be provided in e- filing utility	
C7	80DD	Details to be filled in drop down to be provided in e- filing utility	C8	80DDB	Details to be filled in drop down to be provided in e- filing utility	C9	80E		
C10	80EE		C11	80EEA		C12	80EEB		
C13	80G	Details to be filled in drop down to be provided in e- filing utility	C14	80GG		C15	80GGC		
C16	80TTA		C17	80TTB		C18	80 U	Details to be filled in the drop down to be provided in e-filing utility	
C19	Total deductions	(Add items C	to C1	8)		•		•	
C20	Taxable Total In	come (B5 - C1	9)						

PAR	TT D – TAX COMPUTATIONS AND TAX STATUS		
D1	Tax payable on total income (C20)	D1	
D2	Rebate on 87A	D2	
D3	Tax payable after Rebate (D1-D2)	D3	
D4	Health and Education Cess @ 4% on (D3)	D4	
D5	Total Tax, and Cess (D3+D4)	D5	
D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	D6	
D 7	Balance Tax after Relief (D5 – D6)	D7	
D8	Total Interest u/s 234A	D8	
D9	Total Interest u/s 234B	D9	
D10	Total Interest u/s 234C	D10	
D11	Fee u/s 234F	D11	
D12	Total Tax, Fee and Interest (D7 + D8 + D9 + D10 + D11)	D12	
D13	Total Advance Tax Paid	D13	
D14	Total Self-Assessment Tax Paid	D14	
D15	Total TDS Claimed (total of column 4 of Schedule-TDS1 and, column 6 of Schedule-TDS2)	D15	
D16	Total TCS Collected (total of column (5) of Schedule-TCS)	D16	
D17	Total Taxes Paid (D13 + D14 + D15 +D16)	D17	
D18	Amount payable (D12 – D17, If D12 > D17)	D18	
D19	Refund (D17 – D12, If D17 > D12)	D19	
	Exempt income only for reporting purposes (If agricultural income is more than Rs.5,000/-, use ITR 3/5) (Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)	D20	

	D21	Details of all	Bank Accounts held	l in India at any time dur	ing the previ	ous year (excluding do	rmant acc	counts)							
BANK		SI.	IFS Code of the Banl	k Name of the	he Bank	Account Numb	oer		Account for and Credit						
BANK		i													
A		ii													
	2. In c			for refund credit. selected for refund credit, th	en refund will	be credited to one of the	account de	cided by CP	'C after						
SCH	EDI	ILE RP – I	DETAILS OF IN	COME FROM BUS	INESS OR	PROFESSION									
				SINESS INCOME UNDE											
S. No.			me of Business		Business			Descri	iption						
(i) E1	Gro	cc Turnovar	or Gross Receipts												
	a			/c payee bank draft or b	ank electron	ic clearing system rec	eived or	E1a							
	b	prescribed of Any other n		eived before specified dat	e			E1b							
E2		•	ome under section 44	4AD				210							
	a			ed to have been earned, w	hichever is h	igher		E2a							
	b	8% of E1b	or the amount claime	ed to have been earned, w	hichever is h	igher		E2b							
	c	Total (a + b	<i>,</i>					E2c							
			ne is less than the above R as applicable has to b	e percentage of Gross Rec	eipts, it is mar	ndatory to have a tax au	dit under								
		out other III	t as applicable has to b	c med											
	PUTA	ATION OF P		COME FROM PROFESS											
S. No.	Name of Business Business code Description														
	· ·														
E3	(i) E3 Gross Receipts E3														
E4	Pres	umptive Incon	ne under section 44AD	A (50% of E3) or the amoun	t claimed to ha	we been earned, whichev	er is	E4							
	high NOT		is less than 50% of G	ross Receipts, it is mandator	v to have a ta	v audit under 44AR & o	ther ITR								
		plicable has t		ross Receipts, it is manuator	y to have a ta.	x addit dilder 44AD & 0	ther TTK								
COM	DIE	THOM OF B		OME EDOM GOODS O	L DDI L GEG	INDER GEGERAL A	LAT.								
COM S.	PUTA	ATION OF P	RESUMPTIVE INC Name of Busin	COME FROM GOODS C		<u>UNDER SECTION 44</u> Business code	AE	Descri	intion						
No.			Name of Busin	CSS	1	Business code		Descri	ption						
(i)															
	D _c	egistration	Whether owned/	Tonnage capacity of	Number	of months for which	Prosum	ntive incor	ne u/s 44AE for						
		o. of goods	leased/ hired	goods carriage		rriage was owned/		the goods o							
		carriage		(in MT)		hired by assessee	(Compu	ted @ Rs.	1000 per ton pei						
									nnage exceeds						
									Rs.7500 per ount claimed to						
							have	e been actu	ally earned,						
(1)		(4)	(2)	(2)		(4)		whichever							
(i) (a)		(1)	(2)	(3)		(4)		(5)							
(b)															
Add r	ow op	otions as nece	essary (At any time d	luring the year the numb	er of vehicles	should not exceed 10	vehicles)								
E5				rriage under section 44A				E5							
	10 th	ien other ITR,	as applicable, has to be		he number of	Vehicles owned at any ti	me exceed								
E6			est paid to the partno be filled up only by fir					E6							
E7			ome u/s 44AE (E5-E					E7							
E8	Inco	me chargeal	ole under the head 'I	Business or Profession' (E	2c+E4+E7)			E8							
INEO	DM	TION DEC	ADDING TUDNOVI	D/CDASS DECEMED	DODTED E	OD CST									
				ER/GROSS RECEIPT RI for each GSTIN No. sepa		UK GS1									
E9		ΓΙΝ No(s).						E9							
E10	Ann	ual value of	outward supplies as	per the GST returns filed	1			E10							

FINA	NCIAL PARTICULARS OF THE BUSINESS		
Note-	-For E11 to E25 furnish the information as on 31st day of March, 2021		
E11	Partners/ Members own capital	E11	
E12	Secured loans	E12	
E13	Unsecured loans	E13	
E14	Advances	E14	
E15	Sundry creditors	E15	
E16	Other liabilities	E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17	
E18	Fixed assets	E18	
E19	Inventories	E19	
E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
NOT	E > Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)		

SCHE	SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS																							
			В	SR C	ode				Date	of De	posit	(DD/	MM/	YYYY)	Cł	ıallan	No.			Tax	paid		
	Col (1) Col (2) Col (3) Col (4)																							
R1																								
R2																								
R3	R3																							
NOTE	VOTE ► Enter the totals of Advance tax and Self-Assessment tax in D13& D14																							

Sche	Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]													
Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed									
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)									
I														
Ii III														
NOT	NOTE ➤ Please enter total of column (5) of Schedule-TCS in D16													

	SCHEDULE TDS-1 DETAILS OF TAX DEDUCTED AT SOURCE FROM SALARY [As per Form 16 issued by Employer(s)]														
	TAN Name of the Employer Income under Salary Tax deducted														
	Col (1) Col (2) Col (3) Col (4)														
S1															
S2															
S3	S3														
NOTE	Enter the total	l of column 4 of Schedule-TDS1 and column 6	of Schedule-TDS2 in D15												

SC	CHEDULE TDS-2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY														
[As	per Form 16 A issued or Fori	m 16C or Form	16D furnisl	ned by Deductor(s)]										
Sl.	TAN of the Deductor/ PAN/	Unclaimed TD	S brought	TDS of the current			ponding	TDS credit							
No.	Aadhaar No. of Tenant	forward	(b/f)	Fin. Year			ithdrawals	being							
					receipt is being offered for tax this	off	ered	carried							
					year, not applicable if TDS is			forward							
	deducted u/s 194N)														
	Fin. Year in TDS b/f TDS Deducted TDS Claimed Gross Head of														
		which deducted				Amount	Income								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)							
i	i														
ii															
NO	Enter the total of column 6 of	Schedule TDS2 and	d column 4 oj	Schedule-TDS1 in D	15										

	VERIFICATION	
I,	son/ daughter of	solemnly declare that to
	e information given in the return is correct and complete	
the Income-tax Act, 1961. I further declar	are that I am making returns in my capacity as	(drop down to be provided in e-filing utility)
	urn and verify it. I am holding permanent account number	
Place:		Signature here ->
Date:		
If the return has been prepared by a T	ax Return Preparer (TRP) give further details as below:	
TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP
Amount to be paid to TRP		

E ITR-5

INDIAN INCOME TAX RETURN

[For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7]

(iv) person filing Form ITR-7] (Please see Rule 12 of the Income-tax Rules,1962) (Please refer instructions)

A	ssessi	ment `	Year		
0	2	1	-	2	2

Pa	rt A	-G	EN				GEN	Œ	RAI																													
	Na	am	e																													P	AN					
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ATI	Fla	at/T)^^	r/RI	nel	No			Na	me	οf	Prer	nisa	es/R	mila	ding	/Vil	lac	Je									D:	ate	of f	for	mat	ion	(DD	мм	VVV	Z (V)	
N.	110	10/ 1	,,,,	, 151	oci				1 161	IIIC	OI I		1113	C3/ 13	um	ams,	V 11		50											01 1		11164	1011	(DD)		111	1)	
INFO																												Dat	e o					ent YYY		ousi	ness	5
NAI																																		\Box	T			
PERSONAL INFORMATION							ffice		Ar	ea/I	Loc	ality					s c b tt	10 oc or oan hai uri	ntus (P/BOI- iety regrespond ik, Rura n trust idical p	3 sugister ding t al de eligio erson	b-sta ed u o tho velop ble to	itus- nder at sta ment o file	oth soc ate, ba Re	er o ciety Pr nk, eturi	cooper regi imary Busin in I	rative strati agri ess t TR 7	e bo ion iculi rus rus 7, a	ank, Act, tural t, in ny c	oth, 16, 16 cr vestothe sed,	ier (860 edit tmen er A(Este	coo or so nt f OP ate	perce any ciety fund, /BO of t	ative v oth v/coo Tru I,, o	soci her I pera ist oi artifi nsolv	ety, Law tive ther cial			
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												1	Cot	ıntr	y																							
		C	Offic	e P	hor	ie N	umb	er	with	S	Γ D	code	/ N	Iobi	le N	No. 1										M	obi	le N	o.	2								
	En	nail	A	ldre	ss ·	-1										·			Email	Add	ress	-2																
	(a) Filed u/s (Tick) [Please see instruction]																				evis	ed R	letu	rn,														
TUS	Or Filed in response to notice u/s \Box 139(9), \Box 142(1), \Box 148, \Box 153A \Box 153C																																					
STA		1	Vh	the	r y	ou a	re a	bu	sine	ss t	rust	t?											Yes	S			J N	0										
Š		1	Vh	the	r y	ou a	re a	inv	estr	nen	t fu	nd 1	efe	erre	d to	in s	ecti	or	115U	JB?			Yes	S			I	0										
FILING STATUS	(b)	t	hen	en	ter	Re		t I	No.							Modi oriş																	,	1	/			
		Νι	ımb	er/	Do	cun		Ide	entif	icat	tion	Nu							53A/15													er ((uni num	que ber)		/	/	,
	(d)												115	5BA	D?	□ Y	Zes .						l N	No														
							se fu]	Dat		f filir D/M				10-	IF				now iber:	-	gem	ent	
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	(f)		het <i>ck)</i>		_	esse J y		oca	ated	in	an l	Inte		tion No		Fina	ncia	al S	Servic	es C	entro	e and	d d	eriv	es in	com	ie s	olel	y ii	n co	nv	erti	ble	fore	ign	exc	han	ige?
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H	` '															l for	cer	tif	icatio	n is r	ecei	ved?	•				_			□ '	Ye	S				No)	
F							vide											_																_				
-							n-res												ment (vide S				(Tie	ck)	<u>√</u>		Ye	S							No)		
-	(l)	No	١.																ssee?]] ¥	/ es								No.						
	(m)	If	yes	ple	ase	fur	nish	fol	low	ing	info	orm	atio	n -			. 43	30	3300. ((IIII)			- 1								. 1	10						
		(1)	_				e rep									4- 7			: 1. 1\																			
	}	(2)	_			-			_						wn	to be	pro	ovi	iaed)																			
	L	(3)	, l	raa	res	s OI	the 1	ep	rese	nta	uve	ass	ess	ee																								

	(4)	Pern	nanent A	count	Numbe	er (PAN)/Aa	dhaar N	No. of the re	presenta	ative as	sessee					
(n)	Whe	ther y	you are P	artner	in a fir	m? (Tick) ∑	I □ Yes	□ No	If yes	s, please	furnish	followin	ıg inf	ormation		
			Nan	ne of F	irm]	PAN							
(0)								time during		evious y	ear? (Tick) 🗹	- '	Yes	□ No	
	Nam		Type of	PAN		ng balance	n respec	ct of equity s		uina tha		S	Share	s transferred	Clasi	ng halanas
	comp	oany	company	ran	Openi	пд рагансе		Shares acq	uirea au		year		duri	ng the year	Closi	ng 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)	Purch price share case purch fron existi shareho	per (in of No ase shin ng	o. of ares	Sale consideration	No. of shares	Cost of acquisition
	1:	a	1b	2	3	4	5	6	7	8	9	1	10	11	12	13
	a	Whe	ther liabl	e to ma	aintain :	accounts as	per sect	tion 44AA?	(Tick)		Yes		J N	0		
	a2		ther asses	see is	declarin	ng income o	nly und	er section 44	AD/44A	DA/44	AE/44B/4	44BB/44]	BBA	(Tick) ☑	□ Ye	s 🗆
•	a2i						les/turn	over/gross r	eceipts o	of busin	ess excee	eds Rs.1	crore	e but does not	exceed	Rs.10
	a2ii	If Ye		ed at a	2i, whe									or sales, turnov n cash, does n		
		cent	of the sai	d amoi	unt? (Ti	ck) 🗹 🗖 Y	es	□ No								
	a2iii	accou	unt such a	as asse	t acquis	ition, repay	ment of							expenditure of not exceed five		
	b	Whether liable for audit under section 44AB? (Tick) ☑ ☐ Yes ☐ No														
NO	c	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) \(\omega \) Yes \(\omega \) No If Yes, furnish the following information-														
ATI		(i) Date of furnishing of the audit report (DD/MM/YYYY) / /														
ORM	(i) Date of turnishing of the audit report (DD/MM/YYYY) / (ii) Name of the auditor signing the tax audit report															
AUDIT INFORMATION		(iii)	Membe	rship ı	no. of tl	he auditor										
AUD]		(iv)	Name o	f the a	uditor (proprietors	hip/ firı	n)								
		(v)	Proprie	torshi	p/firm r	egistration	number	•								
		(vi)	Perman	ent A	count N	Number (PA	N)/Aad	haar No. of	the aud	litor (pr	oprietor	ship/ fir	m)			
-		(vii)	Date of	audit	report											
	di		you liable					□ No				-				
	dii	audit	ted u/s 92	E?		ecounts have			□ Yes		□ No			e of furnishing DD/MM/	YYYY	
	diii					lit report ui r) <i>(Please see</i>			Act, me	ention w	hether l	have you	furn	ished such re	ort. If	yes, please
•		provi		ctans a	is under		Instructi									
		Sl	No.	S	ection	Code						Date	e (Dl	D/MM/YYY	(Y)	
															•	
T	e	TC 11.	1.1. 4	194		A . 4 . 4 b 4 b	41 1			4 41.	. 4 .4	.4	1 1.4		41	3244
RUS		11 118	Act and				(DD/M		xci, mer		t and sec		ı date	e of furnishing (DD/	the au	
PARTNERS/ MEMBERS/TRUST INFORMATION	A	No												OP/BOI (Tick)		Yes 🗆
ME!)RM		1	ase of soc Name of t		ına coo]									the following		•
VERS/ INFC		N I	Partner/n		r	Adm	itted/R	etired Dat	e of adn	nission/i	retireme	ent Per	rcent	age of share (i	ı deteri	ninate)
NRT		2.														
P .	В		y membe	r of th	e AOP/l	BOI/executo	or of AJ	P a foreign o	ompany	y? (Tick	:) 🗹 📗	☐ Yes		No		

-																
	C	If	Yes,	mention the percentag	ge of sha	are of the foreign	compa	any in the AC	OP/BOI/ e	xecutor	of AJP					
	D	ex		er total income of any or of AJP) exceeds the									-			
	E			llars of persons who w case of estate of deceas								in the trus	st or executors			
		S.	No	Name and Address		ntage of share (if eterminate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Design Parti Identific Number, partner i	ner cation in case	Status (see instructions)	Rate of Interest on Capital	Remuneration paid/ payable			
		(1)	(2)		(3)	(4)	(5)	(6))	(7)	(8)	(9)			
	F	To	be f	illed in case of persons	s referre	ed to in section 1	60(1)(i	ii) or (iv)								
		1	Wh	ether shares of the be	neficiar	y are determinat	e or kn	own?				·	Yes D No			
tion		2	Wh	ether the person refer	red in s	ection 160(1)(iv)	has Bu	siness Incon	ne?							
seci				ether the person refe						or is exc	clusively for t	ho				
o in iv)		3		efit of any dependent									Yes No			
ed to or (4	Ple	ase furnish the followi	ng detai	ils (as applicable):									
erre iii) ((i)	Whether all the ben	eficiarie	es have income b	elow b	asic exemptio	on limit?				es 🗆 No			
ons referred to i 160(1)(iii) or (iv)			(ii)	Whether the releva person by will and s						trust de	eclared by an	y D	es □ No			
For persons referred to in section 160(1)(iii) or (iv)			(iii)	Whether the trust is	s non-te	stamentary trust	create	d before 01-	03-1970 fo		clusive benef	it 🗆 y	Yes □ No			
Fо			(iv)	profession exclusive	or any for the	other fund crea employees in su	ted boi ch Busi	na fide by a ness or Prof	person ca ession?	rrying	on Business of	or S	es □ No			
	G			of business or profess					indicate (he thre	e main activit	ties/ produc	ets (Other			
S.	than those declaring income under sections 44AI) 44AI)A and 44AF)															
NATURE OF BUSINESS	S.N	lo.		Code [Please see instructio	on]	Trade name	of the	business, if a	ny		Desc	ription				
ATC IUSI	(i)														
N B	(ii	i)														

Dane	A .	DC
Pam	$\Delta =$	

BALANCE SHEET AS ON 31ST **DAY OF MARCH, 2021 OR DATE OF DISSOLUTION** (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

	A	Sou	rces (of Fu	nds					
		1	Part	ners'	/ m	embers' fund				
			a	Part	ners	' / members' capital	a			
			b	Rese	rves	and Surplus				
				i	Rev	valuation Reserve	bi			
				ii	Cap	oital Reserve	bii			
DS				iii	Stat	tutory Reserve	biii			
FUNDS				iv	Any	v other Reserve	biv			
OF I				v	Cre	dit balance of Profit and loss account	bv			
				vi	Tot	al (bi + bii + biii + biv + bv)			bvi	
IRC			c	Total	l par	rtners'/ members' fund (a + bvi)			1c	
SOURCES		2	Loa	n fun	ds					
•			a	Secu	red l	loans				
				i	For	eign Currency Loans	ai			
				ii	Rup	pee Loans				
					A	From Banks	iiA			
					В	From others	iiB			
					C	Total (iiA + iiB)	iiC			

				iii Total secured loans (ai + iiC)		aiii
			b	Unsecured loans (including deposits)		
				i Foreign Currency Loans	bi	
				ii Rupee Loans		
				A From Banks	iiA	
				B From persons specified in section 40A(2)(b) of the I. T. Act	iiB	
				C From others	iiC	
				D Total Rupee Loans (iiA + iiB + iiC)	iiD	
				iii Total unsecured loans (bi + iiD)		Biii
			С	Total Loan Funds (aiii + biii)		2c
		3		rred tax liability		3
				ances		
			i	From persons specified in section 40A(2)(b) of the I. T. Act	i	
				From others	ii	
				Total Advances (i + ii)		4iii
		5		ces of funds (1c + 2c +3 + 4iii)		5
	В			on of funds		
•				d assets		
		_		Gross: Block	1a	
				Depreciation	1b	
				Net Block (a – b)	1c	
				Capital work-in-progress	1d	1e
		_		Total (1c + 1d)		
		2		stments		
			a	Long-term investments i Investment in property	i	
					1	
				ii Equity instruments		
				A Listed equities	iiA	
				B Unlisted equities	iiB	
DS				C Total	iiC	
APPLICATION OF FUNDS				iii Preference shares	iii	
)F F				iv Government or trust securities	iv	
N C				v Debenture or bonds	v	
110				vi Mutual funds	vi	
CA				vii Others	vii	
PLI				viii Total Long-term investments (i + iiC + iii + iv + v	+ vi + vii)	aviii
AP			b	Short-term investments		
				i Equity instruments		
				A Listed equities	iA	
				B Unlisted equities	iB	
				C Total	iC	
				ii Preference shares	ii	
				iii Government or trust securities	iii	
				iv Debenture or bonds	iv	
				v Mutual funds	v	
				vi Others	vi	
				vii Total Short-term investments (iC + ii + iii + iv + v	+ vi)	bvii
			c	Total investments (aviii + bvii)		2c
		3		ent assets, loans and advances		
				Current assets		

		i	Inver	ntories				
			A R	Raw materials	iA			
			BV	Vork-in-progress	iB			
			C F	inished goods	iC			
				tock-in-trade (in respect of goods acquired	iD			
			S	or trading) tores/consumables including packing	*TF			
			E m	naterial	iE			
				Loose tools	iF			
				Others	iG		***	
				$ \frac{1}{2} \cot \left(iA + iB + iC + iD + iE + iF + iG \right) $			iH	
		ii	1	ry Debtors				
			 	Outstanding for more than one year	iiA			
				Others	iiB		#C	
			 	Total Sundry Debtors			iiC	
		iii	l 1	and bank balances		1		
			-	Balance with banks		iiiA		
			-	Cash-in-hand		iiiB		
			\vdash	Others		iiiC	iiiD	
			†	otal Cash and cash equivalents (iiiA + iiiB +	iiiC)		aiv	
		iv		r Current Assets				
		v	·	current assets (iH +iiC + iiiD + aiv)			av	
	b	Loan		advances nces recoverable in cash or in kind or for				
		i		e to be received	bi			
				sits, loans and advances to corporate and	bii			
			other Roler	rs nce with Revenue Authorities	biii			
				l (bi + bii + biii)	DIII		biv	
			<u> </u>	as and advances included in biv which is				
		_		or the purpose of business or profession	va			
				ot for the purpose of business or profession	vb			
	С	Total	(av +		10		3c	
				abilities and provisions				
			1	ent liabilities				
			 	undry Creditors				
				1 Outstanding for more than one year	1			
			-	2 Others	2			
				3 Total (1 + 2)	A3			
			ВІ	Liability for leased assets	iB			
				nterest Accrued and due on borrowings	iC			
				nterest accrued but not due on borrowings	iD			
			-	ncome received in advance	iE			
			++	Other payables	iF			
			-				iG	
		ii	Provi	isions				
			A P	rovision for Income Tax	iiA			
				Provision for Leave	iiB			
			eı	ncashment/Superannuation/Gratuity				
			— —	Other Provisions	iiC		iiE	
		:::		Total (iiA + iiB+ iiC)			diii	
	_		·	(iE + iiD)			3e	
4				nt assets (3c – diii)	4.0			
4	a	IVIISC	enane	ous expenditure not written off or adjusted	4a			

		b	Deferred tax asset	4b				
		С	Debit balance in Profit and loss account/ accumulated balance	4c				
		d	Total (4a + 4b + 4c)				4d	
	5	Tota	al, application of funds (1e + 2c + 3e +4d)				5	
CASE			where regular books of account of business or profession wing information as on 31st day of March, - 2021, in res					
NT	1	Am	ount of total sundry debtors			C1		
OO	2	Am	ount of total sundry creditors	C2				
ACC	3	Am	ount of total stock-in-trade			C3		
NO	4	Am	ount of the cash balance	C4				

Part A-Manufacturing Account

Manufacturing Account for the financial year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

unt				
1 I	Debit	s to Manufacturing Account		
A	A (Opening Inventory		
		i Opening stock of raw-material	I	
		ii Opening stock of Work in progress	Ii	
		iii Total (i + ii)		Aiii
	В	Purchases (net of refunds and duty or tax, if	fany)	В
	CI	Direct wages		С
	D I	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	
		i 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 1	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)	F
2 (Closii	ng Stock		
	i F	Raw material	2i	
	ii \	Work-in-progress		
7	Fotal	(2i +2ii)		2
3 (Cost	of Goods Produced – transferred to Trading	g Account (1F-2)	3

Part A-Trading

Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

_ 4	R	eve	nue	from	operations				
ACCOUNT	_	A	Sale	s/ Gr	oss receipts of business (net of returns and refund	ds and du	ty or tax, if any)		
3			i	Sale	of goods	i			
			ii	Sale	of services	ii			
S C C C C C C C C C C C C C C C C C C C		•	111	Otho amo	er operating revenues (specify nature and unt)				
				a		iiia			
				b		iiib			
2				с	Total (iiia + iiib)	iiic			
		İ	iv	Tota	ıl (i + ii + iiic)			Aiv	
		В	Gros	s rec	ceipts from Profession			В	

Part A-P& L

CREDITS TO

ix

		i	Union Excise duties	i	-		
			Service tax	ii			
			VAT/ Sales tax	iii			
			Central Goods & Service Tax (CGST)	iv		1	
			State Goods & Services Tax (SGST)	v		-	
			Integrated Goods & Services Tax (IGST)	vi			
			Union Territory Goods & Services Tax (UTGST)	vii		-	
			Any other duty, tax and cess	viii		-	
		ix	Total (i + ii + iii + iv +v+ vi+vii+viii)	1		Cix	
	D		al Revenue from operations (Aiv + B +Cix)			4D	
5			Stock of Finished Goods			5	
6			credits to Trading Account (4D + 5)			6	
7	1		Stock of Finished Goods			7	
8	Purc	hase	es (net of refunds and duty or tax, if any)			8	
9	Dire	et Ex	xpenses (9i + 9ii + 9iii)	•		9	
	i	Cai	rriage inward	i			
	ii	Pov	ver and fuel	ii			
	iii	Not	ner direct expenses te: Row can be added as per the nature of Direct penses	iii			
10	Duti	es an	nd taxes, paid or payable, in respect of goods and ser	vices purc	hased		
	i	Cust	tom duty	10i			
	ii	Cou	nter veiling duty	10ii			
	iii	Spec	cial additional duty	10iii			
	iv	Unic	on excise duty	10iv			
	v	Serv	rice tax	10v			
	vi	VAT	T/ Sales tax	10vi			
	vii	Cent	ral Goods & Service Tax (CGST)	10vii			
		State	Goods & Services Tax (SGST)	10viii			
	viii		regated Coads & Sanvigas Tay (ICST)	10ix			
		Integ	grated Goods & Services Tax (IGST)				
	ix		n Territory Goods & Services Tax (UTGST)	10x			
	ix x	Unio		10x 10xi			
	ix x xi	Unio Any	n Territory Goods & Services Tax (UTGST)	10xi	10x + 10xi)	10xii	

Par	t A-P	& L	of accounts are maintained, otherwise fill items 62 to 66 as	applicabl	le)	
	13	Gross	profit transferred from Trading Account			13
LNI	14	Other	income			
ACCOUNT		i	Rent	i		
AC		ii	Commission	ii		
xOSS		iii	Dividend income	iii		
1		iv	Interest income	iv		
AND		v	Profit on sale of fixed assets	v		
PROFIT /		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		
PRC		vii	Profit on sale of other investment	vii		
0		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii		

Profit on conversion of inventory into capital asset u/s 28(via)

(FMV of inventory as on the date of conversion)

Any other income (specify nature and amount)

Agricultural income

Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books

ix

X

Description Description	ĺ			a		xia		
Total of other income (i + ii + iii + iv + v + v i + vii + vii + ii + ix + x + x iv) 14xii 15 15 15 15 15 15 15				b		xib		_
15 Total of credits to profit and loss account (13+14.5ii) 15 Freight outward 16 17 17 17 17 17 17 17				с	Total (xia + xib)	xic		
10			xii	Total o	of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		-	14xii
17 Consumption of stores and spare parts 17 18 Power and fuel 18 18 19 Power and fuel 19 Rests 19 19 Rests 19 20 20 21 20 20 21 20 20		15	Total o	f credi	ts to profit and loss account (13+14xii)			15
18		16	Freight	t outwa	nrd			16
19 Renis 19 20 Repairs to building 20 20 20 21 22 22 22 22		17	Consui	mption	of stores and spare parts			17
10 Repairs to building 20 Repairs to mechinery 21		18	Power	and fu	el			18
Page Page		19	Rents					19
1 Salaries and wages 22		20	Repair	s to bu	ilding			20
1 Salaries and wages 22i		21	Repair	s to ma	nchinery			21
Bonus 22ii		22	Compe	ensatio	n to employees	1	,	
III Reimbursement of medical expenses 22iii			i	Salarie	es and wages	22i		
1 1 1 1 1 1 1 1 1 1			ii	Bonus		22ii		
V Leave travel benefits 22 v vi Contribution to approved superannuation fund 22 vii vii Contribution to approved superannuation fund 22 viii viii Contribution to recognised provident fund 22 viii viii Contribution to recognised gratuity fund 22 viii viii Contribution to any other fund 22 viii viii Contribution to any other fund 22 viii viii Contribution to any other fund 22 viii viii Contribution to any other fund 22 viii viii Contribution to any other fund 22 viii viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viii Ves / No viiii viii viiii viiii viii viiii viiii viiii viiii viiii			iii	Reimb	ursement of medical expenses	22iii		
Vi Contribution to approved superannuation fund 22vi vii Contribution to recognised provident fund 22viii viii Contribution to recognised gratuity fund 22viii viii Contribution to any other fund 22vii viii Contribution to any other fund 22vii viii Contribution to any other fund 22vii viii Contribution to any other fund 22vii viii Contribution to any other fund 22vii viii Contribution to any other fund 22vii viii Viiii Viii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii Viiii V			iv	Leave	encashment	22iv		
Viii Contribution to recognised provident fund 22viii viii Contribution to recognised gratuity fund 22viii is Contribution to any other fund 22viii 22viii is Contribution to any other fund 22viii 22vi			v	Leave	travel benefits	22v		
Viii Contribution to recognised gratuity fund 22viii is Contribution to any other fund 22ix			vi	Contri	bution to approved superannuation fund	22vi		
1			vii	Contri	bution to recognised provident fund	22vii		
Any other henefit to employees in respect of which an expenditure 22x						22viii		
Nas been incurred					•	22ix		
Tyes, amount paid to non-residents xiib	Т					22x		
	NAC		xi	Total c	compensation to employees (total of 22i to 22x)			22xi
	$\mathcal{L}^{\mathcal{L}}$		xii	Wheth	er any compensation, included in 22xi, paid to non-residents	xiia	Yes / No	
iv Other Insurance including factory, office, car, goods, etc. v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) 24 Workmen and staff welfare expenses 25 Entertainment 26 Hospitality 27 Conference 28 Sales promotion including publicity (other than advertisement) 29 Advertisement 20 Commission i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others iii Total (i + ii) 30 Royalty i Paid outside India, or paid in India to a non-resident other than a i company or a foreign company ii To others iii Total (i + ii) 31 Royalty i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others iii Total (i + ii) 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 ii To others iii Total (i + ii)				If Yes,	amount paid to non-residents	xiib		
iv Other Insurance including factory, office, car, goods, etc. 23iv	SOT	23	Insura	nce			T	
iv Other Insurance including factory, office, car, goods, etc. v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) 24 Workmen and staff welfare expenses 25 Entertainment 26 Hospitality 27 Conference 28 Sales promotion including publicity (other than advertisement) 29 Advertisement 20 Commission i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others iii Total (i + ii) 30 Royalty i Paid outside India, or paid in India to a non-resident other than a i company or a foreign company ii To others iii Total (i + ii) 31 Royalty i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others iii Total (i + ii) 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 ii To others iii Total (i + ii)	S		i	Medica	al Insurance	23i		
iv Other Insurance including factory, office, car, goods, etc. v Total expenditure on insurance (23i + 23ii + 23iii + 23iv) 24 Workmen and staff welfare expenses 25 Entertainment 26 Hospitality 27 Conference 28 Sales promotion including publicity (other than advertisement) 29 Advertisement 20 Commission i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others iii Total (i + ii) 30 Royalty i Paid outside India, or paid in India to a non-resident other than a i company or a foreign company ii To others iii Total (i + ii) 31 Royalty i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others iii Total (i + ii) 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 ii To others iii Total (i + ii)	TA		ii	Life In	surance	23ii		
V Total expenditure on insurance (23i + 23ii + 23iii) 23v 24 Workmen and staff welfare expenses 24 25 Entertainment 25 26 Hospitality 26 26 27 Conference 27 28 Sales promotion including publicity (other than advertisement) 28 29 Advertisement 29 30 Commission 29 Advertisement 29 30 Commission 29 Paid outside India, or paid in India to a non-resident other than a company or a foreign company iii To others iii Total (i + ii) 30iii 31 Royalty 29 Paid outside India, or paid in India to a non-resident other than a company or a foreign company iii To others iii Total (i + ii) 30iii 32 Professional / Consultancy fees / Fee for technical services 31 Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii Total (i + ii) 31iii 32 Professional / Consultancy fees / Fee for technical services 31 Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others 31 India to a non-resident other than a india to a non-resident other than a company or a foreign company ii To others 31 India to a non-resident other than a india to a non-resident other than a company or a foreign company ii To others 31 India to a non-resident other than a company or a foreign company ii To others 31 India to a non-resident other than a company or a foreign company ii To others 31 India to a non-resident other than a company or a foreign company ii India to a non-resident other than a india to a non-resident other than a company or a foreign company iii To others 31 India to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident other than a india to a non-resident				-		23iii		
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 ii To others 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 ii To others iii Total (i + ii) 30iii 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 ii 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 ii To others iii To others						23iv		
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 ii To others 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 ii To others 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 ii To others 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 ii To others iii To others	T0							
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28 Sales promotion including publicity (other than advertisement) 29 Advertisement 29 Commission i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others 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 ii To others 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 ii To others ii To others ii To others ii To others ii To others ii To others ii To others ii To others ii To others ii To others ii To others	-		_					+ +
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Company or a foreign company I ii	-	30			outside India, or paid in India to a non-resident other than a	<u>. </u>		
iii Total (i + ii) 30iii Royalty i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others 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 ii To others iii To others iii				comp	any or a foreign company			
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i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others iii Total (i + ii) 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 ii To others iii To others iii	-			-1	(i + ii)			30iii
Company or a foreign company I	-	31	Royalt		outside India or naid in India to a non-vesident other than	1		
iii Total (i + ii) 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 ii To others ii			i	comp	any or a foreign company			
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 ii To others ii				-		ii		
Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others ii			-					31iii
ii To others ii	-	32	Profess					
ii To others ii			i			i		
iii Total (i + ii)			ii			ii		
			iii	Total	(i + ii)			32iii

33	Hotel,	Hotel, boarding and Lodging												33			
34	Travel	ing exp	ense	s oth	er than	on fo	reig	n tra	velinş							34	
35	Foreig	n travel	lling	expe	enses											35	
36	_	yance ex														36	
37	+	one exp														37	
38		House e														38	
39	-	expenses		11505												39	
40	-	al celebr		n ovr	noncoc											40	
41	Schola		auo	пехр	Jenses											41	
	+	rsmp															
42	Gift															42	
43	Donat															43	
44	-	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)										_					
	i	·															
	ii																
	iii	VAT/ S	Sales	tax								44iii	i				
	iv	Cess										44iv	r				
	v	Central	Good	ds & \$	Service T	ax (C	GST	·)				44v					
	vi	State Go	oods	& Ser	rvices Ta	x (SG	ST)					44vi	i				
	vii	Integrat	ted G	loods .	& Servic	es Tar	x (IG	ST)				44vi	i				
	viii	Union T	errit	tory G	Goods &	Servic	es Ta	ax (U	TGST)		44vii	íi				
	ix																
	x												44x				
45	Audit	fee													·	45	
46	Salary	/Remur		tion p	oaid to F	artne	ers o	of the	firm							46	
47	-				nature ai												
	i		· 1										i			-	
	ii												ii			-	
	iii	Total (i	i + ii													47iii	
		1			Aadhaar	No. o	f the	perso	n. if a	vailabl	e. for whom Bac	Debt for	r amount	t of K	Rs. 1 lakh or more is	.,,,,,	
48		d and amo					,	F						-,			
	i(1)		_			\dashv			 			48i(1)				-	
	i(2)		-		\vdash	+			₩			48i(2) 48i(3)					
	i	(Rows)	can l	he ad	lded as 1	·eani	red)	Tota	1 [48i	(1)+49	8i(2)+48i(3)]	48i				_	
											aar No. is not	+				-	
	ii				de name							48ii					
	iii	Others	(am	ounts	s less th	an Rs	s. 1 l:	akh)				48iii					
	iv	Total B	Bad I	Debt ((48i + 48	3ii + 4	48iii))								48iv	
49	Provis	ion for l	bad	and d	doubtful	debt	ts									49	
50	Other	Other provisions Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]										50					
51												51					
			+ 46	+ 47 i	<u>111 + 48i</u>	v + 49	y + <u>5</u>)U)]									
52	Intere		tsida	Ind:	ig orna	id in	Indi	ia to	g nor	_resid	ent other than	1 9		1			
		i Paid outside India, or paid in India to a non-resident other than a company or a foreign company ii To others ii															
	iii	Total (i	+ ii)													52iii	
53	Depre	ciation a	and :	amor	rtisation											53	
54					(51 – 52		53)									54	
55		ion for o														55	
56	Provis	ion for l	Defe	rred	Tax											56	
30	Drofit	after ta	x (54	4 - 55	5 - 56)											57	
57	1 1 0111	arter ta.	(_							1
<u> </u>					rd from	prev	⁄ious	year	r							58	

	Transferred to reserves and surplus												
	61	Bala	nce ca	arried to bala	nce sheet in propri	ietor's account (59 – 6	60)				61	
					PRESUMPTIVE	BUSINESS INC	COMI	E UNDER SECTION	ON 44A	D (Only	for Resident		
			nersn NO.	ip Firm othe	r tnan LLP) Name of Busines:	s		Business code			Description	n	
		SIX.	110.		rame of Business	,		Dusiness code			Description	,111 	
		(i)	Gros	S Turnover of	r Gross Receipts (ia	a + ib)						62i	
					payee cheque or a								
					m or other presc	ribed electronic	mod	des received befor	re				
				ecified date ny other mod	le .				ib				
		(ii)		•	me under section 4	4AD (iia + iib)			10			62ii	
		()			or the amount cla		een e	arned, whichever	is iia				
				igher									
	b 8% of 62ib, or the amount claimed to have been earned, whichever is higher NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain b												
											o maintain bo	oks of	accounts and
				audit under s									
	63				PRESUMPTIVE II ip Firm other than		I PRC	DFESSIONS UNDE	ER SECT	TON 442	ADA (Only		
ES			NO.	nt I ai thei sh	Name of Bus			Busine	ess code		De	script	ion
CAS													
ME		(*)		D : /								(2)	
(CO				s Receipts	ome under section	44ADA (50%)	of 63	i. or the amount	claimed	to have	heen earned	63i 63ii	
E IN		` ′	whic	hever is high	er)								
TIV					than 50% of Gross							t under	section 44AB
IMP	64	64 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AI SR.NO. Name of Business Business code										script	ion
PRESUMPTIVE INCOME CASES	Traine of Dusiness Cour											script	IVII
PR													
				stration No.	Whether	Tonnage capac		Number of months					
			01 20	ods carriage	<u>owned/leased/</u> hired	of goods carria (in MT)	age	for which goods carriage was			carriage .1000 per ton		
								owned/leased/			ase tonnage		
		hired by assessee exceeds 12MT, or else (a Rs.7500 per month) or th											
											to have been		
									actually		whichever is		
		(i)		(1)	(2)	(3)		(4)		<u>highe</u> (5)	<u>er</u>		
		(a)		(1)	(2)	(3)		(4)		(3)			
		(b)											
						7	Γotal						
				ptions as neo	cessary e income from good	ls carriage 11/s 4/	4AF I	total of column (5)	of table	64(i)]		64(ii)	
					uneration to Partne		1212	(c)	or tubic	<u> </u>		64(iii)	
					e Income u/s 44AE							64(iv)	
					are lower than pres					rriage o	wned at any t	ime dı	iring the year
	65				t <u>ory to maintain boo</u> S OF ACCOUNT (AINTAI	NED, furnish		
		the f	ollow	ing informati	ion for previous yea								
					ing on Business								
		a		receipts (a1	+ a2) payee cheque or	a/a navoa hank	drof	t on bonk alcotnor	ia nic a1				
E					em or other pres								
CAS				specified date	e								
NO ACCOUNT CASE		l.		Any other mo	ode				a2				
)OU			Gross Expe	s profit					ib ic				
ACC			Expe Net p						it			65i	
NO.					ing on Profession							331	
				receipts (a1					iia				
					payee cheque or								
				clearing syst specified dat	tem or other pres	cribed electroni	ic mo	odes received befo	re				
				Any other m					a2				

	b	Gross profit	iib					
	С	Expenses	iic					
	d	Net profit		65ii				
	(iii)	Total profit (65i + 65ii)		65iii				
66	i	Turnover from speculative activity		66i				
	ii	Gross Profit	66ii					
	iii	Expenditure, if any	66iii					
	iv	Net income from speculative activity (66ii - 66iii)	66iv					

		1 V	evet income irom specurative activity (0011 - 00111)				0017	
art	A- (OI	Other Information (mandatory if liable for audit	under	section 44AB, for others, j	fill į	if applicable)	
	1	Metl	hod of accounting employed in the previous year (Tick)		mercantile		cash	
	2	Is th	ere any change in method of accounting (Tick)		Yes		No	
			ease in the profit or decrease in loss because of deviation, if a losure Standards notified under section 145(2) [column 11a(i			on	3a	
			rease in the profit or increase in loss because of deviation, if a losure Standards notified under section 145(2) [column 11b(i			on	3b	
	4	Met	hod of valuation of closing stock employed in the previous ye	ar				
		a	Raw Material (if at cost or market rates whichever is less w	rite 1,	if at cost write 2, if at ma	rke	t rate write 3)	
		b	Finished goods (if at cost or market rates whichever is less w	rite 1	, if at cost write 2, if at m	ark	et rate write 3)	
			, ,	□ Ye				
			Increase in the profit or decrease in loss because of deviation valuation specified under section 145A				4d	
			Decrease in the profit or increase in loss because of deviation valuation specified under section 145A	n, if ar	y, from the method of		4e	
	5		unts not credited to the profit and loss account, being -					
			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+5	6c+5d+5e)		5f	
			ounts debited to the profit and loss account, to the extent disa fulfilment of condition specified in relevant clauses-	llowa	ble under section 36 due	to		
		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				
		с	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				
			Amount of bad and doubtful debts [36(1)(vii)]	61				
		m	Provision for bad and doubtful debts [36(1)(viia)]	6m				
		n	Amount transferred to any special reserve [36(1)(viii)]	6n				

		Expenditure for the purposes of promoting family planning amongst employees $[36(1)(ix)]$	60			
		Amount of securities transaction paid in respect of				
		transaction in securities if such income is not included in	6р			
	_	business income [36(1)(xv)]				
		Marked to market loss or other expected loss as computed				
	q	in accordance with the ICDS notified u/s 145(2)	6q			
		[36(1)(xviii)]				
		Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]	6r			
		Any other disallowance	6s			
	t	Total amount disallowable under section 36 (total of 6a to 6s	5)		6t	
	u	Total number of employees employed by the company	(man	datory in case company has		
		recognized Provident Fund) i deployed in India	i			
		ii deployed outside India	ii			
		iii Total	iii			
7	Amo	ounts debited to the profit and loss account, to the extent disal	lowa	ble under section 37		
	a	Expenditure of capital nature [37(1)]	7a			
1	b	Expenditure of personal nature [37(1)]	7b			
		Expenditure laid out or expended wholly and exclusively	7c			
		NOT for the purpose of business or profession [37(1)]	, •			
		Expenditure on advertisement in any souvenir, brochure,				
		tract, pamphlet or the like, published by a political party	7d			
	_	[37(2B)] Expenditure by way of penalty or fine for violation of any				
		law for the time being in force	7e			
		Any other penalty or fine	7f			
		Expenditure incurred for any purpose which is an offence or				
		which is prohibited by law	7g			
		Amount of any liability of a contingent nature	7h			
		Any other amount not allowable under section 37	7i			
		tiny other amount not anowable under section 57	/1			
		Total amount disallowable under section 37 (total of 7a to 7i)			7j	
8	j	-		lowable under section 40	7j	
8	j	Total amount disallowable under section 37 (total of 7a to 7i)	disal	lowable under section 40	7j	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter	disal	lowable under section 40	7 <u>j</u>	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	disal Aa	lowable under section 40	7 <u>j</u>	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account	disal Aa	lowable under section 40	7j	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	disal Aa	lowable under section 40	7j	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter	disal Aa Ab	lowable under section 40	7j	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the	disal Aa Ab	lowable under section 40	7 <u>j</u>	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	disal Aa Ab	lowable under section 40	7 <u>j</u>	
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8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	disal Aa Ab	lowable under section 40	7j	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of	Aa Ab Ac Ad	lowable under section 40	7j	
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8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] f Amount paid as wealth tax [40(a)(iia)] Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or	Aa Ab Ac Ad Ae Af	lowable under section 40	7j	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] Amount paid as wealth tax [40(a)(iia)] Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	Aa Ab Ac Ad Ae Af Ag Ah	lowable under section 40	7j	
8	j	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] f Amount paid as wealth tax [40(a)(iia)] amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance	Aa Ab Ac Ad Ae Af Ag Ah Ai			
8	j A.	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] f Amount paid as wealth tax [40(a)(iia)] Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowable under section 40(total of Aa to 1) Total amount disallowable under section 40(total of Aa to 2)	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai)		7j	
8	j A.	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] f Amount paid as wealth tax [40(a)(iia)] Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40(total of Aa to Any amount disallowed under section 40 in any preceding preserved.	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai)			
	ј А.	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] Amount paid as wealth tax [40(a)(iia)] Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40(total of Aa to Any amount disallowed under section 40 in any preceding produring the previous year	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai)	is year but allowable	8Aj	
	J A. A.	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] f Amount paid as wealth tax [40(a)(iia)] amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40 (total of Aa any amount disallowed under section 40 in any preceding produring the previous year	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai) eviou	is year but allowable	8Aj	
	J A. A.	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] Amount paid as wealth tax [40(a)(iia)] Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40(total of Aa to Any amount disallowed under section 40 in any preceding produring the previous year	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai)	is year but allowable	8Aj	
	B. Amo	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] Amount paid as wealth tax [40(a)(iia)] Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40(total of Aa to Any amount disallowed under section 40 in any preceding produring the previous year ounts debited to the profit and loss account, to the extent disallowants paid to persons specified in section 40A(2)(b) Amount paid otherwise than by account payee cheque or	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai) eviou	is year but allowable	8Aj	
	B. Amo	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(iii)] Amount paid as wealth tax [40(a)(iia)] Amount paid as wealth tax [40(a)(iia)] Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40 (total of Aa to Any amount disallowed under section 40 in any preceding produring the previous year ounts debited to the profit and loss account, to the extent disal Amounts paid to persons specified in section 40A(2)(b) Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai) eviou	is year but allowable	8Aj	
	B. Amo	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] Amount paid as wealth tax [40(a)(iia)] Amount paid as wealth tax [40(a)(iia)] Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40(total of Aa to Any amount disallowed under section 40 in any preceding produring the previous year ounts debited to the profit and loss account, to the extent disal Amounts paid to persons specified in section 40A(2)(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	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai) eviou	is year but allowable	8Aj	
	B. Amo	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(iii) on account of profits [40(a)(ii)] Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] Amount paid as wealth tax [40(a)(iia)] Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib) Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40(total of Aa to Any amount disallowed under section 40 in any preceding produring the previous year ounts debited to the profit and loss account, to the extent disallowants paid to persons specified in section 40A(2)(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	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai) eviou	is year but allowable	8Aj	
	B. Amo	Total amount disallowable under section 37 (total of 7a to 7i) Amounts debited to the profit and loss account, to the extent Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016 Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)] Amount paid as wealth tax [40(a)(iia)] Amount paid as wealth tax [40(a)(iia)] Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)] i Any other disallowance j Total amount disallowable under section 40(total of Aa to Any amount disallowed under section 40 in any preceding produring the previous year ounts debited to the profit and loss account, to the extent disal Amounts paid to persons specified in section 40A(2)(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	Aa Ab Ac Ad Ae Af Ag Ah Ai to Ai) eviou	is year but allowable	8Aj	

	d				
	e	BOI or society or any other institution [40A(9)] Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]	9e		
	f	Any other disallowance	9f		
	g	Total amount disallowable under section 40A	<u> </u>		9g
10		y amount disallowed under section 43B in any preceding previ	ous y	ear but allowable during	
	the	previous year	10		
	a	Any sum in the nature of tax, duty, cess or fee under any law Any sum payable by way of contribution to any provident	10a		
	b	fund or superannuation fund or gratuity fund or any other	10b		
		fund for the welfare of employees			
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
		Any sum payable as interest on any loan or borrowing from			
	d	any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
		Any sum payable as interest on any loan or borrowing from	l		
	e	any scheduled bank or a co-operative bank other than a	10e		
		primary agricultural credit society or a primary co- operative agricultural and rural development bank			
	f	Any sum payable towards leave encashment	10f		
	σ	Any sum payable to the Indian Railways for the use of	10g		
	g	railway assets			101
	h	Total amount allowable under section 43B (total of 10a to 10 amount debited to profit and loss account of the previous year		disallawahla undan	10h
11		tion 43B	ar Dui	disanowable under	
	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		11c		
		for services rendered	110		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial	11d		
		corporation or a State Industrial investment corporation			
	da	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial			
		company or systemically important non-deposit taking non-			
		banking financial company, in accordance with the terms			
		and conditions of the agreement governing such loan or borrowing			
	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-	11e		
		operative agricultural and rural development bank			
	f	Any sum payable towards leave encashment	11f		
	g	Any sum payable to the Indian Railways for the use of railway assets	11g		
	h	Total amount disallowable under Section 43B(total of 11a to	11g)		11h
12	2 Am	ount of credit outstanding in the accounts in respect of	8/		
	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	12 ₅		
	i	Total amount outstanding (total of 12a to 12h)	1		12i
13	3 Am	ounts deemed to be profits and gains under section 33AB or 3.	3ABA	or 33AC	13
14		y amount of profit chargeable to tax under section 41			14
1					1 1

[भा	π II—	खण्ड 3(i)] भारत का राजपत्र : असाधारण		311		
	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			
Par	rt A -	- QD Quantitative details (mandatory if liable for audit under section 44AB)				
	(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				
Š		6 Raw materials				
		a Opening stock	6a			
Œ		b Purchases during the previous year	6b			
QUANTITATIVE DETAIL		c Consumption during the previous year	6c			
ATI		d Sales during the previous year	6d			
H		e Closing stock	6e			
AN		f Vield finished products	6f			
OO		g Percentage of yield	6g			
		h Shortage/ excess, if any	6h			
		7 Finished products/ By-products				
		a opening stock	7a			
		b purchase during the previous year	7b			
		c quantity manufactured during the previous year	7c			
		d sales during the previous year	7d			
		e closing stock	7e			
		f shortage/ excess, if any	7f			
		SCHEDULES TO THE RETURN FORM (FILL AS APPLI	(CABLE)			

Schedul	e HP	Details of Income from House Pro	perty (Plea	se re	efer i	nstri	ictions) (L	Orop	down to b	e pro	ovideo	d indi	cating	own	iersi	hip of
	Add	1 1 2/	Town/ City							State			PIN	V Cod	e/ Zi	p co	ode
1																	
	Is th	ne property co-owned? Yes	lo (if "YE	S" pl	lease	ente	r follo	win	g de	tails)			I.				·
	Assessee's percentage of share in the property %																
	Nan	ne of other Co-owner(s)	PAN/Aadhaar No. of Co-owner (s) Percenta							Percenta	age Share in Property (%)						
	I																
~	II																
ERT								PAN/T	PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)								
Ö		Self-Occupied Let out Tenant (if let out)	see note)	1 1		- 1		1	-1		TD	S cre	edit is	claim	ied)	1	
E PF		Deemed let out II															
HOUSE PROPERTY	A	Gross rent received or receivable or lettable (higher of the two, if let out for whole of the)		f tha	tuo	if lat	out for	u na	ut of	the week)	1a						
Ħ	В	The amount of rent which cannot be realized		1b	iwo	j iei	oui joi	ри	ri oj	ine year)							
	C	Tax paid to local authorities	- Cu	1c							_						
	D	Total (1b + 1c)		1d													
	E	Annual value (1a – 1d)	144							1e							
	F	Annual value of the property owned (own	y owned (own percentage share x 1e								1f						
	G	30% of 1f	1g														
	Н	Interest payable on borrowed capital		1h													
	I	Total (1g + 1h)									1i						
	J	Arrears/Unrealised rent received during th	e year less 3	30%							1j						

1k

K Income from house property 1 (1f – 1i + 1j)

2					•										
	Is t	he pr	roperty co-owned? [☐ Yes ☐ No	(if "YE	S" please enter	followi	ng det	ails)			ı	<u> </u>		·
				re in the property %		<u> </u>									
	Nar	ne of	f Co-owner(s)	PA	N/Aadha	aar No. of Co-c	owner (s)	Percenta	ge Sh	are i	n Pro	perty	%	
	I														
	II														
	/Tic	k 🗹 1	the applicable option]	Name(s) of TenantPA	N/ Aadh	aar No. of Ten	ant(s)		PAN/TA	N / Aa	dhaa	ır No	o of T	enant	(s) (if
			Occupied		ease see				TDS cred						
		Let o	out	П											
			ned let out												
	A			receivable or lettable va out for whole of the yea		of the two if let	out for n	art of	the vear)	2a					
	В			ch cannot be realized	r, rower c	2b	ourjor p	ur voj	ine year)						
	C	Tax	k paid to local author	ities		2c									
	D		al (2b + 2c)			2d									
	E		nual value (2a – 2d)	1		1 0)				2e					
	F	_	nuai value of the pro % of 2f	perty owned (own per	centage	snare x 2e)				2f					
		+	erest payable on bor	rowed capital		2h				-					
_			ral (2g + 2h)			<u>l</u>				2i					
	J	Arr	ears/Unrealised ren	t received during the y	ear less :	30%				2j					
			ome from house pro							2k					
			ough income/ Loss if	_						3					
			under the head "Inc ive take the figure to 2	ome from house property of schedule CYLA)	erty" (1k	(+2k+3)				4					
_	`	_	nishing of PAN/Aad							<u> </u>					
1)TE			maar 190. of tenant is i	nandatoi	ry, if tax is ded	ucted ur	ıder se	ection 194	-IB.					
_	,,,	Fur	nishing of TAN of to	enant is mandatory, if					ection 194	-IB.					
Π				enant is mandatory, if	tax is de	ducted under s			ection 194	-IB. 					
	e BP		Computation		tax is dec	ducted under s	ection 1	94-I.	ection 194	-IB.					
	e BP Fron	n bus Prof	Computation consiness or profession of the construction of the con	enant is mandatory, if of income from busine	ess or probusiness	ducted under s ofession s and specified	ection 19	94-I.			1				
	e BP Fron	n bus Prof Part	Computation of siness or profession of it before tax as per page (A-P&L)	enant is mandatory, if of income from busine other than speculative orofit and loss account	ess or probusiness (item 54	ducted under softession s and specified 4, 62(ii), 63(ii), 6	business	94-I.			1				
	e BP Fron	n bus Prof Part Net	Computation of siness or profession of it before tax as per part (A-P&L) profit or loss from s	enant is mandatory, if of income from busine other than speculative	tax is decess or probusiness (item 54	ducted under softession s and specified 4, 62(ii), 63(ii), 6	business	94-I.			1				
_	e BP Fron	n bus Prof Part Net sign	Computation of siness or profession of the fore tax as per profession of the forest tax as per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as per profession of the forest tax as per profession of the forest tax as per profession of the forest tax as per profession of the forest tax as per profession of the forest tax as per profession of the forest tax as per profession of the forest tax as per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of the forest tax as a per profession of tax	enant is mandatory, if of income from busines other than speculative profit and loss account speculative business in No. 66iv of Schedule Po Specified Business u	ess or probusiness (item 54	ofession s and specified d, 62(ii), 63(ii), 6 n 1 (enter –ve	business 64(iv), 65	94-I.			1				
	e BP Fron 1 2a	n bus Prof Part Net sign	Computation of siness or profession of the fore tax as per part (A-P&L) profit or loss from sin case of loss) [Sl. N	enant is mandatory, if of income from busines other than speculative profit and loss account speculative business in No. 66iv of Schedule Po Specified Business u	ess or probusiness (item 54 cluded i & LJ /s 35AD	ofession s and specified d, 62(ii), 63(ii), 6 n 1 (enter –ve	business 64(iv), 65	94-I.			1				
	e BP From 1 2a 2b	n bus Prof Part Net sign Net (ente	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as a substitution of the fore tax as a substitution of the fore tax as a substitution of tax as a substitution	enant is mandatory, if of income from busine other than speculative orofit and loss account speculative business in No. 66iv of Schedule Pd Specified Business u loss) ed to profit and loss	ess or probusiness (item 54 cluded i & L/ /s 35AD	ofession s and specified 1, 62(ii), 63(ii), n 1 (enter –ve	business 64(iv), 63	94-I.			1				
	e BP Fron 1 2a 2b	n bus Prof Part Net sign Net (ente	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as a second of tax as a second of tax as a secon	enant is mandatory, if of income from busine other than speculative orofit and loss account speculative business in No. 66iv of Schedule Pd Specified Business u loss) ed to profit and loss der other heads of	ess or probusiness (item 54 cluded i &L//s 35AD	ducted under softession s and specified d, 62(ii), 63(ii), on 1 (enter –ve included in 1 use property	business 64(iv), 6: 2a 2b	94-I.			1				
	Property of the second	n bus Prof Part Net sign Net (ente	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as a second of tax as a second of tax as a secon	enant is mandatory, if of income from busine other than speculative orofit and loss account speculative business in No. 66iv of Schedule Pd Specified Business u loss) ed to profit and loss	ess or probusiness (item 54 ecluded i & L//s 35AD	ofession s and specified 1, 62(ii), 63(ii), n 1 (enter –ve included in 1 use property pital gains	business 64(iv), 63 2a 2b 3a 3b	94-I.			1				
-	Property of the second	n bus Prof Part Net sign Net (ente	Computation of siness or profession of the siness or profession of the siness or profession of the siness of loss from siness of loss from er –ve sign in case of loss of the siness of loss from er –ve sign in case of loss from er –ve er –v	enant is mandatory, if of income from busine other than speculative orofit and loss account speculative business in No. 66iv of Schedule Pd Specified Business u loss) ed to profit and loss der other heads of	ess or probusiness (item 54 cluded i &LJ /s 35AD a Ho b Cal c Ottl d u/s	ofession s and specified 1, 62(ii), 63(ii), 1 (enter –ve included in 1 use property pital gains her sources	business 64(iv), 63 2a 2b 3a 3b 3c	94-I.			1				
_	e BPFron 1 2a 2b	n bus Prof Part Net sign Net (ente	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the forest or loss from some case of loss) [SI. No profit or Loss from the forest or Loss f	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in No. 66iv of Schedule Po Specified Business u closs) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referred	ess or probusiness (item 54 cluded i &LJ /s 35AD a Ho b Ca c Ott d u/s e u/s ed to in	ducted under softession s and specified d, 62(ii), 63(ii), 6 n 1 (enter -ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/	business 64(iv), 63 2a 2b 3a 3b 3c 3d 3e	94-I.			1				
	e BPFron 1 2a 2b	n bus Prof Part Net sign Net (ente	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the forest or loss from some case of loss) [SI. A profit or Loss from the forest or Loss fr	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in No. 66iv of Schedule Po Specified Business u closs) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4	ess or probusiness (item 54 cluded i &LJ /s 35AD c Ott d u/s e u/s ed to in 4D/44D.	ducted under softession s and specified d, 62(ii), 63(ii), on 1 (enter -ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First	business 64(iv), 63 2a 2b 3a 3b 3c 3d 3e	94-I.			1				
	e BPFrom 1 2a 2b 3	Prof Part Net sign Net (ente Inco acco inco u/s 1 Prof 44Al Sche busin	Computation of siness or profession of the fore tax as per profession of the fore tax as per profit or loss from sin case of loss) [Sl. No profit or Loss from er —ve sign in case of the fore t	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in No. 66iv of Schedule Pd Specified Business u loss) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro- ection 115B) (Dropdow	tax is decess or probusiness (item 54 cluded it &L//s 35AD a Ho b Calc c Ott d u/s e u/s ed to in 4D/44D, fit from to be porton to be probusiness or probusi	ducted under softession s and specified l, 62(ii), 63(ii), on 1 (enter -ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided)	business 64(iv), 63 2a 2b 3a 3b 3c 3d 3e	94-I.			1				
	e BPFrom 1 2a 2b 3	Prof Part Net sign Net (ente Inco acco inco u/s 1 Prof 44Al Sche busin	Computation of siness or profession of the fore tax as per profession of the fore tax as per profit or loss from sin case of loss) [Sl. No profit or Loss from er —ve sign in case of loss of the fore th	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in No. 66iv of Schedule Po Specified Business u closs) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro	tax is decess or probusiness (item 54 cluded it &L//s 35AD a Ho b Calc c Ott d u/s e u/s ed to in 4D/44D, fit from to be porton to be probusiness or probusi	ducted under softession s and specified l, 62(ii), 63(ii), on 1 (enter -ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided)	business 64(iv), 63 2a 2b 3a 3b 3c 3d 3e	94-I.			1				
	2a 2b 3	Prof Part Net sign Net (ente Inco acco inco u/s 1 Prof 44Al Sche busin Prof 115E Prof	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the forest of the for	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in to. 66iv of Schedule Pe Specified Business u loss) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro ection 115B) (Dropdow ife insurance business wered under rule 7, 7.	tax is decess or probusiness (item 54 cluded i &L/) (s 35AD c Otl d u/s e u/s ed to in 4D/ 44D, fit from to be proserved for referred	ducted under sofession s and specified d, 62(ii), 63(ii), 6 n 1 (enter -ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided) d to in section	business 64(iv), 63 2a 2b 3a 3b 3c 3d 4a	94-I.			1				
-	2b 3 4a 4b	Prof Part Net Sign Net (ente Inco acco inco u/s 1 Prof 44Al Prof 115E Prof (Dro	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the forest of the for	enant is mandatory, if of income from busines other than speculative brofit and loss account speculative business in sto. 66iv of Schedule Pd Specified Business us sloss) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro ection 115B) (Dropdow ife insurance business evered under rule 7, 7.	tax is decess or probusiness (item 54 cluded in the call of the ca	ducted under sofession and specified 4, 62(ii), 63(ii), 6 n 1 (enter –ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided) d to in section 7B(1A) and 8	2a	94-I.			1				
	2b 3 4a 4b	Prof Part Net sign Net (ente Inco acco inco inco u/s 1 Prof 44Al Sche busii Prof 115E Prof (Dro	Computation of siness or profession of the fore tax as per profession of tax as pe	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in speculative business in speculative business in speculative business in speculative business in speculative business in speculative business in speculative business in speculative business in speculative business in specified Business in specified Business in specified Business in specified Business in specified Business in specified Business in specified Business in 1, which is referre specified Business in 1, which is referre specified Business in 1, which is referre specified Business in 1, which is referre specified Business in 1, which is referre specified Business in 1, which is referre specified Business in specified	tax is decess or probusiness (item 54 cluded i &L/ /s 35AD a Ho b Ca c Ott d u/s e u/s ed to in 4D/ 44D, fit from on to be proceed A, 7B(1), cluded in clude	ducted under sofession and specified 4, 62(ii), 63(ii), 6 n 1 (enter –ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided) d to in section 7B(1A) and 8	2a	94-I.			1				
	2b 3 4a 4b	Prof Part Net sign Net (ente Inco acco inco u/s 1 Prof 44Al Sche busii Prof 115E Prof (Dro Inco	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax and gains from the fore tax as per profession to the fore tax as per profession to the fore tax as per profession to the fore tax as per profession tax as per profe	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in sto. 66iv of Schedule Pet Specified Business us loss) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro- ection 115B) (Dropdow ife insurance business evered under rule 7, 7. st) t and Loss account (in om firm(s)	tax is decess or probusiness (item 54 cluded i & L/ /s 35AD a Ho b Cal c Ott d u/s e u/s ed to in 4D/ 44D, fit from on to be prosected for the probability of the pro	ducted under sofession and specified 4, 62(ii), 63(ii), 6 n 1 (enter –ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided) d to in section 7B(1A) and 8	2a	94-I.			1				
	2b 3 4a 4b	Prof Part Net sign Net (ente (ente Inco acco incolu/s 1 Prof 44Al Prof (Dro Inco a	Computation of siness or profession of the before tax as per profession of the A-P&L) profit or loss from sin case of loss) [Sl. No profit or Loss from er —ve sign in case of loss) [Sl. No profit or Loss from er —ve sign in case of loss of loss included of loss included DA/ 44AE/ 44B/ 44B/ 44B/ 44B/ 44B/ 44B/ 44B/ 44	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in sto. 66iv of Schedule Pet Specified Business us loss) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro- ection 115B) (Dropdow ife insurance business evered under rule 7, 7. st) t and Loss account (in om firm(s)	tax is decess or probusiness (item 54 cluded i & L/ /s 35AD cluded i d u/s e u/s ed to in 4D/ 44D, fit from to be proserved a, 7B(1), cluded in 5a 5b	ducted under sofession and specified 4, 62(ii), 63(ii), 6 n 1 (enter –ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided) d to in section 7B(1A) and 8	2a	94-I.			1				
	2b 3 4a 4b	Prof Part Net sign Net (ente (ente Inco acco incolu/s 1 Prof 44Al Prof (Dro Inco a	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as of the fore tax	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in so. 66iv of Schedule Pe Specified Business u loss) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro- cetion 115B) (Dropdow ife insurance business wered under rule 7, 7. d) t and Loss account (in om firm(s) om AOP/BOI	tax is decess or probusiness (item 54 cluded item 54 cluded item 54 cluded item 54 cluded item 54 cluded item 54 cluded item 55 cluded item 5	ducted under sofession and specified 4, 62(ii), 63(ii), 6 n 1 (enter –ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided) d to in section 7B(1A) and 8	2a	94-I.			1				
_	2b 3 4a 4b	Prof Part Net sign Net (ente (ente Inco acco incolu/s 1 Prof 44Al Prof (Dro Inco a	Computation of siness or profession of the before tax as per profession of the A-P&L) profit or loss from sin case of loss) [Sl. No profit or Loss from er —ve sign in case of loss) [Sl. No profit or Loss from er —ve sign in case of loss of loss included of loss included DA/ 44AE/ 44B/ 44B/ 44B/ 44B/ 44B/ 44B/ 44B/ 44	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in so. 66iv of Schedule Pe Specified Business u loss) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro- cetion 115B) (Dropdow ife insurance business wered under rule 7, 7. d) t and Loss account (in om firm(s) om AOP/BOI	tax is decess or probusiness (item 54 cluded i & L/ /s 35AD cluded i d u/s e u/s ed to in 4D/ 44D, fit from to be proserved a, 7B(1), cluded in 5a 5b	ducted under sofession and specified 4, 62(ii), 63(ii), 6 n 1 (enter –ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided) d to in section 7B(1A) and 8	2a	94-I.			1				
_	2b 3 4a 4b	Prof Part Net sign Net (ente (ente Inco acco incolu/s 1 Prof 44Al Prof (Dro Inco a	Computation of siness or profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax as per profession of the fore tax of the fore tax as per profession of the fore tax and gains from the fore tax and gains	enant is mandatory, if of income from busines other than speculative orofit and loss account speculative business in so. 66iv of Schedule Pe Specified Business u loss) ed to profit and loss der other heads of 115BBF/ chargeable in 1, which is referre BB/ 44BBA/ 44BBB/ 4 Act (other than pro- cetion 115B) (Dropdow ife insurance business wered under rule 7, 7. d) t and Loss account (in om firm(s) om AOP/BOI	tax is decess or probusiness (item 54 cluded in 2 l/s 35AD cluded in 4 l/s 2 l/s 35AD cluded in 4 l/s cluded in 4 l/s cluded in 4 l/s cluded in 5 l/s cluded i	ducted under sofession and specified 4, 62(ii), 63(ii), 6 n 1 (enter –ve included in 1 use property pital gains her sources 115BBF 115BBG section 44AD/ A/ 44DB/ First life insurance rovided) d to in section 7B(1A) and 8	2a	94-I.			1				

		A TT		7-		
	E	A House p		7a		
	Expenses debited to profit and loss account considered under other heads of	B Capital	gains	7b		
	income/related to income chargeable u/s	C Other so	ources	7c		
	115BBF/or u/s 115BBG	D u/s 115F	BBF	7d		
		E u/s 115E	BBG	7e		
8a	Expenses debited to profit and loss account whi income	ch relate to	exempt	8a		
8b	Expenses debited to profit and loss account whi income and disallowed u/s 14A (16 of Part A-OI		exempt	8b		
9	Total $(7a + 7b + 7c + 7d + 7e + 8a + 8b)$			9		
10	Adjusted profit or loss (6+9)				10	
11	Depreciation and amortisation debited to profit	and loss acco	ount		11	
12	Depreciation allowable under Income-tax Act					
	I Depreciation allowable under section 32(1)((column 6 of Schedule-DEP)	. , , , ,	(iia) 12i			
	Ii Depreciation allowable under section 32(1)((Make your own computation refer Appendix-		12ii			
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	IA OJ II Kutes	9)		40	
12	Iii Total (12i + 12ii) Profit or loss after adjustment for depreciation	(10 + 11 - 12)	:::7		12iii	
13	Amounts debited to the profit and loss account	•			13	
14	disallowable under section 36 (6t of Part A-OI)	ii, to the ext	14			
15	Amounts debited to the profit and loss accoundisallowable under section 37 (7j of Part A-OI)	nt, to the ext	tent 15			
16	Amounts debited to the profit and loss accoundisallowable under section 40 8Aj of Part A-OI)		tent 16			
17	Amounts debited to the profit and loss accoundisallowable under section 40A (9f of PartA-OI)		tent 17			
18	Any amount debited to profit and loss account year but disallowable under section 43B (11h of		ous 18			
19	Interest disallowable under section 23 of the M Medium Enterprises Development Act, 2006	licro, Small	and 19			
20	Deemed income under section 41		20			
21	Deemed income under section 32AC/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC					
	Deemed income under section 43CA		22			
	Any other item of addition under section 28 to 4		23			
24	Any other income not included in profit and l other expense not allowable (including incon commission, bonus and interest from firms in v a partner)	ne from sala	ary,			
	Increase in profit or decrease in loss on ac adjustments and deviation in method of val (Column 3a + 4d of Part A- OI)					
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +	+23+24+25)			26	
27	Deduction allowable under section 32(1)(iii)		27			
28	Deduction allowable under section 32AD		28			
	Amount of deduction under section 35 or 35CC excess of the amount debited to profit and los x(4) of Schedule ESR) (if amount deductible und 35CCC or 35CCD is lower than amount debited to will go to item 24)	ss account (i der section 35	item 29			
30	Any amount disallowed under section 40 in previous year but allowable during the previous A-OI)	year(8B of F	Part 30			
31	Any amount disallowed under section 43B in previous year but allowable during the previous Part A-OI)					
	Any other amount allowable as deduction		32			
	Decrease in profit or increase in loss on a adjustments and deviation in method of val (Column 3b + 4e of Part A- OI)					
34	Total (27+28+29+30+31+32+33)		•		34	
35	Income (13+26-34)				35	
	Profits and gains of business or profession deem	ed to be und	er -			

1		Ι.			20				
			Section 44AD [62(ii) of		36i			_	
			Section 44ADA [63(ii) o		36ii 36iii			_	
			Section 44AE [64(iv) of	scnedulej				_	
			Section 44B		36iv				
		V	Section 44BB		36v				
		vi	Section 44BBA		36vi				
		vii	Section 44BBB		36vii				
		viii	Section 44D		36viii				
		ix	Section 44DA		36ix	(1	item 4 of Form 3CE)		
		Х	Section 44DB		36x				
		xi	First Schedule of Incon 115B)	ne-tax Act (other than	36xi				
		xii	Total (36i to 36xi)	36xii					
	37	Net pro (35 + 3		s or profession other tha	an speculati	ive and	specified business	37	
		`	<u>'</u>	ness or profession other	r than spec	culative	business and specified	d	
	38	38 business after applying rule		A, 7B or 8, if applicabl	e (If rule 7A,	7B or 8	is not applicable, enter sam		
				e to 2i of item E) (38a+38h Pulo 7	+38c+38		+ 38f)		
		-	ome chargeable under lemed income chargeable			38a		-	
						38b			
			emed income chargeable			38c		_	
		**	emed income chargeable	<u>`</u>		38d			
			emed income chargeable			38e		_	
		ļ <u>-</u>		A, 7B & Rule 8 (Item No		38f	<u> </u>	_	
		Rule 8	e of income deemed to l for the purpose of aggre a+38b+38c+38d+38e)]	d 39					
В	Com		on of income from specu	lative business					
	+	<u> </u>		tive business as per prof	fit or loss ac	ccount		40	
			ons in accordance with s		11 01 1035 40	ccount		41	
	42	Deduct	ions in accordance with	section 28 to 44DB				42	
	43	Income	e from speculative busin	ess (if loss, take the figure	to 6xi of sche	dule CFI	.)	B43	
C	_	1		fied business under secti			,		
		_		d business as per profit		unt		44	
			ons in accordance with s					45	
		Deduct	ions in accordance with which deduction u/s 35AD	46					
	47		or loss from specified by					47	
	_		tions in accordance with					48	
		1		ss (47-48) (if loss, take the j	figure to 7xii	of schedi	ıle CFL)	C49	
		Relevan	t clause of sub-section (5)	of section 35AD which cover				C50	
D			wn menu) rgeable under the head	'Profits and gains from	business or	· profes	sion' (A38+B43+C49)	D	
E			set off of business loss of		~ ~ ~ · · · · · · · · · · · · · · · · ·	Profes	(120-210-017)		
<u> </u>				Income of current year	(Fill this co	olumn		Rusiness	income remaining after
	Sl.	Type of	Business income	only if figure is zer			Business ioss set oii	Dusiness	set off
		T	L 4 . 66 (E.H 41 *	(1)			(2)		(3) = (1) - (2)
	1	only if f	be set off (Fill this row figure is negative)				(A38)		
		Income busines	from speculative s	(B43)					
	1 111 1	Income busines	from specified s	(C49)					
			from life insurance s under section 115B	(4b)					
	-		oss set off (ii + iii+ iv)						
	-		maining after set off (i	– v)					
1			9 300 000 (1	,					

Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction

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Block of assets		Plant and machinery		
Rate (%)	15	30	40	45
	(i)	(ii)	(iii)	(iv)
Written down value on the first day of				
previous year				
Amount as adjusted on account of opting				
for taxation under section 115BAD Bb Adjusted Written down value on the first				
day of previous year (3) + (3a)				
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 3b or 4				
6 Amount on which depreciation at full				
rate to be allowed $(3b + 4 - 5)$ (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 in negative)				
Depreciation on 6 at full rate				
Depreciation on 9 at half rate				
Additional depreciation, if any, on 4				
Additional depreciation, if any, on 7				
14 Additional depreciation relating to				
immediately preceding year' on asset				
put to use for less than 180 days				
Total depreciation* (10+11+12+13+14)				
6 Depreciation disallowed under section				
38(2) of the I.T. Act (out of column 15)				
Net aggregate depreciation (15-16)				
8 Proportionate aggregate depreciation				
allowable in the event of succession,				
amalgamation, demerger etc. (out of				
column 17)				
Expenditure incurred in connection with transfer of asset/ assets				
Copital gains/ loss under section 50*				
(5 + 8 - 3b - 4 - 7 - 19) (enter negative				
only if block ceases to exist)				
1 Written down value on the last day of				
previous year* (6+ 9 -15) (enter 0 if				
result is negative)				

Sched	ule I	DOA Depreciation on other assets (Other tha	n assets on	which full c	apital expe	enditure is allowab	le as deduction)	
	1	Block of assets	Land	Building	g (not includi	ng land)	Furniture and fittings	Intangible assets	Ships
LS	2	Rate (%)	Nil	5	10	40	10	25	20
SSETS			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
HER A	3	Written down value on the first day of previous year							
DEP N OTH	4	Additions for a period of 180 days or more in the previous year							
L TION O	5	Consideration or other realization during the previous year out of 3 or 4							
RECIATI	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							

 	I I				
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 in 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)				

Scho	edul	e DEP	Summary of depreciation on assets (Other than as any other section)	sets o	on which full capital expenditure i	s allo	wable as deduction under
	1	Plant	and machinery				
			Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)	1a			
S.			Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b			
ASSETS		(Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c			
ON			Block entitled for depreciation @ 45 per cent Schedule DPM – 17iv or 18iv as applicable)				
ION		e 7	Fotal depreciation on plant and machinery ($1a+1b+1$	c +10	1)	1d	
IAT	2	Build	ing (not including land)				
PREC	NOE		Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a			
)F DE			Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b			
SUMMARY C			Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c			
ΜW		d]	Fotal depreciation on building (total of $2a + 2b + 2c$)			2d	
SU	3	Furn	iture and fittings(Schedule DOA- 14v or 15v as applicable	'e)		3	
	4	Intan	gible 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	

Sche	dule D	CG Deemed Capital Gains on sale of depreciable	e asse	ets		
1	Pla	ant and machinery				
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a			
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM – 20ii)	1b			
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c			
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)				
	e	Total (1a +1b + 1c + 1d)			1d	
	2 Bu	ilding (not including land)				
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a			
	b	Block entitled for depreciation @ 10 per cent	2b			

		c Block entitled for depreciation @ 40 per cent (Schedule 2c DOA- 17iv)		
		d Total $(2a+2b+2c)$	2d	
	3	Furniture and fittings (Schedule DOA- 17v)	3	
Ī	4	Intangible assets (Schedule DOA- 17vi)	4	
	5	Ships (Schedule DOA- 17vii)	5	
Ī	6	Total (1e+2d+3+4+5)	6	

Schedule ESR Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)

Expenditure of the nature referred to in section	Amount, if any, debited to profit and loss account	Amount of deduction allowable	Amount of deduction in excess of the amount debited to profit and loss account
(1)	(2)	(3)	(4) = (3) - (2)
35(1)(i)			
35(1)(ii)			
35(1)(iia)			
35(1)(iii)			
35(1)(iv)			
35(2AA)			
35(2AB)			
35CCC			
35CCD			
Total			
	referred to in section (1) 35(1)(i) 35(1)(ii) 35(1)(iia) 35(1)(iii) 35(1)(iv) 35(2AA) 35(2AB) 35CCC 35CCD	referred to in section (1) (2) (35(1)(i) (35(1)(ii) (35(1)(iia) (35(1)(iii) (35(1)(iv) (35(2AA) (35(2AB) (35CCC) (35CCD)	referred to in section (1) (2) (3) 35(1)(i) 35(1)(ii) 35(1)(iia) 35(1)(iii) 35(1)(iv) 35(2AA) 35(2AB) 35CCC 35CCD

NOTE In case any deduction is claimed under sections 35(1)(ii) or 35(1)(iii) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.

Schedule CG Capital Gains

Α	Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)													
			From sale of land or building or both (fill up details separately for each property)											
•	a I Full value of consideration received/receivable ai Ii Value of property as per stamp valuation authority aii													
			Ii	Val	ue of property as p	er stamp valua	tion authority			aii				
us					l value of considera									
Gai		Iii of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this aiii												
al (figure as (ai), or else take (aii)] b Deductions under section 48												
apit		b			ons under section 4					bi				
Ü					at of Improvement					bii				
ern					enditure wholly a			h transfar		biii				
rt-t					al (bi + bii + biii)	ilu exclusively il	Connection with	ii ti alisiti		biv				
Short-term Capital Gains		С	_		(aiii – biv)					1c				
• • •					on under section 54	4D/ 54G/54GA /	Specify details in it	em D helov	v)	1d				
		e			rm Capital Gains				·/				A1e	
-					of transfer of immo				ing d	letails (s	ee note)			
					71 01 11111111	PAN/Aadhaar	, preuse rur misir e			2000115 (5				
			S.N	0.	Name of buyer(s)	No. of buyer(s)	Percentage share	Amount	Ad	ldress of	property	Pin code		
						• ()								
		NO	TE)	▶ I	Furnishing of PAN/A	adhaar No. is ma	ndatory, if the tax	is deduced	und	er section	194-IA	or is quoted		
				ŀ	y buyer in the docur	nents.	-					-		
-	2	Emon	n slui		n case of more than	one buyer, please	indicate the respec	ctive perce	ntage	e share ar	id amoun	t.		
-	2			_	sale le of consideration				2a	(5.0	of Form 3	CFA)		
					th of the under tak	ing or division			2b	1	of Form			
					rm capital gains fr		2a-2b)			(0(0)	oj i orm	JCEII)	A2c	
-					equity share or un	`		nd (MF)	or u	nit of a	business	trust on		
					paid under section									
ŀ		a	Full	valı	ie of consideration					3a				
		b	Ded	ucti	ons under section 4	18								
		I Cost of acquisition without indexation bi												
		Ii Cost of Improvement without indexation bii												
				•	enditure wholly a	nd exclusively in	connection witl	n transfer		biii				
			-		al (i + ii + iii)					biv				
		c	Bala	nce	(3a – biv)					3c				

		Loss to be disallowed u/s 94(7) or 94(8)- for example if a			
	d	bought/acquired within 3 months prior to record date dividend/income/bonus units are received, then loss arising out of sa		3d	
		such asset to be ignored (Enter positive value only)	16 01		
	e	Short-term capital gain on equity share or equity oriented MF (STT page 1)	aid) (3	c +3d)	A3e
_		NON-RESIDENT, not being an FII- from sale of shares or debentures			
4	be co	omputed with foreign exchange adjustment under first proviso to section	n 48)		
	a	STCG on transactions on which securities transaction tax (STT) is paid	d		A4a
	b	STCG on transactions on which securities transaction tax (STT) is not	_		A4b
5		NON-RESIDENTS- from sale of securities (other than those at A3 abov	ve) by	an FII as per section	
	115A	I In case securities sold include shares of a company other than quoted	shares,		
		enter the following details			-
		a Full value of consideration received/receivable in respect of unquoted shares	ia		
		b Fair market value of unquoted shares determined in the prescribed manner	ib		
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
		Ii Full value of consideration in respect of securities other than unquoted	aii		
		shares Iii Total (ic + ii)	aiii		
	b	Deductions under section 48			
		I Cost of acquisition without indexation	bi		
		Ii Cost of improvement without indexation	bii		
		Iii Expenditure wholly and exclusively in connection with transfer	biii		
		Iv Total (i + ii + iii)	biv		
	С	Balance (5aiii – biv)	5c		
		Loss to be disallowed u/s 94(7) or 94(8)- for example if security			
	d	bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of	5d		
		sale of such security to be ignored (Enter positive value only)			
	e	Short-term capital gain on securities (other than those at A3 above) by	an FI	I (5c +5d)	A5e
6	Fron	n sale of assets other than at A1 or A2 or A3 or A4 or A5 above			
	a	In case assets sold include shares of a company other than quoted shares	, enter		
		the following details	1		
		a Full value of consideration received/receivable in respect of unquoted shares	ia		
		b Fair market value of unquoted shares determined in the prescribed manner	ib		
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
		Ii Full value of consideration in respect of assets other than unquoted shares	aii		
	h	Iii Total (ic + ii)	aiii		
	b	Deductions under section 48 I Cost of acquisition without indexation	bi		-
		Ii Cost of Improvement without indexation	bii		
		Iii Expenditure wholly and exclusively in connection with transfer	biii		
		Iv Total (i + ii + iii)	biv		
	c	Balance (6aiii – biv)	6c		
		In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)-			
	d	for example if asset bought/acquired within 3 months prior to record	6d		
		date and dividend/income/bonus units are received, then loss arising			
	-	out of sale of such asset to be ignored (Enter positive value only) Deemed short term capital gains on depreciable assets (6 of schedule-	1		-
	e	DCG)	6e		
	f	Deduction under section 54D/54G/54GA	6f		
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c +	6d +	6e – 6f)	A6g
7	Amo	ount deemed to be short term capital gains			
a		ther any amount of unutilized capital gain on asset transferred during			
		w was deposited in the Capital Gains Accounts Scheme within due date	for th	at year?	
	CI	es No Not applicable. If yes, then provide the details below		Amount not used for	-
	ľ	Previous year Section under which which asset deduction claimed in Wear in which asset Amount utilised or	F	new asset or remained	
		ransferred that year Year in which asset Amount utilised or acquired/constructed Capital Gains according to the control of the		unutilized in Capital	
	I	2017-18 54D/54G/54GA		gains account (X)	-
b		ount deemed to be short term capital gains u/s 54D/54G/54GA, other than at	t 'a'		-
H		ount deemed to be short term capital gains (Xi + b)		I	A7

		Througl + <i>A8c</i>)	h Income/ Loss	in the n	ature of	Short Term	Capi	ital	Gain,	(Fill u	o sche	edule	<i>PTI) (A8a</i> +	A8	
	<u> </u>		rough Income	e/ Loss in	n the na	ture of Sho	ort Te	erm	Capi	tal Gai	n, A	Ra			
	b	Pass Th	ble <u>@ 15%</u> rrough Income	e/ Loss in	n the na	ture of Sho	ort Te	erm	Capi	tal Gai					
	D		ble @ 30% nrough Income	/ Loss is	n the ne	tumo of Cho	ut T	011111	Cani	tal Cai		טפ			
	c		ble at applicable		n the na	ture or sno	л 10	erm	Сарі	tai Ga	11, A8	3c			
			CG included in	A1 – A8	8 but not	chargeable t	to tax	or c	hargea	ble at sp	ecial 1	ates i	n India as		
	per I	DTAA	Item No. A1				***								
	Sl. No.	Amount of income	to A8 above Cou	untry name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Wheth TRO obtain (Y/N	C ned	Section I.T. A	of Rate	as per . Act		olicable rate r of (6) or (9)]		
	(1)	(2)	(3)	(4)	(5)	(6)	(7))	(8)		(9)		(10)		
	I														
	II	Tatal and	and afternoon	4 -b		! T d! .		. DT						400	
			ount of STCG ount of STCG							on DT A				A9a A9b	
10			erm Capital Ga			•)a)		A10	
			ıl gain (LTCG)								- 11,	<i>,</i> a <i>j</i>		7110	
+	~		land or buildin	,											
	a	I Ful	l value of consid	deration i	received/i	eceivable				ai					
			ue of property		_					aii					
			l value of cons												
			pose of Capital , take this figur				exceed	1 1.1	U time	es aiii					
	b		ons under section			· (/]									
		I Cos	t of acquisition	with ind	exation					bi					
		Ii Cos	t of Improveme	ent with i	ndexatio	1				bii					
			enditure wholl	-	clusively i	n connection	n with	ı tra	nsfer	biii					
		 	al (bi + bii + bii	ii)						biv					
	С	1	(aiii – biv)	54D/54	EC/54C/6	14C A /G :/		., .	· D	1c					
	d	below)	on under section	n 54D/54	EC/54G/3	94GA (Specif	y detai.	ls in	item D	1d					
	e	Long-ter	rm Capital Gai	ns on Imi	movable j	property (1c	- 1d)							B1e	
	f	In case o	of transfer of in	nmovable	property	, please fur	nish tl	he fo	llowi	ng deta	ils (se	e note	e)		
		S.No.	Name of buyer(/Aadhaar f buyer(s)	Percentage s	share	Amo	ount A	Address	of pro	perty	Pin code		
	N(ŀ	Furnishing of PA by buyer in the do in case of more th	ocuments.		-							_		
2		m slump													
			ie of considerat						2a	(.	of Fo	rm 3C.	EA)		
			th of the under	taking or	division				2b	(6(e) of F	orm 30	CEA)		
	_		(2a – 2b) on u/s 54EC						2c						
		<u> </u>	m capital gains	s from slu	ımn sələ (2c-2d)			u					B2e	
3			bonds or deber			· · · · · · · · · · · · · · · · · · ·	ed ho	nds	issued	l by Go	vernn	nent)		220	
	a		ue of considerat			p-var muca				3a					
	b	Deducti	ons under secti	on 48											
		I Cost	t of acquisition	without i	ndexatio	1				bi					
			t of improveme							bii					
			enditure wholly		lusively i	1 connection	with	trai	ısfer	biii					
	С		al (bi + bii +biii on bonds or deb		(a _ 3hiv)					biv				B3c	
1			listed securitie			nit) or zero	coupo	n b	onds v	where p	rovis	o und	ler section	ВЗС	
4		(1) is app								<u> </u>	1				
	a		ue of considera							4a					
	b	†	ons under secti		ıt indovet	ion				bi				J	
			ost of acquisition ost of improver							bii					
			xpenditure who				ion wi	ith t	ransfe						

		iv Total (bi + bii +biii)	biv				
	C	Long-term Capital Gains on assets at B4 above (4a – 4biv)				B4c	
5		n sale of equity share in a company or unit of equity oriented fund on th STT is paid under section 112A	unit	of a	business trust on		
	Long-	term Capital Gains on sale of capital assets at B5 above) (Column 14 of sch	edule	112	A)	B5	
6		NON-RESIDENTS- from sale of shares or debenture of Indian compagn exchange adjustment under first proviso to section 48)	ny (to	be c	omputed with		
		G on share or debenture computed without indexation benefit				В6	
	+	NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112	(1)(c),	(ii) u	nits referred in		
7		15AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities b	y FII	as ref	ferred to in sec.		
	115A A	In case securities sold include shares of a company other than q	uoted	l			
		shares, enter the following details	1				
		a Full value of consideration received/receivable in respect of unquoted shares	ia				
		b Fair market value of unquoted shares determined in the prescribed manner	ib				
		c Full value of consideration in respect of unquoted shares					
		adopted as per section 50CA for the purpose of Capital Gains	ic				
		(higher of a or b)					
		ii Full value of consideration in respect of securities other than	aii				
		unquoted shares iii Total (ic + ii)	aiii				
	В	Deductions under section 48	am				
	ь	i Cost of acquisition without indexation	bi	T			
		ii Cost of improvement without indexation	bii				
		iii Expenditure wholly and exclusively in connection with transfer	biii				
		iv Total (bi + bii +biii)	biv				
	C	Long-term Capital Gains on assets at 7 above in case of NON-RESID	ENT	(7a -	- 7biv)	B7c	
8	For N	ON-RESIDENTS - From sale of equity share in a company or unit of equity of	riente	d func	d or unit of a		
0		ess trust on which STT is paid under section 112A					
_	Ŭ	term Capital Gains on sale of capital assets at B8 above (Column 14 of Sched	ule 115	SAD(1)(b)(iii) proviso)	B8	
9	-	a sale of assets where B1 to B8 above are not applicable			Г		
	A	In case assets sold include shares of a company other than quo enter the following details	ted sh	ares,			
		a Full value of consideration received/receivable in respect of unquoted shares		ia			
		b Fair market value of unquoted shares determined in the presc manner	ribed	ib			
		c Full value of consideration in respect of unquoted shares adop as per section 50CA for the purpose of Capital Gains (higher of		ic			
		ii Full value of consideration in respect of assets other than unquot	ed	aii			
		iii Total (ic + ii)		aiii			
	В	Deductions under section 48					
		i Cost of acquisition with indexation		bi			
		ii Cost of improvement with indexation		bii			
		iii Expenditure wholly and exclusively in connection with transfer		biii			
	C	iv Total (bi + bii +biii)		biv 9c			
		Balance (aiii – biv) Deduction under section 54D/54G/54GA (Specify details in item D below)		9c 9d			
		Long-term Capital Gains on assets at B9 above (9c-9d)		/ u	I	B9e	
10	+	unt deemed to be long-term capital gains					
	_	ther any amount of unutilized capital gain on asset transferred durin	g the	previ	ous year shown		
a	below	wwas deposited in the Capital Gains Accounts Scheme within due dates ☐ No ☐ Not applicable. If yes, then provide the details below					
	Sl.	Previous year in Section under which New asset acquired/constructed			ount not used for		
		which asset deduction claimed in Year in which asset Amount ut			asset or remained Itilized in Capital		
		transferred that year acquired/constructed Gains according to the control of the			nins account (X)		
	I	2017-18 54D/54G/54GA					
В	Amo	unt deemed to be long-term capital gains, other than at 'a'					
	1	unt deemed to be long-term capital gains (Xi + b)		B10			
11		Through Income in the nature of Long Term Capital Gain, (Fill up so	chedu	le PT	T)	B11	
1.1		a1+B11a2 + B11b)				211	l

		CI	іагуса	rough Income/Lo ble @ 10% u/s 112	A									
		P	ass Th	rough Income/Lo	ss in the	nature (of Long Te	rm Capital	Gain	, B11	a2			
		_b Pa	ass Th	ble @ 10% under : rough Income/ Lo				rm Capital	Gain	, B1	1h			
		cl		ble @ 20% LTCG included in	items B1	to B11 b	ut not char	geable to tax	or cl			ecial		
	12	rates	in Ind	ia as per DTAA	I	10 11 1	n.	- I		5		1		
		Sl. No.	Amount income	above in which	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Sectio I.T. A		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												
		9	Fotal a	mount of LTCC m	at ahawa	aabla ta t	av in India	as man DTA	A				244	
				mount of LTCG n				_		DTA	AA		B12a B12b	
!	13			term capital gain								B11-B12a]	B13	
C	Inc	ome o	charge	able under the hea	d "CAP	ITAL GA	INS" (A10+	+ B13) (take l	313 as	nil, if	loss)		С	
D	Inf	orma	tion ab	out deduction clai	med aga	inst Capit	tal Gains							
<u> </u>	1	In	case of	f deduction u/s 54I	D/54EC/5	54G/54GA	give follow	ing details						
		a				Deduct	tion claimed	u/s 54D						
			i I	Date of acquisition of	original a	isset				ai	dd/m	m/yyyy		
				Cost of purchase/ con indertaking	struction	of new lan	d or building	for industria	ıl	aii				
			iii I	Date of purchase of 1	new land o	or building				aiii	dd/m	m/yyyy		
			iv	Amount deposited in	Capital G	ains Accou	unts Scheme	before due da	te	aiv				
			v	Amount of deduction	claimed					av				
		b				Deducti	on claimed ı	ı/s 54EC						
			i I	Date of transfer of or	iginal asso	et				bi	dd/m	m/yyyy		
				Amount invested in s	pecified/n	otified bon	ds							
			ii (not exceeding fifty la	kh rupees	s)				bii				
			iii I	Date of investment						biii	dd/m	m/yyyy	_	
			iv A	Amount of deduction	claimed					biv				
		c				Deduct	ion claimed	u/s 54G			•			
			i I	Date of transfer of or	iginal asse	et				ci	dd/m	m/yyyy		
			ii (Cost and expenses in	curred for	purchase	or constructi	on of new ass	et	cii				
				Date of purchase/con urban area	struction	of new asso	et in an area (other than		ciii	dd/m	m/yyyy		
			iv	Amount deposited in	Capital G	ains Accou	unts Scheme	before due da	ite	civ				
			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 construction of new asset	dii	
	iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	div	
	v	Amount of deduction claimed	dv	
e	Tota	al deduction claimed (1a + 1b + 1c + 1d)	e	

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9 & B12 which is chargeable under DTAA)

			Capital Gain of current year (Fill this column only if	Sl	hort term	capital los	s	Long t	term capital l	oss	Current year's capital gains remaining after set off
S	. Type of Ca	pital Gain	computed figure is positive)	15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	(9=1-2-3-4-5-6-7-8)
			1	2	3	4	5	6	7	8	9
i	this now on	ss to be set off (Fill ly, if computed gative)		(A3e*+ A4a*+ A8a*)	(A5e*+ A8b*)	(A1e*+ A2c*+ A4b*+ A6g* + A7+A8c*)	A9b	(B4c*+B5*+ B7c*+B8* + B11a1*+B11 a2*)	+ <i>B6*</i> +	B12b	
ii		15%	(A3e+A4a+A8a*)								
ii	Short term capital gair	30%	(A5e+ A8b*)								
iv		applicable rate	(A1e*+ A2c*+ A4b*+ A6g* + A7+A8c*)								
v		DTAA rates	A9b								
v	i	10%	(B4c*+B5*+B7c*+ B8* +B11a1*+B11a2*)								
vi	Long term i capital gair	20%	B1e*+ B2e*+B3c*+B6*+ B9e*+B10*+ B11b*)								
vi	ii	DTAA rates	B12b								
i	Total loss s	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.					
	Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.					
	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.			

			it	ts	Share/Un it	Value) (4*5) -If Shares are acquired after 31.01.2018- please enter full value of consideration	indexatio n Higher of 8 and 9	acquisitio n	acquired before 01.02.201 8, Lower of 6 and 11	Value per share/unit as on 31st January,20 18	capital asset as per section 55(2)(ac) - (4*10)	exclusively in connection with transfer	deductio ns (7+12)	of LTCG Schedul e of ITR5
(Co (0 l 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														
3														
4														
Add Row	ows			•				•	•	•	•	•	•	•

SI. No.	Share/unit acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale- price per Share/ Unit	Full Value of Consideration -if shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) -If shares are acquired after 31.01.2018- Please enter full of consideration	Cost of acquisition without indexation Higher of 8 and 9	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, Lower of 6 and 11	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)	Balano (6-13) Item 8 LTCO Schedu of ITR
(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 1
1														
2														
3														
4														

Schedule OS Income from other sources

edule	os	Inco	me from other sources			
1	Gro	ss Incom	e chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)			1
	a	Dividen	ds, Gross	1a		
	b	Interest,	Gross (bi + bii + biii + biv+bv)	1b		
		i Fro	m Savings Bank	bi		
			m Deposits (Bank/ Post Office/ Co-operative) Society/)	bii		
			m Income-tax Refund	biii		
			ne nature of Pass through income/ loss	biv		
		v Oth	9	by		
	С		ncome from machinery, plants, buildings, etc., Gross	1c		
			of the nature referred to in section 56(2)(x) which is chargeable to			
	d	tax	of the nature referred to in section 50(2)(A) which is chargeable to	1d		
			regate value of sum of money received without consideration	di		
		In c	ase immovable property is received without consideration, stamp			
			value of property	dii		
			ase immovable property is received for inadequate consideration,			
		111 stam	p duty value of property in excess of such consideration	diii		
			ise any other property is received without consideration, fair market	J		
		valu	e of property	div		
			se any other property is received for inadequate consideration, fair	dv		
			ket value of property in excess of such consideration	u ,		
	e	Any oth	er income (please specify nature)	1e		
	Sl.	Nature			Amount	
	No.	ı vatul C				
	1					
	2					
		Pows co	n be added as required			
			•			
2	Inco		geable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)			2
			ne by way of winnings from lotteries, crossword puzzles etc.	2a		
		charg	eable u/s 115BB			
			ne chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b		
			sh credits u/s 68	bi		
		ii Ur	nexplained investments u/s 69	bii		
5		iii Ur	nexplained money etc. u/s 69A	biii		
		iv Ur	ndisclosed i	biv		
		v Ur	nexplained expenditure etc. u/s 69C	bv		
		vi Ar	nount borrowed or repaid on hundi u/s 69D	bvi		
		c Any o	ther income chargeable at special rate (total of ci to cxx)	2c		
			Dividends received by non-resident (not being Ci			
			company) or foreign company chargeable u/s			
			115A(1)(a)(i)			
			Interest received from Government or Indian cii concern on foreign currency debts chargeable u/s			
			toncern on foreign currency debts chargeable u/s			
			Interest received from Infrastructure Debt Fund ciii			
		111	chargeable u/s 115A(1)(a)(iia)			
			Interest referred to in section 194LC(1) - civ			
			chargeable u/s 115A(1)(a)(iiaa) @ 5%			
			Interest referred to in section 194LD - chargeable cv			
		v	u/s 115A(1)(a)(iiab)			
			Distributed income being interest referred to in cvi			
			section 194LBA - chargeable u/s 115A(1)(a)(iiac)			
			Income from units of UTI or other Mutual Funds cvii			
			specified in section 10(23D), purchased in Foreign			
			Currency - chargeable u/s 115A(1)(a)(iii)			
			Income from royalty or fees for technical services cviii			
			received from Government or Indian concern -			
			chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B) Income by way of interest or dividends from bonds cix			
			or GDRs purchased in foreign currency by non-			
			residents - chargeable u/s 115AC			
			Income by way of dividends from GDRs purchased cx			
1			in foreign currency by residents - chargeable u/s			
		X	in foreign currency by restuents - chargeable u/si			
			115ACA			

			Income (othe	r than div	vidend) 1	received by a	an FII in	cxi						
		xi	respect of sec	curities (o	ther thai	n units refer	red to in							
			section 115A											
			Income by w					cxii						
		xii	bonds or G section 194L											
			section 1341		ii geable	as per pr	OVISO TO							
		xiii	Tax on no	on-reside			sports	exiii						
			Anonymous 1				argeable	exiv		_				
		xiv	u/s 115BBC											
		XV	Interest refer chargeable u	/s 115A(1))(a)(iiaa)	@4%	` '							
		xvi	Income by wand registere					cxvi						
		xvii	Income by v			of carbon c	redits - o	exvii						
		xvii	Investment	Income o		n-Resident	Indian -	eviii						
		xix	115AB(1)(a)		in resp	pect of unit	s - off -	exix						
		xx	Distributed i section 194Ll					cxx						
			through incor	ne in the			, , ,	ources	char	geable at	special ra	ates (drop	² 2d	
			n to be provided ount included i	-	above, v	vhich is char	geable at	specia	al rate	s in India	as per D	TAA	2e	
		(tota	l of column (2)	of table b	pelow)			l	_				26	
		SI. N	Amount of	to 1d to No.2a to 2d in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whet TR obtai	C S	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)	r	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		I											_	
			under section	1 57 (other	r than the	ose relating t	o income o	charge	eable d	at special	rates und	l der 2a, 2l	b,	
	-0, -		penses / Deduc	ctions				3a						
		B De	preciation (ava	ilable only	if income	e offered in 1c	:)	3b						
n e		C Inte	erest expenditur	e u/s 57(1)	(available	e only if incon	ne offered	3c						
1		d To						3d					-	
4	Amo		ot deductible ı	ı/s 58									4	
5	Prof	its cha	rgeable to tax	u/s 59									5	
	Net :	Income	e from other so ure to 4i of sche	ources 1(a	fter redu	ucing incom	e related t	o DTA	AA po	ortion)-3+	4+5 (If n	egative	6	
7	Inco	me fro	m other sourc		-	om owning a	ınd maint	aining	race	horses)	(2 + 6) (6	enter 6 as	7	
\vdash	_	f negati me fro	m the activity	of owning	g race ho	rses								
	_	Receip	•				8a							
ļ	h		tions under sec	ction 57 in	relation	to receipts	8b							
			nts not deducti	ble u/s 58			8c							
-			chargeable to				8d							
	e	Balanc	e (8a - 8b + 8c	+ 8d) (if	negative	take the figu	re to 11xv	of Sch	edule	CFL)			8e	
9			der the head "	, , , ,				-					9	
			n about accrua			-								
	S.No	o. O	ther Source	Upto 1	5/6 F1	rom 16/6 to				n 16/12 to				
}			Income	(i)		15/9 (ii)	15/1 (iii)			15/3	31/			
	1	Divid	end Income	(1)		(11)	(111)	'		(iv)	(v)			

winning	by way of s from crossword			
2 puzzles, games, g	races, ambling,			
to in sec 2(24)(ix)				

Schedule CYLA Details of Income after Set off of current year losses

Sche	uuie (Details of Income after S	et on of current year i	usses			
	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)		(4 of Schedule –HP)	(2vi of item E of Schedule BP)	(6 of Schedule-OS)	
	ii	House property	(4 of Schedule HP)				
T	iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)				
MEN	iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
USI	v	Speculation income	(3ii of item E of Sch. BP)				
ADJ	vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
SSO	vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
ARI	viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
IT YE	ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
CURRENT YEAR LOSS ADJUSTMENT	x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
C	xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
	xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
	xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
	xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
	xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
	xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
	xvii	Total loss set off					
	xviii	Loss remaining after set-off (i – xvii)					

	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
MEN	i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ADJUSTMENT	ii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
	iii	Income 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	(B/f normal business or					
•	*	CYLA)	specified business loss)					
vi	Short-term capital gain taxable		(B/f short-term capital					
V1	@ 15%	CYLA)	loss)					
vii	Short-term capital gain taxable	(5viii of Schedule	(B/f short-term capital					
VII	@ 30%	CYLA)	loss)					
viii	Short-term capital gain taxable	(5ix of Schedule	(B/f short-term capital					
VIII	at applicable rates	CYLA)	loss)					
	Short-term capital gain taxable	(5x of Schedule	(B/f short-term capital					
ix	at special rates in India as per	CYLA)	loss)					
	DTAA	CILA)	1055)					
X	Long-term capital gain taxable	(5xi of Schedule	(B/f short-term or long-					
A	@ 10%	CYLA)	term capital loss)					
xi	Long term capital gain taxable	(5xii of Schedule	(B/f short-term or long-					
AI	@ 20%	CYLA)	term capital loss)					
	Long term capital gains taxable	(5xiii of Schedule	(B/f short-term or long-					
xii	at special rates in India as per	CYLA)	term capital loss)					
	DTAA	CILA)	term capitat toss)					
	Net income from other sources	(5xiv of Schedule						
xiii	chargeable at normal	CYLA)						
	applicable rates	CILA)						
xiv	Profit from owning and	(5xv of Schedule	(B/f loss from horse					
Alv	maintaining race horses	CYLA)	races)					
	Income from other sources	(5xvi of Schedule						
XV	income taxable at special rates	CYLA)						
	in India as per DTAA	CILA)						
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 + 5iv + 5x + 5xi + 5xii + 5xiiii + 5xiii + 5xiii + 5xiii + 5xiiii + 5xiii + 5xiiii							
XVII								

Schedule CFL Details of Losses to be carried forward to future years Date of Filing (DD/MM/YYY Assessmen House Loss from business other than loss from Loss from Loss Loss Short-term Long-Loss from t Year speculative business and specified from life propert speculativ from capital loss term owning specifie Capital Y) y loss business e business insuranc and Brought Amount as Brought d loss maintainin busines business forward adjusted on forward g race u/s 115B horses business los account of Business los S opting for s available taxation unde for set r section off during 115BAD the year 3 4 5a 5b 5c=5a-5b 6 7 8 9 10 11 2010-11 i ii 2011-12 iii 2012-13 CARRY FORWARD OF LOSS iv 2013-14 2014-15 v vi 2015-16 vii 2016-17 viii 2017-18 ix 2018-19 2019-20 xi 2020-21 Total of earlier xii year losses b/f Adjustme (2iii of nt of (2v of (2i of (2iv of (2xiv of above Schedul Schedule xiii Schedul (2ii of Schedule BFLA) Schedule Schedule losses in e BFLA) BFLA) BFLA) e BFLA) BFLA) Schedule BFLA (2xviii of (3xviii of Schedule CYLA) (B43 of (C49 of 4b of (2x+3x+4x+5x)(6x+7x+8x)(8e of 2021-22 Schedul) of item E of Schedul Schedule Schedule) of item E Schedule (Current Schedule CG) OS, if -ve) xiv e CYLA BP, if-ve) e BP, if BP, (ifofvear -ve) Schedule ve) losses) CG)

xv	Current year loss distribute d among the unit- holder (Applicabl e for Investmen t fund only)					
xvi	Current year losses to be carried forward (xiv-xv)					
xvii	Total loss Carried forward to future years (xii- xiii+xvi)					

Schedu	le UD	Unabsorbed depre	eciation and allowanc	e under section 35(4))			
Sl No	Assessment			Depreciation		Allowan	ce under section 3	35(4)
	Year	Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation under section 115BAD	Amount of depreciation set-off against the current year income		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)	3(a)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year							
ii								
iii								
iv								
v	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Schedule	ICDS Effect of Income Computation Disclosure Standards on profit								
Sl. No.	ICDS	Amount (+) or (-)							
(i)	(ii)	(iii)							
I	Accounting Policies								
II	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)								
III	Construction Contracts								
IV	Revenue Recognition								
V	Tangible Fixed Assets								
VI	Changes in Foreign Exchange Rates								
VII	Government Grants								
VIII	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)								
IX	Borrowing Costs								
X	Provisions, Contingent Liabilities and Contingent Assets								
11a.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)								
11b.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)								

Sche	dule	10AA D	eduction under section 10AA							
Z	Ded	uctions in respect o	t of units located in Special Economic Zone							
UCTIO 0AA	SI Undertaking		Assessment year in which unit begins to manufacture/produce/provide services	SI Amount of deduction						
DED U/S 1	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 $10AA (a + b + c + d)$			c	

Sche	dul	e 80C	Details of donations entitled for deduction u	under section 80G				
			ations entitled for 100% deduction without ifying limit					
		Nam	ne and address of donee	PAN of Donee	Am	ount of dona	tion	Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
		i						
		ii						
		iii	Total					
			ations entitled for 50% deduction without ifying limit					
		Nam	e and address of donee	PAN of Donee	Amo	ount of dona	tion	Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
SZ		i						
110		ii						
NA		iii	Total					
DETAILS OF DONATIONS	С		ations entitled for 100% deduction subject to ifying limit					
ILS		Nam	ne and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
ETA					Donation in cash	Donation in other mode	Total Donation	
Q		i			111 041511	omer mode	201111011	
		ii						
		iii	Total					
	D		ations entitled for 50% deduction subject to ifying limit					
		Nam	ne and address of donee	PAN of Donee	Ame	ount of dona	tion	Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
		i						
		ii						
		iii	Total					
	E	Tota	l donations (Aiii + Biii + Ciii + Diii)					

li	iedul	le 80GGA		Deta	etails of donations for scientific research or rural development						
	S. No.			ress	PAN of Donee		Eligible Amount of donation				
						Donation in cash	Date of donation in cash	Donation in other mode	Total Donation		
	i										
	ii										
		Total donation									

| Name and address of done | PAN of Done | Amount of donation | Donation in cash | Donation | Donation | Donation | Donation | Donation in cash | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation | Donation

Total

ch	edu	le 80-IA	Deductions under section 80-1A			
	a	Deduction in	respect of profits of an enterprise	a1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)

DEDUCTION U/S 80-IC

	referred to in section 80-IA(4)(i) [Infrastructure facility]	a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)
	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]		Undertaking no. 2	(item 30 of Form 10CCB of the undertaking (item 30 of Form 10CCB of the undertaking	
	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]	c1 c2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking (item 30 of Form 10CCB of the undertaking	_
d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	d1 d2	Undertaking no. 1 Undertaking no. 2	(item 30 of Form 10CCB of the undertaking (item 30 of Form 10CCB of the undertaking	
e	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution actuals]	e1 e2	Undertaking no. 1 Undertaking no. 2	(item 30 of Form 10CCB of the undertaking (item 30 of Form 10CCB of the undertaking	
f Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2 + e1 + e2)					

Sche	dule	280-IB Deductions under section 80-IB						
	_	Deduction in respect of industrial undertaking located in	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
		Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
		Deduction in the case of multiplex theatre [Section 80-	d1	Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)			
	b	IB(7A)]	d2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)			
		Deduction in the case of convention centre [Section 80-	e1	Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)			
	С	IB(7B)]	e2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)			
		Deduction in the case of undertaking which begins	f1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
		commercial production or refining of mineral oil [Section 80-IB(9)]	f2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
	e	Deduction in the case of an undertaking developing and	g1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
	C	building housing projects [Section 80-IB(10)]	g2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
		Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits,	i1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
	f	vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	i2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
		Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation	j1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			
		of food grains [Section 80-IB(11A)]	j2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)			
		Deduction in the case of an undertaking engaged in	k1	Undertaking no. 1	(11(v) of From 10CCBC)			
	h operating and maintaining a rural hospital [Section 80-IB(11B)]		k2	Undertaking no. 2	(11(v) of From 10CCBC)			
	Deduction in the case of an undertaking engaged in		11	Undertaking no. 1	(11(d) of From 10CCBD)			
	i operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)		12	Undertaking no. 2	(11(d) of From 10CCBD)			
	j	Total deduction under section 80-IB (Total of a1 to l2)				j		

che	edu	le 80-IC or 80-IE	Deduc	ctions under section	80-IC or 80-IE			
	a	Deduction in respec	t of und	lertaking located in	Sikkim	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	••	Deduction in respec	or under tuning ivented in Simum			a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	h	Deduction in respect of undertaking located in Himachal Pradesh					Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	U	Deduction in respect of undertaking located in Himachal Pradesh				b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
					True 1.1	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	c Deduction in respect of undertaking located in Uttaranchal				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)			

\neg	I	1-2		(20 CF 10CCP C1 1 1 1)		į	i											
		da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)														
db	Arunachal	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)														
ub	Pradesh	db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)														
de	Manipur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)														
uc	wiampur	dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)														
dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)														
uu	MIZOFAIII	dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)														
٦.	N 1 1	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)														
ae	Meghalaya	de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)														
ac	Namaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)														
df	Nagaland	df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)														
	T	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)														
ag	Tripura	dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)														
dh	Total deduction	n for un	dertakings located	in North-east (total of da1 to dg2)	Dh													
Tota	Total deduction under section 80-IC or 80-IE (a + d + c + dh)			E														

Sche	dule 80P Deductions under section 80P			
		Nature of Business Code	Income	Amount eligible for deduction
1	Sec.80P(2)(a)(i) Banking/Credit Facilities to its members			
2	Sec.80P(2)(a)(ii) Cottage Industry			
3	Sec.80P(2)(a)(iii) Marketing of Agricultural produce grown by its members			
4	Sec.80P(2)(a)(iv) Purchase of Agricultural Implements, seeds, live-stocks or other articles intended for agriculture for the purpose of supplying to its members.			
5	Sec.80P(2)(a)(v) Processing , without the aid of power, of the agricultural Produce of its members.			
6	Sec.80P(2)(a)(vi) Collective disposal of Labour of its members			
7	Sec.80P(2)(a)(vii) Fishing or allied activities for the purpose of supplying to its members.			
8	Sec.80P(2)(b)Primary cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables raised or grown by its members to Federal cooperative society engaged in supplying Milk, oilseeds, fruits or vegetables/Government or local authority/Government Company / corporation established by or under a Central, State or Provincial Act			
9	Sec.80P(2)(c)(i)Consumer Cooperative Society Other than specified in 80P(2a) or 80P(2b)			
10	Sec.80P(2)(c)(ii)Other Cooperative Society engaged in activities Other than specified in 80P(2a) or 80P(2b)			
11	Sec.80P(2)(d)Interest/Dividend from Investment in other co-operative society			
12	Sec.80P(2)(e)Income from Letting of godowns/ warehouses for storage, processing / facilitating the marketing of commodities			
13	Sec.80P(2)(f)Others			
14	Total			

Sche	edul	e VI-	A	Deductions under Chapter VI-A	A				
	1			ion in respect of certain paymer					
				the deduction in respect of the inves d again, if already claimed in the A			e period 01-04-2020 to 31-07-2020		
		a 8	80G		b	80GGA			
ONS		c	80GGC						
DEDUCTIONS		Total	l Deductio	n under Part B (a + b + c)				1	
	2	Part	C- Deduct	ion in respect of certain income	es				
TOTAL		d	80-IA	(f of Schedule 80-IA)	e	80-IAB			
T		f	80-IAC		g	80-IB	(j of Schedule 80-IB)		
		h	80-IBA		i	80-IC/ 80-IE	(e of Schedule 80-IC/80-IE)		
		j	80JJA		k	80JJAA	[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]		

	1	80LA(1)	(9 of Annexure to Form 10CCF)	m	80LA(1A)	(9 of Annexure to Form 10CCF)		
	n	80P						
	Total	Deduction	under Part C (total of d to n)				2	
3	Total	deductions	under Chapter VI-A (1 + 2)				3	

Schedule AMT	Computation of Alternate Minimum	Tay payable under section 11510
Schedule Alvi I	Computation of Alternate Minimum	Tax payable unucl section 1130C

1	Tota	al Income as per item 13 of PART-B-TI			1	
2	Adj	ustment as per section 115JC(2)				
		Deduction Claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"	2a			
	b	Deduction Claimed u/s 10AA	2b			
	c	Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed				
	d	Total Adjustment (2a+ 2b+ 2c)	2d			
3	Adj	usted Total Income under section 115JC(1) (1+2d)			3	
4	Tax AJP	payable under section 115JC(1) [18.5% or 9% as the case may this is applicable if 3 is greater than Rs. 20 lakhs)	be of (3)] (In t	the case of AOP, BOI,	4	

Schedule AMTC Computation of tax credit under section 115JD

1	Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TTI)	1	
2	Tax under other provisions of the Act in assessment year 2021-22 (2g of Part-B-TTI)	2	
.5	Amount of tax against which credit is available [enter $(2-1)$ if 2 is greater than 1, otherwise enter 0]	3	

4 Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)

S.No	Assessment Year (AY) (A)		AMT Credit		AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) - (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	2019-20					
Viii	2020-21					
ix	Current AY (enter 1 -2, if 1>2 else enter 0)					
X	Total					
Amou	nt of tax credit under se	ection 115JD util	lised during the year	[total of item No. 4 (C)]	5	
Amou	nt of AMT liability ava	ilable for credit	in subsequent assessn	nent years [total of 4 (D)]	6	

Schedule SI

	Sl	Section/Description	Ø	Special rate	Income(i)	Tax thereon
3 _	No			(%)		(ii)
reciai Ratej		111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)		15	(part of 5vi of Schedule BFLA)	
<u> </u>	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 5x of Schedule BFLA)	
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	10	(part of 5xof 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)	
	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	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)	
	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	10	(part of 1fii of Schedule OS)	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	30	(2a of Schedule OS)	
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	60	(2b of Schedule OS)	
16	115BBF (Tax on income from patent)			
	a Income under head business or profession	10	(3d of Schedule BP)	
	b Income under head other sources	10	(2dxvi of Schedule OS)	
17	115BBG (Tax on income from transfer of carbon credits)			
	a Income under head business or profession	10	(8e of Schedule BP)	
	b Income under head other sources	10	(2dxvii of Schedule OS)	
	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	10	(part of 2dviii of Schedule OS)	
19	Income from other sources chargeable at special rates in India as per DTAA		(part of 2f of Schedule OS)	
	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	15	(part of 5vi of Schedule BFLA)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	30	(part of 5vii of Schedule BFLA)	
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	 10	(part of 5x of Schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% - u/s other than 112A	10	(part of 5ix of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	20	(part of 5xi of Schedule BFLA)	
25	Pass through income in the nature of income from other source chargeable at special rates		(2e of Schedule OS)	
		Total		

Schedule IF Information regarding partnership firms in which you are partner

ĸ	Num	ber of firms in whic	ch you are partner					
ICH PARTNER	Sl. No.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit? (Yes/No)	Whether section 92E is applicable to firm? (Yes/ No)	Percentage Share in the profit of the firm	Amount of share in the profit	Capital balance on 31 st March in the firm ii
УΗ	1							
N	2							
MS	3							
FIRMS	4	Total	•	•				

Sch	edule	e EI	Details of Exempt Income (Income not to be included in Total I	ncon	ne or not chargeab	ole to t	tax)
	1	Inte	rest income			1	
EMPT OMES	2		Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i			
EXE		ii	Expenditure incurred on agriculture	ii			
		iii	Unabsorbed agricultural loss of previous eight assessment years	iii			

	iv		icultural income por m Sl. No. 39 of Sch. l		to Rule 7, 7A, 71	B(1), 7B(1A) a	nd 8 iv			
	v	Net	Agricultural income	for the year ($(\mathbf{i} - \mathbf{i}\mathbf{i} - \mathbf{i}\mathbf{i}\mathbf{i} + \mathbf{i}\mathbf{v})$	enter nil if loss)		2	
	vi		ase the net agricultu ils (Fill up details sep				lease furn	ish the following		
		a	Name of district alo	ong with pin c	ode in which ag	ricultural land	l is located			
		b	Measurement of ag							
		c	Whether the agricu							
		d	Whether the agricu							
3	Oth	er ex	empt income (please	3						
4	Inco	me n	ot chargeable to tax							
	Sl.	No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
]	I								
	I	Ι								
	I	II	Total Income from	DTAA not cha	argeable to tax			•	4	
5	Pass	thro	ough income not cha	5						
6	Tota	ıl (1+	-2+3+4+5)						6	

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115UA, 115UB Sl. Investment Name of PAN of the Sl. Head of income Current Share of Net TDS on entity covered **business** business year current Income/Loss such by section trust/ trust/ income year loss 9=7-8 amount, 115UA/115UB investment investment distributed if any fund fund by Investment fund 1 2 3 4 5 7 8 9 10 1. i House property ii **Capital Gains** Short term ai Section 111A aii Others Long term h bi Section 112A PASS THROUGH INCOME bii **Sections** other than 112A Other Sources iii Dividend a Others iv Income claimed to be exempt u/s 10(23FBB) a b u/s u/s 2. **House property** ii **Capital Gains Short term** ai Section 111A aii Others Long term b bi Section 112A bii Sections other than 112A iii **Other Sources** Dividend a Others iv Income claimed to be exempt u/s 10(23FBB) b u/s c u/s

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

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

Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess

money has not been repatriated within the prescribed time

	a	Additional Inco	ome tax payable @	18% on above				
1	b	Surcharge @ 1	2% on "a"					
2	С	Health & Educ	ation cess on (a+b)					
	d	Total Addition	al tax payable (a+b	+c)				
3	Ta	xes paid						
4	Ne	et tax payable (20	d-3)					
5	of sec ad pe	ate(s) of deposit tax on condary justments as rection CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
6		ame of Bank d Branch						
7	BS	SR Code						
8		rial number of allan						
9		mount posited		_				

SI.	Country Code	Taxpayer Identification Number	SI.	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 artic of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	House Property					
			11	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					
2			i	House Property					
			111	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					

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

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

No name																				
(i) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) A2 Details of Foreign Custoffield Accounts held (including any beneficial interest) at any time during the relevant accounting period institution			Coun	try cod	finan	cial fi	inancial					Status			ning	bala durin	nce g the	,	_	during the
Columb C	(1)	(2)		(3)	(4)	(5)	(6)		(7)		(8)		(9)		(10	0)	(11)		
1.22 Details of Foreign Cash Value Insurance Contract or Annuity Country code Name of Inflancial institution Code Country Code Co																				
1.22 Details of Foreign Cash Value Insurance Contract or Annuity Country code Name of Inflancial institution Code Country Code Co	(ii)																			
Signatury Country code Name of Address of Country Code Code Country Code Country Code Country Code Country Code Code Country Code Code Country Code Country Code Code Country Code Country Code Co	. ,	Details of l	Toreign	Custo	dial Acc	ounts he	old (incl	ıdina ən	v henef	ficial int	orost) at any tim	o durine	the r	olove	nt acc	ountin	g period		
Institution Institution													Pe	ak			Gros	s amount		
Gin Gounty Country code Name of Country Coun	No	name						code	numb	er			durin	g the	bala		(drop	down to b nature o t/dividend uption of f	e pr of an Upro Inan	ovided specifying nount viz. ceeds from sale or cial assets/ other
Country Country Code Came of Lentity Country Code Came of Lentity Country Code Came of Lentity Code Cantity of Cate Cantity Code Cantity Cate Cantity Cate Cantity Cate Cat	(1)	(2)	(;	3)	(4)		(5)	(6)	(7)	((8)	(9)	(1	0)	(1	1)			(12)
A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period of control interest intere	(i)																			
Signature Country code Name of Address of Entity Code C	(ii)																			
No name	A3	Details of l	Foreign	Equity	and De	bt Inter	est held	(includi	ng any	benefic	ial in	terest) in an	y entity	at any	y tim	e duri	ng the	relevant :	acco	unting period
Country Coun			Count	ry code							uiring the	yalue of the	invest durin	f ment g the		ue	am paid/c with re the h duri	ount credited espect to olding ng the	1	from sale or redemption of vestment during
Country Country Country Countract Country Countract Country Countract Country Countract Country Countract Country Countract Country Co	(1)	(2)	(.	3)	(4)		(5)	(6)	(7)	((8)	(9)	(1	0)	(1	1)				(13)
Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period contract insurance contract the contract during the relevant accounting period. Address of ZIP code Date of contract The cash value or surrender value of the paid/credited with respect to the contract during the contract during the relevant accounting period. Address of Country Address of Country	(i)																			
Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period contract insurance contract the contract during the relevant accounting period. Address of ZIP code Date of contract The cash value or surrender value of the paid/credited with respect to the contract during the contract during the relevant accounting period. Address of Country Address of Country	(ii)																			
Stocountry Country code Name of financial institution in which financial institution where of the contract with the contract with repert of the contract with the contract with the contract with repert of the contract with the contract with the contract with repert of the contract with rep		Details of	Foreig	n Cash	Value	Insuranc	ce Cont	ract or	Annuit	v Conti	ract l	 held (includ	ing any	bene	ficial	inter	est) at	any time	du:	ring the relevant
No name		accounting	period	i																
Gi General Code C			Count	ry coae	instit	ution in	which	fina	financial		coae	Date of co	ntract		ender	value		paid/cre	edite ontr	d with respect to act during the
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period SI No Country Xip Name and Code Code Code Entity Si No Country Code	(1)	(2)	(;	3)		(4)		(5)	(6	6)	(7)				(8)				(9)
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period Si No Name and Code of Code entity of the Enti	(i)																			
Si No Name and code Code entity Code entity Code entity Code entity Of the Entity Entity Entity Code Entity Entity Entity Code Entity	(ii)																			
Name and code Name and cod	В	Details of	Finan	cial In	terest i	n any E	ntity h	eld (inc	uding	any be	enefi	cial interes	t) at aı	y tim	ıe du	ring	the re	levant a	ccoı	unting period
Code Code	Sl No														In	come	taxable	e and offe	ered	in this return
(i) (2a) (2b) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)			Code	_	of the	e I y Be	Direct/ eneficial owner/			(at cost) (in				ome	Amo				It	
C Details of Immovable Property Details of Immovable Property Date of code C Details of Immovable Property Date of code Date		(2a)	(2b)	(3)	(4))	(7)		(8)	(9))	(10	0)	(1	11)		(12)
C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period Sl No Country Name and code								-												
SI No Country Name and code SI No Country Name and code Co		Datails of	Immo	vahla 1	Dronor	v hold 4	(inalud	ing or	honof	icial in	toron	t) at any 4	me du	ring fl	he =	alove	nt ooc	ounting	now:	hod
Name and code Code			ZIP	Addr	ess of		hip- D	ate of												
(i) D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period SI No Country Name and code Code			code	the Pr		Benefic owner	ial :/	uisition	,	, ,				ne	Amo	unt S			It	
D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period Sl No Country Name and code Co	(1)	(2a)	(2b)	(3				(5)		(6)		(7)	(8)		(9))	(1	0)		(11)
D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period SI No Country Name and code Nature of Country Name and code Nature of Code	(i)										T			T		T				
SI No Name and code	(ii)																			
Name and code Name and code Zip Code Asset Direct/ Beneficial owner/ Beneficiary (i) (2a) (2b) (3) (4) (5) (6) (7) (8) (9) (10) (11) (10) (11) (10) (11) (10) (11) (11) (11) (11) (11) (11) (12) (12) (12) (13) (14) (15) (15) (16) (16) (17) (18) (19) (1			any of								inte									
(1) (2a) (2b) (3) (4) (5) (6) (7) (8) (9) (10) (11) (i)	SI No	Name and	Zip (Dire Benef own	ect/ a ficial ner/		n Inv	estmen	,	derived fro	m Inc		_		Sc	hedule	I	tem number of
	(1)	(2a)	(2	b)	(3)	_		(5)		(6)		(7)	(8)		(9)	Ĺ	(10)		(11)
(ii)	(i)																			
	(ii)																			

Sl No	accounting Name of		Address			Account			Whetl	10H	If (7) is	If (7) :	voc Income off	ered in this retur
51 NO	Institutio which the	n in he		Code		Account Number	Inve dur ye	estment ing the ar (in pees)	incon accrue taxable your ha	ne d is e in	yes, Income accrued in the account	II (/) IS	yes, income on	erea in this retur
												Amount	Schedule where offered	Item number o schedule
(1)	(2)		(3a)	(3b)	(4)	(5)		(6)	(7))	(8)	(9)	(10)	(11)
(i)														
(ii)									•					
	Details of t		created u	nder the	laws of a	countr	y outs	ide India	, in whic	h you			ciary or settlo	
Sl	Country	Zip	Name and		Name	Name		Date	Wheth		If (8) is yes,	If (8) is	yes, Income off	ered in this retur
No	Name and code	Code	address of the trust		of Settlo			since position held	incon derived taxable your ha	d is e in	Income derived from the trust	Amount	Schedule where offered	Item number o schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)	(11)	(12)
(i)														
(ii)														
	Details of under the	-				ny sour	ce ou	tside Indi	a which	is no	t included i	n,- (i) ite	ms A to F abo	ve and, (ii) inco
SI	Country			e and ad		Incon	ne			Whet	ther taxable	If (6) is	yes, Income offe	ered in this retur
No	Name and code	Zip (code the pe	erson fro derive		deriv		Nature of	fincome		our hands?	Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2t	p)	(3)		(4)		(5)		(6)	(7)	(8)	(9)
(i)														
(ii)														

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

PART-B

Par	rt B -	-111	Computation of total income				
	1	Inco	me from house property (4 of Schedule-HP) (enter nil if loss)			1	
	2	Prof	its and gains from business or profession				
		i	Profits and gains from business other than speculative business	2i			
			and specified business (A38 of Schedule BP)(enter nil if loss)				
		ii	Profits and gains from speculative business (3(ii) of table F of	2ii			
			Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)				
		iii		2iii			
			Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)				
		iv	Income chargeable to tax at special rate (3d, 3e and 4b of	2iv			
丘			Schedule BP)				
M		V	Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of	loss	to Schedule CYLA)	2v	
FOTAL INCOME	3	_	ital gains				
Y.		a	Short term	,			
ΑΓ			i Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai			
ОТ			ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii			
T			iii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii			
			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	7		
		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			

	7	Net 1	ax liability	y (5 – 6c	e) (en	ter zer	o, if ne	egativ	e)										7						
	8	Inter	est and fe	e payab	le																				
		a	Interest for	· default	t in fu	urnish	ing th	e retu	ırn (s	ectio	n 23	4A)		8a											
		b	Interest for	· default	t in p	ayme	nt of a	dvano	e tax	(sec	tion	234B	3)	8b											
		c	Interest for	defern	ient (of adv	ance t	ax (se	ction	2340	C)			8c											
		d	Fee for defa	ault in fu	rnish	ing ret	urn of	incom	e (sect	tion 2	34F)			8d											
		e	Total Inte	rest and	l Fee	Payal	ole (8a	+8b+	8c+8c	d)									8e						
	9	Aggı	egate liab	ility (7 +	- 8e)														9						
	10	Taxe	s Paid																						
NK		a	Advance T	Tax (froi	m col	umn 5	of 11:	5A)				10:	a												
BA		b	TDS (total	of colu	mn 9	of15B						101	b												
ANI ILS		с	TCS (total	of colu	mn 7	of 150	7)					100	c												
PAID ANI DETAILS		d	Self-Asses	sment T	ax (f	rom c	olumn	5 of 1	5A)			100	d												
S P/ DI		e	Total Tax	es Paid	(10a+	+10b+	10c+1	0d)											10e						
TAXES PAID AND BANK DETAILS	11	Amo	unt payab	le (Enter	if 9 i	s great	er than	10e, e	lse en	ter 0)									11						
T	12	Refu	nd <i>(If 10e i</i>	s greater	than	9) (refi	und, if	any, w	ill be a	lirect	ly cre	dited	into 1	the ban	k acc	ount)			12						
	13		ou have a a may sele		coun	t in Ir	ndia (N	Non- I	Resido	ents (clain	ning	refu	nd wit	h no	banl	acco	ount in		•	Select	Yes	or No)	
		a) D	etails of all	Bank A	Accou	unts h	eld in	India	at an	y tin	ne du	ıring	the	previo	us y	ear (exclu	ding dor	mant	acco	ounts)				
ŀ		Sl.	IFS Co	de of th	ie Ba	nk in	case o	f Ban	k		Nam	ne of	the I	Bank			Acco	unt Nu	nber		Indi	icate t	he a	ccoun	t in
L																your	ch you r refu	nd cr	edite	d, if					
UN		_														any	(tick o	ne ac	count	<u>Ø)</u>					
C_{0}		1	I																						
AC		Ii																							
BANK ACCOUNT												mant	A/c.												
ŀ		Rows	can be add	led as red	quirec	d																			
			on- residents account:	s, who ar	e clai	ming i	ncome-	tax re	fund a	and n	ot ha	ving l	oank	accour	nt in 1	India	may, a	at their o	ption, 1	urni	sh the d	letails	of on	e forei	ign
		Sl. N	о.	;	SWIF	T Cod	e				Nam	e of tl	he Ba	ınk		Cor	ıntry	of Location	on			IBA	4N		
			Rows car			•																			
		Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or other located outside India; or (ii) have signing authority in any account located (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Sche							therv ated dia?	outsi	de Ir	ndia;	or					est in a	ny ent	ity)	□ Y6	es		□ No	
15	TA	X PA	YMENTS																						
A	Det	ails o	f payment	s of Adv	vance	Tax a	and Se	elf-As	sessm	ent T	Гах														
	Sl		BS	R Code			Dat	te of D	eposit	(DD)	/MM/	YYYY	9	Ser	ial Nu	umbe	r of C	hallan			Amo	ount (F	(s)		
AX	(1)			(2)					((3)						(4)						(5)			
ADVANCE/ SELF ASSESSMENT TAX	i	i						T		Ī							\neg	T			П				
NCE	ii														+	-	+	+			H				
DVA SESS	iii	++						+			+										+	+	\vdash		\vdash
AS		TE	Futov th	e totals o	f Adv	ance to	r and s	olf_Ass	Possmo	nt tax	· in CI	l No. 1	Oa A	8 10d o	f Par	rt R_7	TI								Н
			Enter th	e ioiais o	nuvi	ince ia.	r unu S	ey-ASS	essine	ні нах	ın sı	100. 1	ou c	x 10a Q	, i ur	ι D-1	11								

Date

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	Unclain TDS bro forward	ught	Financia deducted	the curre al Year (1 during th	TDS	being offe	it being cla correspondered for table le if TDS i 194N	ding in ix this y is dedu	come is year, not	Corresp Reco withdr offe	eipt/ awals	TDS credit being carried forward
	07BH(2)]			Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducte the han or any o person a rule 37E (if applie	ds of other is per BA(2)	Claimed in own hands	Claimed in the hands of or any other person as per rule 37BA(2) (if applicable)			Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		(10)		(11)	(12)	(13)
							Income	TDS		Income	TDS	PAN/ Aadhaar No.			
I				·											

C	Deta Sl No	ils of Tax Collected at Sour Tax Deduction and Tax Collection Account Number	Name of the Collector	Form 27D issue Unclaimed TCS forward (brought	Collector(s) TCS of the current financial Year	Amount out of (5) or (6) being claimed this Year	Amount out of (5) or (6) being carried
OME		of the Collector		Fin. Year in which collected	Amount b/f	(Tax collected during FY 2020-21)	(only if corresponding receipt is being offered for tax this year)	forward
Ž	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TCS ON I	i							
Ĭ	ii							
	NO 7	IE ➤ Please enter total of co	olumn (7) in 10c of	Part B-TTI		<u> </u>		

VERIFICATION I, (full name block daughter of in letters), son/ , 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. _____ (drop down to be provided) and I am also competent to I further declare that I am making this return in my capacity as 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)

Sign here -

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)

	A	ssessn	nent Y	ear		
)	0	2	1	ı	2	2

Part A	-GEN	GENERAL																	
	Name												PAN						
	Is the	re any change in the company's i	name? If yes, plea	se furni	sh tl	he old na	me							orate l			Number	· (C)	IN)
PERSONAL INFORMATION	Flat/D	oor/Block No	Name of Premis	ses/Build	ling	/Village					e of inc						mence DD/MM/		
tMA]	Road/	Street/Post Office	Area/Locality								•			of con			•		
FOR													,	any or mesti			ıy		
IL ID														reign		-	•		
7NO9	Town	City/District	State					Pin c	code/Zi	ip code	9		If a public company write 6, and if private company						
PERS										1	1 1		write 7 (as defined in section 3 of The						
			Country	T		1							Comp	anies	Ac	t)	111		
	Office	Phone Number with STD code/	Mobile No. 1			Mobile	No. 2						Emai	l Addı	ress	-1			
	Email	Address-2	□ 139(1)- On or Before due date, □139(4)- After due da											10(5)	<u> </u>				
	(a)	Filed u/s (Tick)[Please see instru	uction]			On or Be lodified 1									Kev	visea	keturn	1	
		Or filed in response to notice u/			(9),	142 (1), 🗆 1	48, E	153A	, 🗆 15	53C				- 1				
	(b)	and Date of filing original return (DD/MM/YYYY)												_					
	(c) If filed, in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement									/	/								
\mathbf{s}	(d)	Residential Status (Tick) ☑ □	Resident	□ No	on-R	Resident													
FILING STATUS	(e)	Whether the assesse has opted to (applicable on Domestic Compa		section	115	SBA/1151	BAA/1	15BA	B? (dr	op dov	vn to b	e provi	ded i	ı efilir	ng u	tility)			
NG	(f)	Whether total turnover/ gross r								-								-	ny)
FIL	(g)	Whether assessee is a resident of Government has adopted any a				tory with	which	1 India	a has a	n agre	ement	referre	ed to i	n sec S	90 (1) or	Centra	l	
	(h)	In the case of non-resident, is the	here a Permanent	Establis	shm	ent (PE)	in Ind	ia <i>(Ti</i>	ck) ☑	□ Y	es		lo						
	(i)	Whether assessee is required to							_										
	(j)	Whether the financial statemen companies (Indian Accounting	Standards) Rules,	, 2015			(T	ick) 🛭		Yes		No						re t	o the
	(k)	Whether assessee is located in a $(Tick)$ \square Yes \square	an International F No	inancial	l Ser	vices Ce	ntre aı	nd dei	rives in	come	solely i	n conv	ertibl	e fore	ign	excha	nge?		
	(l)	Whether the assessee company	is under liquidation	on <i>(Tick</i>	() V	I	□ Yes		□ No	١									
	(m)	Whether you are an FII / FPI?	Yes/No If yes, p	lease pr	ovio	de SEBI	Regn.	No.											
	(n)	Whether the company is a prod	lucer company as	defined	in S	Sec.581A	of Cor	mpani	ies Act	, 1956	?			Yes []	No			
	(0)	Whether this return is being fill If yes, please furnish following		ative ass	esse	e? (Tick,	Ø	□ Ye	es				lo						
		(1) Name of the representativ	e assesse																
		(2) Capacity of the Represent	t ative (drop down t	o be pro	vide	ed)													
		(3) Address of the representa	tive assesse																
		(4) Permanent Account Num	ber (PAN)/Aadhaa	ar No. (of th	e repres	entativ	e asse	essee			1							
	(p)	Whether you are recognized as										ı	□ Yes]	No			
		1 If yes, please provide start														_			
		2 Whether certificate from		oard fo	r ce	rtificatio	n is re	ceived	1?				□ Yes		I	No			
		3 If yes provide the certifica	ition number																

		4								-2 in acco		ance	wi	th p	pa	ra 5 of	D	PΙ	T no	oti	ific	atio	on (late	d 1	9/02	/20	19		Yes]	No	1				
		5	If yes, p																																			
	(a1)	Whe	ther liab	ole	to m	ainta	in	acco	ınt	s as per so	ect	ion 4	4A	A?		(Tick)	✓		□ Y	/es	s				N	0												
	(a2)	Whe	ther ass	ess	ee is	decla	ari	ng in	con	ne only un	de	er sec	tio	n 44	4 <i>A</i>	AE/ 44E	3/ 4	14E	B/ 4	4B	3B	A/ 4	44B	BB	•		(Tio	:k)	7		Yes				No)		
	(a2i)	If No			duri Yes	ng th		year t 1 No	ota	ıl sales/tui	'n	over/	gro	ss r	ec	ceipts o	f t	us	iness	ex	xc	eed	s 1	Cro	re l	Rupe	es	but	doe	s not	exc	eed	1 10	0 C	rore	e Ru	ipee	s?
	(a2ii)	If (a	2i) is Ye as capit	s, v tal	whet cont	ribut	gg ioi	regat n, loai		f all amou																							S O	r oı	ı ca	pita	l ac	count
		(Tick			Yes who	ther	a	No ggreg	ate	of all pa	vr	nents	m	ade	e i	includi	ng	aı	nour	nt	in	cur	red	for	· е	kpen	dit	ure	or	on ca	apit	tal	aco	cou	nt s	such	as	asset
	(a2iii)		iisition, 1	rep			f l			in cash, d																												
N	(b)									ion 44AB		١		k) 🛚		□ Y						No																
AUDIT INFORMATION	(c)		es, furnis	sh	the f	ollow	in	g info	rm	ave been ation belo	W								(Tick	(z)	◩		<u> </u>	Yes				No										
OR		(1)	Mentio	n t	he d	ate of	f fu	ırnish	inş	g of audit	rej	port	(I	OD/	M	IM/YY	Y	Y)																				
IN		(2)	Name o	of t	he a	ıdito	r s	ignin	g th	ne tax aud	it 1	repoi	rt																									
LIQ		(3)	Membe	ers	hip N	lo. of	t	he au	lito	or																												
IV		(4)								orship/ fir)																										
		(5)	(5) Proprietorship/firm registration number (6) Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm)																																			
		` /						Vullip	er ((FAN/Aau	ша	iar in	0.)	01	un	ie auui	loi	. (h	ropr	iei	tor	rsiii	р/ 1	Irm,									—		—			
	(4:)	(di) Are you liable for Audit u/s 92E? ☐ Yes ☐ No																																				
	(ui)		If (di) is Yes, whether the																																			
	(dii)	accounts have been audited u/s. Urcs In No Date of furnishing audit report? DI 92E? If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. I																																				
	(diii)		ible to fi								th	e Inc	con	1e-t	ay	x Act,	ne	nti	on w	he	eth	ıer	hav	/e yo	ou T	furn	ish	ed si	uch	repo	rt.	If y	yes —	, pl	ease	e pr	ovid	le the
																					L												L					
					j	SI. N	0.						Sec	ctio	n	Code													D	ate (DD	/M	M	/Y	YY	Y)		
	(e)																																					
	(0)	IVICII					aı			1 Iul Illisiii	_				_	Joi t un	uc	1 a	пул	-	· Ot						IIC-	шал	Au			/T	D.D.	/N. /IC	1. /F /X	78.75		
	(a)	Nata			id se		at.	1 :f b.	14:	ing compa		D/M				aubaia	1:							id se			a a l	ant 1	:e.		th a		יענ	/ IVII I	M/Y	(Y)		
<u>s</u>	(a)					`					_							ı y	comp	pai	шу	, 50	eiec	131	ט ו	лп,	sei	ect 4	111 7	апу о	the	1)						
HOLDING STATUS	(b)	If subsidiary company, ment PAN Na								Holding C				ng v		ompan	<u>y</u>	Address of Holding Company								Percentage of Shares held			eld									
G ST		- I Totaling Company																																				
DIN	(c)	If ho	lding co	mj	oany.	men	tio	on the	de	tails of th	e s	ubsi	lia	ry c	coı	mpanie	s																					
ТОН		If holding company, mention the details of the subsidiary PAN Name of Subsidiary Company												Ā	١da	lress	of	f S	ubs	sidia	ary (Co	npa	ny				Per	rcei	nta	ge	of S	har	es he	eld			
	(a)	In ca	ase of an	ıal	gama	ting	co	mpar	ıy,	mention t	he	deta	ils	of a	ım	nalgam	ate	ed o			•																	
			PAN					Nar	ne	of Amalga	am	ated	Co	mp	aı	ny			Ado	ire	ess	of	Am	alga	ım	ited	Co	mpa	ny		D	ate	e of	Ar	nalg	gam	atio	n
NO																																						
SATI	(b)	In ca	ase of an	ıal	gama	ited (coı	mpan	y, n	nention th	e e	detai	ls o	f ar	ma	algama	tir	ıg (omp	an	ny																	
BUSINESS ORGANISATION			PAN							of Amalga								Ĭ	Add			of	Am	alga	ım	ting	Co	mp	any		Г	Date	e o	f A	mal	gam	atio	n
)RG																		l																				
SS	(0)	In co	so of do	me	rand	com	no	nv n	on	tion the d	oto	ile of	ro	cult	tin	10 com	201	nx/																				
SINE	(c)	III Ca	PAN	ше	rgeu	Com	рa	-		ne of Resu							Ja	II y	A	١d٥	dr	ess	of l	Resu	lti	ıg C	om	pan	y			n) otc	of.	Der	mon	TON.	
BUS			TAIN						an	ie oi Kesu	111	ng C	UIII	рап	ıy																	<u> </u>		: 01	Dei	mer ş	ger	
																																	_					
	(d)	In ca		sul	ting	comp	ar			on the de						ed com	oa	ny	Δ	dd	lre	55.0	f D	eme	ro	d C	m	nanv	J									
			PAN					Na	me	of Deme	rge	ed Co	mp	oan	y				. 11			U			- 6'		-444	r 1				D	ate	of	Der	mer	ger	
B > 5	Partic	ulars	of Mana	agi	ng D	irect	or	, Dire	cto	rs, Secret	ary	y and	Pr	inc	ip	al offic	er	(s)	who	ha	av	e he	eld	the o	offi	ce d	ıriı	ıg tl	ie p	revio	us	yea	r a	nd	the	deta	ails (of

	S.No.	Name	Designation	Reside	ntial Address	PAN/Aadhaar No.	(DIN) issued b	tification Number y MCA, in case of rector
	D. C	1 6 1 1	*	1.12	41 41 100/ 6		4. 641 .	
ERS ON		llars of persons who were benef		olaing no			1	•
OLD] ATI	S.No.	Name a	nd Address		Percenta	ge of shares held	PAN (I	f allotted)
EHO								
SHAREHOLDERS INFORMATION								
S _	In case	of unlisted company, particula	rs of natural persons wh	o were th	 ne ultimate benefic	cial owners, directly or	indirectly, of share	s holding not less
		0% of the voting power at any t			.		1 5.37/. 11	
	S.No.	Name	Address		Percenta	ge of shares held	PAN/Aadhaa	r No. (if allotted)
ON								
АТІ	In case	of Foreign company, please fu	nish the details of imme	diata nas	cont company			
OWNERSHIP INFORMATION	S.No	Name	Address		ntry of residence	PAN (if allotted)	any unique iden	tration number or tification number untry of residence
HP 1							anotted in the co	untry of residence
ERSI								
WN	In case	of foreign company, please fur	nish the details of ultima	ate paren	nt company			
0	S.No	Name	Address	Coun	ntry of residence	PAN (if allotted)	any unique iden	tration number or tification number untry of residence
		of company					,	k) ☑
		Whether a public sector compa	•	. ,	the Income-tax A	ct	□ Yes	□ No
S	2	Whether a company owned by	the Reserve Bank of Indi	ia			□ Yes	□ No
JSINESS		Whether a company in which n together) by the Government or					□ Yes	□ No
S BI	4	Whether a banking company as	defined in clause (c) of	section 5	of the Banking R	egulation Act,1949	□ Yes	□ No
TI Q		Whether a scheduled Bank beir Act	ng a bank included in the	Second	Schedule to the R	Reserve Bank of India	□ Yes	□ No
IY AÎ		Whether a company registered under sub-section (1) of section					□ Yes	□ No
PAN		Whether a company being a no		•			□ Yes	□ No
COM		Whether the company is unliste If yes, please ensure to fill up th		hadula A	т 1		□ Yes	□ No
NATURE OF COMPANY AND ITS BUS	Nature	of business or profession, if reunder section 44AE				three main activities/	products (Other th	nan those declaring
rure	S.No		instruction No.7(i)]			Descript	tion	
NAT	(i)							
	(ii)							
	(iii)							
	<u> </u>							
Part A	A-BS	BALANCE SHEET A	AS ON 31 ST DAY OF MA	RCH, 2	021 OR AS ON T	HE DATE OF AMALO	GAMATION	

Part	A-B	\mathbf{S}		AMATION			
I	Equ	ity aı	nd Lia	bilities			
O S	1	Shar	ehold	er's fund			
AND		A	Share	e capital			
UITY AN			i	Authorised	Ai		
EQUIT			ii	Issued, Subscribed and fully Paid up	Aii		
-			iii	Subscribed but not fully paid	Aiii		

		iv	Total (.	Aii + Aiii)	Aiv	
	В	Rese	rves and	d Surplus		
		i	Capital	l Reserve Bi		
		ii		I Redemption Reserve Bii		
				ties Premium Reserve Biii		
		iv	Debent	ture Redemption Reserve Biv		
				ation Reserve By		
				options outstanding amount Bvi		
			1	reserve (specify nature and amount)		
		vii	a	viia		
			b	viib		
			-	otal (viia + viib) Bvii		
		viii		s i.e. Balance in profit and loss account (Debit balance Bviii nown as -ve figure)		
		ix	Total ((Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to	o be shown as -ve figure) Bix	
	C	Mone	ey recei	ved against share warrants	1C	
	D	Total	Sharel	holder's fund (Aiv + Bix + 1C)	1D	
2	Shar	e app	lication	money pending allotment		
	i	Pendi	ng for l	less than one year i		
	ii	Pendi	ng for i	more than one year ii		
	iii	Total	(i + ii)		2	
3	Non-	curre	nt liabi	lities		
	A	Long	-term k	porrowings		
		i	Bonds	/ debentures		
			a	Foreign currency ia		
			b	Rupee ib		
			с	Total (ia + ib)	ic	
		ii	Term l	loans		
			a	Foreign currency iia		
			b	Rupee loans		
				1 From Banks b1		
				2 From others b2		
				3 Total (b1 + b2) b3		
			С	Total Term loans (iia + b3)	iic	
		iii		red payment liabilities	iii	
		iv		its from related parties (see instructions)	iv	
		v		deposits	v	
		vi		and advances from related parties (see instructions)	vi	
				loans and advances	vii	
				erm maturities of finance lease obligations	viii	
		ix		Long term borrowings (ic + iic + iii + iv + v + vi + vii + viii)	3A	
	В	1	1	x liabilities (net)	3B	
	С	+		term liabilities	35	
		i	1	payables i		
		-	Others			
		ii		Other long-term liabilities (i + ii)	3C	
	D.		1		30	
	D	1		provisions		
		-		ion for employee benefits i		
			Others			
		iii	Total (3D	
	E	Tota	I Non-c	urrent liabilities (3A + 3B + 3C + 3D)	3E	

	4	Curr	ent lia	abilities	s ·				
		A	Shor	t-term b	borrowings				
			i	Loans	repayable on demand				
			1	a Fı	rom Banks	ia			
				b Fı	rom Non-Banking Finance Companies	ib			
				-	rom other financial institutions	ic		-	
				-	rom others	id		-	
				e To	otal Loans repayable on demand (ia + ib + ic + id)			ie	
			ii	 	its from related parties (see instructions)			ii	
					and advances from related parties (see instructions)			iii	
					loans and advances			iv	
					deposits			v	
					Short-term borrowings (ie + ii + iii + iv + v)			4A	
		В	1	e payab					
			-		nding for more than 1 year	i		-	
				Others		ii		_	
			iii	Total T	rade payables (i + ii)			4B	
		C	Othe	r curre	nt liabilities				
			i	Currer	nt maturities of long-term debt	i			
			ii	Curren	nt maturities of finance lease obligations	ii			
			iii	Interes	st accrued but not due on borrowings	iii			
			iv	Interes	st accrued and due on borrowings	iv			
			v	Income	e received in advance	v			
			vi	Unpaid	l dividends	vi			
			vii	Application Application	ation money received for allotment of securities and r refund and interest accrued	vii			
			viii	Unpaid	d matured deposits and interest accrued thereon	viii			
			ix	Unpaid	d matured debentures and interest accrued thereon	ix			
			X	Other 1	payables	x			
			xi	Total (Other current liabilities (i + ii + iii + iv + v + vi + vii +	viii + i	(x + x)	4C	
		D	Shor	t-term p	provisions				
			i	Provisi	ion for employee benefit	i			
			ii	Provisi	ion for Income-tax	ii			
			iii	Propos	sed Dividend	iii			
			iv	Tax on	dividend	iv			
			v	Other		v			
			vi	Total S	Short-term provisions (i + ii +iii + iv + v)			4D	
		E	Total	Curre	nt liabilities (4A + 4B + 4C + 4D)			4 E	
Ī	Tota	ıl Equ	ıity aı	nd liabi	lities (1D + 2 + 3E + 4E)			I	
II .	ASS	ETS							
	1	Non-	curre	nt asset	ts				
ļ		A	Fixed	assets					
			,	Tangib	le assets				
			1		Gross block	ia			
					Depreciation	ib			
					Impairment losses	ic			
					Net block (ia – ib - ic)	id			
						IU			
			ii		ible 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	ntangible assets under development	iv		
		v ?	Total Fixed assets (id + iid + iii + iv)		Av	
	В	Non-c	urrent investments			
		i l	nvestment in property	i		
		ii l	nvestments in Equity instruments			
			a Listed equities	iia		
			b Unlisted equities	iib		
			c Total (iia + iib)	iic		
		iii l	nvestments in Preference shares	iii		
		iv	nvestments in Government or trust securities	iv		
		v l	nvestments in Debenture or bonds	v		
		vi l	nvestments in Mutual funds	vi		
		vii l	nvestments in Partnership firms	vii		
		viii (Others Investments	viii		
	j	ix :	$ \label{eq:continuous} \textbf{ Fotal Non-current investments (i+iic+iii+iv+v+vi+vii)} $	+ viii)	Bix	
	C	Defer	red tax assets (Net)		C	
	D	Long-	term loans and advances			
		i	Capital advances	i		
		ii S	Security deposits	ii		
		iii l	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 l	Long-term loans and advances included in Dv which is			
			for the purpose of business or profession	via		
			b not for the purpose of business or profession	vib		
			given to shareholder, being the beneficial owner of c 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 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		
	•		Fotal (id + ii)	1	Eiii	
		iv	Non-current assets included in Eiii which is due from hareholder, being the beneficial owner of share, or from my concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	iv		
_	F		Non-current assets (Av + Bix + C + Dv + Eiii)		1F	
C		ent as				
_	A	Curi	rent 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		
			Investment in government or trust securities	iii		
l			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)	ı	Aviii	
В	Inven	tories			
	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	
С	Trade	e 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		
		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	ive		
F	Other	current assets	ı <u>l</u>	F	
G	Total	Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)		2G	
	1	· · · · · · · · · · · · · · · · · · ·			

Part .	A-BS	S – Iı	nd A	BALANCE SHEET AS ON 31 ST DAY OF MARCH, 202 a company whose financial statements are drawn up in companies (Indian Accounting Standards) Rules, 2015]			
II	Equi	ty an	d Li	abilities			
	1 1	Equi	ty				
	L	A	Equi	ty 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	
		В	Othe	er Equity			
	F		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		
	L		iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)	•	 Biii	

	Total Equity (Aiv + Biii)		1C
2 Liab			
	Non-current liabilities		
	Financial Liabilities Borrowings		_
	a Bonds or debentures		
	1 Foreign currency	al	
	2 Rupee	a2	_
	3 Total (1 + 2)		a3
	b Term loans		_
	1 Foreign currency	b1	
	2 Rupee loans i From Banks	:	_
	ii From other parties	ii	
	iii [Total (i + ii)	b2	
	3 Total Term loans (b1 + b2)		b3
	c Deferred payment liabilities		С
	d Deposits		d
	e Loans from related parties (see instructions)		e
	f Long term maturities of finance lease obligations g Liability component of compound financial instruments		f 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	n-
ш	c Total Provisions Deferred tax liabilities (net)		IIc III
IV	Other non-current liabilities		111
	a Advances	a	
	b Others (specify nature)	b	
	c Total Other non-current liabilities		IVc
	Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc) Current liabilities		2A
	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) b Loans from related parties	3 b	
	c Deposits	c	_
	d Other loans (specify nature)	d	
	Total Borrowings (a3 + b + c + d)	<u> </u>	Ii
	ii Trade payables		Iii
	iii Other financial liabilities		
	a Current maturities of long-term debt b Current maturities of finance lease obligations	a b	_
	c Interest accrued	c	
	d Unpaid dividends	d	
	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	
	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+		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) d Total Other current liabilities (a + b+ c)	с	IId
Ш	Provisions		**************************************
	a Provision for employee benefits	a	
	b Others (specify nature)	b	
	c Total provisions (a + b)		IIIc
	Current Tax Liabilities (Net)		IV 2p
	Current liabilities (Iiv + IId + IIIc+ IV) iity and liabilities (1C + 2A +2B)		2B
_	ny ana navinina (10 + 2/4 + 2D)		1
ASSETS			
	current assets		
A	Property, Plant and Equipment		
	a Gross block b Depreciation	a b	
	c Impairment losses	+~+	

		Net block (a – b - c)			Ad	
	_	tal work-in-progress			В	
C		stment Property Gross block	a			
		Depreciation	b			
	U	Depreciation				
	c	Impairment losses	c			
		•				
		Net block (a – b - c)			Cd	
D	Good					
		Gross block	a			
		Impairment losses Net block (a – b)	b		Do l	
F		r Intangible Assets			Dc	
E	_	Gross block	a			
		Amortisation	b			
		Impairment losses	c			
		Net block (a – b - c)			Ed	
F	_	ngible assets under development			F	
		gical assets other than bearer plants				
		Gross block	a			
	b	Impairment losses	b			
L		Net block (a – b)			Gc	
Н	Fina	ncial Assets				
		Investments				
	i	Investments in Equity instruments				
		a Listed equities	ia			
		b Unlisted equities	ib			
	<u> </u>	c Total (ia + ib)			ic	
		Investments in Preference shares	ii			
		Investments in Government or trust securities	iii			
		Investments in Debenture or bonds	iv			
		Investments in Mutual funds	v			
		Investments in Partnership firms	vi 			
		Others Investments (specify nature)	vii		111	
		Total non-current investments (ic + ii + iii + iv + v + vi + vii) Trade Receivables)		HI	
	11	a Secured, considered good	1 .			
		b Unsecured, considered good	a b			
		c Doubtful	c			
		d Total Trade receivables	·		HII	
	ш	Loans			1111	
	111	i Security deposits	i			
		ii Loans to related parties (see instructions)	ii			
		iii Other loans (specify nature)	iii			
		iv Total Loans (i + ii + iii)			нш	
		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			
		given to shareholder, being the beneficial owner of				
		c share, or to any concern or on behalf/ benefit of	vc			
		such shareholder as per section 2(22)(e) of I.T. Act	1			
	IV	Other Financial Assets				
		i Bank Deposits with more than 12 months maturity	i			
		ii Others	ii			
<u> </u>		iii Total of Other Financial Assets (i + ii)			HIV	
	_	rred Tax Assets (Net)			I	
J		r non-current Assets				
		Capital Advances	i			
		Advances other than capital advances Others (specify nature)	ii iii	+		
		Otners (specify nature) Total non-current assets (i + ii + iii)	1 111		J	
	1 V	Non-current assets (1 + 11 + 111)	1		J	
		shareholder, being the beneficial owner of share, or from				
		any concern or on behalf/ benefit of such shareholder as	v			
		per section 2(22)(e) of I.T. Act	1			
Tota		-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII	+ HIII	+ HIV + I + J)	1	
	rent a	,				
A	Inv	entories				
	i		i			
	ii	Work-in-progress	ii			
	ii	8	iii			
	iv	\ 1 0 1	iv			
1	v	*	v			
		Loose tools	vi			
	V					
	vi	i Others ii Total Inventories (i + ii + iii + iv + v + vi + vii)	vii		2A	

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 T	Trade receivables		
	i Secured, considered good	i	
ſ	ii Unsecured, considered good	ii	
	iii Doubtful	iii	
	iv Total Trade receivables (i + ii + iii)		II
III (Cash and cash equivalents		
	Balances with Banks (of the nature of cash and cash	i	
	equivalents)	1	
	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 1	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	
L	b not for the purpose of business or profession	vb	
	given to a shareholder, being the beneficial owner		
	c of share, or to any concern or on behalf/ benefit of	vc	
	such shareholder as per section 2(22)(e) of I.T. Act		2.07
	Other Financial Assets		VI
	Financial Assets (I + II + III + IV + V + VI)		2B
	Current Tax Assets (Net)		2C
D (Other current assets		
	i Advances other than capital advances	i	
<u> </u>	ii Others(specify nature)	ii	
-	\1 \ \ \ /		
	iii Total Current assets (2A + 2B + 2C + 2D)		2D 2

Part A- Manufa Accoun	ctur	ing	Manufacturing Account for the finance maintained, otherwise fill items 61 to 62 as app		$oldsymbol{1}$ (fill items 1 to 3 in a a	case where regula	er books of accounts are
1	Deb	its to	Manufacturing account				
	A	Ope	ning Inventory				
		i	Opening stock of raw-material	i			
		ii	Opening stock of Work in progress	ii			
		iii	Total (i + ii)	·		Aiii	
	В	Puro	chases (net of refunds and duty or tax, if any)			В	
	C	Dire	ect wages			С	
	D	Dire	ect expenses (Di + Dii + Diii)			D	
		i	Carriage inward	i			
		ii	Power and fuel	ii			
		iii	Other direct expenses	iii			
	E	Fact	tory Overheads	<u>.</u>			
		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 (A	Aiii+B+C+D+Evii)	1F
2	Clos	sing Stock		
	i	Raw material	2i	
	ii	Work-in-progress	2ii	
	Tota	al (2i +2ii)		2
3	Cos	t of Goods Produced – transferred to Trading	Account (1F - 2)	3

Part	A- T	rad	ing Trading Account for the financial year 202	20-21 <i>(6)</i>]	items 4 to 12 in a case w	horo r	regular books of accounts are
Acco			maintained, otherwise fill items 61 to 62as applicable)	tiens + to 12 in a case w.	nere r	eguiar books of accounts are
	4	Rev	enue from operations				
		A	Sales/ Gross receipts of business (net of returns and refun	ids and du	ty or tax, if any)		
			i Sale of goods	I			
			ii Sale of services	Ii			
			iii Other operating revenues (specify nature and	t			
			amount)	iiia		-	
r .			b	iiib		-	
N			c Total (iiia + iiib)	iiic		-	
000			iv Total (i + ii + iiic)	IIIC		Aiv	
3 AC		В	Gross receipts from Profession			В	
TRADING ACCOUNT			Duties, taxes and cess received or receivable in respect o	f goods on	d samijaas sald on sunnlias		
RAI		С		T	u services solu or supplied	4	
			i Union Excise duties	I T:		-	
S TO			ii Service tax	li T''		_	
CREDITS			iii VAT/ Sales tax	Iii		_	
CRE			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		Ci-	
			ix Total (i + ii + iii + iv +v+ vi+vii+viii)			Cix	
		1	Total Revenue from operations (Aiv + B +Cix)			4D	
			ing Stock of Finished Goods			5	
	6		al of credits to Trading Account (4D + 5)			6	
			ning Stock of Finished Goods			7	
			chases (net of refunds and duty or tax, if any)			8	
	9	_	ct Expenses (9i + 9ii + 9iii)	т т		9	
INT		i 	Carriage inward	I		_	
100		ii	Power and fuel Other direct expenses	Ii		_	
TRADING ACCOU		iii	Note: Row can be added as per the nature of Direct	Iii			
DIN	10	Duti	Expenses es and taxes, paid or payable, in respect of goods and ser	vices nurc	hased	-	
[KA]	10	i	Custom duty	10i	nascu	-	
то т		ii	Counter veiling duty	10ii		-	
		iii	Special additional duty	10iii		-	
DEBITS			Union excise duty	10ii			
DE		iv	Service tax	10iv 10v			
		V		10v 10vi			
			VAT/ Sales tax				
		vii	Central Goods & Service Tax (CGST)	10vii			

	vi	iii State Goods & Services Tax (SGST)	10viii			
	i	Integrated Goods & Services Tax (IGST)	10ix			
	3	Union Territory Goods & Services Tax (UTGST)	10x			
	X	i Any other tax, paid or payable	10xi			
	X	ii Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10v	iii + 10ix +	10x + 10xi)	10xii	
1	1 Co	ost of goods produced – Transferred from Manufacturing A	Account		11	
1	2 Gi	ross Profit from Business/Profession - transferred to Profit	and Loss	account (6-7-8-9-10xii-11)	12	
12	2a Tı	ırnover from Intraday Trading			12a	
12	2b In	come from Intraday Trading	•		12b	

art	A-P	& L	Profit and Loss Account for the financial year 202 of accounts are maintained, otherwise fill items 61 to 62 a.				egular books
	13	Gross	profit transferred from Trading Account			13	
	14	Other	income				
		i	Rent	I			
L		ii	Commission	Ii			
ACCOUNT		iii	Dividend income	Iii			
		iv	Interest income	Iv			
200		v	Profit on sale of fixed assets	V			
PROFIL AND LOSS		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	Vi			
A		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)				
CREDITS TO			A	Xia			
٦			В	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 o	of credits to profit and loss account (13+14xii)			15	
	16	6 Freight outward					
	17	Consu	17				
	18	8 Power and fuel				18	
	19	Rents				19	
<u> </u>	20	Repair	rs to building			20	
	21	Repair	rs to machinery			21	
ACCOUNT	22	Comp	ensation to employees				
SSO		i	Salaries and wages	22i			
_		ii	Bonus	22ii			
		iii	Reimbursement of medical expenses	22iii			
		iv	Leave encashment	22iv			
2		v	Leave travel benefits	22v			
DEBITS TO PROFIT AND		vi	Contribution to approved superannuation fund	22vi			
2		vii	Contribution to recognised provident fund	22vii			
2		viii	Contribution to recognised gratuity fund	22viii			
DEB		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	Insura	nnce				
	i	Medical Insurance		23i		
ŀ	ii	Life Insurance	2	23ii		
	iii	Keyman's Insurance	2	23iii		
•	iv	Other Insurance including factory, office, car, goods, etc.	2	23iv		
•	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)	I.		23v	
24	Workn	nen and staff welfare expenses			24	
25	Entert	ainment			25	
26	Hospit	ality			26	
	Confer				27	
28	Sales p	romotion including publicity (other than advertisement)			28	
-		isement			29	
	Comm					
		Paid outside India, or paid in India to a non-resident other than	ıa .			
	i	company or a foreign company	1			
	ii	To others	ii			
	iii	Total (i + ii)			30iii	
31	Royalt					
	i	Paid outside India, or paid in India to a non-resident other than company or a foreign company	i a			
•	ii	To others	ii			
•	iii	Total (i + ii)			31iii	
32		sional / Consultancy fees / Fee for technical services			3111	
32		Paid outside India, or paid in India to a non-resident other than	1 8			
	i	company or a foreign company	i			
	ii	To others	ii			
	iii	Total (i + ii)			32iii	
33	Hotel,	boarding and Lodging			33	
34	Travel	ing expenses other than on foreign traveling			34	
35	Foreig	n travelling expenses			35	
36	Conve	yance expenses			36	
37	Teleph	one expenses			37	
		House expenses			38	
		xpenses			39	
		l celebration expenses			40	
	Schola	-			41	
	Gift				42	
	Donati	on			43	
		and taxes, paid or payable to Government or any local body (excl	uding	taxes on income)		
		Union excise duty	44i	mass on meome,		
ŀ		Service tax	44ii			
ŀ		VAT/ Sales tax	44iii			
ŀ		VAT/ Sales tax Cess	44iii			
ŀ						
ŀ		Central Goods & Service Tax (CGST)	44v			
}		State Goods & Services Tax (SGST)	44vi			
ļ		Integrated Goods & Services Tax (IGST)	44vii			
}		Union Territory Goods & Services Tax (UTGST)	44viii			
}		Any other rate, tax, duty or cess incl STT and CTT	44ix			
		Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44	v + 44	vi + 44vii + 44viii +44ix)	44x	
	Audit				45	
46	Other	expenses (specify nature and amount)				

,		•																						
		i														I								
		ii														Ii								
		iii	Total	(i + ii	i)																	46iii		
	4/		ebts (s _i			/Aadha	ar No	o. of th	ie pers	son, if	avail	able, for	wh	om Bad	Deb	t for a	mount	of Rs.	. 1 lak	h oi	r more i	is		
		(i1)														47i(1)								
		(i2)														47ii(2)								
		(i3)														47i(3)								
			(Rows	can	be ad	lded a	s requ	uired)	Tota	l [47i	(1)+4	7i(2)+4	7i(3	3)]		47i								
		ii										aar No.	is	not		47ii								
			availa	ble (p	provi		me an			addr	ess)		1							1		_		
		S.No.	Name		at / Do lock No	or/Prei	mises/ lding/	Road/ Street Office	/ Post	Area/ Locality	y T D	own/ City District	'/Sta	ite	Coun	try	PIN Cod	le ZI	P Code	Aı	mount			
		1				Vill	age															_		
			Rows	can h	na ada	dad as	reali	ired								J								
		iii	Other						lolzh)							47iii						-		
		iv	Total													7/111	1					47iv		
-	48		ion for			`			1))													48		
F			provis		anu c	Joubti	iui uc	บเร														49		
-			<u> </u>		est. d	lenrec	riation	ı and	taxes	[15 –	(16 t	to 21 + 2	22x	i + 23v	+ 24	to 29	+ 30iii	i + 31	iii + 3	2iii	+ 33 to) ·		
			4x + 45						ttires	[10	(10 (50		
	51	Intere												_			-							
			Paid ou compa						ia to a	a non-	-resid	dent oth	er	than a		I								
			To oth		4 101	cigii (comp	<u>y</u>								Ii								
		iii	Total (i + ii))																	51iii		
	52	-	ciation			tizatio	on															52		
-			ofit be					- 52)														53		
	54	Provis	ion for	curr	ent ta	ax																54		
	55	Provis	ion for	Defe	erred	Tax																55		
-	56	Profit	after t	ax (53	3 - 54	- 55)																56		
	57	Balanc	ce brou	ıght f	orwa	rd fro	m pr	evious	s year	•												57		
	58	Amou	nt avai	lable	for a	pprop	priatio	on (56	+ 57)												58		
	59	Appro	priatio	ons																		1		
F			ransfer		serves	and su	urplus									59	i							
CAL			roposec													59	ii							
W			ax on d							-						59	iii							
			ppropr ompanie									(CSR) a	ctiv	ities (in	case (<i>of</i> 59 i	iv							
į		-	ny othe				CHOR I	. 55 UJ 1	сотра	шь А	ci, 20)				59	v							
			otal (59				9iv+59	(Pv)								59	vi							
			ce carr																			60		
}	61		PUTAT	ΓΙΟΝ	OF I					OME	FRC	OM GO	OD	S CAR					CTIO)N 4				
		SR. NO.				N	ame o	of Bus	iness						В	usines	s code]	Descri	ption	
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS																								
J.C.													_											
Syr			Regis	strot:	or	13	Vheth	er	Tar	nage	cana	acity of		Number	of r	nonth	for	D.	.0611 m	nti-	/ρ inco	me u/s	44AE fo	r the
2			No. o	of goo	ds		v netn ied/lea					ge (in	wh	ich goo	ds c	arriag	e was		,	-	goods	carriaș	ge	
			car	riage	9		hired	I		N	ИТ)		0	wned/lo a	easeo sses:		d by	in c	ase to Rs.750	nna 00 p to 1	ige exc er mon have be	eeds 12 ith) or een act	ton per 2MT, or the amo tually ea	else @ unt
-		(i)		(1)	\rightarrow		(2)				(3)				(4))				WI	hicheve (er is hig (5)	gner	
		(a)		<i>、 ,</i>	\dashv		(-)				(- <i>)</i>				(-)									
1					1				1															

			Total				
		Add	row options as necessary (Please Note : At any time durin	ng the year the number of v	ehicles should not exc	eed 10	vehicles)
		(ii)	Total presumptive income from goods carriage u/s 44AI	E [total of column (5) of tabl	le 61(i)]	61(ii)	
			E— If the profits are lower than prescribed under S.44A				ed at any time
		duri	ng the year exceeds 10, then , it is mandatory to maintain bo	oks of accounts and have a t	tax audit under section	44AB	
7.	62	In ca	ase of Foreign Company whose total income comprises so	olely of profits and gains fr	om business referred		
	j	to in	sections 44B, 44BB, 44BBA or 44BBB, furnish the follow	ing information			
NO VCCOUN		a	Gross receipts / Turnover			62a	
A		b	Net profit			62b	

De	ebits to	o Manufacturing account			
		ening Inventory			
	I	Opening stock of raw-material	I		
	Ii	Opening stock of Work in progress	Ii		
	Iii	Total (i + ii)		Aiii	
I	B Pur	chases (net of refunds and duty or tax, if any)		В	
(C Dire	ect wages		С	
I) Dir	ect expenses		D	
	I	Carriage inward	I		
	Ii	Power and fuel	Ii		
	Iii	Other direct expenses	Iii		
I	E Fac	tory 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	
I	F Tot	al of Debits to Manufacturing Account (Aiii+l	B+C+D+Evii)	1F	
Cl	osing	Stock			
i	i Rav	w material	2i		
i	i Wo	rk-in-progress	2ii		

Acco			0	-	ading Account for the financial year 2020 pliance to the Indian Accounting Standards specified in A				
_	4	Rev	enue	from	operations				
OUNT		A	Sale	s/ Gr	oss receipts of business (net of returns and refund	ls and du	ty or tax, if any)		
200			I	Sale	of goods	I			
G A(Ii	Sale	of services	Ii			
ADIN			1 III	Othe	er operating revenues (specify nature and unt)				
TR				a		Iiia			
TO				b		Iiib			
ITS				c	Total (iiia + iiib)	Iiic			
REDIT			Iv	Tota	ıl (i + ii + iiic)			Aiv	
IJ		В	Gros	ss rec	eeipts from Profession			В	

		C Duti	ies, taxes and cess received or receivable in respect of	goods an	d 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 Tota	al Revenue from operations (Aiv + B +Cix)			4D	
	5	Closing S	Stock of Finished Goods			5	
	6	Total of	credits to Trading Account (4D + 5)			6	
	7	Opening	Stock of Finished Goods			7	
	8	Purchase	es (net of refunds and duty or tax, if any)			8	
	9		xpenses (9i + 9ii + 9iii)			9	
		i Ca	rriage inward	I			
			ver and fuel	Ii			
		iii No	ner direct expenses te: Row can be added as per the nature of Direct penses	Iii			
	10	Duties ar	nd taxes, paid or payable, in respect of goods and serv	ices purc	hased		
DEBITS TO TRADING ACCOUNT		i Cus	tom duty	10i			
(CO		ii Cou	nter veiling duty	10ii			
, AC		iii Spec	cial additional duty	10iii			
ING		iv Unic	on excise duty	10iv			
RAI		v Serv	rice tax	10v			
О Т		vi VA	Γ/ Sales tax	10vi			
S T		vii Cent	ral Goods & Service Tax (CGST)	10vii			
BIT		viii State	e Goods & Services Tax (SGST)	10viii			
DE		ix Integ	grated Goods & Services Tax (IGST)	10ix			
		x Unio	n Territory Goods & Services Tax (UTGST)	10x			
		xi Any	other tax, paid or payable	10xi			
		xii Tot	al (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10vii	i + 10ix +	10x + 10xi)	10xii	
	11	Cost of g	oods produced – Transferred from Manufacturing A	ccount		11	
	12	Gross Pr	ofit from Business/Profession - transferred to Profit a	nd Loss a	account (6-7-8-9-10xii-11)	12	
	12a	Turnove	r from Intraday Trading			12a	
	12b	Income f	rom Intraday Trading			12b	

Part . Ind-A		& L	Profit and Loss Account for the financial year 2020-21 [a up in compliance to the Indian Accounting Standards specified in Annexure	applicable to the com	for a company whose financial panies (Indian Accounting Sta	al statements are drawn ndards) Rules, 2015]
		Gross	profit transferred from Trading Account			
S	14	Other	income			
ross		i	Rent	i		
AND		ii	Commission	ii		
		iii	Dividend income	iii		
PROFIT CCOUNT		iv	Interest income	iv		
PR		v	Profit on sale of fixed assets	v		
S TO		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi		
		vii	Profit on sale of other investment	vii		
CREDIT		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		

L			ltural income	X			
	xi	Any ot	her income (specify nature and amount)				
		a		xia			
		b		xib			
		c	Total (xia + xib)	xic			
	xii	Total o	of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xio	c)		14xii	
15 T	Total o	f credi	ts to profit and loss account (13+14xii)			15	
16 F	reigh	t outwa	nrd			16	
17 (Consui	mption	of stores and spare parts			17	
		and fu				18	
	Rents					19	
		s to bui	ilding			20	
-			achinery			21	
			to employees				
		1	es and wages	22:		_	
-			s and wages	22i			
-		Bonus		22ii			
-			ursement of medical expenses	22iii			
-			encashment	22iv			
L			travel benefits	22v			
	vi	Contri	bution to approved superannuation fund	22vi			
	vii	Contri	bution to recognised provident fund	22vii			
	viii	Contri	bution to recognised gratuity fund	22viii			
	ix	Contri	bution to any other fund	22ix			
	x		her benefit to employees in respect of which an expenditure en incurred	22x			
-			compensation to employees (total of 22i to 22x)			22xi	
		1	er any compensation, included in 22xi, paid to non-residents	xiia	Yes / No		
-			amount paid to non-residents	xiib	1637 110	-	
23	Insura		amount paid to non-residents	Allo		-	
20		1	al Insurance	23i		_	
-		1	surance	23ii			
L		1		-		_	
L			n's Insurance	23iii			
L		1	Insurance including factory, office, car, goods, etc.	23iv			
		l	expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	
24 \	Vorkn	nen and	d staff welfare expenses			24	
25 F	Entert	ainmen	t			25	
26 F	Hospit	ality				26	
27 (Confer	ence				27	
28 S	Sales p	romoti	on including publicity (other than advertisement)			28	
29 A	Advert	isemen	t			29	
30 (Comm						
	i		outside India, or paid in India to a non-resident other than a	i			
ŀ	ii	Comp To ot	any or a foreign company	ii			
-				11		30:::	
	iii		(i + ii)			30iii	
~ -	Royalt		outside India on maid in India to a new cold of the cold	1			
31 F	i		outside India, or paid in India to a non-resident other than a any or a foreign company	i			
31 F				ii			
31 F	ii	To ot	iici s				
31 F	ii iii		(i + ii)			31iii	

	i					or paid			to a no	on-ı	esident o	ther tl	han a	a i							
	ii		thers		UICI	ign com	pany							ii							
	iii	Tota	al (i +	ii)										<u> </u>						32iii	
33	Hotel,	board	ling a	nd Lo	dgiı	ng														33	
34	Travel	ing ex	pens	es oth	er tl	han on f	oreig	gn tra	veling	g										34	
35	Foreig	n trav	elling	g expe	nses	s														35	
36	Conve	yance	expe	nses																36	
37	Teleph	one e	xpens	ses																37	
38	Guest	House	expe	enses																38	
-	Club e																			39	
-	Festiva		brati	on exp	ens	ses														40	
-	Schola	rship																		41	
	Gift																			42	
	Donati			• . 1		. 1.1. 4.	C :				. 111	. 1. (:		1	4	• .)		43	
44						iyable to	Gov	ernn	ient o	r ai	ıy local b	ody (e		_	taxes	on in	icon	ne)			
		Servi		se dut	ıy									44i 44ii						1	
		VAT											_	4411 14iii							
		Cess	Saic	s tax										44iv							
			al Goo	ods & S	Serv	rice Tax (CGST	Γ)						44v							
						es Tax (So								44vi							
						ervices T		GST)					4	4vii							
	viii	Union	Terri	itory G	Good	s & Servi	ices T	ax (U	TGST	Γ)			4	4viii							
	ix	Any (other	rate,	tax,	duty or	cess	incl S	STT a	nd	CTT			44ix							
	x	Total	rates	s and 1	taxe	es paid o	r pay	yable	(44i +	+ 44	ii +44iii +	44iv +	44v	+ 44	vi +	44vii -	+ 44	viii +44ix	()	44x	
45	Audit	fee																		45	
46	Other	expen	ses (s	pecify .	natu	re and an	nouni	t)													
	i														i						
	ii														ii						
		Total																		46iii	
	Bad de claimed				/Aad	lhaar No.	of th	ie per	son, if	ava	ilable, for	whom	Bad	Debt	for a	mount	t of	Rs. 1 lakh	or more is		
	(i1)												47((i1)							
	(i2)												47i	i(2)							
	(i3)												47i	i(3)							
											7i2+47i3		4	7i							
						Rs. 1 lak de name					lhaar No.	is	47	7ii							
		not a			N	lame of	Road			auu	Town/										
	S.No.	Name		lat / Do lock No	В	remises/ Building/		t/ Post	Area/ Localit	y	City/ District	State	•	Count	ry	PIN Co	de	ZIP Code	Amount		
	1				V	'illage		-													
		Rows	can l	be ada	led -	as requi	red				1	<u> </u>									
						ss than F		lakh)					47	7iii							
						+ 47ii +							<u> </u>							47iv	
48					•	otful dek		,,												48	
_	Other																			49	
50	Profit	befor	inte					taxes	[15 -	- (10	5 to 21 + 2	22xi +	23v ·	+ 24	to 29	+ 30i	ii +	31iii + 32	iii + 33 to	50	
			5 + 40	biii + 4	17iv	+ 48 + 4	19)]														
31	Interes		utsid	e Indi	a. o	r paid ir	ı Ind	ia to	a non	-res	sident oth	er tha	n a								
						n compa						, - viitt			i						
	-	Γο otl													ii						
1	l iii r	Total	(i + ii)																51iii	İ

	52	Depr	reciation and amortisation				52	
	53	Net _I	profit before taxes (50 – 51iii – 52)				53	
	54	Prov	ision for current tax				54	
	55	Prov	ision for Deferred Tax				55	
	56	Prof	it after tax (53 - 54 - 55)				56	
	57	Bala	nce brought forward from previous year				57	
	58	Amo	unt available for appropriation (56 + 57)				58	
	59	Appi	ropriations					
		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				
IONS		v	Any other appropriation	59v				
PRIAT		vi	Total (59i + 59ii + 59iii + 59iv+59v)	59vi				
PRO	60	Bala	nce carried to balance sheet (58 - 59vi)		<u> </u>		60	
D AP	61	_	Items that will not be reclassified to P&L					
XAN			i Changes in revaluation surplus	i				
ZTA.			ii Re-measurements of the defined benefit plans	ii				
FÕ			iii Equity instruments through OCI	iii				
SION			Fair value Changes relating to own credit risk of financial liabilities					
ROVI			designated at FVTPL Share of Other comprehensive income in associates and joint	iv				
PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS			ventures, to the extent not to be classified to P&L	v				
VIS			vi Others (Specify nature)	vi				
PRO			vii Income tax relating to items that will not be reclassified to P&L	vii				
			viii Total				61A	
		В	Items that will be reclassified to P&L					
			Exchange differences in translating the financial statements of a foreign operation	i				
			ii Debt instruments through OCI	ii				
			The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii				
			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	VI			61B	
	62	Tota	Comprehensive Income (56 + 61A + 61B)				62	
	02	1 Ota	Comprehensive fricome (50 + 01A + 01B)				02	
Part A	\- O	[Other Information (mandatory, if liable for audit under section 44AB, for other	her fill, i	f applicable)			
	1	Method	d of accounting employed in the previous year (Tick) ☑ □ mercantile		cash			
-	-		e any change in method of accounting (Tick) ☑ □ Yes					J
			e in the profit or decrease in loss because of deviation, if any, as per Income Com rds notified under section 145(2) [column 11a(iii) of Schedule ICDS]	putation	Disclosure	3a		
<u>z</u> 3	_{sh} l	Decrea	se in the profit or increase in loss because of deviation, if any, as per Income Com	putation	Disclosure	3b		
₽ ⊢			rds notified under section 145(2) [column 11b(iii) of Schedule ICDS] I of valuation of closing stock employed in the previous year (optional in case of prof.	assional.	g)			
AM L	4	v1611100	Tot valuation of closing stock employed in the previous year (optional in case of prof	essionals	<i>y</i>			

	1	Meth	nod of accounting employed in the previous year (Tick) 🗹 🗆	merca	ntile	□ cash		
	2	Is the	ere any change in method of accounting (Tick) $oxingto$	es		□ No		
			ease in the profit or decrease in loss because of deviation, if any, a dards notified under section 145(2) [column 11a(iii) of Schedule ICE		ncome Computa	tion Disclosure	3a	
NO			ease in the profit or increase in loss because of deviation, if any, as dards notified under section 145(2) [column 11b(iii) of Schedule ICI		ncome Computa	tion Disclosure	3b	
ATI	4	Meth	nod of valuation of closing stock employed in the previous year (option	onal in	case of profession	onals)		
NK		a	Raw Material (if at cost or market rates whichever is less write 1, if	at cos	t write 2, if at m	arket rate writ	e 3)	
INFORMATION		b	Finished goods (if at cost or market rates whichever is less write 1,	if at co	st write 2, if at	narket rate wri	ite 3)	
		c	Is there any change in stock valuation method (Tick) ☑ ☐ Yes		□ No			
OTHER		d	Increase in the profit or decrease in loss because of deviation, it specified under section 145A	f any,	from the meth	od of valuation	4d	
			Decrease in the profit or increase in loss because of deviation, it specified under section 145A	f any,	from the meth	od of valuation	4e	
	5	Amo	ounts 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	5b		
			admitted as due by the authorities concerned			
	-		escalation claims accepted during the previous year	5c		
			any other item of income	5d		
	-		capital receipt, if any	5e		
			Total of amounts not credited to profit and loss account (5a+5b+5c		<u> </u>	5f
'			unts debited to the profit and loss account, to the extent disallowable ment of condition specified in relevant clauses-	e unde	r section 36 due to non-	
			Premium paid for insurance against risk of damage or destruction	6a		
	-		of stocks or store $[36(1)(i)]$	6b		
	ŀ		Premium paid for insurance on the health of employees [36(1)(ib)] Any sum paid to an employee as bonus or commission for services	OD		
	_	c	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		
			Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
			Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		
	ŀ		Amount of contributions to an approved gratuity fund $[36(1)(v)]$	6i		
	-		Amount of contributions to any other fund	6j		
	-	•	Any sum received from employees as contribution to any	OJ .		
			provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the	6k		
			extent not credited to the employees account on or before the due date $[36(1)(va)]$			
		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		
		U	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	60		
			Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income $[36(1)(xv)]$	6p		
			Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q		
	-		Any other disallowance	6r		
	-		Total amount disallowable under section 36 (total of 6a to 6r)			6s
	-		Total number of employees employed by the company (mandatory i.	n case	company has recognized	03
	-	t	Provident Fund) i deployed in India	i		
			ii deployed outside India	ii		
			iii Total	iii		
-	7	Amo	unts debited to the profit and loss account, to the extent disallowable	e unde	er section 37	
-		a	Expenditure of capital nature [37(1)]		7a	
	Ī	b	Expenditure of personal nature [37(1)]		7b	
			Expenditure laid out or expended wholly and exclusively NOT for t purpose of business or profession [37(1)]	he	7c	
		d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]		7d	
			Expenditure by way of penalty or fine for violation of any law for the time being in force	ne	7e	
		f	Any other penalty or fine		7f	
		g	Expenditure incurred for any purpose which is an offence or which prohibited by law	is	7g	
		h	Expenditure incurred on corporate social responsibility (CSR)		7 h	
		i	Amount of any liability of a contingent nature		7i	
		•	Any other amount not allowable under section 37		7j	
+	0		Total amount disallowable under section 37 (total of 7a to 7j)	webl.	under section 40	7k
F	8	A.	Amounts debited to the profit and loss account, to the extent disallo Amount disallowable under section 40 (a)(i), on account of	wanie	under section 40	
			a non-compliance with the provisions of Chapter XVII-B	Aa		

				Amount disallowable under section 40(a)(ia) on account of	Ab			
				non-compliance with the provisions of Chapter XVII-B Amount disallowable under section 40(a)(ib) on account of				
			c	non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
			А	Amount disallowable under section 40(a)(iii) on account of	Ad			
				non-compliance with the provisions of Chapter XVII-B Amount of tax or rate levied or assessed on the basis of profits	Ae			
			f	[40(a)(ii)] Amount paid as wealth tax [40(a)(iia)]	Af			
			g	Amount paid by way of royalty, license fee, service fee etc. as	Ag			
				per section 40(a)(iib) Amount of interest, salary, bonus, commission or	Ah			
				remuneration paid to any partner or member inadmissible under section $[40(b)/40(ba)]$				
				Any other disallowance	Ai			
				Total amount disallowable under section 40(total of Aa to Ai)		•	Aj	
				amount disallowed under section 40 in any preceding previous y ous year	year b	ut allowable during the	8B	
	9			lebited to the profit and loss account, to the extent disallowable	under	section 40A		
				unts paid to persons specified in section 40A(2)(b)	9a			
		b	payee bank	unt paid otherwise than by account payee cheque or account e bank draft or use of electronic clearing system through a account or through such electronic mode as may be cribed, disallowable under section 40A(3)	9b			
				ision for payment of gratuity [40A(7)]	9c			
		d	contr	um paid by the assessee as an employer for setting up or as ibution to any fund, trust, company, AOP, or BOI or society y other institution $[40A(9)]$	9d			
				other disallowance	9e			
		f	Total	amount disallowable under section 40A (Total of 9a to 9e)			9f	
	10	Any a year	amou	nt disallowed under section 43B in any preceding previous year	but a	llowable during the previous		
				sum in the nature of tax, duty, cess or fee under any law	10a			
				sum payable by way of contribution to any provident fund or rannuation fund or gratuity fund or any other fund for the	10b			
		c	Any s	re of employees sum payable to an employee as bonus or commission for	10c			
				ces rendered sum payable as interest on any loan or borrowing from any	100			
			State	c financial institution or a State financial corporation or a Industrial investment corporation	10d			
				sum payable as interest on any loan or borrowing from any luled bank or a co-operative bank other than a primary	10			
		е	agric	ultural credit society or a primary co-operative agricultural cural development bank	10e			
				sum payable towards leave encashment	10f			
			-	sum payable to the Indian Railways for the use of railway	10g			
			asset: Total	amount allowable under section 43B (total of 10a to 10g)	_ <u> </u>		10h	
}	11		l	nt debited to profit and loss account of the previous year but dis	sallow	able under section 43B		
				sum in the nature of tax, duty, cess or fee under any law	11a			
			super	sum payable by way of contribution to any provident fund or cannuation fund or gratuity fund or any other fund for the ire of employees	11b			
		с	Any s	sum payable to an employee as bonus or commission for	11c			
				ces rendered sum payable as interest on any loan or borrowing from any				
				c financial institution or a State financial corporation or a Industrial investment corporation	11d			
				um payable by the assessee as interest on any loan or owing from a deposit taking non-banking financial company or				
			syste	mically important non-deposit taking non-banking financial pany, in accordance with the terms and conditions of the	11da			
			agree	ement governing such loan or borrowing				
				sum payable as interest on any loan or borrowing from any luled bank or a co-operative bank other than a primary	11			
			agric	ultural credit society or a primary co-operative agricultural cural development bank	11e			
		c		sum payable towards leave encashment	11f			
		σ	Any	sum payable to the Indian Railways for the use of railway	11g			
		ь	assets	S	6			

	h Total amount disallowable under Section 43B(total of 11a to 11g)		11h				
12 A	Amount of credit outstanding in the accounts in respect of						
	a Union Excise Duty	12a	_				
-	b Service tax	12b					
F	c VAT/sales tax	+ +	-				
_	,	12c	-				
F	central Goods & Service Tax (CGST)	12d	_				
_	e State Goods & Services Tax (SGST)	12e					
_	f Integrated Goods & Services Tax (IGST)	12f	-				
	Union Territory Goods & Services Tax (UTGST)	12g	-				
_	h Any other tax	12h	10:				
	Total amount outstanding (total of 12a to 12h)		12i				
13 A	Amounts deemed to be profits and gains under section 33AB or 33ABA	A or 33AC	13				
14 A	Any amount of profit chargeable to tax under section 41		14				
15 A	Amount of income or expenditure of prior period credited or debited to	o the profit and loss account (net)	15				
16 A	Amount of expenditure disallowed u/s 14A		16				
	Whether assessee is exercising option under subsection 2A of section 92 [If yes , please fill schedule TPSA]	2CE (Tick) ☑ □ Yes □ No	17				
II.	[11 yes, prease in sciedule 11 5A]						
A – Q	QD Quantitative details (mandatory, if liable for audit under section	n 44AB)					
(a) Ir	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) Ir	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				
	quantity manufactured during the previous year		7c				
	c quantity manufactured during the previous year	color during the province year					
	calca during the provious year		7d				
			7d 7e				

Part A	A – (DL	Rec	ceipt and payment account of company under liquidation		
_		1	Opei	ning balance		
nt of			i	Cash in hand	1i	
account idation			ii	Bank	1ii	
payment account under liquidation			iii	Total opening balance	1iii	
payme under		2	Rece	ipts		
and pa any ur			i l	Interest	2i	
eipt aı ompar			ii l	Dividend	2ii	
Receipt compa			iii S	Sale of assets (pls. specify nature and amount)		
4				a	2iiia	

		b	2iiib		
		с	2iiic		
		d Total (iiia + iiib + iiic)	2iiid		
	iv I	Realisation of dues/debtors	2iv		
	v (Others (pls. specify 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	Tota	l of opening balance and receipts	1	3	
4	Payn	nents			
	i I	Repayment of secured loan	4i		
	ii I	Repayment of unsecured loan	4ii		
	iii I	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	Closi	ing balance			
	i (Cash in hand	5i		
	ii I	Bank	5ii		
	iii	Total of closing balance (5i + 5ii)	5iii		
6	Tota	l of closing balance and payments (4vi + 5iii)	<u> </u>	6	

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Scho	edule	HP	Details of Income f	rom House Property	(Pleas	e refer i	nstruc	tions) (Drop	down to	o be pr	ovided	indicat	ing ov	vner	ship (of pro	pert	v)		
		Address	s of property 1		Town	/ City						State				P	IN C	ode /	Zip	Code	;
	1															-					
		Is the n	roperty co-owned? 🗆 Y	es	VFS"	nlesse	ontor	1													
			ig details)	cs in the time	1123	picase	ciitti														
			e's percentage of share i	n the property %	[1													
			N. CC	()	<u>[</u>	DANI/A			CC		()		D		4	CL		n			
			Name of Co-ow	ner(s)		PAN/A	adnaa	ır No. (01 C0-0	owner	(s)		P	ercen	tage	Sna	re in	Proj	perty		
		I																			
		II																			
		/Tick ☑	the applicable option]	Name(s) of Tenant	PAN/	Aadhaa	r No.	of Ten	ant(s)	(Plea	se see	PAN	TAN/A	\adh:	aar l	No. o	f Ter	ant(s) (if	TDS	
		□ Let o	ut	(if let out)	Note			1		` .	ı		t is clai								
			ned let out occupied	I																	
				1 1	ialua									10							
		a	Gross rent received or				-11						-	1a	_						
		b	The amount of rent whi				1b														
		c d	Tax paid to local author Total (1b + 1c)	rities			1c 1d						-								
		e	Annual value (1a – 1d) ((nil if solf -occupied e	te as i	nor soct	1	3(2) of:	the Ac	·t)			_	1e	Г						
		f	Annual value of the pro	<u> </u>					inc Ac	,				1f							
		g	30% of 1f	perty owned (own per	Centa	ge share	1g	, 													
		h	Interest payable on born	rowed capital			1h						_								
		i	Total (1g + 1h)	•			ı	l						1i							
X		j	Arrears/Unrealised rent	t received during the	year le	ess 30%								1j							
RT		k	Income from house pro	perty 1 (1f – 1i+1j)										1k							
)PE		Address	s of property 2		Town	/ City						State	•			P.	IN C	ode/Z	Zip c	ode	
PRC	2															-					
HOUSE PROPERTY		Is the p	roperty co-owned? 🗆 Y	es	YES"	please	enter														
100		followir	ng details)	·		P															
Ξ.		Assesse	e's percentage of share i	n the property																	
		Name o	f Co-owner(s)		PAN/	'Aadhaa	r No.	of Co	owne	r (s)		Perce	entage	Shar	e in	Prop	ertv				
		I	· · · · · · · · · · · · · · · · · · ·																		
		II																			
		Γ				Aadhaa	r No,	of Te	nant(s) (Ple	ase see					No. o	f Ter	ant(s) if T	ΓDS	
		□ Let o □ Deen	out ned let out	(if let out)	note)							crear	t is clai	mea)							
		□ Self o	occupied	II	-																
		a	Gross rent received or re (higher of the two, if let of			on of the	tuo	if lat as	it four	aut of t	hana	···)		2a							
		b	The amount of rent whi			er oj ine	2b	ij iei oi	и јог р	uri oj i	ne yeu	<u>') </u>									
		c	Tax paid to local author				2c						_								
			Total (2b + 2c)				2d														
		e	Annual value (2a – 2d)											2e							
		f	Annual value of the pro	perty owned (own per	rcenta	ge shar	e x 2e)						2f							
		g	30% of 2f				2g														
		h	Interest payable on born	rowed capital			2h														
		i	Total (2g + 2h)											2i	<u> </u>						
		j	Arrears/Unrealised rent		year le	ess 30%								2j	<u> </u>						
	_	k	Income from house prop											2k	<u> </u>						
	3		rough income/loss if any under the head "Income		.,9 (11	1.21-1.2	2)							3							
	4		tive take the figure to 2i o	of schedule CYLA)	,									4							
	NO)TE>	Furnishing of PAN/Aad	haar No. of tenant is n							on 194	-IB.									
			Furnishing of TAN of te	nant is mandatory, if t	ax is a	ieauctea	unde	r sectio	n 194	-I.					1						

Sche	dule	BP		Computation of income from business or p	prof	ession				
	A			ness or profession other than speculative busines						
INCOME FROM RISINESS OR		1		before tax as per profit and loss account (item	53	61(ii) and 62(b) of Pa	art A	A-P&L) / (item 53 of Part	1	
FR				L – Ind AS) (as applicable) rofit or loss from speculative business included in	n 1	(anton vo sign in				
NCOME FROM RISINESS OR		2a		f loss)	11 1	(enter –ve sign in	2a			
			Net n	rofit or Loss from Specified Business u/s 35AD in	nelu	ded in 1 (enter _ve				
N E		าน		case of loss)	iiciu	dea in 1 (enter –ve	2b			
					a	House property	3a			
				-		1 1 1				
				ne/ receipts credited to profit and loss account		Capital gains	3b			
				lered under other heads of income/chargeable 5BBF/ chargeable u/s 115BBG		Other sources	3c			
			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ezzi emilgendie wa riezze	d	u/s 115BBF	3d			
					e	u/s 115BBG	3e			
				or loss included in 1, which is ref						
		4a		4BB/44BBA/44BBB/44AE/44D/44DA/ Chapterome-tax Act (other than 115B) (Dropdown to be			4a			
		4b		and gains from life insurance business referred			4b			
		4-	Profi	from activities covered under rule 7, 7A,	7B(1), 7B(1A) and 8	4-			
		4c	(Drop	down to be provided)	Ì	, , ,	4c			
		5	Incon	ne credited to Profit and Loss account (included) which is exempt				
			a	Share of income from firm(s)	5a					
			b	Share of income from AOP/ BOI	5b					
			· ·	Any other exempt income (specify nature and amount)						
				I I	ci					
				li l	cii					
					5cii	:				
			Iii Total (ci + cii) d Total exempt income (5a + 5b + 5ciii)		Stil	1	5d			
		6	Balance $(1-2a-2b-3a-3b-3c-3d-3e-4-5d)$				Ju		6	
		-	Balance (1 – 2a – 2b – 3a - 3b – 3c – 3d – 3e – 4 – 5d)		_	House preparty	70		U	
				-	a	House property	7a			
				ses debited to profit and loss account	b	Capital gains	7b			
				lered under other heads of income/related to be chargeable u/s 115BBF or u/s 115BBG	c	Other sources	7c			
			incon	te chargeable u/s 113DDF of u/s 113DDG	d	u/s 115BBF	7d			
					e	u/s 115BBG	7e			
				ses debited to profit and loss account which rel			8a			
				ases debited to profit and loss account which rel	ate	to exempt income	8b			
				isallowed u/s 14A (16 of Part A-OI) (7a + 7b + 7c + 7d + 7e + 8)			9			
				ted profit or loss (6+9)					10	
		10	r raja.	teu profit of loss (0.2)					10	
		11	Depr	ciation and amortization debited to profit and le	oss :	account			11	
		- 10	_							
		12	•	ciation allowable under Income-tax Act Depreciation allowable under section 32(1)(ii) an	.12	2(1)(iia) (itam 6 of				
				Schedule-DEP)	iu 3	2(1)(IIa) (IIem 0 0)	12i			
			ii	Depreciation allowable under section 32(1)(i)			4000			
				Make your own computation refer Appendix-IA of	IT I	Rules)	12ii			
				Γotal (12i + 12ii)					12iii	
		13		t or loss after adjustment for depreciation (10 +1					13	
		14		nts debited to the profit and loss account, to the	ext	ent disallowable	14			
				section 36 (6s of Part A-OI) ints debited to the profit and loss account, to the	ext	ent disallowable				
		15	unde	section 37 (7k of Part A-OD)			15			
		16		ints debited to the profit and loss account, to the section 40 (8Aj of Part A-OI)	ext	ent disallowable	16			
				ints debited to the profit and loss account, to the	ext	ent disallowable	17			
		1/	unde	section 40A (9f of Part A-OI)			17			
				mount debited to profit and loss account of the powable under section 43B (11h of Part A-OI)	prev	ious year but	18			
				est disallowable under section 23 of the Micro, Si	mal	and Medium				
		19		prises Development Act, 2006			19			
		20	Deem	ed income under section 41			20			
		21		ed income under section 32AC/ 32AD/ 33AB/ 33	AB	A/35ABA/ 35ABB/	21			
				/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA						
		22	Deem	ed income under section 43CA		22				

	23	Any other item of addition under section 28 to 44DA			23			
-		Any other income not included in profit and loss account/	any other ex	xpense				
-	24	not allowable (including income from salary, commission from firms in which company is a partner)	, bonus and	interest	24			
	25	Increase in profit or decrease in loss on account of ICDS: deviation in method of valuation of stock (Column 3a + 4o			25			
		Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+2		- /			26	
	27	Deduction allowable under section 32(1)(iii)			27			
	28	Deduction allowable under section 32AD			28			
	29	Amount allowable as deduction under section 32AC			29			
	30	Amount of deduction under section 35 or 35CCC or 35c amount debited to profit and loss account (item $x(4)$ amount deductible under section 35 or 35CCC or 35CCD debited to $P\&L$ account, it will go to item 24)	of Schedule is lower tha	ESR) (i in amoun	30			
	31	Any amount disallowed under section 40 in any preceding allowable during the previous year(8B of Part A-OI)	g previous y	ear but	31			
	32	Any amount disallowed under section 43B in any precedi	ng previous	year but	32			
 		allowable during the previous year (10h of Part A-OI) Any other amount allowable as deduction			33			
-		Decrease in profit or increase in loss on account of ICDS	adiustments	and	34			
		deviation in method of valuation of stock (Column 3b + 4c						
	35	Total (27+28+29+30+31+32+33+34)					35	
	36	Income (13+26-35)					36	
	37	Profits and gains of business or profession deemed to be u	ınder -					
		i Section 44AE (61(ii) of schedule P&L)	37i					
		ii Section 44B	37ii					
		iii Section 44BB	37iii					
	iv Section 44BBA 37iv v Section 44BBB 37v vi Section 44D 37vi							
		vii Section 44DA	37vii		(item	4 of Form 3CE)		
		viii Chapter-XII-G (tonnage)	37viii	(total o	1	7 of item 10 of Form 66)		
		ix First Schedule of Income-tax Act (other than 115B)	37ix			,		
		x Total (37i to 37ix)		1			37x	T T
	38	Net profit or loss from business or profession other than s	speculative a	nd speci	fied b	usiness (34+37x)	38	
	39	Net Profit or loss from business or profession other than applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B loss take the figure to 2i of item F) (39a+39b+39c+39d+	or 8 is not a	pplicable,	enter			
		 a Income chargeable under Rule 7 b Deemed income chargeable under Rule 7A 		39:				
		b Deemed income chargeable under Rule 7A c Deemed income chargeable under Rule 7B(1)		391	_			
		d Deemed income chargeable under Rule 7B(1A)	`					
		a Decinea income chargeable under Rule /B(1/1		304	d			
		e Deemed income chargeable under Rule 8	,	390				
		e Deemed income chargeable under Rule 8 f Income other than Rule 7A, 7B & 8 (Item No. 3)		39	e			
	46	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a	(8)	39 39 de 7, 7A,	e f 7B(1)	, 7B(1A) and Rule 8 for	40	T
	40	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act	(8)	39 39 de 7, 7A,	e f 7B(1)	, 7B(1A) and Rule 8 for e)]	40	
В	40	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a	(8)	39 39 de 7, 7A,	e f 7B(1)	, 7B(1A) and Rule 8 for e)]	40	
В	40 Com	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of	8) applying Ru 4c-(39a+39	390 39 dle 7, 7A, b+39c+39	e f 7B(1)	, 7B(1A) and Rule 8 for e)]	40	
В	40 Com	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business	8) applying Ru 4c-(39a+39	390 39 dle 7, 7A, b+39c+39	e f 7B(1)	, 7B(1A) and Rule 8 for e)]	40	
В	40 Com 41 42 43	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA	8) applying Ru [4c-(39a+39] or loss accou	396 39 dle 7, 7A, b+39c+39	e f 7B(1) 0d+39	e)	41 42 43	
-	40 Com 41 42 43 44	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA Income from speculative business) (41+42-43) (if loss, ta	applying Ru 4c-(39a+39) or loss accou	396 39 dle 7, 7A, b+39c+39	e f 7B(1) 0d+39	e)	41 42	
-	40 Com 41 42 43 44	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA	applying Ru 4c-(39a+39) or loss accou	396 39 dle 7, 7A, b+39c+39	e f 7B(1) 0d+39	e)	41 42 43	
-	40 Com 41 42 43 44 Com	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA Income from speculative business) (41+42-43) (if loss, ta	applying Ru [4c-(39a+39] or loss account ke the figure	39. 39 dle 7, 7A, b+39c+39.	e f 7B(1) 0d+39	e)	41 42 43	
-	40 Com 41 42 43 44 Com 45	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA Income from speculative business) (41+42-43) (if loss, tal putation of income from specified business under section 3)	applying Ru [4c-(39a+39] or loss account ke the figure	39. 39 dle 7, 7A, b+39c+39.	e f 7B(1) 0d+39	e)	41 42 43 B44	
-	40 Com 41 42 43 44 Com 45 46	f Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA Income from speculative business) (41+42-43) (if loss, tal putation of income from specified business under section 3 Net profit or loss from specified business as per profit or loss	applying Ru (4c-(39a+39) or loss accountable the figure 35AD	39/ 39/ 39/ le 7, 7A, b+39c+35/ ant	e f 7B(1) Od+390	e) 	40 41 42 43 B44	
-	Comp 41 42 43 44 Comp 45 46 47	Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA Income from speculative business) (41+42-43) (if loss, tal putation of income from specified business under section 3 Net profit or loss from specified business as per profit or la Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA	applying Ru (4c-(39a+39) or loss accountable the figure 35AD	39/ 39/ 39/ le 7, 7A, b+39c+35/ ant	e f 7B(1) Od+390	e) 	41 42 43 B44 45	
-	Com 41 42 43 44 Com 45 46 47 48 49	Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA Income from speculative business) (41+42-43) (if loss, tall putation of income from specified business under section 3. Net profit or loss from specified business as per profit or land Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA (other toon which deduction u/s 35AD is claimed) Profit or loss from specified business) (45+46-47) Deductions in accordance with section 35AD(1)	applying Ru 4c-(39a+39) or loss account the the figure 35AD oss account than deduction	39/de 7, 7A, b+39c+35/mnt to 6xv of	Francisco de la constant de la const	lule CFL) 1,- (i) 35AD, (ii) 32 or 35	41 42 43 B44 45 46	
-	Com 41 42 43 44 Com 45 46 47 48 49 50	Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA Income from speculative business) (41+42-43) (if loss, tale putation of income from specified business under section 3. Net profit or loss from specified business as per profit or ladditions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA (other toon which deduction u/s 35AD is claimed) Profit or loss from specified business) (45+46-47) Deductions in accordance with section 35AD(1) Income from Specified Business) (48-49) (if loss, take the feature of the profit of the section 28 to 44DA) Income from Specified Business) (48-49) (if loss, take the feature of the profit of the section 28 to 44DA)	applying Ru (4c-(39a+39) or loss account ke the figure 35AD oss account than deduction	39. 39. le 7, 7A, b+39c+35. ant to 6xv of	f f 7B(1) d+39d	e) 	41 42 43 B44 45 46 47	
-	40 Com 41 42 43 44 Com 45 46 47 48 49 50	Income other than Rule 7A, 7B & 8 (Item No. 3) Balance of income deemed to be from agriculture, after a the purpose of aggregation of income as per Finance Act putation of income from speculative business Net profit or loss from speculative business as per profit of Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA Income from speculative business) (41+42-43) (if loss, tall putation of income from specified business under section 3. Net profit or loss from specified business as per profit or land Additions in accordance with section 28 to 44DA Deductions in accordance with section 28 to 44DA (other toon which deduction u/s 35AD is claimed) Profit or loss from specified business) (45+46-47) Deductions in accordance with section 35AD(1)	applying Ru (4c-(39a+39) or loss account ke the figure 35AD oss account than deduction	39. 39. le 7, 7A, b+39c+35. ant to 6xv of	f f 7B(1) d+39d	e) 	41 42 43 B44 45 46 47 48 49	

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)
	Loss to be set off (Fill this row only if figure is negative)		(A39)	
ii	Income from speculative business	(B44)		
iii	Income from specified business	(C50)		
137	Income from Life Insurance business u/s. 115B	(4b)		
v	Total loss set off (ii + iii)	•		
vi	Loss remaining after set off (i – v)			

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				
	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	(5 + 8 - 3 - 4 - 7 - 19) (enter negative only, if block ceases to exist)				

Sche	dule	DOA	Depreciation on other assets (Other	than assets o	n which full	capital exp	enditure is a	llowable as deductio	n)	
	1		Block of assets	Land	Building	(not includ	ing land)	Furniture and fittings	Intangible assets	Ships
	2	Rate (%)		Nil	5	10	40	10	25	20
				(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
		previous								
		the previo								
		previous	ation or other realization during the year out of 3 or 4							
S		to be allo negative)	on which depreciation at full rate wed (3 + 4 -5) (enter 0, if result is							
SSET	7	in the pre	for a period of less than 180 days vious year							
IER A	8	the year o								
DEPRECIATION ON OTHER ASSETS	9	Amount of to be all negative)	on which depreciation at half rate lowed (7-8) (enter 0, if result is							
N (10	Depreciat	ion on 6 at full rate							
TIC	11	Depreciat	ion on 9 at half rate							
CIA	12	Total dep	reciation (10+11)							
PRE	13		ion disallowed under section 38(2) . Act (out of column 12)							
DF			gate depreciation (12-13)							
		allowable amalgama 14)	nate aggregate depreciation in the event of succession, ation, demerger etc. (out of column							
		transfer o	ure incurred in connection with f asset/ assets							
		(5 + 8 -3-4 ceases to 6								
	18		own value on the last day of year* (6+ 9 -12) (enter 0 if result is							
										·

Sche	dule	DEP Summ section	ary of depreciation on assets (Other than on	assets on which	h full capital expenditure is allow	able a	ns deduction under any other
	1	Plant and machine	у				
		a (Schedule DP	for depreciation @ 15 per cent M - 17i or 18i as applicable)	1a			
LS		(Schedule DP	for depreciation @ 30 per cent M - 17ii or 18ii as applicable)	1b			
ASSETS		c (Schedule DP	for depreciation @ 40 per cent M - 17iii or 18iii as applicable)	1c			
ON			for depreciation @ 45 per cent M - 17iv or 18iv as applicable)	1d			
IOI		e Total depreci	ntion on plant and machinery ($1a + 1b + 1c +$	·1d)		1e	
IAT	2	Building (not inclu	ling land)				
DEPRECIATION			for depreciation @ 5 per cent 4- 14ii or 15ii as applicable)	2a			
F DEI			for depreciation @ 10 per cent 1- 14iii or 15iii as applicable)	2b			
RY OF		(Schedule DO	for depreciation @ 40 per cent 4- 14iv or 15iv as applicable)	2c			
₩ [d Total depreci	ation on building (2a+2b+2c)			2d	
SUMMARY	3	Furniture and fitti	ngs(Schedule DOA- 14v or 15v as applicable)			3	
<u>s</u>	4	Intangible assets (S	chedule DOA- 14vi or 15vi as applicable)			4	
	5	Ships (Schedule DC	A- 14vii or 15vii as applicable)			5	
	6	Total depreciation	(1e+2d+3+4+5)			6	

	nt 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		
С	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)	<u> </u>	1e	
2 Bui	lding (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		
С	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c		
d	Total (2a + 2b + 2c)		2d	
3 Fur	niture and fittings (Schedule DOA- 17v)	l l	3	
-			4	+

Schedul	e ESR	Expenditure on	scientific Research etc. (Deduction	under section 35 or 35CCC or 35CC	CD)
SI	No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
	i	35(1)(i)			
i	ii	35(1)(ii)			
i	ii	35(1)(iia)			
i	iv	35(1)(iii)			
,	v	35(1)(iv)			
•	vi	35(2AA)			
v	⁄ii	35(2AB)			
v	iii	35CCC			
i	ix	35CCD			
:	x	Total			
NC	TE	In case any deduction is clair	med under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA), please	provide the details as per Schedule RA.

Sch	edı	ıle (CG	Capi	ital Gains							
	A	Sho	rt-te	erm C	Capital Gains (ST	CG) (Sub-items 4 & 5 a	re not applicabl	e for residents,)			
					e of land or build r share of capita	ing or both (fill up deta l gain)	ils separately fo	or each prope	rty)(in cas	e of co-ownership,		
			a	i	Full value of cor	sideration received/rece	eivable		ai			
				ii	Value of proper	y as per stamp valuatio	n authority		aii			
	Gains			iii	purpose of Cap	onsideration adopted a tal Gains [in case (aii) ure as (ai), or else take (does not exce					
	a] (-	b	Dedu	ctions under sec	tion 48						
	apital			i	Cost of acquisiti	on without indexation			bi			
	\circ			ii	Cost of Improve	ment without indexation	n		bii			
	ern			iii	Expenditure wh	olly and exclusively in c	onnection with	transfer	biii			
	r-t			iv	Total (bi + bii +	biii)			biv			
	Short-term		c	Balar	nce (aiii – biv)				1c			
'	y 2		d	Dedu	ction under sect							
		-	e	Short	t-term Capital G		A1e					
			F	In cas	se of transfer of	iote)						
				S.N	Name of buyer(s)	of ty Pin code						

I	NOT	E > F	urnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced unde	r section 1	94-IA or is quoted by	-
			uyer in the documents.			
2 1	Eucm		a case of more than one buyer, please indicate the respective percentage sh	are and am	ount.	_
		slum Full vo	lue of consideration	2a		4
-			rth of the under taking or division	2b		-
-			erm capital gains from slump sale (2a-2b)	20		A2c
_			* ` ` ` ` `	'4 . C . 1	*	-
			of equity share or unit of equity oriented Mutual Fund (MF) or un l under section 111A or 115AD(1)(b)(ii) proviso (for FII)	it of a bus	iness trust on which	
			lue of consideration	3a		-
-	_		tions under section 48			-
-	D L		ost of acquisition without indexation	bi		4
	_		ost of Improvement without indexation	bii		-
	_		xpenditure wholly and exclusively in connection with transfer	biii		-
	_		otal (i + ii + iii)	biv		-
-			e (3a – biv)	3c		-
-						4
			to be disallowed u/s 94(7) or 94(8)- for example if asset /acquired within 3 months prior to record date and			
			nd/income/bonus units are received, then loss arising out of sale of			
			sset to be ignored (Enter positive value only)			
-			term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)	l	A3e
. 1			RESIDENT, not being an FII- from sale of shares or debentures	<u> </u>		
			with foreign exchange adjustment under first proviso to section 48			
			on transactions on which securities transaction tax (STT) is paid			A4a
-			on transactions on which securities transaction tax (STT) is not pa	id		A4b
ر _			RESIDENTS- from sale of securities (other than those at A3 above		I as per section	
~ I	115A	D	·	•	_	
	a		case securities sold include shares of a company other than quoted share	s, enter the		
-			llowing details Full value of consideration received/receivable in respect of unquoted	ia		-
		•	shares			
		ŀ	Fair market value of unquoted shares determined in the prescribed	ib		-
			manner			
		(Full value of consideration in respect of unquoted shares adopted as per	ic		-
			section 50CA for the purpose of Capital Gains (higher of a or b)			
			ull value of consideration in respect of securities other than unquoted	aii		
			nares otal (ic + ii)	aiii		-
-			tions under section 48	4111		
-			ost of acquisition without indexation	bi		7
			ost of improvement without indexation	bii		-
	-		xpenditure wholly and exclusively in connection with transfer	biii		-
	-		otal (i + ii + iii)	biv		-
-	c F		e (5aiii – biv)	5c		4
-	_		o be disallowed u/s 94(7) or 94(8)- for example if security	30		4
	h		/acquired within 3 months prior to record date and			
			nd/income/bonus units are received, then loss arising out of sale of	5d		
			curity to be ignored (Enter positive value only)			
	e S	hort-t	term capital gain on securities (other than those at A3 above) by an	1 FII (5c +	-5d)	A5e
6			of assets other than at A1 or A2 or A3 or A4 or A5 above			
		In	a case assets sold include shares of a company other than quoted shares	. enter the		
	A		ollowing details	,		
			a Full value of consideration received/receivable in respect of unquoted	ia		
		-	shares b Fair market value of unquoted shares determined in the prescribed			4
			manner	ib		
			c Full value of consideration in respect of unquoted shares adopted as	io		
			per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
		ii F	ull value of consideration in respect of assets other than unquoted shares	aii		
		iii T	otal (ic + ii)	aiii		
-	ВГ)educt	tions under section 48			-
-			ost of acquisition without indexation	bi		4
			ost of Improvement without indexation	bii		-
	-		xpenditure wholly and exclusively in connection with transfer	biii		4
	-		otal (i + ii + iii)	biv		-
ŀ	CE		` /	1		-
- 1	\mathbf{C}	oaianc	e (6aiii – biv)	6c	İ	

		D	exam and d sale o	se of asset (securit ple if asset bough lividend/income/b f such asset to be ted short term ca	t/acquired with onus units are gnored (Enter p	iin 3 mo receive positive	onths prior d, then loss value only)	to record dat arising out o	e 6d				
		f	Dedu	ction under sectio	n 54D/54G/54G	A			6f				
	Ļ	_		G on assets other			or A4 or A5	s above (6c + 6	6d + 6e – 6	f)		A6g	
	7			leemed to be short									
	a	belo	w was	any amount of u s deposited in the No □ Not appli	Capital Gains A	ccounts	s Scheme wi	thin due date			ears shown		
		Sl.	Previ		which deduction	EII DI OVI	New asset ac	quired/constru	cted	Amoun	t not used for		
			year whi		n that year						et or remained zed in Capital		
			asso							gains	account (X)		
			transf d	erre		a acquir	in which Am sset ed/constr cted	nount utilised or Gains acco		1			
		i	2017-	-18 54D/54G/54GA			cteu						
	b	Amo	ount d	eemed to be short t	erm capital gain	s u/s 541	D/54G/54GA	, other than at	ʻa'				
	L	_		leemed to be short								A7	
	8	Pass A8c	s Thro	A8									
			/ Pass [charg										
		b	Pass T charg										
		c	Pass [Through Income/leable at applicable									
	9	Amo	ount of										
	9		DTAA										
		Sl. No.	Amo of inc										
		(1)	(2) (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		I											
		II											
	-	a	-	amount of STCG n								A9a	
	<u> </u>	b		amount of STCG c								A9b	
Ļ.	_			rt-term Capital G						.)		A10	
-	s Lo			pital gain (LTCG of land or building						. of oo or			
	1			r share of Capital		р аенин:	s separatety j	ior each prope	rty)(III case	e 01 CO-01	vnersmp,		
		a		Full value of consi		ed/recei	ivable		ai				
			1	Value of property					aii				
				Full value of con									
١,				purpose of Capita									
1		h	(ai), take this figure as (ai), or else take (aii)] Deductions under section 48										
	5		-	Cost of acquisition		n			bi				
7	hita			Cost of Improvem					bii				
5	<u>ב</u>			Expenditure whol			nnection wit	th transfer	biii				
	בו ו			Total (bi + bii + bi	•				biv				
Suis O loting Count and I	<u>.</u>	c	Balan	ice (aiii – biv)					1c				
	100			ction under sectio	n 54D/54EC/540	G/54GA	(Specify deta	ils in item D bel	ow) 1d				
		e	Long	-term Capital Gai	ns on Immovab	le prope	erty (1c - 1d))				B1e	
		f	In cas	se of transfer of in	movable prope	rty, ple	ase furnish t	the following o	letails (see	note)			
			S.No.	Name of buyer(s)	PAN/Andhan	r No. of		Amount	Addres	s of	Pin code		
- 1	1									_			

2 From slu	ump sale			
a Full	value of consideration	2a		
b Net	worth of the under taking or division	2b		
	ance (2a – 2b)	2c		
d Ded	luction u/s 54EC	2d		
	g term capital gains from slump sale (2c-2d)			B2e
	le of bonds or debenture (other than capital indexed bonds issued	by Gover	rnment)	
-	value of consideration	3a		
b Ded	luctions under section 48			
<u>i</u>	Cost of acquisition without indexation	bi		
ii	Cost of improvement without indexation	bii		4
iii	Expenditure wholly and exclusively in connection with transfer	biii		4
iv	Total (bi + bii +biii)	biv		na l
_ +	CG on bonds or debenture - (3a-biv)			B3c
applicab		ere provis	so under section 112(1) is	_
	value of consideration	4a		
b Ded	luctions under section 48	1	1	
ļ <u>ļi</u>	Cost of acquisition without indexation	bi		
ii	Cost of improvement without indexation	bii		
iii	Expenditure wholly and exclusively in connection with transfer	biii		
iv	Total (bi + bii +biii)	biv		
	g Term Capital Gains on assets at B4 (4a – biv)			4c
	ale of equity share in a company or unit of equity oriented fund or baid under section 112A	unit of a	business trust on which	
	rm Capital Gains on sale of capital assets at B5(Column 14 of sche		•	B5
	N-RESIDENTS- from sale of shares or debenture of Indian compa	ny (to be	computed with foreign	
	ge adjustment under first proviso to section 48)			B6
	computed without indexation benefit			В
7 For NOI	N-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII	as referr	red to in sec. 115AD	
a i	In case securities sold include shares of a company other than quedetails	oted shar	res, enter the following	_
	a Full value of consideration received/receivable in respect of unquoted shares b Fair market value of unquoted shares determined in the	ia		_
	prescribed manner	ib		-
	c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
ii	unquoted shares	aii		
iii		aiii		
b Ded	luctions under section 48			
i	Cost of acquisition without indexation	bi		
ii	Cost of improvement without indexation	bii		
iii	Expenditure wholly and exclusively in connection with transfer	biii		
iv	Total (bi + bii +biii)	biv		
8 For NO	g-term Capital Gains on assets at 7 above in case of NON-REESII N-RESIDENTS - From sale of equity share in a company or unit o s trust on which STT is paid under section 112A			B7c
Long-te	rm Capital Gains on sale of capital assets at B8 (Column 14 of 115.	AD(1)(b)	(iii) proviso)	B8
9 From sa	lle 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 the following details			
	a Full value of consideration received/receivable in respect	ia		
	of unquoted shares b Fair market value of unquoted shares determined in the	ib		

			С	adopted a	e of considera as per section igher of a or b	50CA for the			ic				
			ii Full		onsideration i		ssets other t	than	aii				
			iii Tota	ıl (ic + ii)					aiii				
		b	Deduction	ns under se	ection 48								
			i Cos	t of acquisi	ition with ind	exation			bi				
			ii Cos	t of improv	ement with in	ndexation			bii				
			iii Exp	enditure w	holly and exc	lusively in co	nnection wi	th transfer	biii				
			iv Tota	al (bi + bii -	+biii)	<u> </u>			biv				
		С	Balance ((aiii – biv)	•				9c				
		d	Deduction	n under sec	ction 54D//540	G/54GA (Spec	ify details in it	em D below)	9d				
					Gains on asset				•	•		B9e	
	10	Am	ount deem	ed to be lo	ng-term capi	tal gains							
		Wh	ether any	amount of	unutilized ca	pital gain on	asset transf	erred durin	g the prev	ious year sh	nown below		
	a				oital Gains Ac				hat year?				
				o ⊔ Not ap	plicable. If yo				4.1	Amount no	t used for		
	S.n		evious year which asset	Section und	der which dedu	ction	ew asset acqu			new asset or			
	0		ansferred	(claimed in		which asset /constructed	Amount util Capital Gai		unutilized i	-		
	i		2017-18	540)//54G/54GA	acquired	/constructed	Capital Gal	ns account	gains acco	ount (X)		
	-	+				tal gains, othe	n than at fa	,					
	b	+			ng-term capi							B10	
					ng-term capi			1.6.1. (511)		L PED (D4		DIV	
	11	Pas B11	b)		oss in the nat				- -	lle PTI) (BI	1a1+11a2 +	B11	
		a1	chargeab	le @ 10% ı					БПап				
		a2	Pass Thro	ough Incon	ne/Loss in the under sections	nature of Lo	ong Term C	apital Gain,	B11a2				
					ne/ Loss in the			anital Cain					
		b	chargeab		ne/ Loss III tili	e nature of Lo	ing reriii C	apitai Gaiii,	B11b				
	12			TCG includ	led in items B	1 to B11 but	not chargea	ble to tax or	chargeab	le at specia	l rates in		
		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)		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 amo	unt of LTCC	i G not chargeabl	le to tax in Indi	a as per DTA	AA				B12a	
		b			G chargeable to				4			B12b	
	13	Tot	al long ter	m capital g	gain] [B1e + B	32e + B3c + B	4c + B5 + B	6 + B7c + B8	8+ B9e+ B	10+B11-12a	1]	B13	
C	Inc	ome	chargeab	le under th	e head "CAP	ITAL GAINS	S" (A10 + B	313) (take B1	13 as nil, if	loss)		C	
D	Inf	orm	ation abou	t deductio	n claimed aga	inst Capital (Gains						
	1	In c	ase of ded	uction u/s	54D/54EC /54	4G/54GA give	following d	letails					
		a				Deducti	on claimed u	ı/s 54D					
			i Date	of acquisiti	on of original a	isset			ai	dd/m	m/yyyy		
			ii Cost	of purcha	se/ construction	on of new la	nd or buildi	ing for indu	strial aii				
			unde	ertaking						* * /	/		
			 		se of new land o				aiii	dd/m	m/yyyy		
			-		ed in Capital G	ains Accounts	Scheme befor	e due date	aiv				
			v Amo	unt of dedu	ction claimed				av				
		b	_				on claimed u	/s 54EC	т	T			
					of original asse				bi	dd/m	m/yyyy		
			ii Amo	unt invested	d in specified/no	otified bonds			bii				
			iii Date	of investme	ent				biii	dd/m	m/yyyy		
		L	iv Amo	unt of dedu	ction claimed				biv				
		c				Deducti	on claimed u	ı/s 54G					
			i Date	of transfer	of original asse	et			ci	dd/m	m/yyyy		
[ii Cost	and expens	es incurred for	purchase or co	onstruction of	new asset	cii				

	iii	Date of purchase/construction of new asset in an area other than urban area	ciii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ	
	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 construction of new asset	dii	
	iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	div	
	v	Amount of deduction claimed	dv	
e	Total	deduction claimed $(1a + 1b + 1c + 1d)$	e	_

Sl. Type o Gain	f Capital G	ain of current year (Fill this column only if	Sl	hort ter	m capital loss set o	off	Long to	erm capital loss set off		Current year's capital gains
		-	15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
		1	2	3	4	5	6	7	8	9
; (Fill th	be set off is row if computed is ve)		(A3e*+ A4a*+ A8a*)		(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)		(B4c*+B5*+ B7c*+B8*+ B9e* B11a1*+B11a2*	(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+B11b*)	B12b	
ii	15%	(A3e*+ A4a*+ A8a*)								
Short iii term	30%	(A5e*+ A8b*)								
capital iv gain	applicable rate	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)								
v	DTAA rates	A9b								
vi Long	10%	(B4c*+ B5*+ B7c*+ B8*+ B9e* B11a1*+B11a2*)								
term capital vii gain	20%	(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+B11b*)	-							
viii	DTAA rates	B12b								
ix Total le	oss set off (ii	+ iii + iv + v + vi + vii +								
x Loss re	emaining aft	er 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	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 5xi 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 5xiii of schedule BFLA, if any.					

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 377

S. No.	Share/Unit Acquired	le of equ ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	rul or unit of a busin 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 r	Add rows													
Tota	I		•		•									

Sch	hedule 11	15AD(1)(b)(iiii)-	Proviso	From sale of ed	quity share in a o	company or unit	of equity oriented fund or	unit of a busin	ess trust on wl	hich STT is pai	d under section 1	12A			
	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)
	. 11														
F	Add rov	VS													
	Total														

Schedu	le OS	S		Income from other sources					
	1	Gros	s inc	ome chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d	+ 1e)			1	
		+		dends, Gross	-,	1a			
				rest, Gross (bi + bii + biii + biv+bv)		1b			
\mathbf{S}			i	From Savings Bank bi		- 2			
OTHER SOURCES			ii	From Deposits (Bank/ Post Office/ Co-operative) Society) bii		-			
OUI			iii	From Income-tax Refund biii					
RS			iv	In the nature of Pass through income/Loss biv					
HE			v	Others by					
OT		-	_	tal income from machinery, plants, buildings, etc., Gross		1c			
				ome of the nature referred to in section $56(2)(x)$ which is chargeable	e to tax	1d			
		d		- dii + diii + div + dv)					
			i	Aggregate value of sum of money received without consideration		di			
			ii	In case immovable property is received without consideration, star	np duty value of	dii			
		-		property					
				In case immovable property is received for inadequate consideration value of property in excess of such consideration	on, stamp duty	diii			
		-		In case any other property is received without consideration, fair n	narket value of	div			
			iv	property	nai ket value oi	uiv			
			X 7	In case any other property is received for inadequate consideration	n, fair market	Dv			
			v	value of property in excess of such consideration					
		1e	Any (other income (please specify nature)					
			Sl.	Nature			Amount		
		-	No 1			1			
		,	1 dd	rows		1			
	2	- 1		argeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl.no.1)	<u>l</u>			2	
-	-	liicon		Income by way of winnings from lotteries, crossword puzzles etc.		2a		-	
		-		• • •					
		-	В	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 iv Undisclosed investments etc. u/s 69B		biii			
				v Unexplained expenditure etc. u/s 69C		biv			
				vi Amount borrowed or repaid on hundi u/s 69D		Bv bvi			
	-		1 nv	other income chargeable at special rate (total of ci to cxx)		2c			
	-	C /			ei e				
			1	foreign company chargeable u/s 115A(1)(a)(i)	.1				
					ii				
		ļ		foreign currency debts chargeable u/s 115A(1)(a)(ii)					
			111	Interest received from Infrastructure Debt Fund chargeable	iii				
		-		u/s 115A(1)(a)(iia) Interest referred to in section 194LC(1) - chargeable u/s c	iv				
			IV	115A(1)(a)(iiaa) @ 5%					
			v	Interest referred to in section 194LD - chargeable u/s c 115A(1)(a)(iiab)	ev				
		-			vi				
		-		194LBA - chargeable u/s 115A(1)(a)(iiac)					
				Income from units of UTI or other Mutual Funds specified in exsection 10(23D), purchased in Foreign Currency - chargeable	vii				
				u/s 115A(1)(a)(iii)					
					riii				
				from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)					
		-			ix				
				purchased in foreign currency by non-residents - chargeable					
		-		u/s 115AC Income received in respect of units purchased in foreign c	x				
			х	currency by an off-shore fund-115AB(1)					
				, , ,	xi				
			XI	securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)					
		-		Income by way of interest received by an FII on bonds or co	xii				
				Government securities referred to in section 194LD -					
		-		chargeable as per proviso to section 115AD(1)(i) Tax on non-residents sportsmen or sports associations ex	xiii				
				chargeable u/s 115BBA					
		ŀ		9	riv				
					xv				
				chargeable u/s 115A(1)(a)(iiaa) @ 4%					
			xvi	Income by way of royalty from patent developed and cx	cvi				

			xvii	Income by way of the 115BBG	transfer of										
		•	xviii	Tax on dividend			Indian com	pany fron	n cxviii						
			- 1	<u>specified foreign co</u> Income from roy	mpany-115	BBD	nent entere	d hetwee	n cxix						
				31.3.1961 to 31.3.1											
				services where ag 31.3.1976, and ag											
				Government.	greement	is appro	oved by the	ne Centra							
				Paragraph EII of P											
		2		Distributed income 194LBA - chargeab				in section	n xx						
				through income in		. , . , .		er sources	chargea	able at	t special r	ates (drop	down to b	2	
		d	provi						g		-	(2d	
		e		unt included in 1 ar	nd 2 above,	which is o	chargeable a	t special r	ates in I	ndia a	s per DTA	AA (total o	f column (2) 2e	
			of tab	ole below)	em No. 1a				Wheth	ner			Applicable		
			OI NI	Amount of t	o 1 d 2a.	Country	Article of	Rate as per Treaty	TRO		Section of	Rate as per	rate [lower		
		ì	SI. No	income 2	c & 2a in	name & Code	DTAA	(enter NIL,	obtain	ed 1	I.T. Act	I.T. Act	of (6) or		
					which included			if not chargeable)	(Y/N	n			(9)]		
		•	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)												
			I		` '		` '							-	
			II												
F	3	Dedu	uctions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c & 2d)												
F			a Expenses / Deductions 3a												
			b Depreciation (available only if income offered in 1c) 3b												
			Interest expenditure u/s 57(1) (available only if income offered												
				in 1a)											
-	4	A mo		Total not deductible u/	/c 5Q				3d					4	
ŀ				not deductible u/										5	
				e from other source		le at norn	nal annlicah	le rates [1 <i>(</i>	after re	ducino	z income r	elated to D)TAA		
				3+4+5) (If negative					union no	uucing	, meome i	ciated to E		6	
	7	Incon	ne fro	om other sources (o	ther than fr	om ownii	ng and main	taining rac	e horse	s) (2 +	-6)) (ente	r 6 as nil, ij	negative)	7	
Ī	8	Incon	ne fro	om the activity of ov	vning race	horses									
			Recei	1				8a							
		1)		ctions under section	n 57 in relat	tion to re	ceipts at 8a	8b							
			<u>only</u> Amo	unts not deductib	ole u/s 58			8c							
			Prof	its chargeable to	tax u/s 59			8d							
		e	Balar	ace (8a - 8b + 8c + 8c + 8c + 8c + 8c + 8c + 8c +	d) (if negati	ve take the	e figure to 1	xv of Sched	dule CFI	(L)				8e	
	9	Incon	ne un	der the head "Inco	me from otl	ner source	es" (7 + 8e)	(take 8e as	nil if ne	gative))			9	
	10	Info	rma	tion about accrua	l/receipt o	f income	e from Oth	er Source	es						
		S.	6. Other Source Upto 15/6 From 16/6 to From 16/9 to From 16/12 to From 16/3 to										6/3 to		
		No.	0. Income - 15/9 15/12 15/3 51/3										/3		
					(i)		(ii)	(ii	i)		(iv)	(v)		
		1	Div	idend Income											
				come by way of											
				nnings from											
				teries, crossword zzles, races,											
		2	gar	nes, gambling,											
				ting etc. referred											
			to 2(2	in section 4)(ix)											

- (i) for the words "constituent entities resident in India of an international group" the words, brackets and figure "constituent entities of an international group required to file the information and document under sub-rule (2)," shall be substituted;
- (ii) in clause (b), for the word "Commissioner", the word "Director" shall be substituted.
- 3. In the principal rules, in rule 10DB,
 - (a) for sub-rule (1) the following sub-rule shall be substituted, namely:
 - "(1) The income-tax authority for the purposes of section 286 shall be the Joint Director as may be designated by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.";
 - (b) in sub-rule (6), for the words "five thousand five hundred" the words "six thousand four hundred" shall be substituted.
- 4. In the principal rules, in the Appendix II, in Form No. 3CEAB, in the heading, the words ", resident in India," shall be omitted.

[Notification No. 31/2021 / F.No.370142/19/2019-TPL]

NEHA SAHAY, Under Secy. (Tax Policy Legislation Division)

Explanatory Memorandum: It is hereby certified that no person is being adversely affected by giving retrospective effect to this notification.

Note. The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26th March, 1962 and was last amended *vide* notification number G.S.R 246(E), dated 1st April, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 15th April, 2021

INCOME-TAX

- **G.S.R. 274(E).**—In exercise of the powers conferred by sub-clause (iii) of clause (c) of *Explanation 1* to the clause (23FE) of section 10 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 (10th Amendment) Rules, 2021.
 - (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 2DB,-
 - (i) after clause (iii), the following proviso shall be inserted, namely:-
 - "Provided that the provisions of clause (iii) shall not apply to any payment made to creditors or depositors for loan taken or borrowing for the purposes other than for making investment in India;";
 - (ii) clause (iv) shall be omitted;
 - (iii) after clause (vi), the following Explanation shall be inserted, namely:
 - 'Explanation: For the purposes of this rule, "loan and borrowing" shall have the same meaning as assigned to it in sub-clause (b) of clause (ii) of Explanation 2 to clause (23FE) of section 10.'.
- 3. In the principal rules, in rule 2DC, in sub-rule (1), for the word "Explanation", the word and figure "Explanation 1" shall be substituted.
- 4. In the principal rules, in the APPENDIX II, for Form No. 10BBA the following Form shall be substituted, namely:-

"Form No. 10BBA

[See sub-rule (1) of rule 2DC]

Application for notification under sub-clause (iv) of clause (c) of *Explanation* 1 to the clause (23FE) of section 10 of the Income-tax Act, 1961

(Pension Fund)

To,

The Member (Legislation), CBDT (For application during Financial Year 2020-2021)**/

The Member (Having control over the Foreign Tax and Tax Research Division) (For application during other financial year)**

Madam/Sir,

The applicant is a Pension Fund and interested in making investment in terms of clause (23FE) of section 10 of the Income-tax Act, 1961 and therefore, it is requested that necessary notification may kindly be issued, the details for which are as under:

(a) Name of the Pension Fund
(b) Address of the Pension Fund
(c) Tax Identification Number of the country of residence
(d) Country of residence
(e) Permanent Account Number (PAN)
:

- 2.. It is hereby certified that-
 - (a) the Pension Fund is created or established under the law of ______ (please mention the name of the foreign country including any of its political constituents like province/ state/ local body etc.) and is regulated under that law;

- (b) the Pension Fund is not liable to tax in the foreign country mentioned at (a) above or if liable to tax, exemption from taxation for all its income has been provided by such foreign country;
- (c) the Pension Fund is responsible for administering or investing the assets for meeting the statutorily obligations and defined contributions of one or more funds or plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans, as the case may be;
- (d) the earnings and assets of the Pension Fund are used only for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in (c) above and no portion of the earnings or assets of the pension fund inures any benefit to any other private person barring any payment made to the creditors or depositors or loan or borrowing taken for purposes other than for making investment in India; and
- (e) the Pension Fund does not participate in the day to day operations of investee ^ barring any monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director.
- 3. In support of the claims made above, the following documents are attached:
 - (a) documents constituting the Pension Fund and any later amendment thereto, and
 - (b) any other relevant document or information.

	Verification*
declare t	I,, son/ daughter/ wife** of Shri, solemnly nat to the best of my knowledge and belief, the information given in this application and the annexures and ts, if any, accompanying it are correct and complete and particulars shown therein are truly stated.
	I further declare that to the best of my knowledge; I have not concealed any fact or information which could not for this application.
	I also declare that I am making this application in my capacity as (designation) and that I am PAN/ Aadhaar** and I am competent to make this application and verify it.
	Verified today the day of
	Place
	(Signature)
	Name

Notes: 1. **Delete whichever is not applicable.

- 2. *To be signed by the person competent to verify the return of income under section 140 of the Income-tax Act, 1961.
- 3.^ An "investee" shall have the same meaning as in clause (i) of Explanation 2 to clause (23FE) of section 10 of the Income-tax Act, 1961.
- 4. ¥ loan and borrowing shall have the same meaning as in sub-clause (b) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Income-tax Act, 1961.".

[Notification No. 32/2021/ F. No.370142/28/2020-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)

Note: - The principal rules were published in the Gazette of India Extraordinary, Part III, section 3, sub-section (ii), *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 250(E) dated the 5th April, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 26th April, 2021

INCOME-TAX

- **G.S.R. 291(E).**—In exercise of the powers conferred by sub-clause (iii) of clause (c) of *Explanation 1* to the clause (23FE) of section 10 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 (11th Amendment) Rules, 2021.
 - (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 2DB,-
 - (i) after clause (ii), the following proviso shall be inserted, namely:-
 - "Provided that the condition in clause (ii) shall be deemed to have been satisfied with respect to assets being administered or invested, if the following conditions are satisfied; namely:-
 - (a) value of such assets is not more than ten per cent. of the total value of the assets administered or invested by such fund;
 - (b) such assets are wholly owned directly or indirectly by the Government of a foreign country; and
 - (c) such assets vests in the Government of such foreign country upon dissolution.";
 - (ii) after the proviso to clause (iii), the following proviso shall be inserted, namely:-
 - "Provided further that the provisions of clause (iii) shall not apply to earning from the assets referred to in the proviso of clause (ii), if the said earning are credited either to the account of the Government of that foreign country or to any other account designated by such Government so that no portion of the earnings inures any benefit to any private person;"
- 3. In the principal rules, in the APPENDIX II, for Form No. 10BBA the following Form shall be substituted, namely:-

"Form No. 10BBA

[See sub-rule (1) of rule 2DC]

Application for notification under sub-clause (iv) of clause (c) of *Explanation* 1 to the clause (23FE) of section 10 of the Income-tax Act, 1961

(Pension Fund)

To,

The Member (Legislation), CBDT (For application during Financial Year 2020-2021)**/

The Member (Having control over the Foreign Tax and Tax Research Division) (For application during other financial year)**

Madam/Sir,

The applicant is a Pension Fund and interested in making investment in terms of clause (23FE) of section 10 of the Income-tax Act, 1961 and therefore, it is requested that necessary notification may kindly be issued, the details for which are as under:

- (a) Name of the Pension Fund :
- (b) Address of the Pension Fund

(c) Tax Identification Number of the country of residence :
(d) Country of residence :
(e) Permanent Account Number (PAN) :
2 It is hereby certified that-
(a) the Pension Fund is created or established under the law of (please mention the name of the foreign country including any of its political constituents like province/state/local body etc.) and is regulated under that law;
(b) the Pension Fund is not liable to tax in the foreign country mentioned at (a) above or if liable to tax exemption from taxation for all its income has been provided by such foreign country;
(c) the Pension Fund is responsible for administering or investing the assets for meeting the statutorily obligations and defined contributions of one or more funds or plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants of beneficiaries of such funds or plans, as the case may be/not more than ten per cent. of the total value of the assets administered or invested by the Pension Fund are invested in plans other than the plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans and such assets are wholly owned directly or indirectly by the Government of the foreign country mentioned at (a) and upon dissolution vests in the Government of such foreign country (strike off which ever is not applicable);
(d) the earnings and assets of the Pension Fund are used only for meeting statutory obligations and defined contributions for participants or beneficiaries of funds or plans referred to in (c) above and no portion of the earnings or assets of the pension fund inures any benefit to any other private person barring any payment made to the creditors or depositors or loan or borrowing taken for purposes other than for making investment in India/the earning and assets of the Pension Fund from plans other than the plans established for providing retirement, social security, employment, disability, death benefits or any similar compensation to the participants or beneficiaries of such funds or plans are credited either to the account of the Government of the foreign country mentioned at (a) or to any other account designated by such Government so that no portion of the earnings inures any benefit to any private person; (strike off whichever is not applicable) and
(e) the Pension Fund does not participate in the day to day operations of investee ^ barring any monitoring mechanism to protect the investment with the investee including the right to appoint directors or executive director.
3. In support of the claims made above, the following documents are attached:
(a) documents constituting the Pension Fund and any later amendment thereto, and
(b) any other relevant document or information.
Verification*
I,
2. I further declare that to the best of my knowledge; I have not concealed any fact or information which could be relevant for this application.
3. I also declare that I am making this application in my capacity as (designation) and that I am holding PAN/Aadhaar** and I am competent to make this application and verify it.
Verified today the day of
Place
(Signature)

Name _____

Notes: 1. **Delete whichever is not applicable.

- 2. *To be signed by the person competent to verify the return of income under section 140 of the Income-tax Act, 1961.
- 3.^ An "investee" shall have the same meaning as in clause (i) of Explanation 2 to clause (23FE) of section 10 of the Income-tax Act, 1961.
- 4. ¥ loan and borrowing shall have the same meaning as in sub-clause (b) of clause (ii) of Explanation 2 to clause (23FE) of section 10 of the Income-tax Act, 1961.".

[Notification No. 37/2021/F. No. 370142/28/2020-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy.

Note: The principal rules were published in the Gazette of India Extraordinary, Part III, section 3, sub-section (ii), *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 274 dated the 15th April, 2021.

[भाग $\hspace{.1cm}$ II—खण्ड $\hspace{.1cm}$ 3 $\hspace{.1cm}$ 3 $\hspace{.1cm}$

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 30th April, 2021

- **G.S.R. 301(E).**—In exercise of the powers conferred by sub-section (1) of section 245M 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 Income-tax Rules, 1962, namely:-
- 1. Short title and commencement.- (1) These rules may be called the Income-tax (12th Amendment) Rules, 2021.
- (2) They shall come into force from the date of its publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 44D, the following rule shall be inserted, namely:—
- **"44DA. Exercise of option under sub-section (1) of section 245M and intimation thereof.-** (1) The exercise of option by an assessee to withdraw his pending application under sub-section (1) of section 245M shall be in Form No. 34BB
- (2) Form No. 34BB shall be verified by the person who is authorised to verify the return of income of the assessee under section 140.
- (3) Form No. 34BB shall be furnished electronically in accordance with the procedures, formats and standards specified by the Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems), as the case may be, and thereafter signed printout of the said form shall be uploaded in the manner specified by the Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems), as the case may be, under sub-rule (4).
- (4) The Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems), as the case may be, shall specify the procedures, formats and standards for the purposes of furnishing and verification and manner of uploading of Form No. 34BB.".
- 3. In the principal rules, in Appendix-II, after Form No. 34BA, the following Form shall be inserted, namely:—

"FORM No. 34BB [See rule 44DA]

Exercise of option to withdraw pending application under sub-section (1) of section 245M of the Income-tax Act, 1961

To,					
The Assessing Officer,					
Sir/Madam,					
I,	_				
/ <i>Aadhaar</i> Numb	er	do hereb	y intimate th	e exercise of	option to
withdraw my application for settlement made under	section 245C o	f the Income-ta	x Act, 1961 (hereinafter re	eferred to
as the Act) on vide number		at		Bench.	

2. I do hereby affirm that the aforesaid application was not declared invalid under sub-section (2C) of section 245D of the Act and no order under sub-section (4) of section 245D of the Act was issued on or before the 31st January, 2021 with respect to such application.

Verification
I,
Place:
Date:
Yours faithfully,
Signature
Name
Designation
Address
[Notification No. 40/2021][F.No. 370142/8/2021-TPL]
RAJESH KUMAR BHOOT, Jt. 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. 291(E), dated the 26th April, 2021.

(2) धारा 9 की उपधारा (1) के खंड (i) के स्पष्टीकरण 2क के खंड (ख) के प्रयोजनों के लिए उपयोगकर्ताओं की संख्या जिनके साथ क्रमबद्ध और सतत कारबार कार्यकलापों की याचना की जा रही है या जो अनन्योक्रिया में लगे हुए हैं तीन लाख होगी।"।

[अधिसूचना सं. 41/2021/ फा. सं. 370142/11/2018-टीपीएल]

कमलेश चंद्र वार्ष्णेय, संयुक्त सचिव

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन, अधिसूचना सं. सा.का.नि. 301(अ) तारीख 30 अप्रैल, 2021 द्वारा किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 3rd May, 2021

INCOME-TAX

- **G. S. R. 314(E).** In exercise of the powers conferred by the clause (a) and clause (b) of *Explanation 2A* to sub-section (1) of section 9 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 (13th Amendment) Rules, 2021.
 - (2) They shall come into force with effect from the 1st day of April, 2022.
- 2. In the Income-tax Rules, 1962, after rule 11UC, the following rule shall be inserted, namely:-
 - "11UD. Thresholds for the purposes of significant economic presence. (1) For the purposes of clause (a) of Explanation 2A to clause (i) of sub-section (1) of section 9, the amount of aggregate of payments arising from transaction or transactions in respect of any goods, services or property carried out by a non-resident with any person in India, including provision of download of data or software in India during the previous year, shall be two crore rupees;
 - (2) For the purposes of clause (b) of *Explanation 2A* to clause (i) of sub-section (1) of section 9, the number of users with whom systematic and continuous business activities are solicited or who are engaged in interaction shall be three lakhs."

[Notification No. 41 /2021/ F. No. 370142/11/2018-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 301(E), dated 30th April, 2021.

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन आय-कर (तेरहवां संशोधन) नियम, 2021 अधिसूचना सं. सा.का.नि. 314(अ) तारीख 03 मई, 2021 द्वारा किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, 4th May, 2021

- **G.S.R. 318(E).**—In exercise of the powers conferred by clause (d) of sub-section (8) of section 139A and clause (ii) of sub-section (7) of section 206AA 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 (14th Amendment) Rules, 2021.
 - (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 114AAB,—
 - (I) after sub-rule (2), the following sub-rules shall be inserted, namely:—
- "(2A) The provisions of section 139A shall not apply to a non-resident, being an eligible foreign investor, who has made transaction only in a capital asset referred to in clause (viiab) of section 47 which are listed on a recognised stock exchange located in any International Financial Services Centre and the consideration on transfer of such capital asset is paid or payable in foreign currency, if the following conditions are fulfilled, namely:—
 - (i) the eligible foreign investor does not earn any income in India, other than the income from transfer of a capital asset referred to in clause (viiab) of section 47;
 - (ii) the eligible foreign investor furnishes the following details and documents to the stock broker through which the transaction is made namely:—
 - (a) name, e-mail id, contact number;
 - (b) address in the country or specified territory outside India of which he is a resident;
 - (c) a declaration that he is a resident of a country or specified territory outside India; and
 - (d) Tax Identification Number in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the non-resident is identified by the Government of that country or the specified territory of which he claims to be a resident.
- (2B) The stock broker shall furnish a quarterly statement for the quarter of the financial year, in which the details and documents referred to in sub-rule (2A) are received by it, in Form No.49BA to the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) or the person authorised by him, electronically and upload the declaration referred to in sub-clause (c) of clause (ii) of sub-rule (2A) within fifteen days from the end of the quarter of the financial year to which such statement relates in accordance with the procedures, formats and standards specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems) under sub-rule (3).";
- (II) in sub-rule (3), for the words, brackets and figure "in accordance with the provisions of sub rule (2)" the words, brackets, figures and letter " in accordance with the provisions of sub-rule (2) or sub-rule (2B)" shall be substituted;
 - (III) in the Explanation,—
 - (A) for clause (a), the following clause shall be substituted, namely:—
 - '(a) "specified fund" means any fund established or incorporated in India in the form of a trust or a company or a limited liability partnership or a body corporate which has been granted a certificate of registration as a Category I or Category II Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 made under the Securities and Exchange Board of India Act, 1992(15 of 1992) or International Financial

Services Centres Authority Act, 2019 (50 of 2019) and which is located in any International Financial Services Centre or a specified fund referred to in sub-clause (i) of clause (c) of *Explanation* to clause (4D) of section 10;';

- (B) after clause (b) the following clauses shall be inserted, namely:—
 - '(c) "eligible foreign investor" means a non-resident who operates in accordance with the Securities and Exchange Board of India, circular IMD/HO/FPIC/CIR/P/2017/003 dated 04th January, 2017;
 - (d) "stock broker" means a person having trading rights in a recognised stock exchange located in any International Financial Services Centre and the member of such exchange.
- 3. In the principal rules, in Appendix II, for Form No. 49BA, the following Form shall be substituted, namely:-

"FORM NO. 49BA

[See rule 114AAB]

Quarterly statement to be furnished by specified fund or stock broker in respect of a non-resident referred to in rule 114AAB for the quarter of of (Financial Year)

- 1. Name of the fund/ stock broker:
- 2. Category (specified fund/stock broker):
- 3. Permanent Account Number/Aadhaar Number:
- 4. Details of non-resident referred to in sub-rule (1)/ sub-rule (2A) of rule114AAB

SI. No.	Name	E-mail address	Contact number	Address in the country or specified territory outside India of which the non-resident is resident	Tax Identification Number, if any	Unique number on the basis of which the non-resident is identified by the Government of that country or the specified territory of which he claims to be a resident (to be furnished if Tax Identification Number is not available)

Verification	
I (full name in block letters), son/daughter of	having permanent account number
Aadhaar number, solemnly declare that to the	best of my knowledge and belief, the
information given above are correct and complete.	
	Signature
	Name and designation
Place	C
Date	

Attachments (to be uploaded):

Declaration received from the non-resident as referred to in sub-clause (c) of clause (iii) of sub-rule (1) or sub-clause (c) of clause (ii) of sub-rule (2A), as the case may be, of rule 114AAB.".

[Notification No. 42/2021 F. No. 370133/08/2020-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II Section-3, Sub Section (ii) *vide* number S.O. 969(E) dated the 26th march, 1962 and were last amended by the Income-tax (13th Amendment) Rules, 2021 *vide* notification No. G.S.R. 314(E), dated the 03rd May, 2021.

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. सा.का.नि 318(अ) तारीख 4 मई, 2021 द्वारा किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 5th May, 2021

(INCOME-TAX)

- G.S.R. 320(E).—In exercise of the powers conferred by clause (5) of section 10 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 (15th Amendment), Rules, 2021.
 - (2) They shall be deemed to have come into force from the 1st day of April, 2021.
- 2. In the Income-tax Rules, 1962, in rule 2B, after sub-rule (1), the following sub-rules shall be inserted, namely:—
- "(1A) For the assessment year beginning on the 1st day of April, 2021, where the individual referred to in sub-rule (1) avails any cash allowance from his employer in lieu of any travel concession or assistance, the amount exempted under the second proviso to clause (5) of section 10 shall be the amount, not exceeding thirty-six thousand rupees per person, for the individual and the member of his family, or one-third of the specified expenditure, whichever is less, subject to fulfilment of the following conditions, namely:-
 - (i) the individual has exercised an option to avail exemption under the second proviso of clause (5) of section 10, in lieu of the exemption under clause (5) of section 10 in respect of one unutilised journey during the block of four calendar years commencing from the calendar year 2018;
 - (ii) the payment in respect of the specified expenditure is made by the individual or any member of his family to a registered person during the specified period;
 - (iii) the payment in respect of the specified expenditure is made by an account payee cheque drawn on a bank or account payee bank draft, or use of electronic clearing system through a bank account or through such other electronic mode as prescribed under rule 6ABBA; and
 - (iv) the individual obtains a tax invoice in respect of specified expenditure from the registered person referred in clause (ii).

Explanation 1- For the purpose of this sub-rule,-

- (i) 'tax invoice' means an invoice issued by the registered person under section 31 of the Central Goods and Services Tax Act, 2017 (No. 12 of 2017);
- (ii) 'registered person' shall have the meaning assigned to it in clause (94) of section 2 of the Central Goods and Services Tax Act, 2017 (No. 12 of 2017);
- (iii) 'specified expenditure' means expenditure incurred by an individual or a member of his family during specified period on goods or services, which are liable to tax at an aggregate rate of twelve per cent. or above under various Goods and Services Tax (GST) laws and goods are purchased or services procured from GST registered vendors or service providers;
- (iv) 'specified period' means the period commencing from the 12th day of October, 2020 and ending on the 31stday of March, 2021.

- Explanation 2 For the removal of doubt, it is hereby clarified that if the amount received by or due to an individual, as per the terms of his employment, from his employer in relation to himself and member of his family, in connection with the specified expenditure is in excess of the thirty six thousand rupees per person, for the individual and the member of his family, the exemption under this sub-rule would be restricted to thirty-six thousand rupees per person, for the individual and the member of his family, or one-third of the specified expenditure, whichever is less.
- Explanation 3 It is hereby clarified that the clarification issued by the Department of Expenditure, Ministry of Finance, vide OM F. No 12(2)/2020-EII (A) Dated 12th October, 2020 and any subsequent clarifications, if any, issued in this regard shall apply mutatis mutandis to the exemption under this sub-rule.
 - (1B) Where an exemption under the second proviso to clause (5) of section 10 is claimed and allowed, sub-rule (2) shall have effect as if for the words 'two journeys', the words 'one journey' has been substituted.".

[Notification No. 50/2021/F. No.370142/14/2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

Explanatory Memorandum: It is hereby certified that no person is being adversely affected by giving retrospective effect to these rules.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 318(E) dated 4th May, 2021.

जी=स्थावर संपत्ति से भिन्न संपत्ति के अंतरण से दर्शित कीमत के परिणामस्वरूप वह कीमत जिस पर गैर-धनीय प्रतिफल प्राप्त किया गया है या उद्भूत हुआ है, जिसको नियम 11पक के उपनियम (1) में निर्दिष्ट नहीं किया गया है जो किसी रजिस्ट्रीकृत मूल्यांकक द्वारा उस संपत्ति के संबंध में अभिप्राप्त मूल्यांकन रिपोर्ट के आधार पर खुले बाजार में उसका विक्रय करने से प्राप्त होती:

एच=स्थावर संपत्ति द्वारा प्रतिनिधित्व किए गए अंतरण के परिणामस्वरूप गैर-धनीय प्राप्त प्रतिफल या उद्भूत की दशा में स्थावर संपत्ति के संबंध में स्टांप शुल्क के संदाय के प्रयोजन के लिए किसी सरकारी प्राधिकारी द्वारा अंगीकृत या निर्धारित या निर्धारणीय मूल्य।

(4) उपनियम (2) और उपनियम (3) के अधीन पूंजी आस्तियों के बाजार मूल्य का अवधारण स्टांप शुल्क विक्रय की तारीख को किया जाएगा और इस प्रयोजन के लिए नियम 11पक में निर्दिष्ट मूल्यांकन तारीख से मंदी विक्रय की तारीख भी अभिप्रेत।

स्पष्टीकरण- इस नियम के प्रयोजनों के लिए "रजिस्ट्रीकृत मूल्यांकक" और "प्रतिभूतियों" का क्रमशः वही अर्थ होगा जो उनका नियम 11प में है ।"।

[अधिसूचना सं. 68/2021/एफ.सं.370142/16/2021-टीपीएल]

कमलेश चंद्र वार्ष्णेय, संयुक्त सचिव (कर नीति और विधान प्रभाग)

टिप्पण : मूल नियम, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में सं. का.आ. 969(अ) तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना सं. सा.का.नि 320(अ) तारीख 5 मई, 2021 द्वारा किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th May, 2021

- **G.S.R. 338** (E).— In exercise of the powers conferred by section 50B 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 (16th Amendment) Rules, 2021.
- 2. In the Income-tax Rules, 1962, after rule 11UAD, the following rule shall be inserted, namely: —
- "11UAE.Computation of Fair Market Value of Capital Assets for the purposes of section 50B of the Income-tax Act.
- (1) For the purpose of clause (ii) of sub-section (2) of section 50B, the fair market value of the capital assets shall be the FMV1 determined under sub-rule (2) or FMV2 determined under sub-rule (3), whichever is higher.
- (2) The FMV1 shall be the fair market value of the capital assets transferred by way of slump sale determined in accordance with the formula –

A+B+C+D - L, where,

A= book value of all the assets (other than jewellery, artistic work, shares, securities and immovable property) as appearing in the books of accounts of the undertaking or the division transferred by way of slump sale as reduced by the following amount which relate to such undertaking or the division, —

- (i) any amount of income-tax paid, if any, less the amount of income-tax refund claimed, if any; and
- (ii) any amount shown as asset including the unamortised amount of deferred expenditure which does not represent the value of any asset;

- B = the price which the jewellery and artistic work would fetch if sold in the open market on the basis of the valuation report obtained from a registered valuer;
- C = fair market value of shares and securities as determined in the manner provided in sub-rule (1) of rule 11UA;
- D = the value adopted or assessed or assessable by any authority of the Government for the purpose of payment of stamp duty in respect of the immovable property;
- L= book value of liabilities as appearing in the books of accounts of the undertaking or the division transferred by way of slump sale, but not including the following amounts which relates to such undertaking or division, namely: —
- (i) the paid-up capital in respect of equity shares;
- (ii) the amount set apart for payment of dividends on preference shares and equity shares where such dividends have not been declared before the date of transfer at a general body meeting of the company;
- (iii) reserves and surplus, by whatever name called, even if the resulting figure is negative, other than those set apart towards depreciation;
- (iv) any amount representing provision for taxation, other than amount of income-tax paid, if any, less the amount of income-tax claimed as refund, if any, to the extent of the excess over the tax payable with reference to the book profits in accordance with the law applicable thereto;
- (v) any amount representing provisions made for meeting liabilities, other than ascertained liabilities;
- (vi) any amount representing contingent liabilities other than arrears of dividends payable in respect of cumulative preference shares.
- (3) FMV2 shall be the fair market value of the consideration received or accruing as a result of transfer by way of slump sale determined in accordance with the formula-

E+F+G+H, where,

E = value of the monetary consideration received or accruing as a result of the transfer;

- F = fair market value of non-monetary consideration received or accruing as a result of the transfer represented by property referred to in sub-rule (1) of rule 11UA determined in the manner provided in sub-rule (1) of rule 11UA for the property covered in that sub-rule;
- G = the price which the non-monetary consideration received or accruing as a result of the transfer represented by property, other than immovable property, which is not referred to in sub-rule (1) of rule 11UA would fetch if sold in the open market on the basis of the valuation report obtained from a registered valuer, in respect of property;
- H = the value adopted or assessed or assessable by any authority of the Government for the purpose of payment of stamp duty in respect of the immovable property in case the non-monetary consideration received or accruing as a result of the transfer is represented by the immovable property.
- (4) The fair market value of the capital assets under sub-rule (2) and sub-rule (3) shall be determined on the date of slump sale and for this purpose valuation date referred to in rule 11UA shall also mean the date of slump sale.

Explanation. -For the purposes of this rule, the expression "registered valuer" and "securities" shall have the same meanings as respectively assigned to them in rule 11U.".

[Notification No.68/2021/F. No.370142/16 /2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii) *vide* number. S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 320(E) dated 5th May, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 8th June, 2021

(INCOME-TAX)

- **G.S.R. 395(E).** In exercise of the powers conferred by sections 194,194A,194Q, 196D, 206AB and 206CCAread 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 (17th Amendment) Rules, 2021.
- (2) Save as otherwise provided in these rules, they shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 31A, in sub-rule (4)
 - (a) for clause '(x)' the following clause shall be substituted namely: -
 - '(x) furnish particulars of amount paid or credited on which tax was not deducted or deducted at lower rate in view of the notification issued under sub-section (5) of section 194A or in view of exemption provided under clause (x) of sub-section (3) of section 194A.';
 - (b) after clause (xiii), the following clauses shall be inserted namely: -
 - "(xiv) furnish particulars of amount paid or credited on which tax was not deducted in view of clause (d) of the second proviso to section 194 or in view of the notification issued under clause (e) of the second proviso to section 194;
 - (xv) furnish particular of amount paid or credited on which tax was not deducted in view of proviso to subsection (1A) or in view of sub-section (2) of section 196D.;
 - (xvi) furnish particulars of amount paid or credited on which tax was not deducted in view of sub-section (5) of section 194Q with effect from 1st day of July,2021.".
- 3. In the principal rules, in Appendix II, in form 26A, in Annexure A, in clause (ii), the words ", who is a resident," shall be omitted.
- 4. In the principal rules, in Appendix II, in form 26Q
 - (a) for the brackets, words, figures and letters "[See sections 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 197A and rule 31A]" the following brackets, words, figures and letters, shall be substituted namely: -
 - "[See sections 192A, 193, 194, 194A, 194B, 194BB, 194C, 194D, 194DA, 194EE, 194F, 194G, 194H, 194-I, 194J, 194K, 194LA, 194LBA, 194LBB, 194LBC, 194N, 194-O, 194Q, 197A, 206AA, 206AB and rule 31A]";
 - (b) for the "Annexure", the following "Annexure" shall be substituted, namely: -

"ANNEXURE: DEDUCTEE/PAYEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line-item in Table at Sl. No. 4 of main Form 26Q)

Details of amount paid/credited during thequarterended... (dd/mm/yyyy) and of tax deducted atsource

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number / DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total tax to be allocated among deductees/payees as in the vertical total of Col. 421	
Total interest to be allocated among the deductees/payees mentioned below	

Name of the Deductor/Payer	
TAN	

SI. No.	Deductee /payee reference number provided by the deductor/ payer, if available	Deduct ee/ payee code (01- Comp any 02- Other than comp	the deductee / payee	Name of the deduct ee/ payee	Section code (See Note 16)	of payme nt or	Amou nt paid or credite d	withdrawal in excess of Rs. 1 crore as referred to in section 194N (in cases not covered by	cases covered	cash withdrawal in excess of Rs. 1 crore for cases covered by sub-clause (b) of clause (ii) of first proviso to	deduct	Total tax deposit ed	deductio	which deduct	Reason for non- deduction / lower deduction/ Higher Deduction/ Threshold/ Transporter etc. (See notes 1 to 15)	Number of the certificate under section 197 issued by the Assessing Officer for non- deducti on/ lower deducti on
[412]	[413]	[414]	[415]	[416]	[417]	[418]	[419]	[419A]	[419B]	[419C]	[420]	[421]	[422]	[423]	[424]	[425]
2	'															
3																
Total																

Verification

I,\ldots,I,\ldots,I	ereb	y certif	y th	at al	l th	e particul	'ars j	furnis	hed	ab	bove are	correct	and	compl	ete.
-----------------------	------	----------	------	-------	------	------------	--------	--------	-----	----	----------	---------	-----	-------	------

Place:	
	Signature of the person responsible for deducting tax at source
Date:	
	Name and designation of the person responsible for deducting tax at source

Notes:

- 1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
- 2. Write "B" if no deduction is on account of declaration under section 197A other than the cases mentioned in sub-section (1F) of section 197A.
- 3. Write "C" if deduction is on higher rate under section 206AA on account of non-furnishing of PAN.
- 4. Write "D" if no deduction or lower deduction is on account of payment made to a person or class of person on account of notification issued under sub-section (5) of section 194A.
- 5. Write "E" if no deduction is on account of payment being made to a person referred to in Board Circular No. 3 of 2002 dated 28th June 20002 or Board Circular No. 11 of 2002 dated 22nd November 2002 or Board Circular No. 18/2017 dated 29th May 2017
- 6. Write "Y" if no deduction is on account of payment below threshold limit specified in the Income-tax Act, 1961.
- 7. Write "T" if no deduction is on account of deductee/payee being transporter. PAN of deductee/payee is mandatory[section194C(6)].
- 8. Write "Z" if no deduction or lower deduction is on account of payment being notified under section 1974(1F).
- 9. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
- 10. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194Nor on account of notification issued under fourth proviso to section 194N.
- 11. Write "O" if no deduction is as per the provisions of sub-section (2A) of section 194LBA.
- 12. Write "P" if no deduction is on account of payment of dividend made to a business trust referred to in clause (d) of second proviso to section 194 or in view of any notification issued under clause (e) of the second proviso to section 194.
- 13. Write "Q" if no deduction in view of payment made to an entity referred to in clause (x) of sub-section (3) of section 194A.
- 14. Write "S" if no deduction is in view of the provisions of sub-section (5) of section 194Q.*
- 15. Write "U" if the deduction is on higher rate in view of section 206AB for non-filing of return of income*.
- 16. List of section codes is asunder:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
193	Interest on securities	193

194	dividend	194
194A	Interest other than interest on securities	94A
194B	Winnings from lotteries and crossword puzzles	94B
194BB	Winnings from horse race	4BB
194C	Payment of contractors and sub-contractors	94C
194D	Insurance Commission	94D
194DA	Payment in respect of life insurance policy	4DA
194EE	Payments in respect of deposits under National Savings Schemes	4EE
194F	Payments on account of repurchase of Units by Mutual Funds or UTIs	94F
194G	Commission, prize etc., on sale of lottery tickets	94G
194H	Commission or Brokerage	94H
194-I(a)	Rent	4-IA
194-I (b)	Rent	4-IB
194J(a)	Fees for Technical Services (not being professional service), royalty for sale, distribution or exhibition of cinematographic films and call center(@2%)	94J-A
194J(b)	Fee for professional service or royalty etc (@10%)	94J-B
194K	Income in respect of units	94K
194LA	Payment of Compensation on acquisition of certain immovable property	4LA
194LBA(a)	Certain income in the form of interest from units of a business trustto a resident unit holder	4BA1
194LBA(b)	Certain income in the form of dividend from units of a business trust to a resident unit holder	4BA2
194LB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitization trust	LBC
194N	Payment of certain amounts in cash	94N
194N First Proviso	Payment of certain amounts in cash to non-filers	94N-F

194-O	Payment of certain sums by e-commerce operator to e-commerce participant	940
194Q*	Payment of certain sums for purchase of goods	94Q"

- * Note:- In relation to section 194Q and section 206AB, the changes shall come into effect from 1st July, 2021.
- 5. In the principal rules, in Appendix II, in form 27EQ,-
- (a) for the brackets, words, figures and letters "[See section 206C and rule 31AA]", the following brackets, words, figures and letters, shall be substituted namely:"[See section 206C, 206CC, 206CCA and rule 31AA]";
- (b) for the "Annexure", the following "Annexure" shall be substituted, namely:-

"ANNEXURE -: PARTY WISE BREAK UP OF TCS

			•								`	0000						
BSR C	Code of bra	nch/Red	ceipt Ni	ımber of I	Form No	o. 24G												
	on which c m/yyyy)	hallan a	leposite	d/Transfe	r vouch	er date												
Challe	an Serial N	lumber/.	DDO Se	erial No. o	of Form	No. 24G												
Amou	nt as per C	hallan												_				
	TCS to be		d amon	g deducte	es as in	the verti	cal				ie of the lector							
Total	interest to	be alloc	ated an	nong the p	oarties 1	nentionea	l below			TAN	I							
SI. No.	Party refer- er- encenum - ber pro- vided by the collec- tor, if avail-	code		Name of party	value of the	untrecei - ved/ debi-	amo- untrece-	ction Code	Sur- char ge	onCe	Total tax collec- ted [673+ 674+ 675]	tax	tion (dd/	which	for non- collec- tion/ lower collec- tion/ or collec- tion at	certif i- cate u/s 206C issued by the Asse- ssing Officer	payment by collectee is liable to TDS as per clause	If, answer to [681A] is yes, then

	able															rate (See Note 1 to 9)	tion of tax	proviso to sub-section (1H) and whether TDS has been deductedfrom such payment (if either "F" or"G" is selected in		Date of pay- ment of TDS to Central Gover- nment
[664]	[665]	[666]	[667]	[668]	[669]	[670]	[671]	[672]	[673]	[674]	[675]	[676]	[677]	[678]	[679]	[680]	[681]	[681A]	[681B	[681C]
1																				
2																				
3																				
Total																				

Verification

Ι,	, hereby certify that all the particulars furnished above are correct and complete.
Pl	ace: Signature of the person responsible for collecting tax at source
Do	ate:

Notes:

- 1. Write "A" if "lower collection" is on account of a certificate under sub-section (9) of section 206C.
- 2. Write "B" if "non-collection" is on account of furnishing of declaration under sub-section (1A) of section 206C.
- 3. Write "C" if collection is at higher rate under section 206CC on account of non-furnishing of PAN/Aadhaar by the collectee
- 4. Write "D" if no collection is on account of the first proviso to sub-section (1G) of section 206C.
- 5. Write "E" if no collection is on account of the fourth proviso to sub-section (1G) of section 206C.
- 6. Write "F" if no collection is on account clause (i) or clause (ii) of the fifth proviso to sub-section (1G) or in view of notification issued under the clause (ii).
- 7. Write "G" if no collection is on account of the second proviso to sub-section (IH) of section 206C.

8. Write "H" if no collection is on account of sub-clause (A) or sub-clause (B) or sub-clause (C), or in view of notification issued under sub-clause (c), of clause (a) of the Explanation.

- 9. Write "I" if collection is at a higher rate in view of section 206CCA*.
- 10. Write collection code as mentioned below:

Section	Nature of collection	Collection	Code
206C	Collection at source from alcoholic liquor for human consumption	6C	A
206C	Collection at source from timber obtained under forest lease	6C	В
206C	Collection at source from timber obtained by any mode other than a forest lease	6C	C
206C	Collection at source from any other forest produce (not being tendu leaves)	6C	D
206C	Collection at source from scrap	6C	E
206C	Collection at source from contractors or licensee or lease relating to parking lots	6C	F
206C	Collection at source from contractors or licensee or lease relating to toll plaza	6C	G
206C	Collection at source from contractors or licensee or lease relating to mine or quarry	6C	Н
206C	Collection at source from tendu leaves	6C	I
206C	Collection at source on sale of minerals, being coal or lignite or iron ore	6C	J
206C	Collection at source on cash sale of bullion and jewellery	6C	K
206C	Collection at source on sale of motor vehicle	6C	L
206C	Collection at source on remittance under LRS for purchase of overseas tour program package	6C	0
206C	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E	6C	P
206C	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution	6C	Q
206C	Collection at source on sale of goods	6C	R"

^{*} Note In relation to section 206CCA, the changes shall come into effect from 1st July, 2021.

(b) for the "Annexure", the following "Annexure" shall be substituted, namely:-

^{6.} In principal rules, in Appendix II, in Form 27Q, -

⁽a) for the brackets, words, figures and letters "[See section 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A and rule 31A]", the following brackets, words, figures and letters shall be substituted, namely:-

[&]quot;[See section 194E, 194LB, 194LBA, 194LBB, 194LBC, 194LC, 194N, 195, 196A, 196B, 196C, 196D, 197A, 206AA, 206AB and rule 31A]";

"ANNEXURE: DEDUCTEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line item in Table at Sl. No. 04 of main Form 27Q)

Details of amount paid/credited during the quarter ended (dd/mm/yyyy) and of tax deducted at source

BSR Code of branch/Receipt Number of Form No. 24G	
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)	
Challan Serial Number/DDO Serial No. of Form No. 24G	
Amount as per Challan	
Total TDS to be allocated among deductees as in the vertical total of Col. 726	
Total interest to be allocated among the deductees mentioned below	

Traine of the I	scaucion ayer	
TAN		

Sl.	Deducte	Deductee	[Permanent	Name of	Sectio	Date of	Amount of	Amount of	Amount of	Amoun	Tax	Surcharge	Education	Total	Total tax
No.	e reference number	Code(01- Company	Account Numberor	the deduct ee	n code (See	payment or credit	cash withdrawal	cash withdrawal which is in	cash withdrawal	t paid or credite d			Cess	tax deduc ted	deposited
	provided	02-Other	Aadhaar		Note	(dd/mm/yyy	in excess		which is in					[722+	
	by the deductor	than company	Number] of the		11)	<i>y)</i>	of Rs. 1 core as	Rs. 20 lakhs but does not	excess of Rs. 1 crore					723 + 724]	
	if availabl)	deductee [see note				referred to in section	exceed Rs. 1 crore for	for cases covered by						
	e		12]				194N (in cases not covered by the first proviso to Section 194N)	cases covered	sub-clause (b) of clause (ii) of first proviso to Section 194N						
								section 194N							
[714]	[715]	[716]	[717]	[718]	[719]	[720]	[720A]	[720B]	[720C]	[721]	[722]	[723]	[724]	[725]	[726]
1															
2															

3								
Total								

Date of deduction (dd/mm/yyyy)	Rate at which deducted	Reason for non- deduction/ lower deduction/ grossing up/ Higher Deduction (See notes1 to 10)	Number of the certificate issued by the Assessing Officer for non- deduction/ lower deduction	IT Act	Nature of Remittanc e	Unique Acknowledgement of the corresponding Form No. 15CA, if available	Country to which remittance is made	Email ID of deducte e	Contact number of deductee	Address of deductee in country of residence	Tax Identification Number/ Unique identification number of deductee
[727]	[728]	[729]	[730]	[731]	[732]	[733]	[734]	735	736	737	738
1											
2											
3											
Total											

	I,	, hereby certify that all the particulars furnished above are correct and complete.
Place:		Signature of the person responsible for deducting tax atsource
Date:		<u></u>
		Name and designation of the person responsible for deducting tax at source

Notes:

- 1. Write "A" if "lower deduction" or "no deduction" is on account of a certificate under section 197.
- 2. Write "C" if grossing up has beendone.
- 3. Write "D" if deduction is on higher rate under section 206AA on account of non-furnishing of Permanent Account Number or Aadhaar Numberor non-linking of PAN with Aadhar.
- 4. Write "E" if no deduction is in view of sub-section (2A) of section 194LBA.

- 5. Write "M" if no deduction or lower deduction is on account of notification issued under second proviso to section 194N.
- 6. Write "N" if no deduction or lower deduction is on account of payment made to a person referred to in the third proviso to section 194N or on account of notification issued under the fourth proviso to section 194N.
- 7. Write "O" if no deduction is in view of clause (a) or (b) of sub-section (1D) of section 197A.
- 8. Write "H" if no deduction is in view of proviso to sub-section (1A) of section 196D in respect of an income paid to a specified fund which is exempt under clause (4D) of section 10.
- 9. Write "I" if no deduction is in view of sub-section (2) of section 196D in respect of income of the nature of capital gains on transfer of securities referred to in section 115AD paid or payable to a Foreign Institutional Investor.
- 10. Write "J" if deduction is at higher rate in view of section 206AB for non-filing of return of income by the non-resident having a permanent establishment in India*.

11. List of section codes is asunder:

Section	Nature of Payment	Section Code
192A	Payment of accumulated balance due to an employee	192A
194E	Payments to non-resident Sportsmen/Sport Associations	94E
194LB	Income by way of interest from infrastructure debt fund	4LB
194LBA(a)	income referred to in section 10(23FC)(a) from units of a business trust.	LBA1
194LBA(b)	Income referred to in section 10(23FC)(b) from units of a business trust	LBA2
194LBA(c)	Income referred to in section 10(23FCA) from units of a business trust	LBA3
194LBB	Income in respect of units of investment fund	LBB
194LBC	Income in respect of investment in securitisation trust	LBC
194LC	Income by way of interest from Indian company	4LC
194LD	Income by way of interest on certain bonds and Government securities.	4LD
194N	Payment of certain amounts in cash	94N
194N First Proviso	Payment of certain amount in cash to non-filers.	4N-F
195	Other sums payable to a non-resident	195
196A	Income in respect of units of Non-Residents	96A
196B	Payments in respect of Units to an Offshore Fund	96B
196C	Income from Foreign Currency Bonds or shares of Indian Company payable to Non-Resident	96C
196D(1)	Income of foreign institutional investors from securities under sub-section (1)	96D

196D(1A)	Income of specified fund from securities referred to in clause (a) of sub-section (1) of section 115AD (other than interest income referred	96DA
	to in section 194LD)	

^{12.} In case of deductees covered under rule 37BC, Permanent Account Number or Aadhaar Number NOT AVAILABLE should be mentioned."

[Notification No. 71/2021/F. No. 370142/19/2021-TPL]

KAMLESH CHANDRA VARSHNEY, Jt. Secy. (Tax Policy and Legislation Division)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification number G.S.R. 338(E) dated 24th May, 2021

^{*} Note In relation to section 206AB, the changes shall come into effect from 1st July, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 2nd July, 2021

- **G.S.R.** 470(E).—In exercise of the powers conferred by section 48 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:-** (1)These rules may be called the Income tax Amendment (18th Amendment), Rules, 2021.
- 2. In the Income-tax Rules, 1962, (hereinafter referred to as the principal rules) in rule 8AA, after sub-rule (4), the following sub-rule shall be inserted, namely:-
 - "(5). In case of the amount which is chargeable to income-tax as income of specified entity under subsection (4) of section 45 under the head "Capital gains",-
 - (i) the amount or a part of it shall be deemed to be from transfer of short term capital asset, if it is attributed to,-
 - (a) capital asset which is short term capital asset at the time of taxation of amount under subsection (4) of section 45; or
 - (b) capital asset forming part of block of asset; or
 - (c) capital asset being self-generated asset and self-generated goodwill as defined in clause (ii) of *Explanation* 1 to sub-section (4) of section 45; and
 - (ii) the amount or a part of it shall be deemed to be from transfer of long term capital asset or assets, if it is attributed to capital asset which is not covered by clause (i) and is long term capital asset at the time of taxation of amount under sub-section (4) of section 45.".
- 3. In the principal rules, after rule 8AA, the following rule shall be inserted, namely:—
 - "8AB. Attribution of income taxable under sub-section (4) of section 45 to the capital assets remaining with the specified entity, under section 48.-

- (1) For the purposes of clause (iii) of section 48, where the amount is chargeable to income-tax as income of specified entity under sub-section (4) of section 45, the specified entity shall attribute such amount to capital asset remaining with the specified entity in a manner provided in this rule.
- (2) Where the aggregate of the value of money and the fair market value of the capital asset received by the specified person from the specified entity, in excess of the balance in his capital account, chargeable to tax under sub-section (4) of section 45, relates to revaluation of any capital asset or valuation of self-generated asset or self-generated goodwill, of the specified entity, the amount attributable to the capital asset remaining with the specified entity for purpose of clause (iii) of section 48 shall be the amount which bears to the amount charged under sub-section (4) of section 45 the same proportion as the increase in, or recognition of, value of that asset because of revaluation or valuation bears to the aggregate of increase in, or recognition of, value of all assets because of the revaluation or valuation.
- (3) Where the aggregate of the value of money and the fair market value of the capital asset received by the specified person from the specified entity, in excess of the balance in his capital account, charged to tax under sub-section (4) of section 45 does not relate to revaluation of any capital asset or valuation of self-generated asset or self-generated goodwill, of the specified entity, the amount charged to tax under sub-section (4) of section 45 shall not be attributed to any capital asset for the purposes of clause (iii) of section 48.
- (4) Notwithstanding anything contained in sub-rules (2) or (3), where the aggregate of the value of money and the fair market value of the capital asset received by the specified person from the specified entity, in excess of the balance in his capital account, charged to tax under sub-section (4) of section 45 relate only to the capital asset received by the specified person from the specified entity, the amount charged to tax under sub-section (4) of section 45 shall not be attributed to any capital asset for the purposes of clause (iii) of section 48.
- (5) The specified entity shall furnish the details of amount attributed to capital asset remaining with the specified entity in Form No. 5C.
- (6) Form No. 5C shall be furnished electronically either under digital signature or through electronic verification code and shall be verified by the person who is authorised to verify the return of income of the specified entity under section 140.
- (7) Form No. 5C shall be furnished on or before the due date referred to in the *Explanation* 2 below subsection (1) of section 139 for the assessment year in which the amount is chargeable to tax under subsection (4) of section 45.
- (8) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall -
 - (i) specify the procedure for filing of Form No. 5C;
 - (ii) specify the procedure, format, data structure, standards and manner of generation of electronic verification code, referred to in sub-rule (6), for verification of the person furnishing the said Form; and
 - (iii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the Form No 5C so furnished.

Explanation 1: For the purposes of this rule, the amount chargeable to tax under sub-section (4) of section 45 shall relate to revaluation of any capital asset or valuation of self-generated asset or self-generated goodwill, of the specified entity, if the revaluation is based on a valuation report obtained from a registered valuer as defined in clause (g) of rule 11U.

Explanation 2: For the removal of doubt it is clarified that revaluation of an asset or valuation of self-generated asset or self-generated goodwill does not entitle the specified entity for the depreciation on the increase in value of that asset on account of its revaluation or recognition of the value of self-generated asset or self-generated goodwill due to its valuation.

Explanation 3: For the purposes of this rule, the expressions "self-generated asset" and "self-generated goodwill" shall have the same meaning as assigned to them in clause (ii) of *Explanation* 1 to sub-section (4) of section 45.".

4. In	the	principal	rules,	in	Appendix	Π,	after	Form	No.	5B,	the	following	Form	shall	be	inserted,
name	lv:-															

"Form No. 5C

(See rule 8AB)

Details of amount attributed	l to capit	tal asset	remaining	with	the s	pecified	entity
Details of almount attributed	. co capi	THE COURSE		, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	CIIC D	pecifica	

1. Name of the specified entity	
2. Permanent Account number	
3. Assessment Year	
4. Amount taxable under sub-section (4) of section 45	

5. Attribution of amount taxable under sub-section (4) of section 45 to capital assets remaining

Sr.No.	Capital As	sset	Book	Revalued		Amount attributed	Short term/ long
	name	Whether self generated yes/no	Value	amount/valued amount for se generated asset	self-	attributed	term
	Total						

6. Name and registration number of the valuer based on whose valuation report information at serial no 5 is provided.

VERIFICATION			
I,	sorsolemnly declare that to the	n/ daughter e best of my knowledge ar	of nd belief,
the information given in the form in Income-tax Act, 1961. I further decidown to be provided in e-filing utiliability permanent account number	lare that I am furnishing the form in lility) and I am also competent to f	n my capacity as	(drop
Place:			
Date:	Signature	".	
	[Notification No. 76	6/2021/F. No. 370142/22/20 ANKIT JAIN, Un	_

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 395 (E), dated 8th June, 2021.

MINISTRY OF FINANCE (Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 7th July, 2021

INCOME-TAX

- G.S.R. 472(E).— In exercise of the powers conferred by proviso to section 50 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: These rules may be called the Income tax Amendment (19th Amendment), Rules, 2021.
 - 2. In the Income-tax Rules, 1962, after rule 8AB, the following rules shall be inserted, namely:—

"8AC. Computation of short term capital gains and written down value under section 50 where depreciation on goodwill has been obtained.

- (1) For the purposes of proviso to section 50, the written down value of the block of the asset and short term capital gains, if any, for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 shall be determined in accordance with this rule.
- (2) Where the goodwill of the business or profession was the only asset or one of the assets in the block of asset "intangible" for which depreciation was obtained by the assessee in the assessment year beginning on the 1st day of April, 2020, the written down value of this block of asset for the previous year relevant to the assessment year commencing on the 1st day of April, 2021 shall be determined in accordance with the provisions of item (ii) of sub-clause (c) of clause (6) of section 43.
- (3) Where the reduction under sub-item (B) of item (ii) of sub-clause (c) of clause (6) of section 43, for the previous year relevant to the assessment year commencing on the 1st day of April, 2021, exceeds the aggregate of the following amounts, namely:-
 - (i) the written down value of the block of assets at the beginning of the previous year relevant to the assessment year commencing on the 1st day of April, 2021 without giving effect to reduction under sub-item (B) of item (ii) of sub-clause (c) of clause (6) of section 43; and
 - (ii) the actual cost of any asset falling within the block of assets "intangible", other than goodwill, acquired during the previous year relevant to the assessment year commencing on the 1st day of April, 2021,

such excess shall be deemed to be the capital gains arising from the transfer of short-term capital assets.

- (4) Without prejudice to the provisions of sub-rule (3) and section 55, where the goodwill of the business or profession was the only asset in the block of asset "intangible" for which depreciation was obtained by the assessee in the assessment year beginning on the 1st day of April, 2020, and the block of asset ceases to exist on account of there being no further asset acquired during the previous year relevant to the assessment year commencing on the 1st day of April, 2021 in that block, there will not be any capital gains or loss on account of the block of asset having ceased to exist.
- (5) The capital gains or loss on transfer of goodwill, during the previous years relevant to the assessment year 2021-22 or subsequent assessment years, shall be determined in accordance with the provisions of section 48, section 49 and clause (a) of sub-section (2) of section 55."

[Notification No. 77/2021/ F. No. 370142/23/2021-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

Note. -The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969 (E), dated the 26th March, 1962 and was last amended vide notification number G.S.R. 470 (E) dated the 2nd July, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th July, 2021

- G.S.R. 509(E).—In exercise of the powers conferred by section 139 and section 148 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 Income-tax Rules, 1962, namely:-
- 1. Short title and commencement.—(1) These rules may be called the Income-tax (20th Amendment) Rules, 2021.
- (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, in rule 12,—
 - (a) in sub-rule (1), in the opening portion, for the words, brackets and figures "or sub-section (1) of section 148", the words and figures "or section 148" shall be substituted;
 - (b) in sub-rule (5), for the figure "2019", the figure "2020" shall be substituted.

[Notification No. 82 /2021/F. No. 370142/29/2021-TPL]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (ii), *vide* number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification GSR 472(E), dated the 07th July, 2021.

10गगखक, 10गगखख, 10गगखखक, 10गगखग, 10गगखघ, 10घख, 10घग, 10छ, 10जक, 11, 11क, 12, 12क, 15झ, 15ञ, 16कक, 22, 24, 26, 27ङ, 30, 34क, 34ख, 34खक, 37, 37ङङ, 37च, 37छ, 37ज, 37झ, 54, 55, 56क, 56कक, 56ख, 56खक, 56ग, 56गक, 56ङ, 56च, 56चच, 56छ, 56ज, 58क, 58ख, 63, 63क और प्ररूप 63कक का लोप किया जाएगा।

- (3) ऐसे लोप में किसी बात के होते हुए भी, इस नियम के प्रारंभ की तारीख से ही—
- (i) अपील, निर्देश या पुनरीक्षण के रूप में किसी आय-कर प्राधिकारी, किसी अपील अधिकरण या किसी न्यायालय के समक्ष लंबित कोई कार्यवाही जारी रखी जाएगी या उनका निपटारा किया जाएगा, मानो उपनियम (1) और उपनियम (2) में उल्लिखित नियमों और प्ररूपों का लोप नहीं किया गया है ;
- (ii) उपनियम (1) और उपनियम (2) में उल्लिखित नियमों और प्ररूपों के अधीन किया गया कोई करार, की गई नियुक्ति, दिया गया अनुमोदन, प्रदान की गई मान्यता, जारी किया गया निदेश, अनुदेश, अधिसूचना या आदेश को प्रवृत्त बना हुआ समझा जाएगा, मानो उपनियम (1) और उपनियम (2) में उल्लिखित नियमों और प्ररूपों का लोप नहीं किया गया है।
- 131. प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश, इत्यादि को इलेक्ट्रानिक रूप में देना—(1) यथास्थिति, प्रधान महानिदेशक, आय-कर (प्रणाली) या महानिदेशक, आय-कर (प्रणाली) बोर्ड के अनुमोदन से यह विनिर्दिष्ट कर सकेगा कि परिशिष्ट 2 में विहित कोई भी प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश, चाहे जिस नाम से ज्ञात हो, इलेक्ट्रानिक रूप में दिया जाएगा—
 - (i) यदि आय की विवरणी अंकीय हस्ताक्षर के अधीन दिया जाना अपेक्षित है तो आय-कर हस्ताक्षर के अधीन ; या
 - (ii) खंड (i) के अधीन न आने वाले मामलों की दशा में, इलेक्ट्रानिक सत्यापन कोड के माध्यम से।
- (2) यथास्थिति, प्रधान महानिदेशक, आय-कर (प्रणाली) या महानिदेशक, आय-कर (प्रणाली)—
 - (i) बोर्ड के अनुमोदन से उपनियम (1) में निर्दिष्ट प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश को विनिर्दिष्ट करेगा, जिसे इलेक्ट्रानिक रूप से दिया जाना है ;
 - (ii) रूप विधान में उपांतरण के साथ डाटा संरचना, मानक और देने की प्रक्रिया तथा ऐसे प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश का सत्यापन अधिकथित करेगा, यदि इलेक्ट्रानिक रूप से देने के लिए इसके अनुरूप बनाना आवश्यक हो ; और
 - (iii) उक्त प्ररूप, विवरणी, विवरण, रिपोर्ट, आदेश के संबंध में समुचित सुरक्षा, पुरालेखीय और पुन:प्राप्ति नीतियों को बनाने और उन्हें लागू करने के लिए दायी होगा ।''

[अधिसूचना सं. 83/2021/फा. सं. 370142/30/2021-टीपीएल] अंकित जैन, अवर सचिव (कर नीति और विधायन प्रभाग)

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना संख्यांक का0आ0 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्यांक सा0का0िन0 509 (अ), तारीख 27 जुलाई, 2021 द्वारा अंतिम संशोधन किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th July, 2021

(INCOME-TAX)

- **G.S.R. 514(E).**—In exercise of the powers conferred by 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 (21st Amendment) Rules, 2021.
 - (2) They shall come into force from the date of publication of notification in the Official Gazette.

- 2. In the Income-tax Rules, 1962, after rule 129, the following rules shall be inserted, namely:-
- **"130. Omission of certain rules and Forms and savings.-**(1) Rules 5A, 5AB, 6ABB, 12B, 12BA, 16D, 16DD, 16E, 16F, 18B, 18BB, 18BBA, 18DD, 18DDA, 20AB, 29AA, 29D, 37, 37E, 37F, 44A, 48, 123 and rule 124 shall be omitted.
- (2) In Appendix II, Forms ITR-8, 2B, 2C, 2E, 3AA, 3AAA, 3BA, 4, 5, 5A, 10AA, 10C, 10CC, 10CCA, 10CCAA, 10CCAB, 10CCAB, 10CCABA, 10CCAC, 10CCAD, 10CCAE, 10CCAF, 10CCAG, 10CCAH, 10CCAI, 10CCBA, 10CCBB, 10CCBBA, 10CCBC, 10CCBD, 10DB, 10DC, 10G, 10HA, 11, 11A, 12, 12A, 15I, 15J, 16AA, 22, 24, 26, 27E, 30, 34A, 34B, 34BA, 37, 37EE, 37F, 37G, 37H, 37-I, 54, 55, 56A, 56AA, 56B, 56BA, 56C, 56CA, 56E, 56F, 56F, 56G, 56H, 58A, 58B, 63, 63A and Form 63AA shall be omitted.
- (3) Notwithstanding such omission, on and from the date of commencement of this rule—
- (i) any proceeding pending before any income-tax authority, any Appellate Tribunal or any court, by way of appeal, reference or revision, shall be continued and disposed of as if rules and forms mentioned in sub-rule (1) and sub-rule (2) have not been omitted;
- (ii) any agreement entered into, appointment made, approval given, recognition granted, direction, instruction, notification or order issued under the rules and Forms mentioned in sub-rule (1) and sub-rule (2) shall be deemed to continue in force as if rules and forms mentioned in sub-rule (1) and sub-rule (2) have not been omitted.
- 131. Electronic furnishing of Forms, Returns, Statements, Reports, orders etc.- (1) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, may with the approval of the Board specify that any of the Forms, returns, statements, reports, orders, by whatever name called, prescribed in Appendix II, shall be furnished electronically—
 - (i) under digital signature, if the return of income is required to be furnished under digital signature; or
- (ii) through electronic verification code in a case not covered under clause (i).
- (2) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall-
 - (i) with the approval of the Board specify the Forms, returns, statements, reports, orders, referred to in sub-rule (1), which are to be furnished electronically;
 - (ii) lay down the data structure, standards and procedure of furnishing and verification of such Forms, returns, statements, reports, orders, including modification in format, if required, to make it compatible for furnishing electronically; and
 - (iii) be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said Forms, returns, statements, reports, orders.".

[Notification No. 83/2021/F. No. 370142/30/2021-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Subsection (ii) *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 509(E) dated 27th July, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 9th August, 2021

- **G.S.R. 545(E).**—In exercise of the powers conferred by clause (4D) of section 10 and sub-section (1A) of section 115AD, 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 Amendment $(22^{\text{nd}} \text{ Amendment})$, Rules, 2021.
 - (2) They shall come into force from the date of its publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 21AH, the following rules shall be inserted, namely:—
- **'21AI.** Computation of exempt income of specified fund for the purposes of clause (4D) of section 10.— (1). For the purpose of clause (4D) of section 10, income attributable to units held by non-resident (not being the permanent establishment of a non-resident in India) in a specified fund shall be computed in accordance with the following formula, namely:-

Income exempt under clause (4D) of section 10= A*C1 + B*C2 + D*FI+E*F2, where

A = any income accrued or arisen to, or received by a specified fund as a result of transfer of capital asset referred to in clause (viiab) of section 47, on a recognised stock exchange located in any International Financial Services Centre and where the consideration for such transaction is paid or payable in convertible foreign exchange;

B = any income accrued or arisen to, or received by a specified fund as a result of transfer of securities (other than shares in a company resident in India);

C1 = ratio of the aggregate of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the capital asset referred to in clause (viiab) of section 47 to the date of transfer of such capital asset.

C2= ratio of the aggregate of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the security (other than shares in a company resident in India) to the date of transfer of such security.

D = any income accrued or arisen to, or received by a specified fund from securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India;

E = any income accrued or arisen to, or received by a specified fund from a securitisation trust which is chargeable under the head "profits and gains of business or profession"; and

F1 = ratio of the 'assets under management' in the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the total 'asset under management' of the specified fund, as on the date of receipt of such income from securities issued by a non-resident(not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India.

F2 = ratio of the 'assets under management' in the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the total 'asset under management' of the specified fund, as on the date of receipt of such income from a securitisation trust which is chargeable under the head "profits and gains of business or profession".

- (2) The specified fund shall furnish an annual statement of exempt income in Form No. 10IG electronically under digital signature on or before the due date, which is duly verified in the manner indicated therein.
- (3) The Principal Director General of Income-tax (Systems) or the Director General of Income tax (Systems), as the case may be, shall specify the procedure for filing of the Form No. 10IG and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements so furnished under this rule.

Explanation.- For the purpose of this rule, the expressions,-

- (a) "assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date;
- (b) "International Financial Services Centre" shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005)
- (c) "permanent establishment" shall have the same meaning as assigned to it in clause (iiia) of section 92F;
- (d) "securities" shall have the meaning as assigned to it in clause (bb) of the *Explanation* to clause (4D) of section 10;
- (e) "due date" shall have the same meaning as assigned to it in the *Explanation* 2 to sub-section (1) of section 139;
- (f) "specified fund" shall have the same meaning as assigned to it in sub-clause (i) of clause (c) of the *Explanation* to clause (4D) of section 10; and
- (g) "unit" shall have the same meaning assigned to it in clause (f) of Explanation to clause (4D) of section 10.

21AJ.Determination of income of a specified fund attributable to units held by non-residents under sub-section (**1A**) **of section 115AD.-** (1) For the purposes of sub-section (1A) of section 115AD, the income of a specified fund by way of short-term or long-term capital gains, referred to in clause (b) of sub-section (1) of section 115AD, attributable to the units held by non-resident (not being the permanent establishment of a non-resident in India) shall be calculated in accordance with the following formula, namely:—

$$A = B * C$$

Where.

A = income attributable to the units held by non-resident (not being the permanent establishment of a non-resident in India)

B = income arising from transfer of the security

C = ratio of the aggregate of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the security to the date of transfer of such security.

(2) For the purposes of sub-section (1A) of section 115AD, the income of a specified fund by way of income received in respect of securities, referred to in clause (a) of sub-section (1) of section 115AD, attributable to the units held by non-resident (not being the permanent establishment of a non-resident in India) shall be calculated in accordance with the following formula, namely:—

$$X = Y * Z$$

Where.

X = income attributable to the units held by non-resident (not being the permanent establishment of a non-resident in India)

Y = income received in respect of securities

- Z = ratio of the 'assets under management' in the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India) to the total 'asset under management' of the specified fund, as on the date of receipt of such income.
- (3) The specified fund shall furnish an annual statement of income eligible for concessional taxation in Form No 10IH electronically under digital signature on or before the due date, which is duly verified in the manner indicated therein.
- (4) The Principal Director General of Income-tax (Systems) or the Director General of Income tax (Systems), as the case may be, shall specify the procedure for filing of the Form No. 10IH and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements so furnished under this rule.

Explanation.- For the purpose of this rule, the expressions,-

- (a) "assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date;
- (b) "permanent establishment" shall have the same meaning as assigned to it in clause (iiia) of section 92F;
- (c) "securities" shall have the same meaning as assigned to it in clause (bb) of the *Explanation* to clause (4D) of section 10;
- (d) "due date" shall have the same meaning as assigned to it in the *Explanation* 2 to sub-section (1) of section 139;
- (e) "specified fund" shall have the same meaning as assigned to it in sub-clause (i) of clause (c) of the *Explanation* to clause (4D) of section 10; and
- (f) "unit" shall have the same meaning as assigned to it in clause (f) of *Explanation* to clause (4D) of section 10.
- 2. In the principal rules, after Form No.10IF, the following Forms shall be inserted, namely:-

"Form No.10IG [See sub-rule (2) of rule 21AI]

Statement of Exempt income under clause (4D) of section 10 of the Income-tax Act, 1961

S.no.					
1.	Name	of the Specified Fund:			
2.	Addre	ess of the registered office of the specified fund:			
3.	Legal	status [company/ trust/ limited liability partnership/ body			
	corpo	rate]:			
4.	Permanent Account Number:				
5.	Previous year ending:				
6.	(i)	Registration number as per the certificate of registration			
		issued by the International Financial Services Centre			
		Authority:			
	(ii)	Date of registration:	Dd/mm/yyyy		
7.	Total	Income of Specified Fund during Previous Year	(In Rs)		

Details o	Details of Exempt Income under clause (4D) of section 10						
	Nature of Income of the Specified Fund	Total Income	Income attributable to units				
		(In Rs)	held by non-resident (not				
			being a permanent				
			establishment of a non-				
			resident in India)				
8.	Income accrued or arisen to, or received as a result of	Total of	Total of Column (9) in Part				
	transfer of capital asset referred to in clause (viiab) of	Column (5) in	I of Annexure 1				
	section 47, on a recognised stock exchange located in any	Part I of					
	International Financial Services Centre and where the	Annexure 1					
	consideration for such transaction is paid or payable in						
	convertible foreign exchange(A)						
9.	Income accrued or arisen to, or received as a result of	Total of	Total of Column (9) in Part				

	transfer of securities (other than shares in a company	Column (5) in	II of Annexure 1
	resident in India)(B)	Part II of	
		Annexure 1	
10.	Income from securities issued by a non-resident (not being	Total of	Total of Column (9) in Part
	a permanent establishment of a non-resident in India) and	Column (5) in	I of Annexure 2
	where such income otherwise does not accrue or arise in	Part I of	
	India (D)	Annexure 2	
11.	Income from a securitisation trust which is chargeable	Total of	Total of Column (9) in Part
	under the head "Profits and gains of business or	Column (5) in	II of Annexure 2
	profession"(E)	Part II of	
		Annexure 2	
12.	Total Exempt Income under clause (4D) of section 10		

Deci	laration
I,	(Name in full and in block
letters) son/daughter/wife of	do hereby declare that:
(i) to the best of my knowledge and belief what is st accompanying such Annexure(s), is correct and c	tated above and in the Annexure(s), including the documents complete;
regulated under the Securities and Exchange I 2012, made under the Securities and Exchange B (iii) the fund is located in an International Financial	Services Centre; n-residents other than units held by a sponsor or a manger. ent in my capacity as
Place:	
Date:	
	Yours faithfully,
	Signature
	Name
	Designation

Notes:

- 1. Attach a copy of the certificate of registration under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012.
- 2. "Assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date.
- 3. "International Financial Services Centre" shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).
- 4. "International Financial Services Centre Authority" means an Authority established under sub-section (1) of section 4 of the International Financial Services Centres Authority Act, 2019 (50 of 2019).
- 5. "Permanent establishment" shall have the meaning assigned to it in clause (iiia) of section 92F.
- 6. "Securities" shall have the meaning assigned to it in in clause (bb) of the Explanation to clause (4D) of section 10.
- 7. "Specified fund" shall have the same meaning assigned to it in sub-clause (i) of clause (c) of the *Explanation* to clause (4D) of section 10.
- 8. "Unit" shall have the same meaning assigned to it clause (f) of Explanation to clause (4D) of section 10.
- 9. All amount to be mentioned in Indian rupees.

Annexure 1

				Aimex				
S.	Name	Date of	Date of	Capital	Aggregate of	Aggregate of	Ratio	Income
No.	of	acquisition	transfer	Gain	daily 'assets	daily total		attributable to
	security	(dd/mm/yyyy)		(In Rs)	under	'assets under		units held by
			(dd/mm/yyyy)		management'	management'		non-resident
					of the	of the		(not being a
					specified fund	specified		permanent
					held by non-	fund, from the		establishment
					resident unit	date of		of a non-
					holders (not	acquisition of		resident in
					being the	the capital		India)
					permanent	asset/security		
					establishment	to the date of		
					of a non-	transfer of		
					resident in	such capital		
					India)from the	asset/security.		
					date of			
					acquisition of			
					the capital			
					asset/ security			
					to the date of			
					transfer of			
					such capital			
					asset/ security			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) =	(9) = (5) * (8)
							(6) /	
							(7)	
					in clause (viiab) o		_	
	nge located	i in any interna	uonai Financia	1 Services	Centre and whe	re the considerat	uon ior	sucn
1.							-	
Total		6 TF 6		41 43		• • • •	<u> </u>	
	I. Income	trom Transfer	of securities (of	ther than	shares in a comp	any resident in l	india)	
2.				ļ				
Total								

$+ \ add \ rows \ depending \ upon \ number \ of \ securities$

Annexure 2

S.	Name	Nature	Date	of	Income	Assets under	Total 'asset	Ratio	Income
No.	of	of	receipt	of	(In Rs)	management	under		attributable
	Security	income^	income			held by non-	management		to units held
			(dd/mm/yy	yy)		resident unit	as on the		by non-
						holders (not	date of		resident (not
						being the	receipt of		being a
						permanent	income.		permanent
						establishment			establishment
						of a non-			of a non-
						resident in			resident in
						India) as on			India)
						the date of			
						receipt of			
						income			

	Part I. Income from Securities issued by a non-resident (not being a permanent establishment of a non-resident in India) and where such income otherwise does not accrue or arise in India.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(6)/(7)	(9)= (5)*(8)
1.								
Total								
	Part II. Income from a securitisation trust which is chargeable under the head "Profits and gains of business or profession.							
2.								
Total								

⁺ add rows as required

- 1. Dividend
- 2. Interest
- 3. Other Income. Please specify

Form No.10IH [See sub-rule (3) of rule 21AJ]

Statement of income of a Specified fund eligible for concessional taxation under section 115AD of the Incometax Act, 1961

		· · · · · · · · · · · · · · · · · · ·				
S. No.						
1.	Name o	of the Specified Fund:				
2.	Address of the registered office of the specified fund:					
3.	Legal st	tatus [company/ trust/ limited liability partnership/ body				
	corpora	te]:				
4.	Permanent Account Number:					
5.	Previou	s year ending:				
6.	(i)	Registration number as per the certificate of registration				
		issued by the International Financial Services Centre				
		Authority:				
	(ii)	Date of registration:	dd/mm/yyyy			
7.	Total Income of Specified Fund during Previous Year		(In Rs)			

	ils of income of specified fund attributable to non- on 115AD (in Rs)	residents and elig	ible for concessional taxation under
S. No.	Income/ Loss of the Specified Fund	Amount	Income attributable to units held by non-resident (not being a permanent establishment of a non-resident in India)
8.	Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% u/s 112A(A1)	Total of Column (5) in Part A1 of Annexure 1	Total of Column (9) in Part A1 of Annexure 1
9.	Long Term Capital Gain income arising from transfer of securities as provided in clause (b) of sub-section (1) of section 115AD and which is chargeable @10% (other than section 112A) (A2)	Total of Column (5) in Part A2 of Annexure 1	Total of Column (9) in Part A2 of Annexure 1

[^]Relevant code to be selected

10.	Short Term Capital Gain income arising from	Total of	Total of Column (9) in Part A3 of
	transfer of securities as provided in clause (b) of	Column (5) in	Annexure 1
	sub-section (1) of section 115AD and which is	Part A3 of	
	chargeable @15% u/s 111A (A3)	Annexure 1	
11.	Short Term Capital Gain income arising from	Total of	Total of Column (9) in Part A4 of
	transfer of securities as provided in clause (b) of	Column (5) in	Annexure 1
	sub-section (1) of section 115AD and which is	Part A4 of	
	chargeable @30% (A4)	Annexure 1	
12.	Income from securities as provided in clause (a)	Total of	Total of Column (9) in Part X1 of
12.	of sub-section (1) of section 115AD and which is	Column (5) in	Annexure 2
	chargeable @10 % (X1)	Part X1 of	
		Annexure 2	
13.	Income from securities as provided in clause (a)	Total of	Total of Column (9) in Part X2 of
	of sub-section (1) of section 115AD and which is	Column (5) in	Annexure 2
	chargeable @5% (X2)	Part X2 of	
		Annexure 2	

Declaration

I,		_ (Name in full and in block
1,	letters) son/daughter/wife of	do hereby declare that:
<i>(i)</i>	to the best of my knowledge and belief what is stated above and in the	e Annexure(s), including the
(ii)	documents accompanying such Annexure(s), is correct and complete; the fund has been granted a certificate of registration as a Category III and is regulated under the Securities and Exchange Board of India (A	
(iii)	Regulations, 2012, made under the Securities and Exchange Board of India A the fund is located in an International Financial Services Centre;	ct, 1992 (15 of 1992;
(iv)		ınits held by a sponsor or a
I further	declare that I am furnishing such statement in my capacity as	
	on) and that I am competent to make this declaration and furnish this statemen	
Place:		
Date:		
		Yours faithfully,
	Signatus	re
	Name	2
	Desi	gnation

Notes:

- 1. Attach a copy of the certificate of registration under Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012.
- 2. "Assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date.
- 3. "International Financial Services Centre" shall have the same meaning as assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).
- 4. "International Financial Services Centre Authority" means an Authority established under sub-section (1) of section 4 of the International Financial Services Centres Authority Act, 2019 (50 of 2019).
- 5. "Permanent establishment" shall have the meaning assigned to it in clause (iiia) of section 92F.
- 6. "Securities" shall have the meaning assigned to it in in clause (bb) of the *Explanation* to clause (4D) of section 10.

- 7. "Specified fund" shall have the same meaning assigned to it in sub-clause (i) of clause (c) of the Explanation to clause (4D) of section 10.
- 8. "Unit" shall have the same meaning assigned to it clause (f) of Explanation to clause (4D) of section 10.
- 9. All amount to be mentioned in Indian rupees.

Annexure 1

	l NT	D . C	D . C	G : 1		A	D .:	T
S.	Name	Date of	Date of	Capital	Aggregate of	Aggregate of	Ratio	Income
No.	of .	acquisition	transfer	Gain	daily 'assets	daily total		attributable
	security	(dd/mm/yyyy)		(In Rs)	under	'assets under		to units held
			(dd/mm/yyyy)		management'	management'		by non-
					of the	of the		resident (not
					specified	specified		being a
					fund held by	fund, from		permanent
					non-resident	the date of		establishment
					unit holders	acquisition of		of a non-
					(not being the	the security		resident in
					permanent	to the date of		India)
					establishment	transfer of		
					of a non-	such security.		
					resident in			
					India)from			
					the date of			
					acquisition of			
					the security			
					to the date of			
					transfer of			
					such security			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) =	(9) = (5)*(8)
							(6)/(7)	
Part A	A1. Long T	Term Capital Ga	ain income arisi	ng from t	ransfer of secui	rities as provide	d in claus	se (b) of sub-
	_	_	which is charge	_		•		. ,
1.								
Total								
	12. Long T	erm Capital G	ain income arisi	ing from	transfer of secu	rities as provid	ed in cla	use (b) of sub-
	_	_	which is charge	_		_		
2.	T T					,		
Total								
	3.Short T	erm Canital Ga	⊥ ain income arisi	ng from 1	ransfer of secu	ırities as provid	ed in cla	use (b) of sub-
		-	which is charge	_		provid		(2) 51 540
3.	1 (1) 01 500		men is charge		, , , w w 11111.			
Total								
	A Chart T	lown Conital Ca	 nin income arisi	na from 4	monaton of acces	nition on man-1-1	od in also	ugo (b) of sub
		-		_		iriues as provid	eu m cia	use (D) of Sub-
	1 (1) OI Sec	uon 115AD and	which is charge		7 /0.	T	1	T
4.								
Total		1.	 nber of securitie					

+ add rows depending upon number of securities

Annexure 2

						=			
S.		Name	Nature	Date of	Income	Assets under	Total asset	Ratio	Income
N	o.	of	of	receipt of	(In Rs)	management	under		attributable
		security	income^	income		held by non-	management		to units held
				(dd/mm/yyyy)		resident unit	as on the		by non-

	,	•						
					holders (not	date of		resident (not
					being the	receipt of		being a
					permanent	income.		permanent
					establishment			establishment
					of a non-			of a non-
					resident in			resident in
					India) as on			India)
					the date of			
					receipt of			
					income			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) =	(9) = (5)*(8)
							(6)/(7)	
Part 2	X1. Incom	e from Se	curities which is	chargeable @1	0 % under claus	se (a) of sub-se	ction (1) of	fsection
115A	D							
1.								
Total								
Part 2	X2. Incom	e from Se	curities which is	chargeable @5	% (194LD) und	er clause (a) o	sub-section	on (1) of
	n 115AD			C		. ,		
2.								
Total								

⁺ add rows as required

- 1. Dividend
- 2. Interest
- 3. Other Income. Please specify.".

[Notification No. 90/2021/ F. No. 370142/20/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)

Note:- The principal rules were published in the Gazette of India Extraordinary, Part III, section 3, sub-section (ii), *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 514 (E) dated the 29th July, 2021.

[^]Relevant code to be selected

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 10th August, 2021

G.S.R. 551(E).—In exercise of the powers conferred by sub-section (2D) of section 115JB 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.-**These rules may be called the Income tax (23rd Amendment), Rules, 2021.
- 2. In the Income-tax Rules, 1962, (hereinafter referred to as principal rules) after rule 10RA, the following rule shall be inserted, namely:—
- "10RB. Relief in tax payable under sub-section (1) of section 115JB due to operation of sub-section (2D) of section 115JB.- (1) For the purposes of sub-section (2D) of section 115JB, the tax payable by the assessee company under sub-section (1) of section 115JB, for the previous year referred to in that section, shall be reduced by the following amount, namely:-
- (A-B) (D-C), where,

A = tax payable by the assessee company under sub-section (1) of section 115JB on the book profit of the previous year including the past income;

B = tax payable by the assessee company under sub-section (1) of section 115JB on the book profit of the previous year after reducing the book profit with the past income;

C = Aggregate of tax payable by the assessee company under sub-section (1) of section 115JB on the book profit of those past year or years to which the past income belongs;

D = Aggregate of tax payable by the assessee company under sub-section (1) of section 115JB on the book profit of past year or years, referred to in item C, after increasing the book profit with the relevant past income of such year or years:

Provided that if the value of (A-B)-(D-C) in the formula is negative, its value shall be deemed to be zero.

- (2) For the purposes of sub-rule (1) past income shall be the amount of income of past year or years included in the book profit or the previous year on account of an advance pricing agreement entered into by the assessee under section 92CC or on account of secondary adjustment required to be made under section 92CE.
- (3) On application of provision of sub-rule (1), the tax credit allowed to the assessee under section 115JAA shall be reduced by the amount which is equal to the amount of reduction that has been allowed under sub-rule (1).
- (4) The assessee company shall make a claim for relief under sub-section (2D) of section 115JB in Form No. 3CEEA electronically by uploading signed printout of said Form in the manner specified by the Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be.
- (5) Form No.3CEEA shall be verified by the person who is authorised to verify the return of income of the assessee company under section 140.
- (6) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify the procedure for filing of the Form No. 3CEEA and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements so furnished under this rule.

Explanation 1.- The value of amount "A" in the formula shall be deemed to be zero, if there is no tax payable under sub-section (1) of section 115JB on the book profit of that previous year including the past income.

Explanation 2.- The value of amount "B" in the formula shall be deemed to be zero, if there is no tax payable under sub-section (1) of section 115JB on the book profit of that previous year after reducing the book profit with the past income.

Explanation 3.- For the purposes of calculation of amount "C" in the formula, if in any past year or years there is no tax payable under sub-section (1) of section 115JB on the book profit of that year or years, the tax payable for that year or years shall be deemed to be zero.

Explanation 4.-For the purposes of calculation of amount "D" in the formula, if in any past year or years there is no tax payable under sub-section (1) of section 115JB on the book profit of that year or years after increasing the book profit with the relevant past income of such year or years, the tax payable for that year or years shall be deemed to be zero.

3. In the principal rules, in Appendix II, after Form No.3CEE, the following form shall be inserted, namely:—

"FORM No 3CEEA

[See sub-rule (4) of rule 10RB]

Form for furnishing particulars for the year ending 31st March,..........for recomputation for any adjustment on account of income of past year(s) included in books of account of previous year by a Company on account of secondary adjustment under section 92CE or on account of an Advance Pricing Agreement entered under section 92CC

Sr. No.	Particulars	Details
1.	Name and address of the Company	
2.	Permanent Account Number	
3.	Residential status	
4.	Relevant previous year	
5.	Is it a case of APA or secondary adjustment	

6.	Details of past income [refer sub-rule (2) of rule 10RB]	Relevant previous year	Amount of past income	Total amount of past income
7.	Amount A of formula in sub-rule (1) of rule 10RB (tax payable on book profit of the previous year including past income)			
8.	Amount B of formula in sub-rule (1) of rule 10RB (tax payable on book profit of the previous year excluding past income)			
9.	A-B (amount at item 7 minus amount at item 8)			
10.	Amount C of formula in sub-rule (1) of rule 10RB with details of tax payable	(I) Amount C sub-rule (1) o	C of formula in of rule 10RB	
		(II) Details or years	f tax payable on	the book profit of past
		Relevant previous year	Amount of tax payable	Aggregate of tax payable on the book profit of past years
11.	Amount D of formula in sub-rule (1) of rule 10RB with details of tax payable	(I) Amount D sub-rule (1) o	O of formula in of rule 10RB	
			f tax payable on ng past income	the book profit of past
		Relevant previous year	Amount of tax payable	Aggregate of tax payable on the book profit of past years including past income

12.	D-C (amount at item 11 minus amount at
	`
	item 10)
13.	Relief in tax under section 115JB (2D)
10.	` '
	(amount at item 9 minus amount at item
	12)
	$ 12\rangle$

भारत का राजपत्र : असाधारण

[भाग II—खण्ड 3(i)]

7

Verification I ______, do hereby declare that what is stated above is true to the best of my knowledge and belief. Verified today, the day of ______ Place: Date: Signature of the Authorised Signatory.".

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Subsection (ii) vide number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R.545 (E), dated, 9th August, 2021.

[Notification No. 92/2021/F. No.370142/21/2021-TPL (Part)]

RAJESH KUMAR BHOOT, Jt. Secy. (Tax Policy and Legislation)

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 18th August, 2021

G.S.R. 578(E).—In exercise of the powers conferred by clause (c) and clause (cd) of section 140 and clause (viii) of sub-section (2) of section 288 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 Income-tax Rules, 1962, namely:-

- 1. Short title. These rules may be called the Income-tax (24th Amendment) Rules, 2021.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as principal rules), after rule 12A, the following rule shall be inserted, namely:—
- "12AA. Prescribed person for the purposes of clause (c) and clause (cd) of section 140.- For the purpose of clause (c) or clause (cd), as the case may be, of section 140, any other person shall be the person, appointed by the Adjudicating Authority for discharging the duties and functions of an interim resolution professional, a resolution professional, or a liquidator, as the case may be, under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and the rules and regulations made thereunder.

Explanation.— For the purposes of this rule, "Adjudicating Authority" shall have the same meaning as assigned to it in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).".

- 3. In the principal rules, after rule 51A, the following rule shall be inserted, namely:—
- **"51B. Appearance by Authorised Representative in certain cases.** For the purposes of clause (viii) of sub-section (2) of section 288, any other person, in respect of a company or a limited liability partnership, as the case may be, shall be the person appointed by the Adjudicating Authority for discharging the duties and functions of an interim resolution professional, a resolution professional, or a liquidator, as the case

may be, under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) and the rules and regulations made thereunder.

Explanation.— For the purposes of this rule "Adjudicating Authority" shall have the same meaning as assigned to it in clause (1) of section 5 of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).".

[Notification No. 93/2021/F.No. 370142/34/2021-TPL(Part III)]

SHEFALI SINGH, Under Secy., Tax Policy and Legislation

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II Section-3, Sub-Section (ii) *vide* number S.O. 969(E) dated the 26th March, 1962 and were last amended *vide* notification No. G.S.R. 551(E), dated the 10th August, 2021.

आय की, जिसमें उक्त खंड के अधीन किसी व्यक्ति की कुल आय में सम्मिलित होने से छूट प्राप्त नहीं है, कराधेय अंशदान खाते में पूर्ववर्ती वर्ष के दौरान प्रोद्भृत ब्याज के रूप में संगणना की जाएगी।

(2) उपनियम (1) के अधीन कराधेय की ब्याज की गणना के प्रयोजन के लिए भविष्य निधि खाते में पृथक् खाते पूर्ववर्ती वर्ष 2021-2022 और व्यक्ति द्वारा किए गए कराधेय अंशदान और गैर-कराधेय अंशदान के लिए सभी पश्चात्वर्ती पिछले वर्शों के दौरान रखे जाएंगें।

स्पष्टीकरण:- इस नियम के प्रयोजन के लिए,-

- (क) गैर-कराधेय अंशदान खाता निम्नलिखित का संकलित होगा, अर्थात्:-
 - (i) 31 मार्च, 2021 को खाते में अंतिम अतिशेष:
 - (ii) पूर्व वर्ष 2021-2022 और पश्चात्वर्ती वर्ष के दौरान खाते में किसी व्यक्ति द्वारा किया गया कोई अंशदान जिसमें कराधेय अंशदान खाता शामिल नहीं है: और
 - (iii) उप-खंड (i) और उप-खंड (ii) पर प्रौद्भूत ब्याज;

जो ऐसे खाते से निकासी द्वारा घटा दिया गया, यदि कोई हो

- (ख) कराधेय अंशदान खाता निम्नलिखित का संकलित होगा, अर्थात्:-
 - (i) पूर्ववर्ती वर्ष 2021-22 और पश्चात्वर्ती वर्ष के दौरान खाते में किसी व्यक्ति द्वारा किया गया कोई अंशदान जिसमें अवसीमा का अधिक्य है; और
 - (ii) उप-खंड (i) पर प्रौद्भूत ब्याज;

जो ऐसे खाते से निकासी द्वारा घटा दिया गया, यदि कोई हो; और

- (ग) अवसीमा से अभिप्रेत है:
 - (i) पांच लाख रूपए, यदि धारा 10 का खंड (10) या (12) का दूसरा परन्तुक लागू होता है; और
 - (ii) अन्य मामले में दो लाख पचास हजार रूपए।"

[अधिसूचना सं. 95./2021/फा. सं. 370142/36/2021-टीपीएल]

नेहा सहाय, अवर सचिव (कर नीति और विधान प्रभाग)

टिप्पण: मूल नियम, संख्या का.आ. 969(अ) तारीख, 26 मार्च, 1962 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि 578(अ) तारीख 18 अगस्त, 2021 द्वारा अंतिमबार संशोधित किए गए थे।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st August, 2021

INCOME-TAX

- **G.S.R. 604(E).**—In exercise of the powers conferred by the first proviso to clause (11) of section 10 and the first proviso to clause (12) of section 10 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 (25th Amendment) Rules, 2021.
 - (2) They shall come into force on 1st day of April, 2022.

- 2. In the Income-tax Rules, 1962, after the rule 9C, the following rule shall be inserted, namely:
 - "9D. Calculation of taxable interest relating to contribution in a provident fund or recognised provided fund, exceeding specified limit.- (1)For the purposes of the first and second provisos to clauses (11) and (12) of section 10, income by way of interest accrued during the previous year which is not exempt from inclusion in the total income of a person under the said clauses (hereinafter in this rule referred to as the taxable interest), shall be computed as the interest accrued during the previous year in the taxable contribution account.
 - (2) For the purpose of calculation of taxable interest under sub-rule (1), separate accounts within the provident fund account shall be maintained during the previous year 2021-2022 and all subsequent previous years for taxable contribution and non-taxable contribution made by a person.

Explanation: For the purposes of this rule,-

- (a) Non-taxable contribution account shall be the aggregate of the following, namely:-
 - (i) closing balance in the account as on 31st day of March 2021;
 - (ii) any contribution made by the person in the account during the previous year 2021-2022 and subsequent previous years, which is not included in the taxable contribution account; and
 - (iii) interest accrued on sub-clause (i) and sub-clause (ii),
 - as reduced by the withdrawal, if any, from such account;
 - (b) Taxable contribution account shall be the aggregate of the following, namely:-
 - (i) contribution made by the person in a previous year in the account during the previous year 2021-2022 and subsequent previous years, which is in excess of the threshold limit; and
 - (ii) interest accrued on sub-clause (i),
 - as reduced by the withdrawal, if any, from such account; and
 - (c) The threshold limit shall mean:
 - (i) five lakh rupees, if the second proviso to clause (11) or clause (12) of section 10 is applicable; and
 - (ii) two lakh and fifty thousand rupees in other cases.".

[Notification No. 95/2021/ F. No. 370142/36/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969(E) dated 26th March, 1962 and were last amended *vide* notification number G.S.R. 578(E) dated 18th August, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 2nd September, 2021

(INCOME-TAX)

- **G.S.R.** 612(E).—In exercise of the powers conferred by sections 194P and 206AB 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 (26th Amendment) Rules, 2021.
- (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), after rule 26C, the following rule shall be inserted, namely:-
- **"26D.Furnishing of declaration and evidence of claims by specified senior citizen under section 194P.-**(1) The declaration required to be furnished by the specified senior citizen to the specified bank under sub-clause (iii) of clause (b) of explanation to section 194P shall be in Form no. 12BBA to be furnished in paper form duly verified.
- (2) On furnishing of the declaration in Form No. 12BBA, the specified bank shall, after giving effect to the deduction allowable under Chapter VI-A and rebate allowable under section 87A, compute the total income of such specified senior citizen for the relevant assessment year and deduct income-tax on such total income on the basis of the rates in force.
- (3) The effect to the deduction allowable under Chapter VI-A shall be given based on the evidence furnished by the specified senior citizen during the previous year.
- (4) The declaration referred to in sub-rule (1) and evidence for claiming deduction under Chapter VI-A referred to in sub-rule (3) shall be properly maintained by the Specified Bank and shall be made available to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required.
- (5) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall specify procedure for furnishing of particulars of Form No. 12BBA referred to in sub-rule (1) and evidence referred to in sub-rule (3) by the specified banks to the Principal Chief Commissioner of Income-tax or Chief Commissioner of Income-tax, as and when required."
- 3. In the principal rules, in rule 31, in sub-rule (1), in clause (a), after the word and figures "section 192", the words, figures and letter "and section 194P" shall be inserted.
- 4. In the principal rules, in rule 31A,-
 - (i) in sub-rule (1), -
 - (I) in clause (a), after the word and figures "section 192", the words, figures and letter "and section 194P" shall be inserted;
 - (II) in clause (b), after the words, figures and letter "section 193 to 196D", the brackets, words, figures and letter "(other than section 194P)" shall be inserted;
 - (ii) after sub-rule (3A), the following sub-rule shall be inserted, namely:-
- "(3B) Specified bank responsible for deduction of tax under section 194P shall furnish evidence produced by the specified senior citizen for claiming deduction under chapter VI-A to the Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) or to any other person authorised by the Principal Director General of Income-tax (Systems), as and when required."
- 5. In the principal rules, in Appendix II,-
- (i) after Form No.12BB, the following Form shall be inserted, namely:-

"Form no. 12BBA

(see rule 26D)

Declaration to be furnished by Specified Senior Citizen under sub-clause (iii) of clause (b) of *Explanation* to section 194P

:	
:	
:	
:	
:	
:	
:	
ification	
of the nature of pension a	ven above is complete and correct and/or interest which is received or
	(Signature of person)
	Full Name:";
ited, namely:-	
M NO. 16	

[See rule 31(1)(a)]

PART A

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source on salary paid to an employee under section 192 or pension/interest income of specified senior citizen under section 194P

cate No.	Last updated on			
he Employer/Specified ank	Name and address of the Employee/ Specified senior citizen			
TAN of the Deductor	PAN of the Employee/ specificed senior citizen	Employee Reference No./ Pension Payment order no provided by the Employer (If available)		
(TDS)	Assessment Year	Period with the Emplo		
		From	То	
	TAN of the Deductor	TAN of the Deductor TDS) Assessment Year	TAN of the Deductor TAN of the Deductor PAN of the Employee/ specificed senior citizen Pension Pa provided by (If a	

City Pin code Summary of amo	ted at source th	ereon in resp	ect of the en	nployee	
Quarter(s)	Receipt Numbers of original quarterly statement of TDS under sub section (3) of Section 200	Amount paid/ credited	Amount deduct	ted	Amount of tax deposited/ remitted (Rs.)
Total (Rs.)					

I. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL

GOVERNMENT ACCOUNT THROUGH BOOK ADJUSTMENT (the deductor to provide payment wise details of tax deducted and deposited with respect to the deductee)

Sl. No.	Tax Deposited in	Book Identification Number (BIN)					
	respect of the deductee (Rs.)	Receipt numbers of Form No. 24G	DDO serial number in Form No. 24G	Date of transfer voucher dd/mm/yyyy	Status of matching with Form No. 24G		
Total (Rs.)							

II. DETAILS OF TAX DEDUCTED AND DEPOSITED IN THE CENTRAL GOVERNMENT ACCOUNT THROUGH CHALLAN

(The deductor to provide payment wise details of tax deductedand deposited with respect to the deductee)

Sl. No.	Tax Deposited in respect of the deductee (Rs.)	Challan Identification Number (CIN)				
		BSR Code of the Bank Branch	Date on which tax deposited (dd/mm/yyyy)	Challan Serial Number	Status of matching with OLTAS	
TOTAL (Rs.)						

	THE GA	ZETTE OF INDIA . I	EATRAORDINARI	[FAKI	11—3EC. 3(1)]
		Verificati	on		
hereby Rs[Rs words)] has been d	certifyeducted and deposited e, complete and correct r available records.	that to the credit of the Ce	a entral Government. I	sum further certify that th	of(in e information
Place			(Signature of person 1	responsible for deduc	tion of tax)
Designation:				Full Name:	
In relation to emp	loyees for tax deducti	on under section 192	2	PART B	(Annexure-I)
Details of Salary I	Paid and any other inc	come and tax deduct	ed		

Deta	ails of Salary Paid and any other income and tax deducted				
A	Whether opting for taxation u/s 115BAC?	[YES/NO]	[YES/NO]		
1.	Gross Salary				
(a)	Salary as per provisions contained in section 17(1)	Rs			
(b)	Value of perquisites under section 17(2) (as per Form No. 12BA, wherever applicable)	Rs			
(c)	Profits in lieu of salary under section 17(3) (as per Form No. 12BA, wherever applicable)	Rs			
(d)	Total		Rs		
(e)	Reported total amount of salary received from other employer (s)	Rs			
2.	Less: Allowances to the extent exempt under section 10				
(a)	Travel concession or assistance under section 10(5)	Rs			
(b)	Death-cum-retirement gratuity under section 10(10)	Rs			
(c)	Commuted value of pension under section 10(10A)	Rs			
(d)	Cash equivalent of leave salary encashment under section 10(10AA)	Rs			
(e)	House rent allowance under section 10(13A)	Rs			

(f)	Amount of any other exemption under section 10			
	clause	Rs		
	clause	Rs		
	clause	Rs		
	clause	Rs		
	clause	Rs		
		Rs		
(g)	Total amount of any other exemption under section 10		Rs	
(h)	Total amount of exemption claimed under section 10			Rs
	[2(a)+2(b)+2(c)+2(d)+2(e)+2(g)]			
3.	Total amount of salary received from current employer			Rs
	[1(d)-2(h)]			
4.	Less: Deductions under section 16			
(a)	Standard deduction under section 16(ia)		Rs	
(b)	Entertainment allowance under section 16(ii)		Rs	
(c)	Tax on employment under section 16(iii)		Rs	
5.	Total amount of deductions under section 16			Rs
	[4(a)+4(b)+4(c)]			
6.	Income chargeable under the head "Salaries" [(3+1(e)-5]			Rs
7.	Add: Any other income reported by the employee under as p	er section	192 (2B)	157
(a)	Income (or admissible loss) from house property reported		Rs	
(u)	by employee offered for TDS		10	
	by employee offered for 125			
(b)	Income under the head Other Sources offered for TDS	1	Rs	1
	Total amount of other income reported by the			
8.	employee[7(a)+7(b)]			Rs
9.	Gross total income (6+8)			Rs
10.	Deductions under Chapter VI-A			
			Gross	Deductible Amount
			Amount	
(a)	Deduction in respect of life insurance premia,		Rs	Rs
	contributions to provident fund etc. under section 80C			
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	S	Rs	Rs
(c)	Deduction in respect of contribution by taxpayer to	1	Rs	Rs
	pension scheme under section 80CCD (1)			
(d)	Total deduction under section 80C, 80CCC and 80CCD(1)		Rs	Rs
Щ_	1			<u>i</u>

(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs	Rs
(f)	Deduction in respect of contribution by Employer to pension scheme under section 80CCCD (2)		Rs	Rs
(g)	Deduction in respect of health insurance premia under section 80D		Rs	Rs
(h)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs	Rs
		Gross	Qualifying	Deductible Amount
		Amount	Amount	
(i)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs	Rs	Rs
(j)	Deduction in respect of interest on deposits in savings account under section 80TTA	Rs	Rs	Rs
(k)	Amount deductible under any other provision(s) of Chapter V	T-A		
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
		Rs	Rs	Rs
(1)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs	Rs	Rs
11.	Aggregate of deductible amount under Chapter VI-A [10(a) +10(b) +10(c)+ 10(d)+ 10(e)+ 10(f)+ 10(g)+ 10(h)+ 10(i) + 10(j)+10(l)]			Rs
12.	Total taxable income (9-11)			Rs
13.	Tax on total income			Rs
14.	Rebate under section 87A, if applicable			Rs
15.	Surcharge, wherever applicable			Rs
16.	Health and education cess @ 4%			Rs

17. Tax payable (13+15+16-14)		Rs
18.Less: Relief under section 89 (attach details)		Rs
19. Net tax payable (17-18)		Rs

Verification

I,, son/daughter of	working in the capacity of
(designation) do her	eby certify that the information given above is true, complete and
correct and is based on the books of account, docu	uments, TDS statements, and other available records.
Place	(Signature of person responsible for deduction of tax)
Date	Full Name:

Annexure II

In relation to specified senior citizen for tax deduction under section 194P

A	Whether opting for taxation u/s 115BAC?	[YES/NO]			
1.	Gross Salary	-			
(a)	Pension as per provisions contained in clause (ii) of section 17(1)	Rs			
2.	Total amount of salary received		Rs		
3.	Less: Deductions under section 16				
(a)	Standard deduction undersection 16(ia)	Rs			
(b)	Tax on employment undersection 16(iii)	Rs			
4.	Total amount of deductions under section 16 [3(a)+3(b)]		Rs		
5.	Income chargeable under the head "Salaries" [(2-4]		Rs		
6.	Interest Income under the head Other Sources paid by the specified bank	Rs			
7.	Gross total income (5+6)		Rs		
8.	Deductions under Chapter VI-A				
		Gross Amount	Deductible Amount		
(a)	Deduction in respect of life insurance premia, contributions to provident fund etc. under section 80C	Rs	Rs		
(b)	Deduction in respect of contribution to certain pension funds under section 80CCC	Rs	Rs		
(c)	Deduction in respect of contribution by taxpayer to pension scheme under section 80CCD(1)	Rs	Rs		

(d)	Total deduction under section 80C, 80CCC and 80CCD (1)		Rs	Rs
(e)	Deductions in respect of amount paid/deposited to notified pension scheme under section 80CCD (1B)		Rs	Rs
(b)	Deduction in respect of health insurance premia under section 80D		Rs	Rs
(e)	Deduction in respect of interest on loan taken for higher education under section 80E		Rs	Rs
		Gross Amount	Qualifying Amount	Deductible Amount
(f)	Total Deduction in respect of donations to certain funds, charitable institutions, etc. under section 80G	Rs	Rs	Rs
(g)	Deduction in respect of interest on deposits in savings account under section 80TTB	Rs	Rs	Rs
(h)	Amount deductible under any other provision(s) of Chapter VI-A			
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
	section	Rs	Rs	Rs
		Rs	Rs	Rs
(i)	Total of amount deductible under any other provision(s) of Chapter VI-A	Rs	Rs	Rs
9.	Aggregate of deductible amount under Chapter VI-A $[8(a)+8(b)+8(c)+8(d)+8(e)+8(f)+8(g)+8(h)+8(i)]$			Rs
10.	Total taxable income (7-9)			Rs
11.	Tax on total income			Rs
12.	Rebate under section 87A, if applicable			Rs
13.	Surcharge, wherever applicable			Rs
14.	Health and education cess			Rs
15.	Tax payable (11+13+14-12)			Rs
16.	Less: Relief under section 89 (attach details)			Rs
17.	Net tax payable (16-17)			Rs
	1	1	1	1

Verification						
(designation) d	er ofworking in the capacity of lo hereby certify that the information given above is true, complete and documents, TDS statements, and other available records.					
Place	(Signature of person responsible for deduction of tax)					
Date	Full Name:					

- 1. Government deductors to fill information in item I of Part A if tax is paid without production of an income-tax challan and in item II of Part A if tax is paid accompanied by an income-tax challan.
- 2. Non-Government deductors to fill information in item II of Part A.
- 3. The deductor shall furnish the address of the Commissioner of Income-tax (TDS) having jurisdiction as regards TDS statements of the assessee.
- 4. If an assessee is employed under one employer only during the year, certificate in Form No. 16 issued for the quarter ending on 31st March 2021 of the financial year shall contain the details of tax deducted and deposited for all the quarters of the financial year.
- 5. (i) If an assessee is employed under more than one employer during the year, each of the employers shall issue Part A of the certificate in Form No. 16 pertaining to the period for which such assessee was employed with each of the employers.
 - (ii) Part B (Annexure-I) of the certificate in Form No.16 may be issued by each of the employers or the last employer at the option of the assessee.
 - (iii) Part B (Annexure-II) of the certificate in Form 16 may be issued by the specified bank to a specified senior citizen.
- 6. In Part A, in items I and II, in the column for tax deposited in respect of deductee, furnish total amount of tax, surcharge and health and education cess.
- 7. Deductor shall duly fill details, where available, in item numbers 2(f) and 10(k) before furnishing of Part B (Annexure) to the employee.";
- (iii) for Form No. 24Q, the following Form shall be substituted, namely:-

FORM NO. 24Q

[See section 192, 194P and rule 31A]

	ne-tax Act in respect of salary paid to employee under section 192, or income of specified senior citizen under section (June/September/December/March)(Financial Year
	The control of the co
1. (a) Tax Deductionand Collection Account	(d) Has the statement been filed earlier for this quarter (Yes/No)
Number (TAN)	
(b) Permanent Account Number	(e) If answer to (d) is "Yes", then token No.of original statement
Account Number (PAN) [See Note 1]	
(c) Financial Year	(f) Type of Deductor [See Note 2]
2. Particulars of the Deductor (employer)	(1) Type of Deductor [See Note 2]
(a) Name of the employer	
(b) If Central/State Government	
Name (See Note 3)	
AIN Code of	
PAO/TO/CDDO	
O THE STATE OF THE	
(c) TAN Registration	
No.	
(d) Address Flat No	
Name of the premises/building	
Road/Street/Lane Area/Location	
Town/City/District State	
PIN Code	
Telephone No. Alternate telephone No. (See Note 4)	
Email	
Alternate email (See Note 4	
· ·	
3. Particulars of the person responsible for deduction	
of tax: (a) Name	
(b) Address	
Flat No.	
Name of the premises/building	
Road/Street/Lane Area/Location	

Town/City/ District / State	
PIN Code	
Telephone No.	
Alternate telephone No. (See Note 4)	
Email	
Alternate email (See Note 4)	
Mobile No.	

4. Details of tax deducted and paid to the credit of the Central Government:

Sl. No.	Tax	Surcharge	Education Cess		Fee (See Note 12)	Penalty/Others	Adjustment (302+303+304+305+306+307) (see note 6)	deposit through Challan (C)	BSR Code/receipt number of form no. 24G (See note 8)	Challan Serial No./DDO Serial no. of Form 24G (See Note 8)	Date on which amount deposited through challan/ Date of transfer voucher (SeeNote8)	Minor Head of Challan (See Note 9)
[301]	[302]	[303]	[304]	[305]	[306]	[30A]	[308]	[309]	[310]	[311]	[312]	[313]
1												
2												
3												

5. Details of salary paid and tax deducted thereon from the employees-

Notes:

- (i) enclose Annexure I along with each statement having details of the relevant quarter;
- (ii) enclose Annexure II along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.
- (iii) enclose Annexure III along with the last statement, i.e., for the quarter ending 31st March having details for the whole financial year.

	Verification	
I,	, hereby certify that all the particulars furnished above are correct and complete.	
Place:	Signature of the person responsible for deducting tax atsour	ce
Date:	Name and designation of the person responsible for deduction	ng tax atsource

- 1. It is mandatory for non-Government deductors to quote PAN. In case of Government deductors, "PANNOTREQD" should be mentioned.
- 2. Please indicate Government deductor or non-Government deductor.
- 3. In case of Central Government, please mention name of Ministry/Department. In case of State Government, please mention name of the State.
- 4. In alternate telephone number and alternate email, please furnish the telephone number and email of a person 3ho can be contacted in the absence of deductor or person responsible for deduction of tax.
- 5. Fee paid under section 234E for late filling of TDS statement to be mentioned in separate column of Fee(column306)
- 6. In column308, Government DDOs to mention the amount of TDS remitted by the PAO/TO/CDDO. Other deductors to write the exact amount of TDS deposited through challan.
- 7. In column 309, Government deductors to write "B" where TDS is remitted to the credit of Central Government through book adjustment. Other deductors to write "C".
- 8. Challan/Transfer Voucher (CIN/BIN) particulars, i.e. 310, 311, 312 should be exactly the same as available at Tax Information Network.
- 9. In column 313, mention minor head as marked on the challan.

ANNEXURE - I: DEDUCTEE WISE BREAK UP OF TDS

(Please use separate Annexure for each line – item in the table at Sl. No. 04 of main Form 24Q)

Details of salary paid and tax deducted therefrom from the employees

	Betatis of satury	para ana ra	a deducted increjrom from the employees	,		
BSR Code of branch/Receipt Number of Form no. 24G				Name of the Employer		
Date on which challan deposited/Transfer voucher date (dd/mm/yyyy)				TAN		
Challan Serial Number/DDO Serial No. of Form 24G					l l	
Amount as per Challan						
Total TDS to be allocated among deductees as in the vertical total of col. 326						
Total Interest to be allocated among deductees below						

Sl. No.	reference	employee/ specified senior	the	Code [See Note	payment/	deduction (dd/mm/yyyy)	Paid or	Tax	Surcharge	Cess	1	Total TDS deposited Rs.	deposit (dd/mm/yyyy)	non-deduction/ lower deduction/ higher deduction [See	Number of the certificate u/s 197 issued by the Assessing Officer for non- deduction/lower deduction
[314]	[315]	[316]	[31A]	[318]	[319]	[320]	[321]	[322]	[323]	[324]	[325]	[326]	[32A]	[328]	[329]
1															
2															
3															
Total															

•	,				•
1/		٠ıt	10	o ti	ior
v	CI	11	ı	aы	1471

I,		, hereby certify that all the particulars furnis	hed
above are correct	and complete.		
place:		Signature of the person responsible for deducting tax at source	
Date:		Name and designation of the person responsible for deducting tax at	
		source	

- 1 Write "A" if certificate has been given by the Assessing Officer for deduction of tax at lower rate under section 197. PAN of employee is mandatory in such cases.
- 2 Write "B" if certificate has been given by the Assessing Officer for no deduction of tax under section 197. PAN of employee is mandatory in such cases.
- 3 Write "C" if deduction is on higher rate on account of non-furnishing of PAN by the deductee.
- 4 List of section codes is asunder:

Section	Nature of Payment	Section Code
192	Payment to Government employees other than Inion Government employees	92A
192	Payment to employees other than Government employees	92B
192	Payment to Indian Government employees	92C
194P	Payment to Specified Senior Citizen	94P

Annexure II													
Details of	salary paid or	credited duri	ing the financ	cial year	aı	nd net tax payable (u	nder section 19.	2)					
Permanent Account Number of the employee.	Name of the employee.	Whether opting for taxation u/s 115BAC [Yes/No]	Deductee type (Senior Citizen, Super Senior Citizen, Others).	Date from and date up to employed with current employer in the current financial year (dd/mm/yyyy).	(a) Gross Salary as per provisions contained in section 17(1).	(b) Value of perquisites under section 17(2) (as per FormNo.12BA, wherever applicable).	(c) Profits in lieu of salary under section 17(3) (as per Form No.12BA, wherever applicable).	Total amount of gross salary received from current employer (see Note 1 for definition of					
(331)	(332A)	(332B)	(333)	(334)	(335)	(336)	(337)	Salary). (338)					
	Permanent Account Number of the employee.	Permanent Account the Number of the employee.	Permanent Account the opting for Number of the employee. Number of the employee. Name of the opting for taxation u/s 115BAC [Yes/No]	Permanent Account the opting for type (Senior the employee. employee. employee. 115BAC Super Senior [Yes/No] Citizen, Others).	Permanent Account the opting for type date up to Number of the employee. Permanent Account the Opting for type date up to taxation u/s Citizen, current employee. 115BAC Super employer in the Senior current financial [Yes/No] Citizen, Others).	Permanent Name of Account the opting for type date up to Salary as Pemployee. Number of the employee. Employee. Number of the employee. In the employee. In the employee. In the employee. In the employee. In the employee. In the employee. In the employee. In the employee. In the employee. In the employee. In the employee. In the employee. In the employee employee in the section to the contained in section to the per provisions to the employer in the section to the contained in section to the per provisions to the contained to the per provisions to the	Permanent Name of Account the opting for type date up to the employee. Number of employee. Permanent Name of Account the opting for type date up to the employee. Number of the employee. Number of the employee. Number of the employee. Number of the employee. Number of the employee. Number of the employee. Number of the tax payable (u) (a) Gross (b) Value of perquisites under tax payable (u) (a) Gross (b) Value of perquisites under tax payable (u) (a) Gross (b) Value of perquisites under tax payable (u) (a) Gross (b) Value of perquisites under tax payable (u) (a) Gross (b) Value of perquisites under tax payable (u) (a) Gross (b) Value of perquisites under tax payable (u) (date up to salary as perquisites under tax payable (u) (date up to sal	Permanent Name of Account the Opting for type Citizen, Citizen, Senior Citizen, Senior Citizen, C					

Reported total amount of salary received from other employer(s)	Travel concession or assistance under section 10(5).	Death-cumretirement gratuity under section 10(10).	Commuted value of pension under section 10(10A).	Cash equivalent of leave salary encashment under section	House rent allowance under section 10(13A).	PAN of landlord, if exemption is claimed under section	Amount of any other exemption under	Total amount of exemption claimed under section 10 (340+341+342+343+344+346).	Total deduction under section 16(ia).
(see Note 1 for definition of				10(10AA).		10(13A) (see Note 3).	section 10.		
Salary).						11016 3).	10.		
(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)

Total deduction under section 16(ii).	Total deduction under section 16(iii).	Income chargeable under the head "Salaries" [338+339-(347+348+349+350)].	Income (or admissible loss) from house property reported by employee offered for TDS as per section 192	PAN of lender, if interest on housing loan is claimed under section 24(b) (see Note 4).	Income under the head other sources offered for TDS as per section 192 (2B).	Gross total income (351+352+354).	of life in premia, contribut providen		of contril		of contri	ction
			(2B).				Gross Deductible amount		Gross amount	Deductible amount	Gross amount	Deductible amount
(349)	(350)	(351)	(352)	(353)	(354)	(355)	(356) (357)		(358)	(359)	(360)	(361)

Dedu	ction in	Deduction	n in	Deductio	n in	Deduction		Total ded			Deductio			Amount			Total amount
respe	ct of	respect of	f	respect of	f health	respect of	f	of donation	ons to cer	rtain	interest o	n deposit	s in	any other	provisio	n (s) of	deductible under
amou	nt paid	contributi	ion by	insurance	•	interest o	n loan	funds, ch	aritable		savings a	ccount ui	nder	Chapter V	VI-A.		Chapter VI-A
or de	posited	employer	to	premia ui	nder	taken for	higher	institutio	ns, etc. ui	nder	section 80	OTTA.					[357+359+361
under	•	notified p	ension	section 80	0D.	education	under	section 80	0G.								(limited to Rs.
notifi	ed	scheme u	nder			section 80	Œ.										1,50,000) +363
pensi	on	section															+365+367+369+3
schen		80CCD(2	2).														72+375+378].
under	•	· ·	,														_
section	n																
80CC	D(1B).																
Gro	Dedu	Gross	Dedu	Gross	Dedu	Gross	Dedu	Gross	Quali	Dedu	Gross	Quali	Dedu	Gross	Quali	Dedu	
SS	ctible	amount	ctible	amount	ctible	amount	ctible	amount	fying	ctible	amount	fying	ctible	amount	fying	ctible	
amo	amou		amou		amou		amou		amou	amou		amou	amou		amou	amou	
unt	nt		nt		nt		nt		nt	nt		nt	nt		nt	nt	
(362)	(363)	(364)	(365)	(366)	(367)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)	(378)	(379)

Total taxable	Income-tax	Rebate under	Surcharge,	Health	Income-tax	Net tax liability	Total amount of	Reported	Total	Shortfall in tax
income	on total	section 87A,	wherever	and	relief under	[381+383+384-	tax deducted at	amount of tax	amount of	deduction (+) or
(355-379).	income.	if applicable.	applicable.	education	section 89,	(382+385)].	source by the	deducted at	tax	excess tax
				cess.	when salary,		current	source by other	deducted	deduction (-)
					etc. is paid		employer for the	employer(s) or	at source	(386-389).
					in arrear or		whole year	deductor(s)	for the	
					advance.		[aggregate of	(income in	whole year	
							the amount in	respect of which	(387+388).	
							columns 325 of	included in		
							Annexure I for	computing total		
							all the quarters	taxable income		
							in respect of	in column 339).		
							each employee].			
(380)	(381)	(382)	(383)	(384)	(385)	(386)	(387)	(388)	(389)	(390)

- 1. Salary includes wages, annuity, pension, gratuity (other than exempted under section 10(10), fees, commission, bonus, repayment of amount deposited under the Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974), perquisites, profits in lieu of or in addition to any salary or wages including payments made at or in connection with termination of employment, advance of salary, any payment received in respect of any period of leave not availed (other than exempted under section 10 (10AA), any annual accretion to the balance of the account in a recognised provident fund chargeable to tax in accordance with rule 6 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any sums deemed to be income received by the employee in accordance with sub-rule (4) of rule 11 of Part A of the Fourth Schedule of the Income-tax Act, 1961, any contribution made by the Central Government to the account of the employee under a pension scheme referred to in section 80CCD or any other sums chargeable to income-tax under the head 'Salaries'.
- 2. Where an employer deducts from the emoluments paid to an employee or pays on his behalf any contributions of that employee to any approved superannuation fund, all such deductions or payments should be included in the statement.
- 3. Permanent Account Number of landlord shall be mandatorily furnished where the aggregate rent paid during the previous year exceeds one lakh rupees.
- 4. Permanent Account Number of lender shall be mandatorily furnished where the housing loan, on which interest is paid, is taken from a person other than a Financial Institution or the Employer.

	Annexure III Details of pension and interest income paid or credited during the financial yearand net tax payable (under section 194P)														
		Details of p	pension and inte	rest income pai	d or credited du	ring the finance	al year	and net ta	ax payable (unde	r section 194P)					
Sl. No.	Permanent Account Number/ Aadhaar of the Specified Senior Citizen	Name of the Specified Senior Citizen	Deductee type (senior citizen/ super senior citizen)	Whether opting for taxation u/s 115BAC [Yes/No]	section 17(1).	Standard	Tax on employment (16(iii))	Total	Income under the head 'Salaries'	Interest Income under the other sources paid by the specified bank	Gross Total Income				
(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399) = (397) + (398)	(400) = (396)- (398)	(401)	(402) = (400)+ (401)				

Deduction respect of insurance premia, contribute provider etc. u/s 8	of life e tions to at fund		t of oution to pension 1/s	of contaxpay		Total Deduction u/s 80C, 80CCC and 80CCD(1) [does not exceed Rs. 1,50,000]	Deductorespect amount paid/de to notifi pension u/s 80C (1B)	of posited ied scheme	respe healt insur	h	respectaken higher		of do funds	ction in nations t , charita utions, e	o certain ble	intere	st on de	respect of eposits in unt u/s
													Gross amount	Qualifying amount	Deductible amount	Gross amount	Qualifyi amoun	ngDeductible t amount
Gross amount	Deductible amount	Gross amount	Deductibl amount	e Gross amount	Deductible amount		Gross amount	Deductible amount	Gross	Deductible amount	Gross amount	Deductible amount	<u> </u>					
(403)	(404)	(405)	(406)	(407)	(408)	(409)	(410)	(411)	(412)	(413)	(414)	(415)	(416)	(417)	(418)	(419)	(420)	(421)
Sectio	amou	of Chap	oter VI-A		under	f deductible amount Chapter VI-A	Total Taxabl income		al me se	Rebate under ection 87A applicabl		ever	Health Educa ces	tion	Tax payable	u	elief nder ection 89	Net tax payable
(see note (422)	(423	3) (42	24)	(425)	(42	6) = (409)	(427) =	= (42	8)	(429)	(43	30)	(431	1) (4	432) = (42	28) (4	33)	(434)

		+(411)+(413)+(415)+(418)+(421)+ (425)	(402)- (426)			+ (430) + (431)-(429)	

2. Section codes:

Sl. No.	Section	Particulars	Section code
1	80DD	Deduction in respect of maintenance including medical treatment of a dependent who is a person with disability	DD
2	80EE	Deduction in respect of interest on loan taken for residential house property	EE
3	80EEA	Deduction in respect of interest on loan taken for certain house property (not covered u/s 80EE)	EEA
4	80GG	Deduction in respect of rents paid	GG
5	80GGC	Deduction in respect of contributions given by any person to political parties.	GGC
6	80U	Deduction in case of a person with disability	U.";

(iv) for Form No. 26QB, the following Form shall be substituted, namely:-

"Form No.26QB

[See section 194-IA, rule 30 and rule 31A]

Challan -cum - statement of deduction of tax under section 194-IA

Financial Year - Major Head Code*	Minor Head Code*	
Permanent Account Number or Aadhaar Number of Transferee/		
Payer/ Buyer		
Category of Permanent Account Number or Aadhaar Number*	Status of PAN*	
Full Name of Transferee/ Payer/ Buyer*		
Complete Address of Transferee/Payer/Buyer		

Mobile No. Famili IID																																					$\overline{}$		$\overline{}$		$\overline{}$	$\overline{}$	_
Whether more than one transferee/payer/buyer (Yee/No) Status of PAN* Status of PAN*	Ī	I				I	Ī						I	ı	ı	I		l		ı	Ī				ı		I	I		1	1			ĺ	P	'IN	- 1]			
Permanent Account Number or Aadhaar Number of Transferon/ Payee/ Seller Status of PAN* Status of PAN* Status of PAN* Full Name of Transferor/ Payee/ Seller Complete Address of Transferor/ Payee/ Seller Status of PAN* Complete Address of Transferor/ Payee/ Seller Status of PAN* Status of PAN* Status of PAN* Full Name of Transferor/ Payee/ Seller Complete Address of Transferor/ Payee/ Seller Status of PAN* Mobile No. Interest of Payment of Tax Deleted at Source (Amount in Rs.) Date of Deposit** Amount Paid/Credited (in Rs.) Date of Deposit** Date of Deposit** Date of Deposit** Status of PAN* Sta	Mobile	No														Em	ail I	D																									_
Permanent Account Number or Aadhaar Number of Transferon/ Payee/ Seller Status of PAN* Status of PAN* Status of PAN* Full Name of Transferor/ Payee/ Seller Complete Address of Transferor/ Payee/ Seller Status of PAN* Complete Address of Transferor/ Payee/ Seller Status of PAN* Status of PAN* Status of PAN* Full Name of Transferor/ Payee/ Seller Complete Address of Transferor/ Payee/ Seller Status of PAN* Mobile No. Interest of Payment of Tax Deleted at Source (Amount in Rs.) Date of Deposit** Amount Paid/Credited (in Rs.) Date of Deposit** Date of Deposit** Date of Deposit** Status of PAN* Sta	Whethe	er m	ore t	han		on	ie	t	rans	fere	e/pa	yer/b	ouye	r (Y	es/N	No)																											
Status of PAN® Number or Andhana Number Bull Name of Transferror Payee/Seller Seller	Permar	neni	+ Acc	ount	Nun	her	or A										e/ Se	ller			-																						_
Full Name of Transferor/ Payee/ Seller Complete Address of Property transferor/ Whether more than one transferor/payee/seller (Yes/No) Complete Address of Property transferor Whether more than one transferor/payee/seller (Yes/No) Complete Address of Property transferror Amount Paid/Credited (in Rs.) Date of Deposite® Amount Paid/Credited (in Rs.) Date of Deposite® Details of Payment of Tax Details of Payment of								aun	aai i	lun	ibei	01 11	ans	,1C1 (<i>)</i> 1/1	ayc	ci be	iici	Ī		Statu	s of P	AN*												_					<u> </u>			_
Full Name of Transferor/ Payee/ Seller Complete Address of Property transferor/ Whether more than one transferor/payee/seller (Yes/No) Complete Address of Property transferor Whether more than one transferor/payee/seller (Yes/No) Complete Address of Property transferror Amount Paid/Credited (in Rs.) Date of Deposite® Amount Paid/Credited (in Rs.) Date of Deposite® Details of Payment of Tax Details of Payment of	Numbe	r oi	· Aad	lhaai	r Nur	nbe	r*																																				
Complete Address of Transferor/Payee/Seller								Selle	r							•																											
Mobile No.																																											
Mobile No.	Comple	ete A	Addr	ess o	f Tra	nsf	eror/I	Paye	ee/Se	ller						_																											
Mobile No.																																											_
Mobile No.																																											_
Whether more than one transferor/payee/seller (Yes/No) Complete Address of Property transferred Date of Agreement/Booking** Whether TDS is deducted at Higher rate as per section 206AB (Yes/No) Date of payment/credit** Rate at which deducted (see note 1) Amount Paid/Credited (in Rs.) Date of Deposit** Date of Deposit** Date of payment/credit** Beliated at Source (Amount in Rs.) TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount) Interest Total Payment in Words (in Rs.) Crores Lakhs Thousands Hundreds Tens Units																																			P	'IN							
Complete Address of Property transferred Complete Address of Pro	Mobile	No	•															Ema	il ID																								
Complete Address of Property transferred Complete Address of Pro	Whethe	er m	ore t	han (one			t	rans	fero	r/pa	yee/s	elle	r (Y	es/N	lo)																											
Date of Agreement/Booking** Amount Paid/Credited (in Rs.) Date of payment/credit** Rate at which deducted (see note 1) Amount of tax deducted at source Date of Deposit** Date of Deposit** Date of Deposit** Definition of Tax Deducted at Source (Amount in Rs.) Total Value of Consideration (Amount in Rs.) Rate at which deducted (see note 1) Amount of tax deducted at source Date of Deposit** Date of Deposit** Date of Deposit** Definition of Tax Deducted at Source (Amount in Rs.) Total Payment of Tax Deducted shall be given for this amount) Interest Total Payment in Words (in Rs.) Crores Lakhs Thousands Hundreds Tens Units						per	ty tra														•																						
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Date of Agreement/Booking** Amount Paid/Credited (in Rs.) Date of payment/credit** Rate at which deducted (see note 1) Amount of tax deducted at source Date of Deposit** Date of Deposit** Date of Deposit** Definition of Tax Deducted at Source (Amount in Rs.) Total Value of Consideration (Amount in Rs.) Rate at which deducted (see note 1) Amount of tax deducted at source Date of Deposit** Date of Deposit** Date of Deposit** Definition of Tax Deducted at Source (Amount in Rs.) Total Payment of Tax Deducted shall be given for this amount) Interest Total Payment in Words (in Rs.) Crores Lakhs Thousands Hundreds Tens Units												T																															
Agreement/Booking** Whether TDS is deducted at Higher rate as per section 206AB (Yes/No) Amount Paid/Credited (in Rs.) Date of payment/credit** Rate at which deducted (see note 1) Amount of tax deducted at source																																			P	'IN							
Whether TDS is deducted at Higher rate as per section 206AB (Yes/No) Amount Paid/Credited (in Rs.) Date of payment/credit** Rate at which deducted (see note 1) Amount of tax deducted at source Date of Deposit** Date of payment/credit** Mode of payment Simultaneous e-tax payment on subsequent date Details of Payment of Tax Deducted at Source (Amount in Rs.) TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount) Interest Fee Interest Fee Interest For Interest Total payment Total Payment in Words (in Rs.) Crores Lakhs Thousands Hundreds Tens Units																		Tota	l Valu	e of	Cons	sidera	tion						P	ayme	nt in	instal	llment	or lum	ıp-sı	um							
Amount Paid/Credited (in Rs.) Date of payment/credit** Rate at which deducted (see note 1) Amount of tax deducted at source Date of payment Date of payment Date of payment Date of Deposit** Date of Deposit**												丄						(Am	ount i	n Rs	s.)																						_
Date of Deposit**	Whether	TD	S is c	dedu	cted a	at H	igher	rate	e as j	per s	section	on 20)6A	B (Y	Yes/l	No)														-													_
Date of Deposit**	A 22		nt Do	:a/C	'nodit	od (in Da					D	oto d	of no	0.17111	ont/	orod	:4**				Doto	of wh	ich de	du	otod (so		to 1)			mon	nt of	tov				Dot	o of		Dodu	otion	**	
Date of Deposit** Date of Deposit**	All	nou	111 I a	iiu/C	ı cuit	cu (шкъ	•)				Ι,	aic (or pa	ауш	CIIU	creu	11.				Nate	at wii	iich ue	uu	cieu (se	110	ue 1)						e			Dau	<i>5</i> 01		Deuu	CHOII		
Details of Payment of Tax Deducted at Source (Amount in Rs.) TDS (Income Tax)(Credit of tax to the deductee shall be given for this amount) Interest Fee Total payment in Words (in Rs.) Crores Lakhs Thousands Hundreds Tous Payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date e-tax payment on subsequent date												_		Ī						T					T					+												\Box	_
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Details of Payment of Tax			•																																				ı sub!	sequei	nt dat	ie	
Interest Fee Total payment Crores Lakhs Thousands Hundreds Tens Units	Details	of l	Paym	ent (of Ta	X		Ι	Deducte	ed	at	Sour	ce (Amo	ount	t in 1	Rs.)																										_
Fee Total payment Total Payment in Words (in Rs.) Crores Lakhs Thousands Hundreds Tens Units	TDS (In	nco	me T	ax)(Credi	t of	tax to	o th	e ded	luct	ee sh	all b	e gi	ven	for t	this	amo	unt)																									
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^{*} To be updated automatically.
** In dd/mm/yyyy format.
Notes

^{1.} Tax to be deducted at higher rates in case provisions of section 206AB is applicable.";

(v) for Form No. 26QC, the following shall be substituted, namely:-

"FORM NO. 26QC

[See section 194-IB, rule 30(2B) and (6B) and rule 31A(4B)] Challan-cum-statement of deduction of tax under section 194-IB

Fina	ncia	l Yea	ır							Ma	ajor l	Head	l Cod	le*													2	0	Minor	Head	Code	2 *	8	0	0
[Per	man	ent A	ccour	ıt N	lumbe	er c	or Aa	dha	ar N	umbe	<i>r</i>] of	Ten	ant/le	esse	ee/Pa	yer																			
Full	Nar	ne of	Tenar	nt/le	essee,	/Pa	yer*																		I		•		•						
Con	nplet	e Ad	dress	of 7	Гепап	nt/le	essee	/Pay	er	•	•					•						•	•							•		•			
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Mol	oile l	No.	•		<u> </u>												Ema	il ID	1	<u> </u>							•	•							
Who	ether	more	e than	on	e Ten	ant	t/less	ee/P	ayer	(Yes	/No))																							
[Per	man	ient A	ccour	ıt N	lumbe	er c	or Aa	dha	ar Ni	umbe	<i>r</i>] of	Lan	dlord	l/Le	essor/	Pay	yee																		
Cate	gor	y of [Permo	ine	nt Ac	coi	ınt N	umb	er o	^r Aad	haar						Stati	us of	[Per	rmar	ient A	Ссоі	ınt N	Vumb	er or	Aadl	naar N	umber]	*						
Num	ber]																																		
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													inR						- (inF						(
Whether T	DS i	s ded	ıcte	d at	Hig	her r	ate	as p	er s	secti	on 2	206 <i>A</i>	AB (Y	/es/]	No)																				
Amount	Paid	/Cred	ited	(in l	Rs.)			Date			dit*	k*			ite at			dedu	cted			ount	ıx de	ducte	ed		Date	of De	ductio	on*	*				
								payı	псп	il/CI	zuit ·																								
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Date of				П	1		T										Мо	de of	pay	ment	Į.					Sin	ultane	ous e-t	ax pa	ym	ent		•	1	
Deposit*	*																																		
																										e-tax p	oaymer	t on su	ıbseq	uen	t date	3			
			1																																

Details of Payment of Tax Deduc	cted at Source (Amount in Rs.)											
TDS (Income Tax) (Credit of tax	to the deductee shall be given	n for this amount)											
Interest													
Fee													
Total payment													
Total Payment in words (in Rs.)				-									
Crores	Lakhs	Thousands	Hun	dreds		Tens	Units						

vi) for Form No. 26QD, the following Form shall be substituted, namely:-

^{*}To be updated automatically

^{**}In dd/mm/yyyy format.

^{***}Against Period of tenancy, the number of months the property is rented for the financial year may be mentioned.

^{1.} Tax to be deducted at higher rates in case provisions of section 206AB is applicable.";

"Form No.26QD [See section 194M, rule 30(2C), rule 30(6C) and rule 31A (4C)] Challan-cum-statement of deduction of tax under section 194M

Financial Year	-	Major He	ead Code*Minor	Head C	Code*					
	t Account N	Number								
(PAN)										
Or										
Aadhaar No										
Full Name	of Deducto	or*								
Complete		s of								
Deductor										
									PIN	
Mobile N	0.						Email ID			
Permanen	t Account N	Number (PA	N)	•						
Or										
Aadhaar N	Number of	Deductee								
Category	y of PAN*					Status of	f PAN*			
Full Name	e of Dedu	ctee								
Complete	Address of	of Deducte	e							
									PIN	
Mobile No	Э.						Email ID			
Nature of	payment (work in pu	rsuance of a contra	ct/com	mission/brokerag	ge				
or fees for	r professio	nal services	s)							
							Aggregate	of payments/credit duris	ng the	
							period fro	om 1 st April to the end o	f the	
Date of C	ontract/Ag	reement**						which the payment has		
		, - /						made/credited.		
								mad, diddidd.		

50	THE GAZETTE OF INDIA : EXTRAORDINARY	[PART II—SEC. 3(i)]

Is it a case of non-deduc	ction/Lower deduction on		Number of the certificate	e under section		
account of certificate ur	nder section 197?	Yes 1	97 issued by the Assess	ing Officer for		
(Please Tick Yes/No)		No n	on-deduction or lower d	deduction.		
Whether TDS is dedu	ucted at Higher rate as per sec	tion 206AB (Yes/No)				
				Amount of tax dedu	icted	
Amount Paid/Credited ((in Rs.)	Pate of R	ate at which	at	I	Date of Deduction**
	p	ayment/credit**	Deducted (see note 1)	source		
Date of Deposit**	ı		Mode of paymen	nt Simult	aneous e-tax pay	rment
					e-tax j	payment on subsequent date
Details of Payme	ent of Tax Deducted at Source (Amo	unt in Rs.)				
TDS (Income Ta	x)(Credit of tax to the deductee shal	be given for this amount)				
Interest						
Fee						
Total payment						
Total payment in	Words (in Rs.)					
Crores	Lakhs	Thousands	Hundereds	Tens		Units

1. Tax to be deducted at higher rates in case provisions of section 206AB is applicable.".

[Notification No. 99 /2021/F. No. 370142/11/2021-TPL] ANKIT JAIN, Under Secy. (Tax Policy and Legislation Division)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification number G.S.R. 604 (E) dated 31.08.2021

To be updated automatically ** In dd/mm/yyyy format.

स्पष्टीकरण— इस नियम के प्रयोजनों के लिए, "पदाभिहित पोर्टल" का वही अर्थ होगा, जो धारा 144ख के नीचे स्पष्टीकरण के खंड (i) में उसका है।'।

[अधिसूचना सं. 101/2021/फा. सं. 370142/35/2021-टीपीएल (भाग 1)]

शेफाली सिंह, अवर सचिव, कर नीति और विधान

टिप्पण: मूल नियम, अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 612(अ), तारीख 02 सितंबर, 2021 द्वारा अंतिम बार संशोधित किए गए थे।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 6th September, 2021

- **G.S.R.** 616(E).—In exercise of the powers conferred by sub-clause (b) of clause (i) of sub-section (7) of section 144B 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 Income-tax Rules, 1962, namely:-
- **1. Short title and commencement.** (1) These rules may be called the Income-tax (26th Amendment) Rules, 2021.
 - (2) They shall come into force from the date of their publication in the Official Gazette.
 - 2. In the Income-tax Rules, 1962, after rule 14B, the following rule shall be inserted, namely:—
 - '14C. Prescribed manner of authentication of an electronic record under electronic verification code under sub-clause (b) of clause (i) of sub-section (7) of section 144B. For the purposes of sub-clause (b) of clause (i) of sub-section (7) of section 144B, where an assessee or any other person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated under electronic verification code.

Explanation.- For the purposes of this rule, "designated portal" shall have the same meaning as assigned to it in clause (i) of the *Explanation* below to section 144B'.

[Notification No. 101/2021/F.No. 370142/35/2021-TPL (Part-I)] SHEFALI SINGH, 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 GSR 612(E), dated the 02nd September, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 6th September, 2021

- **G.S.R.** 616(E).—In exercise of the powers conferred by sub-clause (b) of clause (i) of sub-section (7) of section 144B 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 Income-tax Rules, 1962, namely:-
- **1. Short title and commencement.** (1) These rules may be called the Income-tax (26th Amendment) Rules, 2021.
 - (2) They shall come into force from the date of their publication in the Official Gazette.
 - 2. In the Income-tax Rules, 1962, after rule 14B, the following rule shall be inserted, namely:—
 - '14C. Prescribed manner of authentication of an electronic record under electronic verification code under sub-clause (b) of clause (i) of sub-section (7) of section 144B.- For the purposes of sub-clause (b) of clause (i) of sub-section (7) of section 144B, where an assessee or any other person submits an electronic record by logging into his registered account in designated portal of the Income-tax Department, it shall be deemed that the electronic record has been authenticated under electronic verification code.

Explanation.- For the purposes of this rule, "designated portal" shall have the same meaning as assigned to it in clause (i) of the *Explanation* below to section 144B'.

[Notification No. 101 /2021/F.No. 370142/35/2021-TPL (Part-I)]

SHEFALI SINGH, 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 GSR 612(E), dated the 02nd September, 2021.

स्पष्टीकरण—इस खंड के प्रयोजन के लिए, 'सामरिक अपविनिधान' का वही अर्थ होगा, जो धारा 72क की उप-धारा (1) के खंड (घ) के स्पष्टीकरण के खंड (iii) में है ।"।

[अधिसूचना सं. 105/2021/फा. सं. 370149/158/2021-टीपीएल]

अंकित जैन, अवर सचिव (कर नीति और विधायन)

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में का.आ. सं 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित हुए थे और आय-कर (27वाँ संशोधन) नियम, 2021, अधिसूचना संख्यांक सा.का.नि. 616(अ), तारीख 6 सितंबर, 2021 द्वारा अंतिम रूप से संशोधित किए गए।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 10th September, 2021

INCOME-TAX

- **G.S.R.** 623(E).—In exercise of the powers conferred by clause (XI) of the proviso to clause (x) of sub-section (2) of section 56 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 (28th Amendment) Rules, 2021.
 - (2) They shall come into force from the 1st day of April, 2022 and shall be applicable for the assessment year 2022-23 and subsequent assessment years.
- **2.** In the Income-tax Rules, 1962, in rule 11UAC, after clause (3), the following clause shall be inserted, namely:
 - "(4) any movable property, being equity shares, of the public sector company, received by a person from the Central Government or any State Government under strategic disinvestment.

Explanation—For the purpose of this clause, 'strategic disinvestment' shall have the same meaning as assigned to it in clause (iii) of *Explanation* to clause (d) of sub-section (1) of section 72A.".

[Notification No. 105/2021/F. No. 370149/158/2021-TPL]

ANKIT JAIN, Under Secy. (Tax Policy and Legislation)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969(E), dated the 26th March, 1962 and last amended by the Income-tax (27th Amendment) Rules, 2021, *vide* notification number G.S.R. 616(E) dated 6th September, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 13th September, 2021

- **G.S.R. 627(E).**—In exercise of the powers conferred by second proviso to clause (i) sub-section (1) of section 142 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 Income-tax Rules, 1962, namely:-
- 1. **Short title and commencement.** (1) These rules may be called the Income-tax (29th Amendment) Rules, 2021.
 - (2) They shall come into force from the date of its publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, after rule 12E, the following rule shall be inserted, namely:-
- "12F. Prescribed income- tax authority under second proviso to clause (i) of sub-section (1) of section 142.- The prescribed income-tax authority under second proviso to clause (i) of sub-section (1) of section 142 shall be an income-tax authority not below the rank of Income-tax Officer who has been authorised by the Central Board of Direct Taxes to act as such authority for the purposes of that clause."

[Notification No. 109/2021/F. No. 370142/27/2021-TPL (Part I)] SHEFALI SINGH, 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 GSR 623(E), dated the 10th September, 2021.

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनमें अंतिम बार अधिसूचना संख्या सा.का.नि. 627(अ), तारीख 13 सितंबर, 2021, द्वारा संशोधन किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 24th September, 2021

INCOME-TAX

- **G.S.R.** 661(E).—In exercise of the powers conferred by sub-section (2) of section 92CB 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 (30th Amendment) Rules, 2021.
- (2) They shall be deemed to have come into force from the 1st day of April, 2021.
- 2. In the Income-tax Rules, 1962, in rule 10TD, in sub-rule (3B), for the words and figures "assessment year 2020-21", the words and figures "assessment years 2020-21 and 2021-22" shall be substituted.

[Notification No. 117/2021/F. No. 370142/44/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation)

Explanatory Memorandum: It is hereby certified that no person is being adversely affected by giving retrospective effect to these rules.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, section-3, sub-section (ii) *vide* number S.O. 969 (E) dated the 26th March, 1962 and were last amended vide notification number GSR 627 (E) dated the 13th September, 2021.

MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 1st October, 2021

INCOME-TAX

- **G.S.R.** 713(E).—In exercise of the powers conferred by clause (i), (ii), (iii) and (iv) of the *Explanation* to fifth and sixth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9 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 (31st Amendment) Rules, 2021.
 - (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereinafter referred to as principal rules), in Part II, after the rule 11UD, the following sub-part and rules shall be inserted, namely:
 - 'J Indirect transfer prior to 28th May, 2012 of assets situate in India
 - 11UE. Specified conditions under *Explanation* to fifth and sixth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9.— (1) For the purposes of clauses (i), (ii) and (iii) of the *Explanation* to fifth and sixth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9, the declarant shall furnish an undertaking in Form No. 1 and shall append the undertakings from all the interested parties in Part M of the Annexure to the undertaking in Form No. 1 and furnish all the attachments required to be furnished under any clause or Part thereof.
 - (2) The conditions for the purposes of clause (iv) of the *Explanation* to fifth and sixth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9 shall be the following, namely:
 - (a) the declarant and all the interested parties shall irrevocably withdraw, terminate or discontinue all the appeals or applications or petitions or proceedings, against the relevant order or orders and furnish evidence thereof and a declaration in the undertaking in Form No. 1 to the effect that it shall not, under any circumstances, reopen or file any such appeal, application, petition or proceeding in future against the relevant order or orders;
 - (b) the declarant and all the interested parties shall irrevocably withdraw, terminate or discontinue all the proceedings for arbitration, conciliation or mediation, or notices thereof against the relevant order or orders and furnish evidence thereof and a declaration in the undertaking in Form No. 1 to the effect that it shall not, under any circumstances, reopen or file any such proceeding or initiate any such arbitration, conciliation or mediation in future against the relevant order or orders;
 - (c) the declarant and all the interested parties shall irrevocably withdraw, terminate or discontinue all the proceedings to enforce or pursue attachments in respect of any award, order or judgement or any other relief against the Republic of India or Indian affiliates with respect to the relevant order or orders and furnish evidence thereof and a declaration in the undertaking in Form No. 1 to the effect that it shall not, under any circumstances, reopen or file any such proceeding in future against the Republic of India or Indian affiliates with respect to the relevant order or orders;
 - (d) the declarant and all the interested parties shall irrevocably terminate, release, discharge, and forever irrevocably waive all rights, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees expenses, damages, judgments, orders, declaratory relief, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist in relation to any award, order, judgment, or any other relief against the Republic of India or Indian affiliates in connection with the relevant order or orders and furnish evidence thereof and a declaration in the undertaking in Form No.1 to the effect that it shall

not, under any circumstances, reopen or file any such proceeding or initiate any such arbitration, conciliation or mediation in future against the relevant order or orders;

- (e) the declarant and all the interested parties shall irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding referred to in clauses (a), (b), (c) or (d), including but not limited to any proceeding initiated by the Republic of India to set aside the award, order or judgement, or any other relief, referred to in clauses(a), (b), (c) or (d), issued in favour of the declarant or any of the interested parties;
- (f)the declarant and all the interested parties shall terminate, release, discharge, and forever irrevocably waive any right, whether direct or indirect, any remedies, claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, compensation, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown, suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, based on pursuit of any remedy or any and all claims, demands, damages, judgments, awards, costs, expenses, compensation or liabilities of any kind (whether asserted or unasserted), in relation to any facts, events, or omissions occurring at any time in relation to taxation of income referred to in the fifth and sixth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9 or relevant order or orders, or any related award, judgment or court order, which may otherwise be available to the declarant or any of its interested parties;
- (g) the declarant and all the interested parties shall indemnify, defend and hold harmless the Republic of India and Indian affiliates from and against any and all costs, expenses (including attorneys' fees and court's fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of any claim, at any time after the date of furnishing the undertaking in Form No. 1 by the declarant, by any person and the declarant and all the interested parties shall furnish an indemnity bond to this effect, such that the declarant and the interested parties fully assume the risk of any omission or mistake with respect to identification and procurement of authorisations and undertakings from any related parties or interested parties as provided in the undertaking, and secures the Republic of India and Indian affiliates from any claim related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief against the Republic of India and Indian affiliates in connection with any relevant order or orders;
- (h) the declarant and all the interested parties shall refrain from facilitating, procuring, encouraging or otherwise assisting any person (including but not limited to any related party or interested party) from bringing any proceeding or claims of any kind related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief against the Republic of India or Indian affiliates in connection with any relevant order or orders; and
- (i) the declarant and all the interested parties shall notify by a public notice or press release that, by signing the undertaking in Form No. 1 or Part M of the Annexure to the undertaking in Form No. 1, as the case may be, any claims arising out of or relating to the relevant orders or any related award, judgment or court order, no longer subsist, and that such person or entity issuing the public notice has signed the undertaking, and that such undertaking includes an indemnity against any claims brought against the Republic of India or any India affiliate contrary to the undertaking, and that the declarant and all the interested parties shall furnish a copy of such public notice to the Republic of India .
- (3) The execution, delivery and performance of the undertaking in Form No. 1 submitted by the declarant, undertakings from all the interested parties in Part M of the Annexure to the undertaking in Form No. 1 and indemnity bond by the declarant and interested parties in Part N of the Annexure to the undertaking in Form No. 1 shall be duly authorised by all necessary corporate action, including but not limited to any board resolution or similar authorisation under applicable law and a copy of such board resolution and legal authorisation shall be furnished by the declarant.
- 11UF. Manner of furnishing undertaking under rule 11UE. (1) The undertaking in Form No. 1 under sub-rule (1) of rule 11UE shall be submitted by the declarant to the jurisdictional Principal Commissioner or Commissioner within forty- five days from the date of commencement of the Income-tax (31st Amendment) Rules, 2021.

- (2) After the undertaking in Form No. 1 under sub- rule (1) of rule 11UE is furnished by the declarant, the jurisdictional Principal Commissioner or Commissioner shall, within a period of fifteen days from the date of receipt of the said undertaking, -
- (a) grant a certificate in Form No. 2 accepting such undertaking; or
- (b) pass an order rejecting such undertaking, where the undertaking in Form No. 1 is incorrect or incomplete or any part thereof or any of the attachments or evidences or the indemnity bonds provided therein or any of the authorisations, as referred to in sub-rule (3) of rule 11UE is incorrect or incomplete or not furnished, after giving an opportunity of being heard to the declarant.
- (3) After the grant of certificate in Form No. 2, the conditions under sub-rule (2) of rule 11UE shall be fulfilled by the declarant and interested parties and an intimation to this effect shall be filed by the declarant in Form No. 3 within sixty days of the date of receipt of certificate in Form No. 2 under sub-rule (2) with the jurisdictional Principal Commissioner or Commissioner.
- (4) The jurisdictional Principal Commissioner or Commissioner may, on an application made by the declarant, extend the period of sixty days under sub-rule (3) by a further period not exceeding sixty days.
- (5) Where the intimation in Form No. 3 is filed after the period of sixty days under sub-rule (3) or further period extended under sub-rule (4), as the case may be, then, notwithstanding anything contained in any other provision of rule 11UE and this rule, such intimation in Form No. 3 shall be treated as invalid and the provisions of this rule shall apply as if such person had never furnished the intimation in Form No. 3.
- (6) No intimation in Form No.3 under sub-rule (3) shall be required to be furnished by the declarant if the following conditions are satisfied, namely:-
- (a) the declarant or any of the interested parties has not filed, with respect to all the relevant order or orders, any -
 - (i) appeal or application or petition or proceeding;
 - (ii) arbitration, conciliation or mediation and no notices have been given thereof; or
 - (iii) proceeding to enforce or pursue attachments in respect of any award, order or judgement or any other relief against the Republic of India or Indian affiliates; and
- (b) where, with respect to the relevant order or orders, any-
 - (i) appeals or applications or petitions or proceeding;
 - (ii) arbitration, conciliation or mediation; or
 - (iii) proceeding to enforce or pursue attachments in respect of any award, order or judgement or any other relief against the Republic of India or Indian affiliates,

has been filed or notice thereof has been given by the declarant or any interested parties, the declarant and all such interested parties have irrevocably withdrawn all such appeals, applications, petitions, proceeding, arbitration, conciliation and mediation and no further appeal or application or petition or proceeding or arbitration or conciliation or mediation has been filed by the declarant or any such interested party against the Republic of India or any of the Indian Affiliates before the withdrawal of such arbitration, conciliation or mediation and evidence thereof has been furnished at the time of furnishing the undertaking in Form No. 1 referred to in sub-rule (1) of rule 11UE; and

- (c) where with respect to the relevant order or orders, any,-
 - (i) appeals or applications or petitions or proceeding;
 - (ii) the arbitration, conciliation or mediation;

(iii) the proceeding to enforce or pursue attachments in respect of any award, order or judgement or any other relief against the Republic of India or Indian affiliates;

had been filed by the declarant or any of the interested parties and have been disposed of, no further appeal or application or petition or proceeding or arbitration or conciliation or mediation has been filed by the declarant or any such interested party against the Republic of India or any of the Indian Affiliates on or before the disposal of such arbitration, conciliation or mediation and evidence thereof has been furnished at the time of furnishing the undertaking in Form No. 1 referred to in sub-rule (1) of rule 11UE.

- (7) After the receipt of intimation in Form No. 3 under sub-rule (3) or grant of certificate in Form No. 2 under sub-rule (2) in cases covered under sub-rule (6), the jurisdictional Principal Commissioner or Commissioner shall pass an order granting relief in Form No. 4 or decline to grant relief in accordance with the procedure specified in sub-rule (8).
- (8) The jurisdictional Principal Commissioner or Commissioner may, after giving an opportunity of being heard to the declarant, decline to grant relief under sub-rule (7) where,-
 - (a) the declarant has not fulfilled any of the conditions stipulated under sub-rule (2) of rule 11UE;
 - (b) the intimation in Form No. 3 or any part thereof is incorrect or incomplete;
 - (c) the intimation in Form No. 3 has not been filed in a case other than that covered under sub-rule (6):
 - (d) any of the attachments provided in Form No. 3 is incorrect or incomplete or has not been furnished:
 - (e) any of the evidences required to be furnished along with Form No. 3 is incorrect or incomplete or has not been furnished; or
 - (f) the intimation in Form No. 3 submitted by the declarant is not duly authorised by all necessary corporate action, including but not limited to any board resolution or similar authorisation under applicable law or a copy of such board resolution or legal authorisation is incorrect or incomplete or not furnished by the declarant.
- (9) The order granting the relief under sub-rule (7) or declining to grant relief under sub-rule (8) shall be passed,-
 - (a) within a period of thirty days from the date of receipt of Form No. 3 by the Principal Commissioner or Commissioner, in cases where intimation in Form 3 has been furnished to the Principal Commissioner or Commissioner under sub-rule (3),
 - (b) within thirty days of the issue of Form No. 2, in cases covered under sub-rule (6).
- (10) No order rejecting the undertaking in Form No. 1 under clause (b) of sub-rule (2) or declining relief under clause sub-rule (8), shall be passed by the Principal Commissioner or Commissioner without the approval of the Chief Commissioner.
- (11) For the purpose of rejecting the undertaking under clause (b) of sub-rule (2) or declining to grant relief under sub-rule (8), the Principal Commissioner or Commissioner shall intimate the reasons thereof to the declarant and give him an opportunity of submitting a renewed undertaking in Form No. 1 or renewed intimation in Form No. 3, as the case may be, within a further period not exceeding thirty days.
- (12) Where the renewed undertaking or renewed intimation is not filed within such further period under sub-rule (11), then, notwithstanding anything contained in any other provision of the rule 11UE and this rule, such undertaking or intimation shall be treated as invalid and the provisions of this rule shall apply as if such person had never furnished the undertaking in Form No. 1 or intimation in Form No. 3, as the case may be.
- (13) The extended period allowed under sub-rule (11) for submitting a renewed undertaking in Form No. 1 or a renewed intimation in Form No. 3 shall be excluded from,-

- (a) the period of fifteen days under sub-rule (2) for granting a certificate in Form No. 2 or passing an order rejecting such undertaking, as the case may be, by the jurisdictional Principal Commissioner or Commissioner; or
- (b) thirty days under clause (a) and (b) of sub-rule (9) for passing an order granting relief under sub-rule (7) or declining relief under sub-rule (8), as the case may be, by the jurisdictional Principal Commissioner or Commissioner.
- (14) For the purposes of computing the period of limitation under sub-rules (2) or (9), where immediately after the exclusion of the period or extended period allowed to the declarant, the period of limitation available to the Principal Commissioner or Commissioner, for granting certificate or passing or issuing an order under sub-rules (2) or (9), is less than fifteen days, such remaining period shall be extended to fifteen days and the period of limitation under said sub-rules shall be deemed to be extended accordingly.
- (15) The undertaking in Form No. 1 shall be deemed to have never been filed if the Principal Commissioner or Commissioner has passed an order rejecting the undertaking in Form No. 1 under clause (b) of sub-rule (2) or declined to grant relief to the declarant under sub-rule (8).
- (16) The directions of the jurisdictional Principal Commissioner or Commissioner, in Form No. 4, shall be binding on the assessing officer who shall, -
 - (a) give effect to such directions and pass an order and issue the refund, if any, and revoke attachments, if any, within a period of fifteen days from the date of the receipt of such directions; and
 - (b) file an application to withdraw any appeal or application or petition or proceeding filed by any Income-tax Authority or intimate the concerned person, where appeals or applications or petitions or proceeding has been filed by any other person representing the Republic of India, with respect to the specified orders covered under Form No. 4, within sixty days from the date of receipt of such directions.
- (17) Any dispute with respect to the undertaking or part of the undertaking or indemnity bond specified Forms prescribed under these rules or in respect of any direction or order issued thereunder shall be governed by the relevant Indian laws and be decided in accordance with the procedures specified under the Act, under the exclusive jurisdiction of the relevant income-tax authorities, tribunals or courts in India, as the case may be, which are empowered to decide disputes under the Act.
- (18) The Form Nos. 1, 2, 3 and 4 of Appendix IV shall be the Forms for the purposes of this rule and rule 11UE.

Explanation: - For the purposes of this rule and rule 11UE, unless the context otherwise requires,-

- (a) "declarant" means the person in whose case a specified order has been passed or made, as the case may be;
- (b) "Indian affiliate" means any of departments, agencies, instrumentalities, public sector companies, and other entities of the Republic of India, owned or controlled, directly or indirectly, allegedly or in fact, by any thereof, as well as any officials, officers, directors, employees, attorneys, representatives, those providing financing, and agents of any of these persons, whether in India or in any other country or territory outside India;
- (c) "interested party" means the following, namely:-
 - (i) all the companies or entities in the entire chain of holding of the declarant till the ultimate holding company or entity;
 - (ii) any person to whom the declarant has transferred any of its claims under any award, judgment, or court order pertaining to the relevant orders or under the relevant orders or granted any rights;
 - (iii) any person other than the person mentioned in sub-clauses (i) and (ii), in whose favour any interest has been created or assigned by the declarant or under any law or rules made thereunder with respect to any of the relevant order; and

- (iv) any person who has initiated any proceedings with respect to any of the relevant orders;
- (d) "related party" means affiliates, predecessors, successors, all the companies or entities in the entire chain of holding till the ultimate holding company or entity, subsidiaries (whether direct or indirect), assignees, agents, shareholders (present and future), owners, directors, officers, those providing financing, and employees of the declarant;
- (e) "relevant order" means any specified order passed or made in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28th day of May, 2012, particulars whereof are provided in Part A of the Annexure to the undertaking in Form No. 1;
- (f) "specified order" means,
 - (i) an assessment or reassessment order under section 143, section 144, section 147 or section 153A or section 153C; or
 - (ii) an order passed for enhancing the assessment or reducing a refund already made or otherwise increasing the liability of the assessee under section 154; or
 - (iii) an order passed deeming a person to be an assessee in default under sub-section (1) of section 201; or
 - (iv) an order passed imposing a penalty under Chapter XXI or under section 221;
 - (g) "ultimate holding company or entity" means a company or an entity that has ultimate control of the declarant directly or indirectly and such company or entity is not itself controlled by, or is subsidiary of, any other company or entity.'.
- 3. In the principal rules, after Appendix III, the following shall be inserted, namely: -

'Appendix IV

FORM No. 1 [See rule 11UE (1)]

Undertaking under sub-rule (1) of rule 11UE of the Income-tax Rules, 1962

ľo,	
Principa	l Commissioner/Commissioner
	Sir/Madam,
	I

- (a) That specified orders have been passed or made in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside India made before the 28th day of May, 2012 and particulars of such specified orders are provided in Part A of the Annexure.
- (b) The declarant has (strike off the options that are not applicable),
 - (i) not filed any appeal or application or petition or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings constituted under section 245-OB or

- Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant orders, and hereby undertakes that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such relevant order or orders are provided in Part B of the Annexure;
- (ii) filed one or more appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant orders and has irrevocably withdrawn, on a with prejudice basis, all such appeals or applications or petitions or proceeding and evidence thereof is furnished herewith and hereby undertakes that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such appeals or applications or petitions or proceeding filed and irrevocably withdrawn with prejudice by the declarant, are provided in Part C of the Annexure;
- (iii) filed one or more appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders and all the appeals or applications or petitions or proceeding filed by the declarant have been disposed of and no further appeal or application or petition or proceeding has been filed by the declarant and evidence thereof is furnished herewith and hereby undertake that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such appeals or applications or petitions or proceeding filed and disposed of, are provided in Part C of the Annexure;
- (iv) filed appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant orders and one or more of such appeals or applications or petitions or proceeding are pending as on the date of this undertaking and hereby undertakes to irrevocably withdraw, terminate and discontinue any and all such appeals or applications or petitions or proceeding that are pending as on the date of signing this undertaking, on a with prejudice basis, in accordance with clause (e) below. The declarant further undertakes that it shall not file any such appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such pending appeals or applications or petitions or proceeding filed by the declarant and their status as on the date of this undertaking, are provided in Part D of the Annexure;
- (c) The declarant has (strike off the options that are not applicable),
 - (i) not initiated any proceeding for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant orders, and hereby undertakes that it shall not initiate any such arbitration, conciliation or mediation in future. Particulars of such relevant order or orders are provided in Part B of the Annexure;
 - (ii) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement

entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and has irrevocably, on a with prejudice basis, withdrawn any such proceeding for arbitration, conciliation or mediation, and notices given thereof and evidence thereof is furnished herewith. The declarant hereby undertakes that it shall not reopen in future any such proceeding or initiate or file any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders. Particulars of such proceeding for arbitration, conciliation or mediation and notices given thereof, initiated and irrevocably withdrawn with prejudice by the declarant, are provided in Part E of the Annexure;

- (iii) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and all the arbitration, conciliation or mediation filed by the declarant have been disposed of and no further proceeding has been initiated by the declarant and evidence thereof is furnished herewith. The declarant hereby undertakes that it shall not reopen in future any such proceeding or initiate or file any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders. Particulars of such proceeding for arbitration, conciliation or mediation and notices given thereof, initiated and disposed of, are provided in Part E of the Annexure;
- (iv) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and one or more of such proceeding or notices are pending on the date of undertaking and hereby undertakes to irrevocably withdraw, terminate and discontinue any and all such proceeding or notices for arbitration, conciliation or mediation that are pending as on the date of signing this undertaking, on a with prejudice basis, in accordance with clause (e) below. Particulars of such pending proceeding and notices filed by the declarant are provided in Part F of the Annexure. The declarant hereby further undertakes that it shall not initiate any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders;
- (v) received or got any awards, orders, judgements or any other reliefs issued in favour of the declarant, arising out of or in any way relating to the imposition of tax, interest and penalty based on the relevant order or orders, under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise and hereby undertakes to irrevocably waive any right to seek or pursue any claim or costs or declaratory relief in relation to or arising out of such awards, orders or judgements or any other relief that may have been ordered, issued or passed against India and any Indian affiliate, whether it is in proceeding initiated by the declarant or by India and any Indian affiliate. The declarant also undertakes to irrevocably waive any right to seek or pursue any claim for costs or relief in respect of any proceeding initiated by the Republic of India to set aside such award, order or judgement or any other relief issued in favour of the declarant. The declarant hereby undertakes that it shall not initiate or file any such arbitration, conciliation or mediation in future. Particulars of such awards, orders, judgement or any other relief are provided in Part G of the Annexure;
- (d) The declarant has (strike off the options that are not applicable),
 - (i) not initiated any proceeding to enforce or pursue attachments in connection with any awards, orders, judgements, any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in

- favour of the declarant as referred in clause (c) of this undertaking either against the Republic of India and any Indian affiliate, and hereby undertakes that it shall not initiate any such proceeding in future. Particulars of such award, order or judgment are provided in Part B of the Annexure;
- (ii) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant, as referred to in clause (c) of this undertaking against the Republic of India and any Indian affiliate. The declarant has irrevocably and with prejudice withdrawn or discontinued any such proceeding and hereby undertakes that it shall not reopen any such proceeding in future or file or initiate fresh proceeding to enforce or pursue attachments and evidence thereof is furnished herewith. Particulars of such proceeding, initiated and withdrawn or discontinued by the declarant, are provided in Part H of the Annexure;
- (iii) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant, as referred to in clause (c) of this undertaking against the Republic of India and any Indian affiliate. All such proceeding filed by the declarant have been disposed of and no further proceeding has been filed by the declarant and evidence is herewith furnished and hereby undertakes that it shall not reopen any such proceeding in future or file or initiate fresh proceeding to enforce or pursue attachments. Particulars of such proceeding, initiated and disposed of, are provided in Part H of the Annexure;
- (iv) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant as referred to in clause (c) of this undertaking, either against the Republic of India and any Indian affiliate and one or more of such proceeding are pending on the date of undertaking and, the declarant has obtained one or more orders from any court or other authority which remain outstanding against India and any Indian Affiliate. The declarant hereby undertakes that it shall not file in future any such proceeding to enforce or pursue attachments regarding any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the declarant as referenced in clause (c) of this undertaking or to enforce the orders from any court or other authority which remain outstanding against Republic of India and any Indian Affiliate. The declarant further undertakes to fully cooperate with the Republic of India or any Indian affiliate which is subject to such outstanding order, in order to set-aside or otherwise nullify any such outstanding order, and irrevocably and with prejudice waives any rights or remedies arising from such outstanding order. Particulars of such proceeding are provided in Part I of the Annexure. The declarant also undertakes to irrevocably withdraw, terminate and discontinue with prejudice any and all such proceeding to enforce or pursue attachments in accordance with clause (e).
- (e) The declarant hereby undertakes as follows:
 - (i) to irrevocably and with prejudice withdraw, discontinue, terminate and take all necessary steps to irrevocably and with prejudice close the pending proceeding referred in sub-clause (iv) of clause (b), sub-clause (iv) of clause (c), sub-clause (v) of clause (c) and sub-clause (iv) of clause (d) of this undertaking, as well as any

other pending proceeding against India or Indian affiliates relating to the relevant order or orders and not referenced in clauses (b), (c) and (d) above, and not to pursue in any way and by any means in future the pending proceeding as referenced in clauses (b), (c), and (d) above, and any other pending proceeding relating to the relevant order or orders not referred in the above clauses and any other fresh proceeding relating to the relevant order or orders. In so acting, declarant shall act in accordance with this undertaking and in full cooperation with the Republic of India;

- to irrevocably terminate, release, discharge, and forever irrevocably waive any (ii) right, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, declaratory reliefs and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, in relation to any award, order, judgment, or any other relief as referred in clause (b), (c) and (d) of this undertaking, against the Republic of India and all Indian affiliates, ordered, issued or passed in connection with the relevant order or orders, whether it is in proceeding initiated by the declarant or by Republic of India and any Indian Affiliate. The declarant further undertakes to fully cooperate with the Republic of India or any Indian affiliate which is subject to any outstanding order referenced in clause (d), in order to set-aside or otherwise nullify any such outstanding order, and irrevocably and with prejudice waives any rights or remedies arising from such outstanding order. For the avoidance of doubt, the declarant's irrevocable waiver includes irrevocable waiver of any right provided by any existing ex-parte, provisional, or other kind of court order permitting enforcement or attachment against the Republic of India and any Indian affiliate, in furtherance of any award, order judgment, or any other relief that may have been ordered or issued or passed by any arbitral tribunal as referred in clauses (b), (c) and (d) above. For further avoidance of doubt, the declarant also undertakes to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by Republic of India and any Indian affiliate to set aside such award, order or judgement ordered, issued or passed in favour of the declarant. Such irrevocable waiver includes, but is not limited to, any right under any relevant ex-parte order;
- (iii) to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic of India to set aside such award, order or judgement, or any other relief issued in favour of the declarant.
- (f) The declarant specifically represents that all Parts of the Annexure as described in this undertaking are full and complete to the best of its knowledge.
- (g) The declarant hereby undertakes to irrevocably terminate, release, discharge, and forever irrevocably waive any right, whether direct or indirect, and any remedies, claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, compensation, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown, suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, based on pursuit of any remedy or any and all claims, demands, damages, judgments, awards, costs, expenses, compensation or liabilities of any kind (whether asserted or unasserted) in relation to any facts, events, or omissions occurring from the beginning of time to the date of this undertaking and thereafter in future in relation to taxation of said income or relevant order or orders, or any related award, judgment or court order, which may otherwise be available to the declarant under any law for the time being in force, in equity, under any statute or under any agreement entered into by Republic of India with any country or territory outside Republic of India, whether for protection of investment or otherwise, whether it is in

proceeding initiated by the declarant or by Republic of India and any Indian affiliate. For the avoidance of doubt, the declarant's above waiver includes an irrevocable waiver of any claim against India and any Indian Affiliate to costs incurred or interest accrued in relation to the relevant order or orders, or any related ongoing or completed litigation, arbitration, conciliation or mediation. Moreover, for the avoidance of any doubt, the declarant hereby undertakes (for itself and on behalf of all related parties) to forgo any reliance on any right under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders.

- (h) The declarant further represents that as of the date of this undertaking, it has not transferred any of its claims under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders, or granted any rights, to third parties, and further undertakes to not transfer any of its claims to third parties after entering this undertaking. Where any such claim or right is transferred, the declarant confirms that it has provided the particulars of all the interested parties in Part L, and the undertakings from each of such interested parties is attached with this undertaking in accordance with Part M of the Annexure.
- (i) In the event that, notwithstanding the foregoing, any person asserts, brings, files or maintains any claim against the Republic of India or Indian affiliates (hereinafter collectively referred to as "releasees")at any time on or after the date of furnishing this undertaking, the declarant shall indemnify, defend and hold harmless such releasees from and against any and all costs, expenses (including attorney's fees and court's fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of such claim. The declarant specifically represents that, to the best of its knowledge, after -
 - (i) the execution of this undertaking;
 - (ii) the execution of any separate related undertaking by any other party in connection with the relevant order or orders; and
 - (iii) irrevocable withdrawal of all pending proceeding as outlined in this undertaking,

no other claim regarding the said relevant order or orders referenced above, or any related award, judgment, or court order, shall remain outstanding against the Republic of India or any Indian affiliates. To avoid any doubt, the declarant's indemnity of releasees under this clause shall include any claim brought by any third party alleging that it has obtained the declarant's claims under an award, judgement or court order or the relevant order or orders. An indemnity bond to this effect is attached in Part N of the undertaking.

- (j) For the removal of any doubt, the declarant fully assumes the risk through the indemnity in clause (i) of any omission or mistake with respect to securing releasees against any related claim by any person. If the declarant fails to obtain any release from such person, the declarant warrants that it will indemnify the Republic of India or any Indian affiliates from any defense costs, court costs, and damages. An indemnity bond to the effect of clause (i) and (j) is annexed to the undertaking.
- (k) The declarant further undertakes to refrain from facilitating, procuring, encouraging or otherwise assisting any person (including but not limited to any related party or interested party) from bringing any proceeding or claims of any kind referred to in the above clauses, or any proceeding or claim of any kind related to any relevant order or orders referred to above (whether in respect of tax, interest or penalty). The declarant shall notify by a public notice or press release, at any time before furnishing intimation in Form No. 3 where this Form is required to be furnished under rule 11UF and before furnishing this undertaking in other cases, that by signing this undertaking any claims arising out of or relating to the relevant order or orders or any related award, judgment or court order, no longer subsist. Such public notice or press release shall include, among other things, confirmation that,-
 - (i) the declarant (and its related parties) forever irrevocably forgo any reliance on any right and provisions under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders;

- (ii) the declarant has provided this undertaking, which includes a complete release of the Republic of India and any Indian Affiliates with respect to any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders, and with respect to any claim pertaining to the relevant order or orders;
- (iii) the undertaking also includes an indemnity against any claims brought against the Republic of India or any India affiliate, including by related parties or interested parties, contrary to the release; and
- (iv) the declarant confirms it will treat any such award, judgment, or court order as null and void and without legal effect to the same extent as if it had been set aside by a competent court and will not take any action or initiate any proceeding or bring any claim based on that.
- (l) The declarant confirms that the undertakings given herein are intended to be enforceable by the Republic of India, including so as to secure the irrevocable waiver, withdrawal or discontinuance (as appropriate) of all the proceeding and claims referred to in any of the clauses of this undertaking.
- (m) The declarant represents and warrants that:
 - (i) it has full legal power and authority to execute and deliver this undertaking(including but not limited to the issuance of the indemnity described in clauses (i) and (j)under applicable law;
 - (ii) the execution, delivery and performance of this undertaking(including but not limited to the issuance of the indemnity described in clause(i) and (j)has been duly authorised by all necessary corporate action, including but not limited to any board resolution or similar authorisation under applicable law (see Note 3);
 - (iii) this undertaking constitutes the legal, valid and binding obligation of the declarant, enforceable against the declarant in accordance with its terms;
 - (iv) such authorisations described in the above sub-clauses (i), (ii) and(iii) are effective under applicable law, and to this end, letters from local counsel in the relevant jurisdictions are attached to this undertaking which confirm the legality of such authorisations under applicable law.
- (n) The declarant confirms that by submitting the present undertaking, it fulfills the conditions specified in the *Explanation* below the sixth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9.
- (o) The details of the bank account in which the refund may be credited are provided in Part J of the Annexure.
- (p) The details of all the interested parties are provided in Part K and Part L of the Annexure. The undertaking in Part M of the Annexure by each of such persons is attached with this undertaking. The declarant represents and warrants that:
 - (i) all such undertakings have been executed and delivered by the person who has full legal power and authority to execute and deliver such undertakings;
 - (ii) the execution, delivery and performance of this undertaking has been duly authorised by all necessary corporate action; and
 - (iii) this undertaking constitutes the legal, valid and binding obligation of the declarant, enforceable against such person in accordance with its terms. Such separate, related undertakings may take the same form as this undertaking.
- (q) The declarant is or is not covered under sub-rule (6) of rule 11UF and in case if the declarant is not covered under said sub-rule all the conditions provided under sub-rule (2) of rule 11UE have been fulfilled.

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 49

(r) This undertaking is governed by relevant Indian law and any dispute with respect to this undertaking shall be subject to Indian laws and be decided in accordance with the procedures specified in the Act under the exclusive jurisdiction of the relevant income-tax authorities, tribunals or courts in Republic of India, as the case may be, which are empowered to decide disputes under the Act.

I also confirm that I am aware of all the consequences and implications of this undertaking.

Place:		
Date: .		
	Signature	
Attach	nents	
1.	The Board Resolution or legal authorisation, as the case may be, as referred to in clause (m) of the undertaking	ıe
2.	An indemnity bond to the effect of clause (i) and clause (j) of the undertaking attached in Part N of the undertaking.;	of
3.	Copy of the public notice referred to in clause (k) of the undertaking, where Form No. 3 is not required to be furnished under sub-rule (6) of rule 11UF.	ot
4.	Attachments as required in different parts of the Annexure to this undertaking	
Notes		
1.	This information is required to be furnished where the Permanent Account Number or Aadhaar Number of the signatory is available.	
2.	Company Identification Number and Taxpayer Identification Number are to be provided where Permanent Account Number or Aadhaar Number or Tax Deduction Account Number of the declarant are not available.	
3.	The Board Resolution or legal authorisation, as referred to in clause (m) of the undertaking shall, among other things:	
	a) record the signatory's power and authority to give the undertaking on behalf of the declarant; and	
	(b) record the declarant's power and authority to indemnify defend and hold harmless the Republic of India and the Indian affiliates in accordance with clause (i) of the undertaking)	
	VERIFICATION	
	that the contents of this undertaking are true to the best of my knowledge and belief. No part of rtaking is false and nothing has been concealed or misstated therein.	
Verifie	atplace on this theday ofmonth, _year	

Place:

Date:

Signature

Annexure

Part A– Particulars of the relevant order or orders:

Sr.	Assessment	Income-	Details of	of the	Taxes or	Interest	Total	Relief,	Demand	Pending	Details of
No.	Year or	tax	order u	nder	penalty		demand	provided in	recovered	demand or	the
	Financial year	Authority	consider	ration	determined			any appeal	from the	refund due as	attachments
		passing						proceeding,	declarant	on date	made by
		the order						if any			any
			Section	Date							Income-tax
			_								Authority
			and	of							
				order							
			section								
			of the								
			Income-								
			tax Act,								
			1961								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
							,				

Part B- Particulars of the relevant order or orders covered by sub-clause (i) of clauses(b), (c) and (d) of the undertaking:

Sl. No.	Sl. No. in Part A	No appeal or application or	No proceeding has been	No proceeding initiated to enforce
	where the relevant	petition or proceeding before	initiated for arbitration,	or pursue attachments in
	order is mentioned	any Income-tax authority or	conciliation or mediation,	connection with any award, order
		Authority for Advance	and no notice has been	or judgement, any other relief that
		Rulings constituted under	given thereof under any	may have been ordered or issued or
		section 245-O of the Act or	law for the time being in	passed by any tribunal or court or
		the Board for Advance	force or under any	other judicial or administrative
		Rulings under section 245-	agreement entered into by	authority in relation to the said
		OB or Income-tax	India with any other	arbitration, conciliation or
		Settlement Commission	country or territory outside	mediation proceeding in favour of
		constituted under section	India, whether for	the declarant against the Republic
		245B or the Interim Board	protection of investment or	of India and Indian affiliates (refer
		for Settlement constituted	otherwise (refer clause	clause (d)(i) of the undertaking)
		under section 245AA or any	(c)(i) of the undertaking).	
		tribunal or court has been		
		filed(refer clause (b)(i) of		
		the undertaking).		
(1)	(2)	(3)	(4)	(5)
		Applicable or Not applicable	Applicable or Not applicable	Applicable or Not applicable

Part C: Particulars of the appeals or applications or petitions or proceeding under sub-clause (ii) and (iii) of clause (b) of the undertaking:

Sr.	Sl. No. in Part A	Nature of appeals or	Income-tax authority or	Date of filing the	Date of disposing of or
No.	where the relevant	applications or petitions	Authority for Advance	appeals or	withdrawal such appeals or
	order is mentioned	or proceeding	Rulings constituted under	applications or	applications or petitions or
			section 245-O of the Act or	petitions or	proceeding (Please attach a
			the Board for Advance	proceeding	copy of order by the Income-
			Rulings under section 245-		tax authority or Authority for
			OB or Income-tax Settlement		Advance Rulings constituted
			Commission constituted		under section 245-O of the
			under section 245B or the		Act or the Board for
			Interim Board for Settlement		Advance Rulings under
			constituted under section		section 245-OB or Income-
			245AA or any tribunal or		tax Settlement Commission
			court before whom such		constituted under section
			appeals or applications or		245B or the Interim Board
			petitions or proceeding has		for Settlement constituted
					under section 245AA or any

			been filed		tribunal or court accepting the withdrawal or disposing of)
(1)	(2)	(3)	(4)	(5)	(6)

Part D - Particulars of the appeals or applications or petitions or proceeding under sub-clause (iv) of clause (b) of the undertaking:

Sr.	Sl. No. in Part A	Nature of appeals or	Income-tax authority or Authority for Advance	Date of filing the
No.	where the relevant	applications or petitions	Rulings constituted under section 245-O of the Act	appeals or applications
	order is mentioned	or proceeding	or the Board for Advance Rulings under section	or petitions or
			245-OB or Income-tax Settlement Commission	proceeding
			constituted under section 245B or the Interim	
			Board for Settlement constituted under section	
			245AA or any tribunal or court before whom such	
			appeals or applications or petitions or proceeding	
			has been filed	
(4)	(2)	(2)	40	(5)
(1)	(2)	(3)	(4)	(5)

Part E – Particulars of the proceeding for arbitration, conciliation or mediation, or notices under sub-clause (ii) and (iii) of clause (c) of the undertaking:

Sr. No.	Sl. No in Part A where the relevant order is mentioned	Nature of proceeding for arbitration, conciliation or mediation, or notices thereof with case number or Notice given	Particulars (including the name of the country) where such proceeding for arbitration, conciliation or mediation are pending or notices thereof have been issued	Date of initiating the proceeding for arbitration, conciliation or mediation/ issue of notice	Name of the agreement entered into by India under which the proceeding for arbitration, conciliation or mediation are pending	mediation	Date of disposing of or withdrawal of such proceeding for arbitration, conciliation or mediation, or notices (Please attach evidence of such disposing of or withdrawal, including order of the Tribunal or court or other judicial or quasi-judicial or administrative
(1)	(2)	(3)	(4)	(5)	(6)	(7)	administrative authority))

Part F – Particulars of the proceeding for arbitration, conciliation or mediation, or notices under sub-clause (iv) of clause (c) of the undertaking:

Sr.	Sl. No in Part A	Nature of	Particulars	Date of initiating	Name of the	Status of the
No.	where the relevant	proceeding	(including the	the proceeding for	agreement	proceeding
	order is mentioned	for	name of the	arbitration,	entered into	for
		arbitration,	country)	conciliation or	by India	arbitration,
		conciliation	where such	mediation/ issue of	under which	conciliation
		or mediation,	proceeding	notice	the	or mediation
		or notices	for		proceeding	
		thereof with	arbitration,		for	
		case number	conciliation		arbitration,	
		or Notice	or mediation		conciliation	

			are pending of notices thereof have been issued		or mediation are pending	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part G – Particulars of the award, order or judgement or any other relief under sub-clause (v) of clause (c) of the undertaking:

Sr.	Sl. No. in Part A where the	Nature of such award,	Particulars	Date of such award, order,	Status of the award,
No.	relevant order is mentioned	order or judgement or	(including the name	3 0	order, judgement or
		any other relief	of the country)	relief along with reference	any other relief
			where proceeding	number	
			related to such		
			award, order,		
			judgement or any		
			other relief were		
			held		
(1)	(2)	(3)	(4)	(5)	(6)

Part H – Particulars of the proceeding to enforce any award, order or judgement or any other relief under sub-clause (ii) and (iii) of clause (d) of the undertaking:

Sr.	Sl. No. in Part A	Nature of	Particulars	Date of filing	Nature of such	Status of the	Date of disposing of
No.	where the relevant	proceeding to	(including the	proceeding to	award, order	proceeding to	or withdrawal of
	order is mentioned	enforce such	name of the	enforce any	or judgement	enforce such	proceeding to enforce
		award, order or	country)	award, order	or any other	award, order or	such award, order or
		judgement or	where such	or judgement	relief	judgement or	judgement or any
		any other relief	proceeding to	or any other	(Attach copy	any other relief	other relief (Please
			enforce any	relief	thereof)		attach a copy of
			award, order		illereor)		evidence of such
			or judgement				disposing
			or any other				of/withdrawal,
			relief are				including order of the
			taking place				Court or other judicial
							authority))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Part I – Particulars of the proceeding to enforce any award, order or judgement or any other relief under sub-clause (iv) of clause (d) of the undertaking:

Sr. No.		proceeding to enforce such award, order or judgement or any other relief	Particulars (including the name of the country) where such proceeding to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding to enforce any award, order or judgement or any other relief		Status of the proceeding to enforce such award, order or judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part J – Details of bank account in Republic of India to which the refund is to be remitted

Sr. No.	Bank Name and Address	Account Number and other required details for remittance
(1)	(2)	(3)

Part K- Details of all the all the companies or entities in the entire chain of holding of the declarant till the ultimate holding company or entity of the declarant:

Sl. No.	Name of holding company	Percentage of the ownership by such holding company in the declarant as on the date of undertaking	If the ownership in the declarant is not held directly by such holding company, the chain of ownership with the names of all the companies in the chain of ownership
(1)	(2)	(3)	(4)

Part L- Details of all the interested parties other than the interested parties covered under Part K

Sl. No.	Name of such persons whose interest may be affected directly or indirectly by this undertaking	Nature of interest of such person	Amount of interest of such person (Rs), if available
(1)	(2)	(3)	(4)

PART M Undertaking by person(s) declared in Park K and Part L of the Undertaking

To,	
Princi	pal Commissioner/Commissioner
	Sir/Madam,
	I
	and being duly authorised and competent to represent the interested party in this regard pursuant to Board Resolution and legal authorisation (see Note 3), as the case may be, hereby declare as follows:

- (a) The particulars of specified orders that have been passed or made in respect of income accruing or arising through or from the transfer of an asset or a capital asset situate in India in consequence of the transfer of a share or interest in a company or entity registered or incorporated outside Republic of India made before the 28th day of May, 2012 in the case of declarant and the nature of interest of the interested party in such specified orders are provided in Part MA of the Annexure.
- (b) The interested party has (strike off options that are not applicable),
 - (i) not filed any appeal or application or petition or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders, and hereby undertakes that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such relevant order or orders are provided in Part MB of the Annexure;
 - (ii) filed one or more appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim

Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders and has irrevocably, on a with prejudice basis, withdrawn all such appeals or applications or petitions or proceeding or such appeals or applications or petitions or proceeding have been disposed at any time before the date of filing Form No. 1, and hereby undertake that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such appeals or applications or petitions or proceeding filed and irrevocably withdrawn with prejudice by the interested party, are provided in Part MC of the Annexure;

- (iii) filed one or more appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders and all the appeals or applications or petitions or proceeding filed by the interested party have been disposed of and no further appeal or application or petition or proceeding has been filed by the interested party and evidence thereof is furnished herewith and hereby undertake that it shall not file any appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such appeals or applications or petitions or proceeding filed and disposed of, are provided in Part MC of the Annexure;
- (iv) filed appeals or applications or petitions or proceeding before any Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court against the relevant order or orders and one or more of such appeals or applications or petitions or proceeding are pending as on the date of this undertaking and hereby undertakes to irrevocably withdraw, terminate and discontinue any and all such appeals or applications or petitions or proceeding that are pending as on the date of signing this undertaking, on a with prejudice basis, in accordance with clause (e) below. The interested party further undertakes that it shall not file any such appeal, application, petition or proceeding in future against the relevant order or orders. Particulars of such pending appeals or applications or petitions or proceeding filed by the interested party and their status as on the date of this undertaking, are provided in Part D of the Annexure. Particulars of any appeals or applications or petitions or proceeding as described in this clause (b) which are not covered by the sub-clauses (i) and (ii) are also provided in Part MD of the Annexure;
- (c) The interested party has (strike off options that are not applicable),
 - (i) not initiated any proceeding for arbitration, conciliation or mediation, and no notice has been given thereof under any law for the time being in force or under any agreement entered into by Republic of India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders, and hereby undertakes that it shall not initiate any such arbitration, conciliation or mediation in future. Particulars of such relevant order or orders are provided in Part MB of the Annexure;
 - (ii) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and has irrevocably, on a with prejudice basis, withdrawn any such proceeding for arbitration, conciliation or mediation, and notices given thereof. The interested party hereby undertakes that it shall not reopen in future any such proceeding or initiate or file any such arbitration, conciliation or mediation in future arising out of

- or in connection with the relevant order or orders. Particulars of such proceeding for arbitration, conciliation or mediation and notices given thereof, initiated and irrevocably withdrawn with prejudice by the interested party, are provided in Part ME of the Annexure;
- (iii) initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by Republic of India with any other country or territory outside India, whether for protection of investment or otherwise against the relevant order or orders and all the arbitration, conciliation or mediation filed by the interested party have been disposed of and no further proceeding has been initiated by the interested party and evidence thereof is furnished herewith. The interested party hereby undertakes that it shall not reopen in future any such proceeding or initiate or file any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders. Particulars of such proceeding for arbitration, conciliation or mediation and notices given thereof, initiated and disposed of, are provided in Part ME of the Annexure;
- (iv) has initiated proceeding for arbitration, conciliation or mediation, or notices thereof has been given, under any law for the time being in force or under any agreement entered into by Republic of India with any other country or territory outside Republic of India, whether for protection of investment or otherwise against the relevant order or orders and one or more of such proceeding or notices are pending on the date of undertaking and hereby undertakes to irrevocably withdraw, terminate and discontinue any and all such proceeding or notices for arbitration, conciliation or mediation that are pending as on the date of signing this undertaking, on a with prejudice basis, in accordance with clause (e). Particulars of such pending proceeding and notices filed by the interested party are provided in Part F of the Annexure. The interested party hereby further undertakes that it shall not initiate any such arbitration, conciliation or mediation in future arising out of or in connection with the relevant order or orders. Particulars of any proceeding for arbitration, conciliation or mediation, or notices thereof, which are not covered by the sub-clause (i) and sub-clause (ii), are also provided in Part MF of the Annexure;
- (v) received or got any awards, orders, judgements or any other reliefs issued in favour of the interested party, arising out of or in any way relating to the imposition of tax, interest and penalty based on the relevant order or orders, under any agreement entered into by India with any other country or territory outside India, whether for protection of investment or otherwise and hereby undertakes to irrevocably waive any right to seek or pursue any claim or costs or declaratory relief in relation to or arising out of such awards, orders or judgements or any other relief that may have been ordered, issued or passed against India and any Indian affiliate, whether it is in proceeding initiated by the interested party or by India and any Indian affiliate. The interested party also undertakes to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic to set aside such award, order or judgement issued in favour of the interested party. The interested party hereby undertakes that it shall not initiate or file any such arbitration, conciliation or mediation in future. Particulars of such awards, orders, judgement or any other relief are provided in Part MG of the Annexure;
- (d) The interested party has (strike off options that are not applicable),
 - (i) not initiated any proceeding to enforce or pursue attachments in connection with any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party as referred in clause (c) of this undertaking either against the Republic of India and any Indian affiliate, and hereby

- undertakes that it shall not initiate any such proceeding in future. Particulars of such award, order or judgment are provided in Part MB of the Annexure;
- (ii) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party, as referred to in clause (c) of this undertaking against the Republic of India and any Indian affiliate. The interested party has irrevocably and with prejudice withdrawn or discontinued any such proceeding and hereby undertakes that it shall not reopen any such proceeding in future or file fresh proceeding to enforce or pursue attachments. Particulars of such proceeding, initiated and withdrawn or discontinued by the interested party, are provided in Part MH of the Annexure;
- (iii) initiated proceeding to enforce or pursue attachments in connection with any awards, orders, judgements or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party, as referred to in clause (c) of this undertaking against the Republic of India and any Indian affiliate. All such proceeding filed by the interested party have been disposed of and no further proceeding has been filed by the interested party and evidence is herewith furnished and hereby undertakes that it shall not reopen any such proceeding in future or file or initiate fresh proceeding to enforce or pursue attachments. Particulars of such proceeding, initiated and disposed of, are provided in Part MH of the Annexure;
- (iv) initiated proceeding to enforce or pursue attachments in respect of any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party as referred to in clause (c) of this undertaking, either against the Republic of India and any Indian affiliate and one or more of such proceeding are pending on the date of undertaking and, interested party has obtained one or more orders from any court or other authority which remain outstanding against India and any Indian affiliate. The interested party hereby undertakes that it shall not file in future any such proceeding to enforce or pursue attachments regarding any awards, orders, judgements, or any other relief that may have been ordered, issued or passed by any tribunal or court or other judicial, quasi-judicial or administrative authority in relation to the said arbitration, conciliation or mediation proceeding in favour of the interested party as referenced in clause (c) of this undertaking or to enforce the orders from any court or other authority which remain outstanding against India and any Indian affiliate. The interested party further undertakes to fully cooperate with the Republic of India or any Indian affiliate which is subject to such outstanding order, in order to set-aside or otherwise nullify any such outstanding order, and irrevocably and with prejudice waives any rights or remedies arising from such outstanding order. Particulars of such proceeding, are provided in Part MI of the Annexure. Particulars of any such proceeding, to enforce or pursue attachments in connection with any awards, orders, judgements, or any other relief, which are not covered by the sub-clauses (i) and (ii), are also provided in Part MI of the Annexure. The interested party also undertakes to irrevocably withdraw, terminate and discontinue with prejudice any and all such proceeding to enforce or pursue attachments in accordance with clause (e) below;
- (e) The interested party hereby undertakes as follows: -
 - (i) to irrevocably and with prejudice withdraw, discontinue, terminate and take all necessary steps to irrevocably and with prejudice close the pending proceeding referred in sub-clause (iv) of clause (b), sub-clause (iv) of clause (c), sub-clause (v)

- of clause (c) and sub-clause (iv) of clause (d) of this undertaking, as well as any other pending proceeding against Republic of India or Indian affiliates relating to the relevant order or orders and not referenced in clauses (b), (c) and (d) above, and not to pursue in any way and by any means in future the pending proceeding as referenced in clauses (b), (c), and (d), and any other pending proceeding relating to the relevant order or orders not referred in the above clauses and any other fresh proceeding relating to the relevant order or orders. In so acting, interested party shall act in accordance with this undertaking and in full cooperation with the Republic of India;
- to irrevocably terminate, release, discharge, and forever irrevocably waive any (ii) right, whether direct or indirect, and any claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, declaratory reliefs, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown previously (or in future discovered), suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, in relation to any award, order, judgment, or any other relief as referred in clauses (b), (c) and (d) of this undertaking, against the Republic of India and all Indian affiliates, ordered, issued or passed in connection with the relevant order or orders, whether it is in proceeding initiated by the interested party or by India and any Indian affiliate. For the avoidance of doubt, the interested party's irrevocable waiver includes irrevocable waiver of any right provided by any existing ex-parte, provisional, or other kind of court order permitting enforcement or attachment against the Republic of India and any Indian affiliate, in furtherance of any award, order judgment, or any other relief that may have been ordered or issued or passed by any arbitral tribunal as referred in clauses (b), (c) and (d). The interested party further undertakes to fully cooperate with the Republic of India or any Indian affiliate which is subject to any outstanding order referenced in clause (d), in order to set-aside or otherwise nullify any such outstanding order, and irrevocably and with prejudice waives any rights or remedies arising from such outstanding order. For further avoidance of doubt, the interested party also undertakes to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by Republic of India and any Indian Affiliate to set aside such award, order or judgement ordered, issued or passed in favour of the interested party. Such irrevocable waiver includes, but is not limited to, any right under any relevant ex-parte order;
- (iii) to irrevocably waive any right to seek or pursue any claim for costs in respect of any proceeding initiated by the Republic of India to set aside such award, order or judgement, or any other relief issued in favour of the interested party.
- (f) The interested party specifically represents that all Parts of the Annexure as described in this undertaking are full and complete to the best of its knowledge.
- (g) The interested party hereby undertakes to irrevocably terminate, release, discharge, and forever irrevocably waive any right, whether direct or indirect, and any remedies, claims, demands, liens, actions, suits, causes of action, obligations, controversies, debts, costs, attorneys' fees, court's fees, expenses, damages, judgments, orders, compensation, and liabilities of whatever kind or nature at law, in equity, or otherwise, whether now known or unknown, suspected or unsuspected, and whether or not concealed or hidden, which have existed or may have existed, or do exist or which hereafter can, shall or may exist, based on pursuit of any remedy or any and all claims, demands, damages, judgments, awards, costs, expenses, compensation or liabilities of any kind (whether asserted or unasserted) in relation to any facts, events, or omissions occurring from the beginning of time to the date of this undertaking and thereafter in future in relation to taxation of said income or relevant order or orders, or any related award, judgment or court order, which may otherwise be available to the interested party under any law for the time being in force, in equity, under any statute or under any agreement entered into by India with any country or territory

outside India, whether for protection of investment or otherwise, whether it is in proceeding initiated by the interested party or by India and any Indian affiliate. For the avoidance of doubt, the interested party's above waiver includes an irrevocable waiver of any claim against India and any Indian affiliate to costs incurred or interest accrued in relation to the relevant order or orders, or any related ongoing or completed litigation, arbitration, conciliation or mediation. Moreover, for the avoidance of any doubt, the interested party hereby undertakes to forgo any reliance on any right under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders.

- (h) The interested party further represents that as of the date of this undertaking, it has not transferred any of its claims under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders, or granted any rights, to third parties, and further undertakes to not transfer any of its claims to third parties after entering this undertaking.
- (i) In the event that, notwithstanding the foregoing, any person asserts, brings, files or maintains any claim against the Republic of India or Indian affiliates (hereinafter collectively referred to as "releasees")at any time on or after the date of furnishing this undertaking, the interested party shall indemnify, defend and hold harmless such releasee from and against any and all costs, expenses (including attorneys' fees and court's fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of such claim. The interested party specifically represents that, to the best of its knowledge, after
 - (i) the execution of this undertaking;
 - (ii) the execution of any separate related undertaking by any other party in connection with the relevant order or orders; and
 - (iii) irrevocable withdrawal of all pending proceeding as outlined in this undertaking,

no other claim regarding the said relevant order or orders referenced above, or any related award, judgment, or court order, shall remain outstanding against the Republic of India or any Indian affiliate. To avoid any doubt, the interested party's indemnity of releasees shall include any claim brought by any third party alleging that it has obtained the interested party's claims under an award, judgement or court order or the relevant order or orders. An indemnity bond to this effect is attached in Part N of the undertaking.

- (j) For the avoidance of any doubt, the interested party fully assumes the risk through the indemnity in clause (i) of any omission or mistake with respect to securing releasees against any related claim by any person. If the interested party fails to obtain any release from such person, the interested party warrants that it will indemnify the Republic of India or any Indian affiliates from any defense costs, court costs, and damages. An indemnity bond to the effect of clause (i) and (j) is annexed to the undertaking.
- (k) The interested party further undertakes to refrain from facilitating, procuring, encouraging or otherwise assisting any party (including but not limited to any related party) from bringing any proceeding or claims of any kind referred to in the above clauses, or any proceeding or claim of any kind related to any relevant order or orders referred to above (whether in respect of tax, interest or penalty). The interested party shall notify by a public notice or press release, at any time before furnishing intimation in Form No. 3 where Form No.3 is required to be furnished under rule 11UF and before furnishing this undertaking in other cases, that by signing this undertaking any claims arising out of or relating to the relevant order or orders or any related award, judgment or court order, no longer subsist. Such public notice shall include, among other things, confirmation that,-
 - (i) the interested party forever irrevocably forgoes any reliance on any right and provisions under any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders;

- (ii) the interested party has provided this undertaking, which includes a complete release of the Republic of India and any Indian Affiliate with respect to any award, judgment, or court order pertaining to the relevant order or orders or under the relevant order or orders, and with respect to any claim pertaining to the relevant order or orders;
- (iii) the undertaking also includes an indemnity against any claims brought against the Republic of India or any India affiliate contrary to the release; and
- (iv) the interested party confirms it will treat any such award, judgment, or court order as null and void and without legal effect to the same extent as if it had been set aside by a competent court and will not take any action or initiate any proceeding or bring any claim based on that.
- (1) The interested party confirms that the undertakings given herein are intended to be enforceable by the Republic of India, including so as to secure the irrevocable waiver, withdrawal or discontinuance (as appropriate) of all the proceeding and claims referred to in any of the clauses of this undertaking.
- (m) The interested party represents and warrants that:
 - (i) it has full legal power and authority to execute and deliver this undertaking (including but not limited to the issuance of the indemnity described in clauses
 (i) and (j) under applicable law;
 - (ii) the execution, delivery and performance of this undertaking (including but not limited to the issuance of the indemnity described in clause (i) and (j) has been duly authorised by all necessary corporate action, including but not limited to any board resolution or similar authorisation under applicable law (see Note 3);
 - (iii) this undertaking constitutes the legal, valid and binding obligation of the interested party, enforceable against the interested party in accordance with its terms:
 - (iv) such authorisations described in the above sub-clauses (i), (ii) and (iii) are effective under applicable law, and to this end, letters from local counsel in the relevant jurisdictions are attached to this undertaking which confirm the legality of such authorisations under applicable law; and
- (n) This undertaking is governed by relevant Indian law and any dispute with respect to this undertaking shall be subject to Indian laws and be decided in accordance with the procedures specified in the Act under the exclusive jurisdiction of the relevant Income-tax authorities, tribunals or courts in India, as the case may be, which are empowered to decide disputes under the Act.

I also confirm that, I am aware of all the consequences and implications of this undertaking.

Place:	
Date:	
	Signature

Attachments

- 1. The Board Resolution and legal authorisation, as referred to in clause (m) of Part M.
- 2. An indemnity bond to the effect of clause (i) and (j) of Part M in Part N of the undertaking in Form No. 1:
- 3. Copy of the public notice referred to in clause (k) of Part M, where Form No. 3 is not required to be furnished under sub-rule (6) of rule 11UF.

4. Attachments as required in different parts of the Annexure to Part M of this undertaking

Notes:

- 1. This information is required to be furnished where the Permanent Account Number or Aadhaar Number of the signatory is available.
- 2. Company Identification Number and Taxpayer Identification Number are to be provided where Permanent Account Number/Aadhaar Number or Tax Deduction Account Number of the interested party are not available.
- 3. The Board Resolution or legal authorisation, as referred to in clause (m) of the undertaking shall, among other things:
 - (a) record the Signatory's power and authority to give the undertaking on behalf of the interested party; and
 - (b) record the interested party's power and authority to indemnify defend and hold harmless the Republic of India and the Indian affiliates in accordance with clause (i) of the undertaking)

VERIFICATION

	ts of this undertaking are and nothing has been conc			•	dge and belief. I	No part of
Verified atplace	on this the _	day	of_	_month	,_year	·
Place:						
Date:						
					Signa	ture

Annexure

Part MA– Particulars of the relevant order or orders:

Sl. No.			Details of the order	Nature of interest of	
NO.	Financial year	Authority passing the order	Section and sub-section of the Income-tax Act,	Date of order	the interested party
(1)	(2)	(3)	(4)	(5)	(6)

Part MB- Particulars of the relevant order or orders covered by sub-clause (i) of clauses (b), (c) and (d) of the undertaking:

Sl. No.	Sl. No. in Part MA	No appeal or application	No proceeding has been	No proceeding initiated to
	where the relevant	or petition or proceeding	initiated for arbitration,	enforce or pursue attachments
	order is mentioned	before any Income-tax	conciliation or	in connection with any award,
		authority or Authority for	mediation, and no notice	order or judgement, any other
		Advance Rulings	has been given thereof	relief that may have been
		constituted under section	under any law for the	ordered or issued or passed by
		245-O of the Act or the	time being in force or	any tribunal or court or other
		Board for Advance	under any agreement	judicial or administrative
		Rulings under section	entered into by India	authority in relation to the said
		245-OB or Income-tax	with any other country	arbitration, conciliation or
		Settlement Commission	or territory outside	mediation proceeding in favour
		constituted under section	India, whether for	of the interested party against
		245B or the Interim	protection of investment	the Republic of India and

		Board for Settlement constituted under section 245AA or any tribunal or court has been filed(refer clause (b)(i) of the undertaking).	or otherwise (refer clause (c)(i) of the undertaking).	Indian affiliates (refer clause (d)(i) of the undertaking)
(1)	(2)	(3)	(4)	(5)
		Applicable or Not applicable	Applicable or Not applicable	Applicable or Not applicable

Part MC – Particulars of the appeals or applications or petitions or proceeding under sub-clause (ii) and (iii) of clause (b) of the undertaking:

SI. No.	Sl. No. in Part MA where the relevant order is mentioned	Nature of appeals or applications or petitions or proceeding	Income-tax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245- OB or Income-tax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court before whom such appeals or applications or petitions or proceeding has been filed	Date of filing the appeals or applications or petitions or proceeding	Date of disposing of or withdrawal such appeals or applications or petitions or proceeding (Please attach a copy of order by the Incometax authority or Authority for Advance Rulings constituted under section 245-O of the Act or the Board for Advance Rulings under section 245-OB or Incometax Settlement Commission constituted under section 245B or the Interim Board for Settlement constituted under section 245AA or any tribunal or court accepting the withdrawal or disposing of)
(1)	(2)	(3)	(4)	(5)	(6)

Part MD – Particulars of the appeals or applications or petitions or proceeding under sub-clause (iv) of clause (b) of the undertaking:

S1.	Sl. No. in Part	Nature of appeals or	Income-tax authority or Authority for	Date of filing the
No.	MA where the	applications or petitions	Advance Rulings constituted under section	appeals or
	relevant order is	or proceeding	245-O of the Act or the Board for Advance	applications or
	mentioned		Rulings under section 245-OB or Income-	petitions or
			tax Settlement Commission constituted	proceeding
			under section 245B or the Interim Board for	
			Settlement constituted under section 245AA	
			or any tribunal or court before whom such	
			appeals or applications or petitions or	
			proceeding has been filed	
(1)	(2)	(3)	(4)	(5)
(1)	(2)	(3)	(4)	(5)

Part ME – Particulars of the proceeding for arbitration, conciliation or mediation, or notices under subclause (ii) and (iii) of clause (c) of the undertaking:

5	S1.	Sl. No Part MA	Nature of	Particulars	Date of initiating the	Name of the	Status of the	Date of
N	No.	where the relevant	proceeding for	(Including the	proceeding for	agreement	proceeding for	disposing of or
		order is mentioned	arbitration,	name of the	arbitration,	entered into by	arbitration,	withdrawal of
			conciliation or	country)	conciliation or	India under	conciliation or	such
			mediation, or	where such	mediation/ issue of	which the	mediation	proceeding for
			notices thereof	proceeding for		proceeding for		arbitration,

		with case number or Notice given	arbitration, conciliation or mediation are pending or notices thereof have been issued	notice	arbitration, conciliation or mediation are pending		conciliation or mediation, or notices (Please attach evidence of such disposing of or withdrawal, including order of the Tribunal or court or other judicial or quasi-judicial or administrative authority))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Part MF – Particulars of the proceeding for arbitration, conciliation or mediation, or notices under subclause (iv) of clause (c) of the undertaking:

Sl.	Sl. No. in Part MA where		Particulars	Date of initiating the	Name of the	Status of the
No.	the relevant order is	proceeding for	(Including the	proceeding for	agreement	proceeding for
	mentioned	arbitration,	name of the	arbitration, conciliation	entered into by	arbitration,
		conciliation or	country) where	or mediation or issue of	India under	conciliation or
		mediation, or	such proceeding	notice	which the	mediation
		notices thereof	for arbitration,		proceeding for	
		with case number	conciliation or		arbitration,	
		or Notice given	mediation are		conciliation or	
			pending of		mediation are	
			notices thereof		pending	
			have been issued			
(1)	(2)	(2)	(4)	(5)	(6)	(7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part MG – Particulars of the award, order or judgement or any other relief under sub-clause (v) of clause (c) of the undertaking:

Sl. No.	Sl. No. in Part MA	Nature of such	Particulars (Including the	Date of such award,	Status of the
	where the relevant	award, order or	name of the country)	order, judgement or	award, order,
	order is mentioned	judgement or any	where proceeding related to	any other relief along	judgement or
		other relief	such award, order,	with reference number	any other relief
			judgement or any other		
			relief were held		
(1)	(2)	(3)	(4)	(5)	(6)

Part MH – Particulars of the proceeding to enforce any award, order or judgement or any other relief under sub-clause (ii) and (iii) of clause (d) of the undertaking:

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	proceeding to enforce such award, order or judgement or any other relief	such	Date of filing proceeding to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding to enforce such award, order or judgement or any other relief	Date of disposing of/withdrawal of proceeding to enforce such award, order or judgement or any other relief (Please attach a copy of evidence of such disposing of or withdrawal, including order of the Court or other judicial authority)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Sl. No.	Sl. No. in Part MA where the relevant order is mentioned	Nature of proceeding to enforce such award, order or judgement or any other relief	Particulars (Including the name of the country)where such proceeding to enforce any award, order or judgement or any other relief are taking place	Date of filing proceeding to enforce any award, order or judgement or any other relief	Nature of such award, order or judgement or any other relief (Attach copy thereof)	Status of the proceeding to enforce such award, order or judgement or any other relief
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part N

INDEMNITY BOND

This Indemnity 1	Bond (" Bond ")) is made o	on this	_ day of	_, 2021 by			
	(name	in 1	block lette	ers) son/ daught	er of		_designa	tion and
nationality	and	related	passport	number	(herei	nafter r	eferred	to as
"Signatory") ha	ving Permaner	nt Account	t Number/A	adhaar Number	/ Tax Deducti	on Accou	unt Num	iber (See
Note 1)	on behalf o	of	(nan	ne of the declar	ant or interest	ed party,	as the c	case may
be) having	Permanent	Account	Number	/ Aadhaar	number/Tax	Deduc	ction	Account
Number	(See	Note 2) a	nd being du	ly authorised a	nd competent	to repres	ent the o	declarant
or interested par	rty, as the case	may be,	in this rega	rd pursuant to I	Board Resolut	ion or le	gal auth	orisation
(See Note 3), of	the FIRST PA	ART.						

And

The Republic of India and any Indian affiliate (hereinafter collectively referred to as "releasees") of the OTHER PART.

WHEREAS:

- A. The Income-Tax Rules, 1962 have been amended and the Income-Tax (31st Amendment) Rules, 2021 have come into force from the date of their publication in the Official Gazette.
- B. The declarant or interested party, as the case may be, has filed an undertaking under sub-rule (1) of rule 11UE of the Income -tax Rules, 1962, to which this indemnity bond is annexed. Any defined terms not defined herein shall have the same meaning as the definitions given under rule 11UE and the undertaking.
- C. Pursuant to the above, the declarant or interested party, as the case may be, has agreed to indemnify, defend and hold harmless the Republic of India and Indian affiliates from and against any and all costs, expenses (including attorney fees and court fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of any claim at any time after the date of furnishing the undertaking in Form No.1 by any person, related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief, or to any dispute underlying the award, and the declarant or interested party, as the case may be, has agreed to furnish an indemnity bond to this effect, such that the declarant or interested party, as the case may be, fully assumes the risk of any omission or mistake with respect to identification and procurement of authorisations and undertakings from any related parties or interested parties as provided in the undertaking, and securing the Republic of India and Indian affiliates from any claim related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief or to the dispute underlying the award against the Republic of India or Indian affiliates in connection with the relevant order or orders.
- D. Accordingly the declarant or interested party, as the case may be, is executing this Indemnity Bond in favor of the Republic of India on the terms appearing hereunder.

NOW THIS INDEMINTY BOND WITNESSETH AS FOLLOWS:

- 1. In the event that any person or entity asserts, brings, files or maintains any claim against any releasee at any time on or after the date of furnishing this undertaking, related to any relevant order or orders, or in relation to any award, order, judgment, or any other relief, or to any dispute underlying the award, against the Republic of India or Indian affiliates in connection with the relevant order or orders, the declarant or interested party, as the case may be, shall indemnify, defend and hold harmless such releasees from and against any and all costs, expenses (including attorney fees and court fees), interest, damages, and liabilities of any nature arising out of or in any way relating to the assertion or, bringing, filing or maintaining of such claim.
- 2. The declarant or interested party, as the case may be, specifically represents that, to the best of its knowledge, after -
 - (i) the execution of this undertaking;
 - (ii) the execution of any separate related undertaking by any other party in connection with the relevant order or orders; and
 - (iii) withdrawal of all pending proceeding as outlined in this undertaking,

that no other claim regarding the said relevant order or orders referenced above, or any related award, judgment, or court order, or any aspect of the dispute underlying the award shall remain outstanding against the Republic of India or other releasee.

Explanation I.-For the removal of any doubt, the declarant's or interested party's indemnity of releasees under this clause shall include any claim brought by any third party alleging that it has obtained declarant's or interested party's, as the case may be, claims under an award, judgement or court order or the relevant order or orders.

Explanation II.- the declarant or interested party, as the case may be, fully assumes the risk through this indemnity of any omission or mistake with respect to securing releasees against any related claim by any person. If the declarant or interested party, as the case may be, fails to obtain any release from such person, the declarant or interested party, as the case may be, indemnifies through this document the releasees from any defense costs, court costs, and damages.

3. This Indemnity Bond shall be governed by the relevant laws of India and the Delhi High Court shall have sole jurisdiction to entertain and try any dispute or difference arising out of or in connection with the terms of this Bond.

IN WITNESS	WHEREOF	the undersigned	herein has si	igned and s	et his hands	on this	day of	,
2021.								

2021.	s nands on this day o
For and on behalf of the declarant or interested party, as the case may be	2,
Name and address of Witness	Signature of the Witness
1.	
2.	
Place:	

Date: Note

- This information is required to be furnished where the Permanent Account Number or Aadhaar 1. Number of the signatory is available.
- Company Identification Number and Taxpayer Identification Number are to be provided where 2.

Permanent Account Number or Aadhaar Number or Tax Deduction Account Number of the declarant or interested party, as the case may be, are not available.

- 3. The Board Resolution or legal authorisation, as referred to in clause (m) of the undertaking shall, among other things:
 - (a) record the signatory's power and authority to give the undertaking on behalf of the declarant or interested party, as the case may be; and
 - (b) record the declarant or interested party's power and authority, as the case may be, to indemnify defend and hold harmless the Republic of India and the Indian affiliates in accordance with clause (i) of the undertaking)

FORM NO. 2

[See rule 11UF]

Form for Certificate Under sub – rule (2) of rule 11UF

\1 \u	the of the decidants								
Add	ress of the declarant								
Sir /	Madam								
1.	The (name of the declarant) (hereinafter referred to as the declarant) with								
	Permanent Account Number/ Aadhaar number / Tax Deduction Account Number/ Company								
	Identification Number and Taxpayer Identification Numberhas filed a								
	undertaking in Form No. 1 dated undersub-rule (1) of the rule 11UE of the rules.								

Name of the declarant>

2. Pursuant to the undertaking filed by the declarant in Form No. 1 under sub-rule (1) of rule 11UE, the provisions of fifth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9 of the Act shall be applicable to the orders mentioned below, subject to the fulfilment of the conditions specified in said proviso read with relevant rules and fulfilment of the undertakings by the declarant in Form No.1:

TABLE

S1.	Sl. No.	Assessme	Income-tax	Details o	f the order	Taxes or	Interest	Total	Relief,	Demand	Pending	Details of
No	of the	nt Year or	Authority	under cor	nsideration	Penalty		demand	provided	recovered	demand	the
	Table in Part A of Form No. 1 where the relevant	Financial	passing the order	Section and sub- section of the Income- tax Act,	Date of order	determined		demand	in any appeal proceedin g, if any	from the declarant		attachmen ts made by any Income- tax Authority
	order is mentione d			1961								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

3. Demand recovered, as per the column (11) of the Table above, shall be refunded to the declarant, subject to the conditions under sub-rule (2)of the rule 11UE and the provisions of the Act, without any interest as per the provisions of the sixth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9 of the Act, attachments, if any, the details whereof are provided in column (13) of the Table, shall be revoked and appeals or applications or petitions or proceeding, if any, filed by any Income-tax Authority or any other person representing the Republic of India with respect to the specified orders, as per column (2) of the Table, shall be withdrawn or intimation shall be sent to the concerned person, on the issue of Form No. 4, as per the procedure provided in sub- rule (16) of rule 11UF. Further, no interest under section 244A of the Act will be payable to the declarant as per the provisions of sixth proviso to *Explanation* 5 to clause (i) of sub-section (1) of section 9 of the Act.

Certificate N	lo				
Place					
Date					
			(Principal	Commissioner/Com	missioner of Income Tax)
		FOI	RM NO. 3		
		[See	rule 11UF]	I	
Intima	ation for Withdra	ıwal under sub-rule	(3) of rule	e 11UF of the Incon	ne- tax Rules, 1962
To,					
_	al Commissioner/C	Commissioner			
Sir/Madam,			•••••		
designation (hereinafter Number having Perm regard pursu	and referred to as "signanent Account Nanent to Board Research	nationality matory") (see Note 1) on b umber / Aadhaar nu . and being duly aut	ehalf of umber / Ta horised and uthorisation	nd related passpor having Permanent A	t number
mediation, c undertaking	laims or other pro in Form No.1 da	ceeding, if any, as re ated have been	eferred in P irrevocabl	art D, Part F, Part G y, on a with prejud	, arbitration, conciliation, , Part I and Part M of the dice basis, withdrawn or d are enclosed herewith.
Place					
Date			Sign	ature/Verification	
Attachment	ts				
1. clause (m	Attach the land of the undertaking		legal auth	orisation, as the cas	e may be, as referred to in
2.	Attach the e	vidence of action tak	ten as refer	red above.	
VERIFICAT	ION				
		is intimation are true has been concealed		-	and belief. No part of the
Verified at_	place	on this the	_day	ofmonth	year
Dlagge					
Place:					
Date:					
					Signature

Note

- 1. This information is required to be furnished where the Permanent Account Number or Aadhaar Number of the signatory is available.
- 2. Company Identification Number and Taxpayer Identification Number are to be provided where Permanent Account Number or Aadhaar Number or Tax Deduction Account Number of the interested party are not available.
- 3. The Board Resolution or legal authorisation, as referred to in clause (m) of the undertaking and such Board resolution or legal authorisation shall, among other things:
 - (c) record the signatory's power and authority to give the undertaking on behalf of the interested party; and
 - (d) record the interested party's power and authority to indemnify defend and hold harmless the Republic of India and the Indian affiliates in accordance with clause (i) of the undertaking)

Form No. 4

[See rule 11UF]

Order by Principal Commissioner or Commissioner under sub-rule (7) of rule 11UF of the Income -tax Rules, 1962

Whereas		(Name	and	Permanent	Account
Number/Aadhaar Taxpayer Identification	number/ Tax Deduction A n Number of the	ccount Num	ber/ Co	ompany Identifi	ication Number and
declarant) (hereinafter a , which was received or	referred to as declarant) had in(Date);	furnished und	dertakin	ng under clause	(a) of the rule 11UE
and whereas Form No. declarant as per sub-rul	2 datedle (2) of rule 11UF;				was issued to the
TCI 1 1 4 1 CT 1		0.1.1		1 1 (2)	C .1 1 11TT

The declarant has filed the intimation in Form No. 3 dated——— as per sub-rule (3) of the rule 11UF or the case of the declarant is covered under sub-rule (6) of rule 11UF;

Now, therefore, in exercise of the powers conferred by sub-rule (7) of rule 11UF, it is hereby certified that the following specified orders shall be deemed to have never been passed and refund determined as per column (12) of the Table shall be issued to the declarant, and the attachments, if any, as per column (13) of the Table shall be revoked, to the extent they relate to the specified orders mentioned in the Table below:

TABLE

Sl. No.	Sl No of the Table in	Assessment Year/ or Financial year	Income- tax Authority passing	Details order u consider	nder	Taxes or Penalty determined	Interest	Total demand*	Relief, provided in any appeal proceeding,	Demand recovered from the declarant	Refund determined in pursuance	Attachments made by any Income-tax Authority to
	Form No.2	yeu	the order	Section and sub- section of the Income- tax Act, 1961	Date of order				if any	deciman	of this order	be revoked in pursuance of this order
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Further, no interest under section 244A of the Act will be payable to the declarant as per the provisions of sixth proviso to *Explanation 5* to clause (i) of sub-section (1) of section 9 of the Act.

The assessing officer is directed to give effect to above and pass an order and issue the refund, if any, and revoke attachments, if any, and withdraw any appeals or applications or petitions or proceeding, filed by any Income-tax Authority or intimate the concerned person, where appeals or applications or petitions or proceeding has been filed by any other person representing the Republic of India, with respect to the

•		orders in such or		ble, within a period of fifteen days from the date of the
P	lace			
Г	ate			
			(I	Principal Commissioner/Commissioner of Income Tax)
T	o.			
		(1)	The declarant	
		(2)	Assessing Officer	
		(3)	Concerned Appellate Forum .'.	
			[]	Notification No. 118/2021/F. No. 370142/47/2021-TPL]

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, section-3, sub-section (ii) *vide* number S.O. 969 (E) dated the 26th March, 1962 and were last amended *vide* notification number G.S.R. 661(E), dated the 24th September, 2021.

NEHA SAHAY, Under Secy. (Tax Policy and Legislation)

मैं,,	इसके द्वारा घोषणा करता	हुं कि जो ऊपर कहा	गया है, वह	मेरी सर्वोत्तम	जानकारी औ	र
विश्वास के अनुसार सही है । आज		• 1				
स्थान :						
तारीख :						

प्राधिकृत हस्ताक्षरकर्ता के हस्ताक्षर।"।

[अधिसूचना सं. 132/2021/फा. सं. 370142/55/2021-टीपीएल]

शेफाली सिंह, अवर सचिव, (टीपीएल-IV)

टिप्पण: मूल नियम, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 713(अ) तारीख 01 अक्टूबर, 2021 द्वारा अंतिम बार संशोधित किए गए थे।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 23rd November, 2021

INCOME-TAX

- **G.S.R. 831(E).**—In exercise of the powers conferred by section 285B 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:—
- <u>1. Short title and commencement.</u> (1) These rules may be called the Income tax (32nd Amendment), Rules, 2021.
- (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, in Appendix II, for Form No. 52A, the following Form shall be substituted, namely:—

"FORM NO. 52A

[See rule 121A]

Statement to be furnished to the Assessing Officer under section 285B of the Income-tax Act, 1961, in respect of production of a cinematograph film

Sr. No.	Particulars	Details
1.	Name and address of the producer	Details of Producer
		Name
		Status
		Residential status

				Permanent Account Number				
				Tax Deduction Account Number				
				Address				
2.	Relevant p	previous year						
3.	Details of	the film		Name of the Film				
				Nature of the Film	Cell Film	uloid 1	Other than Celluloid Film	
	Date on was started	which the production	of the fi	lm				
5.	_	oduction of the film , the date of completion		een				
6.	Financial :	year to which the state	ment relat	es				
	the aggreg from him	payments of over R gate made by the product to each person engin of the film as e	ducer or d	lue the				
	(i)	(i) Details of the person to whom payment has been made or is due						
		Name of the Person	Ad	dress of the Person	PAN	of the	e Person	
	(ii)	Details of payment m	ade to per	son mentioned in (i) above	ve			
		Amount		Date on which paymen			leducted at	
		Whether paid in cash		was made or became do	ue	sourc	e or not	
		if yes, then amount						

[भाग II _:	—खण्ड 3(i)]		भारत का राजप	त्र : असाधारण	Т			5
		paid in cash						
		Total amount paid		-				
		1						
			Verifi	cation				
	-	declare that what e day of	is stated abo	ve is true t	to the best of	of my kno	wledge and beli	ef.
Place:								
Date:								
					Signature o	f the Auth	orised Signatory	/.".
			[N	otification l	No. 132/202	1/F. No.37	0142/55/2021-TI	?L]
					SHEFALI S	SINGH, Ur	nder Secy. (TPL-	IV)
Note:	section (ii	pal rules were public vide number S.C n number G.S.R. 713). 969(E), dat	ted the 261	th March, 1	•		

- (ii) अनिवासी द्वारा भारत में उसके स्थायी स्थापना के माध्यम या उसकी ओर से ऐसी संविदा नहीं कि गई हो;
- (2) अपतटीय बैंककारी इकाई यह सुनिश्चित करेगी कि उप-नियम (1) के खंड (ii) में दी गई शर्तों का अनुपालन किया गया है।

स्पष्टीकरण.- इस नियम के प्रयोजन के लिए, अभिव्यक्ति,-

- (i) "स्थायी प्रतिष्ठान" का वही अर्थ होगा जो धारा 92च के खंड (iiia) में दिया गया है;
- (ii) "अपरिदाय अग्रेषित संविदा" से पूर्व में सहमत विनिमय दर और परिपक्व होने पर वास्तविक हाजिर दर में अंतर के लिए अभिप्रेत है, जहां हाजिर दर को घरेलू दर या बाजार द्वारा निर्धारित दर के रूप में लिया जाएगा और ऐसी संविदा का निपटान एकल संदाय के साथ विदेशी मुद्रा में किया जाएगा; और
- (iii) "अपतटीय बैंककारी इकाई" का अर्थ अधिनियम की धारा 80ठ की उप-धारा (1क) में यथानिर्दिष्ट है अंतर्राष्ट्रीय वित्तीय सेवा केंद्र में स्थित एक बैंककारी शाखा है,।"

[अधिसूचना सं. 136/2021/फा. सं. 370142/53/2021-टीपीएल(भाग-II)]

उम्मे फरदीना आदिल. अवर सचिव

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (ii) में अधिसूचना संख्या का.आ. 969(अ) तारीख 26 मार्च, 1962 में प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.िन. 831(अ) तारीख 23 नवंबर, 2021 द्वारा अंतिम संशोधन किया गया था।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 10th December, 2021

INCOME-TAX

- **G.S.R. 851(E).**—In exercise of the powers conferred by clause (4E) of section 10 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 (33rd Amendment) Rules, 2021.
- (2) They shall come into force from the date of their publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962, after rule 21AJ, the following rule shall be inserted, namely:—
- **"21AK. Conditions for the purpose of clause (4E) of section 10.-** (1) The income accrued or arisen to, or received by, a non-resident as a result of transfer of non-deliverable forward contracts under clause (4E) of section 10 of the Act, shall be exempted subject to fulfillment of the following conditions, namely:—
 - (i) the non-deliverable forward contract is entered into by the non-resident with an offshore banking unit of an International Financial Services Centre which holds a valid certificate of registration granted under International Financial Services Centres Authority (Banking) Regulations, 2020 by the International Financial Services Centres Authority; and
 - (ii) such contract is not entered into by the non-resident through or on behalf of its permanent establishment in India .
- (2) The offshore banking unit shall ensure that the condition provided in clause (ii) of sub-rule (1) is complied with.

Explanation.- For the purpose of this rule, the expression,-

(i) "permanent establishment" shall have the meaning assigned to it in clause (iiia) of section 92F;

- (ii) "a non-deliverable forward contract" shall mean a contract for the difference between an exchange rate agreed before and the actual spot rate at maturity, with the spot rate being taken as the domestic rate or a market determined rate and such contract being settled with a single payment in a foreign currency; and
- (iii) "offshore banking unit" means a banking branch Unit located in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA of the Act.".

[Notification No. 136/2021/F. No. 370142/53/2021-TPL (Part-II)]

UMME FARDINA ADIL, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Subsection (ii), *vide* notification number S.O. 969 (E) dated the 26th March, 1962 and were last amended *vide* notification number G.S.R. 831(E) dated 23rd November, 2021.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 27th December, 2021

- **G.S.R. 883(E).**—In exercise of the powers conferred by clause (23FF) of section 10 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 (34th Amendment) Rules, 2021.
 - (2) They shall come into force from the date of publication in the Official Gazette.
- 2. In the Income-tax Rules, 1962 (hereafter referred to as the principal rules), after rule 2DC, the following rule shall be inserted, namely:—
- "2DD. Computation of exempt income of specified fund for the purposes of clause (23FF) of section 10.-(1) For the purpose of clause (23FF) of section 10, income of the nature of capital gains, arising or received by a specified fund, which is attributable to units held by non-resident (not being a permanent establishment of a non-resident in India) in such specified fund shall be computed as under:-
- (i) where the specified fund files Form No. 10-II in accordance with sub-rule (2), the Income exempt under clause (23FF) of section 10=[A*B/C], where,-
 - A = income of the nature of capital gains, arising or received by a specified fund, which is on account of transfer of shares of a company resident in India, by the specified fund and where such shares were received by the specified fund, being resultant fund, in relocation from the original fund, or from its wholly owned special purpose vehicle, and where such capital gains would not be chargeable to tax if the relocation had not taken place;
 - B = aggregate of daily 'assets under management' of the specified fund which are held by non-resident unit holders (not being the permanent establishment of a non-resident in India), from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share.
 - C = aggregate of daily total 'assets under management' of the specified fund, from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share.
- (ii) where no Form No.10-II is filed by the specified fund, the exempt income shall be NIL.

- (2) The specified fund shall furnish an annual statement of exempt income in Form No.10-II electronically under digital signature on or before the due date, which is duly verified in the manner indicated therein.
- (3) It shall get the annual statement, referred to in sub-rule (2), certified by an accountant before the specified date and such accountant shall furnish by that date the certificate in Form No. 10-IJ electronically under digital signature, which is duly verified in the manner indicated therein.
- (4) The Principal Director General of Income-tax (Systems) or the Director General of Income tax (Systems), as the case may be, shall specify the procedure for filing of the Form Nos. 10-II and 10-IJ and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to the statements so furnished under this rule.

Explanation:- For the purposes of this rule, the expressions,-

- (a) "assets under management" means the closing balance of the value of assets or investments of the specified fund as on a particular date;
- (b) "due date" shall have the meaning assigned to it in the *Explanation* 2 below sub-section (1) of section 139;
- (c) "original fund", "relocation" and "resultant fund" shall have the meanings respectively assigned to them in the *Explanation* to clause (viiac) and clause (viiad) of section 47;
- (d) "permanent establishment" shall have the meaning assigned to it in clause (iiia) of section 92F;
- (e) "securities" shall have the meaning assigned to it in clause (bb) of the *Explanation* to clause (4D) of section 10;
- (f) "specified date" in relation to the certification of the annual statement in Form 10-II, means the date one month prior to the due date;
- (g) "specified fund" shall have the meaning assigned to it in sub-clause (i) of clause (c) of the *Explanation* to clause (4D) of section 10; and
- (h) "unit" shall have the meaning assigned to it clause (f) of the *Explanation* to clause (4D) of section 10.".
- 3. In the principal rules, in Appendix II, after Form 10-IH, the following Forms shall be inserted, namely:-

"Form No. 10-II

Statement of exempt income under clause (23FF) of section 10 of the Income-tax Act, 1961 [See sub-rule (2) of rule 2DD]

S.No.											
1.	Nan	ne of the specified fund									
2.	Pern	nanent Account Number of the specified fund									
3.	Regi	stered address of the specified fund									
4.	_	al status of the specified fund [company/trust/limited lity partnership/body corporate]	(Drop down)								
5.	Date	e of establishment / incorporation	d d m m y y y y								
6.	Date	e of commencement of operations	d d m m y y y y								
7.	1.	Registration number as per the certificate of registration issued by the International Financial Services Centres Authority			•			•			
	2.	Date of registration	d	d	m	m	у	у	у	у	
8.		other all the units of the specified Fund are held by residents other than units held by a sponsor or a ger									

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 7

9.	Name of the original fund purpose vehicle	l and its wholly	owned special				
10.	Registered address of the owned special purpose veh		and its wholly				
11.	Whether the original fund	s a person reside	nt in India		Yes/No		
12.	Whether the original fund is a resident of a country or a specified territory with which an agreement referred to in sub-section (1) of section 90 or sub-section (1) of section 90A has been entered into; or is established or incorporated or registered in a country or a specified territory as may be notified by the Central Government in this behalf			Yes/No			
13.	Whether the original fund applicable investor protect specified territory where or is a resident	ion regulations in	the country or		Yes/No		
14.	Whether the original fun prescribed under clause (vi				Yes/No		
15.	Country of residence of the	original fund					
16.	Legal status of the original fund and its wholly owned special purpose vehicle [company/trust/limited liability partnership/body corporate]			(drop down)			
17.	Taxpayer's registration identification number of t wholly owned special pur residence						
18.	Details of the shares transf	erred :-					
	S.No. Name of the company resider in India whose shares are transferred	t Shares	Date of acquisition	Cost of acquisition	Date of transfer	Sale consideration	
	(A)	(B)	(c)	(d)	(E)	(F)	
19.	Computation of the exem	pt income under	clause (23FF)	of section 10 of	f the Income-ta	ax Act, 1961	
	Income of the nature of c by the resultant fund, on company resident in India	account of transfe			Rs.		
	Aggregate value of daily 'assets under management' of the specified fund held by non-resident unit holders (not being the permanent establishment of a non-resident in India), , from the date of acquisition of the share of a company resident in India by the specified fund to the date of transfer of such share (2)						
	Aggregate value of daily of the specified fund, from share of a company reside to the date of transfer of su	f the					
	Ratio as prescribed under i	ule 2DD (4)			(2)/(3)		
	Income attributable to u being a permanent establishment (5)				(1)*(4)		

I,(Name in full and in block letters) son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and belief what is stated above, including the accompanying documents to this form, is correct and complete. I further declare that I am furnishing such statement in my capacity as (designation) and that I am competent to furnish this statement and verify it. It is also verified that the certification of the accountant in Form 10IL has been filed on
Verified today the day of
Place Signature
Form No. 10-IJ
Certificate to be issued by accountant under clause (23FF) of section 10 of the Income-tax Act, 1961
[See sub-rule (3) of rule 2DD]
I/We have examined the books of account, if any, and other documents, including the annual statement in Form No.10-II, showing the particulars of income of the nature of capital gains, arising or received by (name of the specified fund), on account of transfer of share of a company resident in India, by the specified fund to the extent attributable to units held by non-resident (not being a permanent establishment of a non-resident in India) which is exempt under clause (23FF) of section 10 of the Act and the total income exempt under the said clause for the previous year ending, 2. I/We declare that the above particulars are true and correct to the best of my/our knowledge and belief.
Place (Signature with name of the accountant)
Date
Instructions: 1 Where the specified fund has floated multiple schemes, the specified fund shall separately furnish the annual statement of exempt income in Form No. 10-II for each scheme; and 2. All amounts to be mentioned in Indian rupees.".
[Natification No. 129/2021/E. No. 270142/59/2021 TDL (Dort H)]
[Notification No. 138/2021/ F. No. 370142/58/2021-TPL(Part-II)] UMME FARDINA ADIL, Under Secy.
Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), <i>vide</i> notification number S.O. 969(E) dated the 26th March, 1962 and were last amended <i>vide</i> notification number G.S.R. 851(E) dated 10th December, 2021.

रजिस्ट्री सं. डी.एल.- 33004/99 REGD. No. D. L.-33004/99



सी.जी.-डी.एल.-अ.-29122021-232244 CG-DL-E-29122021-232244

असाधारण EXTRAORDINARY

भाग I—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 735] No. 735] नई दिल्ली, बुधवार, दिसम्बर 29, 2021/पौष 8, 1943 NEW DELHI, WEDNESDAY, DECEMBER 29, 2021/PAUSA 8, 1943

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली. 29 दिसम्बर. 2021

आयकर

सा.का.िन. 903(अ).—केंद्रीय प्रत्यक्ष कर बोर्ड आयकर अधिनियम, 1961(1961 का 43) की धारा 295 के साथ पिठत धारा 10क की उप-धारा (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए आयकर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात:-

- 1. संक्षिप्त नाम और प्रारंभ (1) इन नियमों का संक्षिप्त नाम आयकर (35वां संशोधन) नियम, 2021 है।
 - (2) ये 29 जुलाई, 2021 से प्रवृत्त होंगी।
- 2. आयकर नियम, 1962 में (जिसे इसमें इसके पश्चात मूल नियम कहा गया है),के नियम 16घ के पश्चात निम्नलिखित नियम अंत:स्थापित किया जाएगा, अर्थात्:-
- "16घघ. धारा 10क की उप-धारा (1ख) के खंड (ख) के अधीन कटौती का दावा करने के लिए आय की विवरणी के साथ दी जाने वाले विशिष्टियों का प्ररूप- -वे विशिष्टियां,जिसे धारा 10क की उप-धारा (1ख) के खंड (ख) के अधीन आय की विवरणी के साथ निर्धारिती द्वारा दी जानी अपेक्षित है प्ररूप संख्या 56 चच में होंगी।
- 3. मूल नियम के नियम 130 में,—
 - (क) उप-नियम (1) में, "16घघ" अंक और अक्षर का लोप किया जाएगा;
 - (ख) उप-नियम (2) में, "56 चच" अंक और अक्षर का लोप किया जाएगा ।

7639 GI/2021 (1)

4. मूल नियमों में परिशिष्ट II में, प्ररूप संख्या 56च के पश्चात, निम्नलिखित अंत:स्थापित किया जाएगा, अर्थात्:-

"प्ररूप संख्या 56 चच [नियम 16घघ देखें]

आयकर अधिनियम, 1961 की धारा 10क की उप-धारा (1ख) के खंड (ख) के अधीन दी जाने वाली विशिष्टियां

अ. विशेष आर्थिक जोन पुनर्विनिधान भत्ता आरक्षिति खाते का ब्यौरा (रुपयों में)

(1)	(2)	(3)	(4)
I	पात्र लाभों की वे रक़में, जो लाभ और हानि खाते नामे डाली गई है और विशेष आर्थिक जोन पुनर्विनिधान भत्ता आरक्षिति खाते में जमा की गई हैं।		
	(i) को समाप्त होने वाले चालू पूर्व वर्ष के दौरान		
	(ii) को समाप्त होने वालेऊपर (i) में वर्णित पूर्व वर्ष के ठीक पिछले पूर्व वर्ष के दौरान,		
	(iii) को समाप्त होने वालेऊपर (ii) में वर्णित पूर्व वर्ष के ठीक पिछले पूर्व वर्ष के दौरान,		
	(iv) को समाप्त होने वालेऊपर (iii) में वर्णित पूर्व वर्ष के ठीक पिछले पूर्व वर्ष के दौरान,		
	(v) कुल (i)+(ii)+(iii)+(iv)		
II	विशेष आर्थिक जोन पुनर्विनिधान भत्ता आरक्षिति खाते से निकाली गई रकम	पात्र प्रयोजन के लिए	पात्र प्रयोजन के लिए
		उपयुक्त	उपयुक्त नहीं
	(i) को समाप्त होने वाले चालू पूर्व वर्ष के दौरान		
	(ii) को समाप्त होने वालेऊपर (i) में वर्णित पूर्व वर्ष के ठीक पिछले पूर्व वर्ष के दौरान,		
	(iii) को समाप्त होने वालेऊपर (ii) में वर्णित पूर्व वर्ष के ठीक पिछले पूर्व वर्ष के दौरान,		
	(iv) को समाप्त होने वालेऊपर (iii) में वर्णित पूर्व वर्ष के ठीक पिछले पूर्व वर्ष के दौरान,		
	(v) कुल (i)+(ii)+(iii)+(iv)		
III	को समाप्त होने वाले चालू पूर्व वर्ष के उस अंतिम दिन को विशेष आर्थिक जोन पुनर्विनिधान भत्ता आरक्षिति खाता में की बकाया शुद्ध रकम [II.(v)-I.(v)		
	[11.(*/ 1.(*/		

आ. विशेष आर्थिक जोन पुनर्विनिधान भत्ता आरक्षिति खाते से आहरित रकम में से क्रय किए गए नए संयंत्र/मशीनरी का ब्योरा

क्र.सं.	नए संयंत्र/मशीनरी का	नए संयंत्र/मशीनरी के	संयंत्र/मशीनरी के	वह तारीख (तारीखें)जिसको नए
	ब्योरा (मेक संख्या और	प्रदायकर्ता का नाम	अधिग्रहण की	संयंत्र/मशीनरी का सबसे पहले प्रयोग
	माडल संख्या दें)	और पता ।	तारीख (तारीखें)	में लाई गई थी

सर	त्या	पन	

मै/हम	जो श्री	का/के पुत्र	हूँ/ हैं	नामक
उपक्रम का/के स्व	ामी/भागीदार/निदेशकहूँ/हैं,मे	ोरा/हमारा [स्थायी खाता संख्या	या आधार संख्या]	हैं और जो विशेष
आर्थिक जोन में ि	स्थित है,यह सत्यापित करता	हूँ/करते हैं कि उक्त उपक्रम ने पूर्व	र्व वर्ष के दौरान ऊपर यथ	।ा वर्णित नया संयंत्र/
मशीनरी अर्जित	कि है, जिसके लिए निर्धारिक	ती द्वारा बनाए रखा गया आर्थि	क जोन पुनर्विनिधान भत्त	ा आरक्षित खाता से
रकम निकासी क	रके क्रय मूल्य का संदाय किय	ा गया है ।		
तारीख:				
स्थान:		उपक्रम के स्वामी/भार्ग	ोदार/निदेशक के हस्ताक्षा	र,नाम और पता ।"।

[अधिसूचना संख्या. 140/2021/फा. सं. 370142/59/2021-टीपीएल]

अंकित जैन, अवर सचिव

टिप्पण: मूल नियम भारत के राजपत्र,असाधारण, भाग-II, खंड 3, उप-खंड (ii) अधिसूचना संख्या का.आ. 969 (अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अंतिम अधिसूचना संख्या सा.का.नि. 883 (अ), तारीख 27 दिसंबर, 2021 द्वारा संशोधित की गई।

स्पष्टीकारक ज्ञापन :- नियम 130 को 29 जुलाई, 2021 से लाया गया था जहां नियम 16घघ में उसके उप-नियम (1) और प्ररूप 56चच में उसके उप-नियम (2) के लिए दिया गया संदर्भ अनवधानता में उल्लेख किया गया था । बोर्ड का आशय नियम 16घघ और प्ररूप 56चच को चालू रखने की है। अत:,निरंतरता बनाए रखने के लिए भूतलक्षी प्रभाव देने का प्रस्ताव है। यह प्रमाणित किया जाता है कि इस अधिसूचना को भूतलक्षी प्रभाव देकर किसी भी व्यक्ति पर प्रतिकूल प्रभाव नहीं डाला जा रहा है।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 29th December, 2021

INCOME-TAX

- **G.S.R. 903(E).** In exercise of the powers conferred by sub-section (5) of section 10A 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 (35th Amendment) Rules, 2021.
 - (2) They shall be deemed to have come into force from the 29th day of July, 2021.
- **2**. In the Income-tax Rules, 1962 (hereinafter referred to as principal rules), after rule 16D, the following rule shall be inserted, namely:—
- "16DD. Form of particulars to be furnished along with return of income for claiming deduction under clause (b) of sub-section (1B) of section 10A.—The particulars, which are required to be furnished by the assessee along with the return of income under clause (b) of sub-section (1B) of section 10A shall be in Form No. 56FF."

- 3. In the principal rules, in rule 130,–
 - (a) in sub-rule (1), the figures and letters "16DD" shall be omitted;
 - (b) in sub-rule (2), the figures and letters "56FF" shall be omitted.
- 4. In the principal rules, in Appendix II, after Form No. 56F, the following Form shall be inserted, namely:-

"Form No. 56FF

[See rule 16DD]

Particulars to be furnished under clause (b) of sub-section (1B) of section 10A of the Income-tax Act, 1961

A. Details of Special Economic Zone Reinvestment Allowance Reserve Account (in rupees)

(1)	(2)	(3)	(4)
I	Amounts of eligible profits debited to the profit and loss account and credited to the Special Economic Zone Reinvestment Allowance Reserve Account:		
	(i) During the current previous year ending on		
	(ii) During the previous year, immediately preceding the previous year mentioned at (i) ending on		
	(iii) During the previous year, immediately preceding the previous year mentioned at (ii) ending on		
	(iv) During the previous year immediately preceding the previous year mentioned at (iii) ending on		
	(v) Total (i)+(ii)+(iii)+(iv)		
II	Amounts withdrawn from the Special Economic Zone Reinvestment Allowance Reserve Account:	Used for eligible purposes	Not used for eligible purposes
	(i) During the current previous year ending on		
	(ii) During the previous year, immediately preceding the previous year mentioned at (i) ending on		
	(iii) During the previous year, immediately preceding the previous year mentioned at (ii) ending on		
	(iv) During the previous year, immediately preceding the previous year mentioned at (iii) ending on		
	(v) Total amounts withdrawn (i)+(ii)+(iii)+(iv)		
III	Net amount outstanding the Special Economic Zone Reinvestment Allowance Reserve Account on the last day of the current previous year ending on [II.(v)–I.(v)]		

B. Details of new plant/machinery purchased out of amounts withdrawn from Special Economic Zone Reinvestment Allowance Reserve Account

S. No.	Details of the new plant/ machinery (give Make Number and Model Number)	Name and address of the supplier of the new plant/ machinery	Date(s) of acquisition of plant/ machinery	Date(s) on which the new plant/ machinery was first put to use

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 5

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I/We, s/o being proprietor/partne	er/director of the undertaking named having
[Permanent Account Number or Aadhaar Number] .	situated in the Special Economic Zone
Verify that the said undertaking during the previous year, acquired the new plant/ machinery, as mentioned	
above for which the purchase price has been paid by making withdrawal from the Special Economic Zone	
Reinvestment Allowance Reserve Account maintained by the assessee.	
D. (G' / N 1 1 1 1 C
Date:	Signature, Name and Address of
Place:	the proprietor/partner/director of the undertaking.".

[Notification No. 140/2021/F. No. 370142/59/2021-TPL]

ANKIT JAIN, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Subsection (ii) *vide* notification number S.O. 969 (E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 883 (E), dated 27th December, 2021.

Explanatory Memorandum:— Rule 130 was brought into force from the 29th day of July, 2021 where reference to rule 16DD in sub-rule (1) thereof and Form 56FF in sub-rule (2) thereof were inadvertently mentioned. The intention of the Board is to continue with the rule 16DD and Form 56FF. Hence, it is proposed to give retrospective effect to maintain continuity. It is certified that no person is being adversely affected by granting retrospective effect to this notification.