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APPENDIX II 'SAHAJ (ITR-1)

FORM ITR-1
SAHAJ

INDIAN INCOME TAX RETURN

[For individuals being a resident (other than an 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 ESI/P]
(Refer instructions for eligibility)

Assessment Year

2021 - 22

PART A GENERAL INFORMATION

PAN	Name	Date of Birth	Aadhaar Number (12 digits)/Aadhaar Enrolment Id (28 digits) (If eligible for Aadhaar No.)
Mobile No.	Email Address	Address: Flat/Room/Block No. Name of Premises Building/Village Road/Street/Post Office Area Locality Town City District State Country PIN code	
Filed u/s (Tick) [Please see instruction] Or Filed in response to notice u/s	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-Belated, <input type="checkbox"/> 139(5)-Revised, <input type="checkbox"/> 119(2)(b)- After Condonation of delay. <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C		Nature of employment- <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)
If revised/defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)			
If filed in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order			
Are you opting for new tax regime u/s 115BAC? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]			
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)			Amount (Rs) (If Yes)
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)			Amount (Rs) (If Yes)
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)			Amount (Rs) (If Yes)

PART B GROSS TOTAL INCOME

only Whole- Rupee (₹)

SALARY / PENSION	B1	i	Gross Salary (ia + ib + ic)	i	
		a	Salary as per section 17(1)	ia	
		b	Value of perquisites as per section 17(2)	ib	
		c	Profit in lieu of salary as per section 17(3)	ic	
	ii	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)	ii		
	iii	Net Salary (i - ii)	iii		
	iv	Deductions u/s 16 (iva + ivb + ivc)	iv		
		a	Standard deduction u/s 16(ia)	iva	
		b	Entertainment allowance u/s 16(ii)	ivb	
		c	Professional tax u/s 16(iii)	ivc	
v	Income chargeable under the head 'Salaries' (iii - iv)	B1			
HOUSE PROPERTY	B2	Tick applicable option <input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out			
	i	Gross rent received/ receivable/ lettable value during the year	i		
	ii	Tax paid to local authorities	ii		
	iii	Annual Value (i - ii)	iii		
	iv	30% of Annual Value	iv		
	v	Interest payable on borrowed capital	v		
	vi	Arrears/Unrealised rent received during the year less 30%	vi		
	vii	Income chargeable under the head 'House Property' (iii - iv - v) + vi (If loss, put the figure in negative) Note: - Maximum loss from House Property that can be set-off is INR 2,00,000. To avail the benefit of carry forward and set of loss, please use ITR -2	B2		
B3	Income from Other Sources (drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend income please mention quarterly breakup for allowing applicable relief from section 234C)	B3			
	Less: Deduction u/s 57(1a) (in case of family pension only)				
B4	Gross Total Income (B1+B2+B3) (If loss, put the figure in negative) Note: To avail the benefit of carry forward and set of loss, please use ITR -2	B4			

PART C - DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction Limit as per Income-tax Act. 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)

1. Substituted by the IT (Seventh Amtd.) Rules, 2021, w.e.f. 1-4-2021.

80C	80CCC	80CCD(1)	80CCD(1B)	80CCD(2)	80D (Details are to be filled in the drop down to be provided in e-filing utility)	80DD (Details are to be filled in the drop down to be provided in e-filing utility)	80DDDB (Details are to be filled in the drop down to be provided in e-filing utility)	80E	80EE
80EEA	80EEB	80G (Details are to be filled in the drop down to be provided in e-filing utility)	80GG	80GGA (Details are to be filled in the drop down to be provided in e-filing utility)	80GGC	80TTA	80TTB	80U (Details are to be filled in the drop down to be provided in e-filing utility)	
Total deductions						C1	Total Income (B4-C1)		C2

Exempt Income: For reporting purpose Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section

PART D -- COMPUTATION OF TAX PAYABLE			
D	Tax payable on total	D2	Rebate u/s 87A
D	Health and education Cess @ 4% on D3	D5	Total Tax and Cess
D	Interest u/s 234A	D8	Interest u/s 234B
D	Fee u/s 234F	D11	Total Tax, Fee and Interest (D5+D7+D8+D9+D10 - D6)
D	Total Taxes Paid	D13	Amount payable (D11-D12) (if
		D1	Refund (D12-D11) (if D12>D11)

PART E -- OTHER INFORMATION
Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)

Sl	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund
1				

1. Minimum one account should be selected for refund credit.
2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing

Schedule-IT Details of Advance Tax and Self-Assessment Tax payments			
BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Tax paid
Col (1)	Col (2)	Col (3)	Col (4)
R1			
R2			

Schedule-TDS Details of TDS/TCS (As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Exempt(s))						
TAN of deductor/Collector or PAN/ Aadhaar No. of the Tenant	Name of the Deductor/ Collector/Tenant	Gross payment/ receipt which is subject to tax deduction /collection	Year of tax deduction/ collection	Tax Deducted/ collected	TDS/TCS credit out of (5) claimed this Year	
Col (2)	Col (3)	Col (4)	Col (5)	Col (6)	Col (7)	
T1						
T2						

VERIFICATION

Stamp Receipt No., Seal, Date & Sign of Receiving Official

I, son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as _____ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number _____. (Please see instruction).

Date:

Signature:

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:		Counter Signature of TRP
Identification No. of TRP	Name of TRP	
If TRP is entitled for any reimbursement from the Government, amount thereof		

ITR-2

FORM	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)	Assessment Year					
			2	0	2	1	-	2

PERSONAL INFORMATION	First name		Middle name	Last name	PAN
	Flat/Door/Block No.		Name of Premises/Building/Village		Status (Tick) <input type="checkbox"/> Individual <input type="checkbox"/> HUF
PERSONAL INFORMATION	Road/Street/Post Office		Date of Birth/ Formation (DD/MM/YYYY)		
	Area/locality		Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)		
PERSONAL INFORMATION	Town/City/District		State		PIN code/ZIP code
			Country		
PERSONAL INFORMATION	Residential/Office Phone Number with STD code/ Mobile No. 1			Mobile No. 2	
	Email Address-1 (self)			Email Address-2	
PERSONAL INFORMATION	(a1) Filed w/s (Tick) [Please see instruction]		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)-After condonation of delay, <input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C		
	(a2) Are you opting for new tax regime w/s 115BAC? <input type="checkbox"/> Yes <input type="checkbox"/> No				
PERSONAL INFORMATION	(b) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(b1) If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]				
PERSONAL INFORMATION	(b1) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)		Amount (Rs) (If Yes)		
	(b1i) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)		Amount (Rs) (If Yes)		
PERSONAL INFORMATION	(b1ii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)		Amount (Rs) (If Yes)		
	(c) If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)				
PERSONAL INFORMATION	(d) If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement		(Unique Number)		
	(e) Residential Status in India (for individuals) (Tick applicable option)				
PERSONAL INFORMATION	A. Resident		<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)] <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section 6(1)(c)] [where Explanation 1 is not applicable]		
	B. Resident but not Ordinarily Resident		<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(5)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(5)(a)]		
PERSONAL INFORMATION	C. Non-resident		<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - S.No. Jurisdiction(s) of residence Taxpayer Identification Number(s) 1 2 (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - Total period of stay in India during the previous year (in days) Total period of stay in India during the 4 preceding years (in days)		
	Residential Status in India (for HUF) (Tick applicable option)		D. <input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident		
PERSONAL INFORMATION	(f) Do you want to claim the benefit under section 115B? (applicable in case of resident)		<input type="checkbox"/> Yes <input type="checkbox"/> No		
	(g) Are you governed by Portuguese Civil Code as per section 5A? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)				
PERSONAL INFORMATION	(h) Whether this return is being filed by a Representative Assessee? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -				
	(1) Name of the Representative				
PERSONAL INFORMATION	(2) Capacity of the Representative (drop down to be provided)				
	(3) Address of the Representative				
PERSONAL INFORMATION	(4) Permanent Account Number (PAN)/ Aadhaar No. of the Representative				
	(i) Whether you were Director in a company at any time during the previous year? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -				

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S		Details of Income from Salary		TAN of Employer (mandatory if tax is deducted)	
Name of Employer		Nature of employer (Tick) <input checked="" type="checkbox"/> (drop down to be provided)			
Address of employer		Town/City	State	PIN code/ ZIP code	
1 Gross Salary (1a + 1b + 1c)				1	
a Salary as per section 17(1) (drop down to be provided)		1a			
b Value of perquisites as per section 17(2) (drop down to be provided)		1b			
c Profit in lieu of salary as per section 17(3) (drop down to be provided)		1c			
(Add multiple rows for Gross Salary in case of more than one employer)					
2 Total Gross Salary (from all employers)				2	
3 Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (please refer instructions) (Note: Ensure that it is included in Total Gross salary in (2) above)				3	
4 Net Salary (2 - 3)				4	
5 Deduction u/s 16 (5a + 5b + 5c)				5	
A Standard deduction u/s 16(1a)		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	

Schedule HP		Details Of Income From House Property (Please Refer Instructions) (Drop down to be provided indicating ownership of property)			
1 Address of property 1		Town/ City	State	PIN Code/ ZIP Code	
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> 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					
II					
(Tick <input checked="" type="checkbox"/> the applicable option)		Name(s) of Tenant (if let out)	PAN/ Aadhaar No. of Tenant(s) (Please see note)	PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
<input type="checkbox"/> Let out					
<input type="checkbox"/> Self-occupied					
<input type="checkbox"/> Deemed let out					
a Gross rent received or receivable or lettable value		1a			
b The amount of rent which cannot be realized		1b			
c Tax paid to local authorities		1c			
d Total (1b + 1c)		1d			
e Annual value (1a - 1d) (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 30% of 1f		1g			
h Interest payable on borrowed capital		1h			
i Total (1g + 1h)		1i			
j Arrears/Unrealised rent received during the year less 30%		1j			
k Income from house property 1 (1f - 1i + 1j)		1k			
2 Address of property 2		Town/ City	State	PIN Code/ ZIP Code	
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> 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					
II					

<input checked="" type="checkbox"/> Tick <input checked="" type="checkbox"/> the applicable option) <input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out		Name(s) of Tenant (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)	PAN/TAN/ Aadhaar No. of Tenant(s) (if 115 credit is claimed)
		I		
		II		
a Gross rent received/ receivable/ letable value <i>(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)</i>				2a
b The amount of rent which cannot be realized				2b
c Tax paid to local authorities				2c
d Total (2b + 2c)				2d
e Annual value (2a - 2d)				2e
f Annual value of the property owned (own percentage share x 2e)				2f
g 30% of 2f				2g
h Interest payable on borrowed capital				2h
i Total (2g + 2h)				2i
j Arrears/Unrealised rent received during the year less 30%				2j
k Income from house property 2 (2f - 2i + 2j)				2k
3 Pass through income/loss if any *				3
4 Income under the head "Income from House Property" (1k + 2k + 3) <i>(if negative take the figure to 2i of schedule CYLA)</i>				4
Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head. Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.				

Schedule CG Capital Gains								
Short-term Capital Gains	A Short-term Capital Gains (STCG) (Sub-items 3 and 4 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	AI				
		ii	Value of property as per stamp valuation authority	AII				
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [In case (ai) does not exceed 1.10 times (ai), take this figure as (ai), or else take (ai)]	AIII				
	b	Deductions under section 48						
		i	Cost of acquisition without indexation	BI				
		ii	Cost of improvement without indexation	BII				
		iii	Expenditure wholly and exclusively in connection with transfer	BIII				
	c	iv Total (bi + bii + biii)						
		iv Total (bi + bii + biii)						
	Balance (aIII - biv)						1c	
	d Deduction under section 54B (Specify details in item D below)						1d	
	e Short-term Capital Gains on Immovable property (1c - 1d)						A1c	
	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	
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.								
	2 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)							
	a Full value of consideration						2a	
	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				
	c	iv Total (i + ii + iii)						
		iv Total (i + ii + iii)						
	Balance (2a - biv)						2c	
	d Loss to be disallowed u/s 94(7) or 94(8)- for example If asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)						2d	
e Short-term capital gain on equity share or equity oriented MF (STT paid) (2c + 2d)						A2e		
3 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)								
a STCG on transactions on which securities transaction tax (STT) is paid						A3a		
b STCG on transactions on which securities transaction tax (STT) is not paid						A3b		
4 For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD								
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details						

		a Full value of consideration received/receivable in respect of unquoted shares		la					
		b Fair market value of unquoted shares determined in the prescribed manner		lb					
		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)		lc					
		ii Full value of consideration in respect of securities other than unquoted shares		all					
		iii Total (lc + li)		all					
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 (aiii - biv)		4c					
d		Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)		4d					
e		Short-term capital gain on sale of securities by an FII (other than those at A1) (4c + 4d)		A4c					
5 From sale of assets other than at A1 or A2 or A3 or A4 above									
a		i In case assets sold include shares of a company other than quoted shares, enter the following details							
		a Full value of consideration received/receivable in respect of unquoted shares		la					
		b Fair market value of unquoted shares determined in the prescribed manner		lb					
		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)		lc					
		ii Full value of consideration in respect of assets other than unquoted shares		all					
		iii Total (ic + li)		all					
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 (aiii - biv)		5c					
d		In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		5d					
e		STCG on assets other than at A1 or A2 or A3 or A4 above (5c + 5d)		A5e					
6 Amount deemed to be short term capital gains									
a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below									
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed Amount utilised out of Capital Gains account		Amount not used for new asset or remained unutilized in Capital gains account (X)				
i	2017-18	54B							
b Amount deemed to be short term capital gains, other than at 'a'									
Total amount deemed to be short term capital gains (aXi + b)									
A6									
7 Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A7a + A7b + A7c)									
A Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%				A7a					
b Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%				A7b					
c Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates				A7c					
8 Amount of STCG included in A1 - A7 but not chargeable to tax or chargeable at special rates in India as per DTAA									
Sl. No.	Amount of Income	Item No. A1 to A7 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									
a Total amount of STCG not chargeable to tax in India as per DTAA						A8a			
b Total amount of STCG chargeable to tax at special rates in India as per DTAA						A8b			

9 Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+ A6 + A7 - A8a)							A9	
B Long-term capital gain (LTCG) (Sub-items 1, 2, 3, 4 & 5 are not applicable for residents)								
Long-term Capital Gains	1 From sale of land or building or both (fill up details separately for each property)							
	a	i	Full value of consideration received/receivable			ai		
		ii	Value of property as per stamp valuation authority			aii		
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains (in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii))			aiii		
	b	Deductions under section 48						
		i	Cost of acquisition with indexation			bi		
		ii	Cost of improvement with indexation			bii		
		iii	Expenditure wholly and exclusively in connection with transfer			biii		
		iv	Total (bi + bii + biii)			biv		
	c	Balance (aiii - biv)				ic		
	d	Deduction under section 54/54B/54EC/54F/54GB (Specify details in item D below)				id		
	e	Long-term Capital Gains on immovable property (ic - id)					B1e	
	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
	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.							
	2 From sale of bonds or debenture (other than capital indexed bonds issued by Government)							
		a	Full value of consideration			2a		
		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 (2a - biv)			2c			
	d	Deduction under sections 54F (Specify details in item D below)			2d			
	e	LTCG on bonds or debenture (2c - 2d)				B2e		
	3 From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA							
	a	Full value of consideration			3a			
	b	Deductions under section 48						
		i	Cost of acquisition without indexation			bi		
		ii	Cost of improvement without indexation			bii		
		iii	Expenditure wholly and exclusively in connection with transfer			biii		
		iv	Total (bi + bii + biii)			biv		
	c	Balance (3a - biv)			3c			
	d	Deduction under sections 54F (Specify details in item D below)			3d			
	e	Long-term Capital Gains on assets at B3 above (3c - 3d)				B3e		
	4 From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A							
	a	LTCG u/s 112A (column 14 of Schedule 112A)			4a			
	b	Deduction under sections 54F (Specify details in item D below)			4b			
	c	Long-term Capital Gains on sale of capital assets at B4 above (4a - 4b)				B4e		
	5 For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)							
	a	LTCG computed without indexation benefit			5a			
	b	Deduction under sections 54F (Specify details in item D below)			5b			
	c	LTCG on share or debenture (5a-5b)				B5e		
	6 For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred in in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up)							
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details						
		a	Full value of consideration received/receivable in respect of unquoted shares			ia		
		b	Fair market value of unquoted shares determined in the prescribed manner			ib		
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a			ic		
		ii	Full value of consideration in respect of securities other than unquoted shares			aii		
		iii	Total (ic + ii)			aiii		

b		Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (bi + bii + biii)	biv	
c		Balance (biii - biv)	6c	
d		Deduction under sections 54F (Specify details in item D below)	6d	
e		Long-term Capital Gain on assets at 6 above in case of NON-RESIDENT (6c - 6d)		B6e
7 For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
a		LTCG u/s 112A (column 14 of Schedule 115AD(1)(b)(iii))	7a	
b		Deduction under section 54F (Specify details in item D below)	7b	
c		Long-term Capital Gain on sale of capital assets at B7 above (7a - 7b)		B7c
8 From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)				
a		LTCG on sale of specified asset (computed without indexation)	8a	
b		Less deduction under section 115F (Specify details in item D below)	8b	
c		Balance LTCG on sale of specified asset (8a - 8b)		B8c
d		LTCG on sale of asset, other than specified asset (computed without indexation)	8d	
e		Less deduction under section 115F (Specify details in item D below)	8e	
f		Balance LTCG on sale of asset, other than specified asset (8d - 8e)		B8f
9 From sale of assets where B1 to B8 above are not applicable				

a	i	In case assets sold include shares of a company other than quoted shares, enter 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 assets other than unquoted shares	aii
	iii	Total (ic + ii)	aiii
b Deductions under section 48			
	i	Cost of acquisition with indexation	bi
	ii	Cost of improvement with indexation	bii
	iii	Expenditure wholly and exclusively in connection with transfer	biii
	iv	Total (bi + bii + biii)	biv
c		Balance (9aiii - biv)	9c
d		Deduction under sections 54F (Specify details in item D below)	9d
e		Long-term Capital Gain on assets at B9 above (9c - 9d)	

10 Amount deemed to be long-term capital gains					
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? (Yes; No; Not applicable. (If yes, then provide the details below))				
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains
i	2017-18	54/54F/54GB		Amount utilised out of Capital Gains account	
ii	2018-19	54B			
b Amount deemed to be long-term capital gains, other than 'a'					
Total amount deemed to be long-term capital gains (aXI + aXII + b)					
11 Pass Through Income/ Loss in the nature of Long Term Capital Gain, (Fill up schedule PT1) (B11a1 + B11a2 + B11b)					B11
a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A				B11a1
a2	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than u/s 112A				B11a2
B	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%				B11b

12 Amount of LTCG included in B1- B11 but not chargeable to tax or chargeable at special rates in India as per DTAA									
Sl. No.	Amount of Income	Item No. B1 to B11 above to which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)



1											
11											B12a
a	Total amount of LTCG not chargeable to tax as per DTAA										B12b
b	Total amount of LTCG chargeable to tax at special rates as per DTAA										B13
13	Total long term capital gain chargeable under I.T. Act (B1c+B2c+B3c+B4c+B5c+B6c+B7c+B8c+B8f+B9c+B10+B11+B12a)										C
C Income chargeable under the head "Capital Gains" (A9 + B13) (take B13 as nil, if loss)											
D Information about deduction claimed against Capital Gains											
1 In case of deduction u/s 54/54B/54EC/54F/54GB/115F give following details											
a		Deduction claimed u/s 54									
i	Date of transfer of original asset	AI	dd/mm/yyyy								
ii	Cost of new residential house	AII									
iii	Date of purchase/construction of new residential house	AIII	dd/mm/yyyy								
iv	Amount deposited in Capital Gains Accounts Scheme before due date	AIV									
v	Amount of deduction claimed	AV									
b		Deduction claimed u/s 54B									
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 54EC									
i	Date of transfer of original asset	CI	dd/mm/yyyy								
ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	CII									
iii	Date of investment	CIII	dd/mm/yyyy								
iv	Amount of deduction claimed	CIV									
d		Deduction claimed u/s 54F									
i	Date of transfer of original asset	DI	dd/mm/yyyy								
ii	Cost of new residential house	DII									
iii	Date of purchase/construction of new residential house	DIII	dd/mm/yyyy								
iv	Amount deposited in Capital Gains Accounts Scheme before due date	DIV									
v	Amount of deduction claimed	DV									
e		Deduction claimed u/s 54GB									
i	Date of transfer of original residential property	EI	dd/mm/yyyy								
ii	PAN of the eligible company	EII									
iii	Amount utilised for subscription of equity shares of eligible company	EIII									
iv	Date of subscription of shares	EIV	dd/mm/yyyy								
v	Cost of new plant and machinery purchased by the eligible company	EV									
vi	Date of purchase of plant and machinery	EVI	dd/mm/yyyy								
vii	Amount deposited in Capital Gains Accounts Scheme before due date	EVII									
viii	Amount of deduction claimed	EVIII									
f		Deduction claimed u/s 115F (for Non-Resident Indians)									
i	Date of transfer of original foreign exchange asset	FI	dd/mm/yyyy								
ii	Amount invested in new specified asset or savings certificate	FII									
iii	Date of investment	FIII	dd/mm/yyyy								
iv	Amount of deduction claimed	FIV									
g	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)										
E Set-off of current year capital losses with current year capital gains (excluding amounts included in A8a & B12a which is not chargeable under DTAA)											
SL	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)	
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates		
			1	2	3	4	5	6	7		8

Capital Loss to be set off (Fill this row only if computed figure is negative)			$(A2e^* + A3a^* + A7a^*)$	$A4e^* + A7b^*$	$(A1e^* + A3b^* + A5e^* + A6^* + A7c^*)$	$A8b$	$(B3e^* + B4c^* + B6e^* + B7c^* + B8c^* + B11a1^* + B11a2^*)$	$(B1e^* + B2e^* + B5c^* + B8f^* + B9e^* + B10^* + B11b^*)$	$B12b$
ii	15%	$(A2e^* + A3a^* + A7a^*)$							
iii	Short term capital gain	30%	$A4e^* + A7b^*$						
iv	applicable rate	$(A1e^* + A3b^* + A5e^* + A6^* + A7c^*)$							
v	DTAA rates	$A8b$							
vi	Long term capital gain	10%	$(B3e^* + B4c^* + B6e^* + B7c^* + B8c^* + B11a1^* + B11a2^*)$						
vii		20%	$(B1e^* + B2e^* + B5c^* + B8f^* + B9e^* + B10^* + B11b^*)$						
viii	DTAA rates	$B12b$							
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)								
x	Loss remaining after set off (i - ix)								

The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A6) 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-B10) 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 3iii of schedule BFLA, if any.					
2 Short-term capital gains taxable at the rate of 30% Enter value from item 3iv of schedule BFLA, if any.					
3 Short-term capital gains taxable at applicable rates Enter value from item 3v of schedule BFLA, if any.					
4 Short-term capital gains taxable at DTAA rates Enter value from item 3vi of schedule BFLA, if any.					
5 Long-term capital gains taxable at the rate of 10% Enter value from item 3vii of schedule BFLA, if any.					
6 Long-term capital gains taxable at the rate of 20% Enter value from item 3viii of schedule BFLA, if any.					
7 Long-term capital gains taxable at the rate DTAA rates Enter value from item 3ix of schedule BFLA, if any.					

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

Schedule 112A From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A														
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														
Total														

For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under 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 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 Rows														
Total														

Schedule OSF Income from Other Sources

OTHER SOURCES

1		Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)		1	
a Dividends, Gross				1a	
b Interest, Gross (bi + bii + biii + biv + bv)				1b	
i From Savings Bank		bi			
ii From Deposits (Bank/ Post Office/ Co-		bii			
From Income-tax Refund		biii			
iv In the nature of Pass through income/ loss		biv			
v Others		bv			
c Rental income from machinery, plants, buildings, etc., Gross				1c	
d Income of the nature referred to in section 36(2)(a) which is chargeable to tax (di + dii + diii + div + dv)				1d	
i Aggregate value of sum of money received without consideration		di			
ii In case immovable property is received without consideration, stamp duty value of property		dii			
iii In case immovable property is received for inadequate consideration stamp duty value of property in excess of such consideration		diii			
iv In case any other property is received without consideration, fair market value of property		div			
v In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration		dv			
e Any other income (please specify nature)				1e	
Sl. No.				Amount	
1 Family Pension					
2					
Rows can be added as required					
2		Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e +2f elements related to Sl. No.1)		2	
a Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB				2a	
b Income chargeable u/s 115BBE (bi + bii + biii + biv + bv + bvi)				2b	
i Cash credits u/s 68		bi			
ii Unexplained investments u/s 69		bii			
iii Unexplained money etc. u/s 69A		biii			
iv Undisclosed investments etc. u/s 69B		biv			
v Unexplained expenditure etc. u/s 69C		bv			
vi Amount borrowed or repaid on bond u/s 69D		bvi			
c Accumulated balance of recognised provident fund taxable u/s 111				2c	
S.No.	Assessment Year	Income benefit	Tax benefit		
(i)	(ii)	(iii)	(iv)		
d Any other income chargeable at special rate (total of di to dxviii)				2d	
i Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)		di			
ii Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)		dii			
iii Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)		diii			
iv Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiia) @ 5%		div			
v Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)		dv			
vi Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)		dvi			
vii Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)		dvii			
viii Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)		dviii			

ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dx																																									
x	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	dx																																									
xi	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxii																																									
xii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	dxiii																																									
xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiv																																									
xiv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxv																																									
xv	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iia) @ 4%	dxvi																																									
xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvii																																									
xvii	Income by way of transfer of carbon credits - chargeable u/s 115BEG	dxviii																																									
xviii	Investment Income of a Non-Resident Indian - chargeable u/s 115E	dxix																																									
xix	Distributed Income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)																																										
e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)	2e																																									
f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	2f																																									
	<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Amount of Income</th> <th>Item No.1 & 2 in which included</th> <th>Country name & Code</th> <th>Article of DTAA</th> <th>Rate as per Treaty (enter NIL, if not chargeable)</th> <th>Whether TRC obtained (Y/N)</th> <th>Section of I.T. Act</th> <th>Rate as per I.T. Act</th> <th>Applicable rate (lower of (8) or (9))</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> <th>(7)</th> <th>(8)</th> <th>(9)</th> <th>(10)</th> </tr> </thead> <tbody> <tr> <td>I</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>II</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Sl. No.	Amount of Income	Item No.1 & 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (8) or (9))	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	I										II											
Sl. No.	Amount of Income	Item No.1 & 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (8) or (9))																																		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)																																		
I																																											
II																																											
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d)																																										
a	Expenses / Deductions (in case other than family pension)	3a																																									
ai	Interest expenditure u/s 57(1) (available only if income offered in 1A)	3ai																																									
aii	Deduction u/s. 57(iia) (in case of family pension only)	3aii																																									
b	Depreciation (available only if income offered in 1c of Schedule OS)	3b																																									
c	Total	3c																																									
4	Amounts not deductible u/s 58	4																																									
5	Profits chargeable to tax u/s 59	5																																									
6	Net Income from other sources chargeable at normal applicable rates (1(after reducing income related to DTAA portion) - 3 + 4 + 5) (If negative take the figure to 31 of schedule CYLA)	6																																									
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)	7																																									
8	Income from the activity of owning and maintaining race horses																																										
a	Receipts	8a																																									
b	Deductions under section 57 in relation to receipts at 8a only	8b																																									
c	Amounts not deductible u/s 58	8c																																									
d	Profits chargeable to tax u/s 59	8d																																									
e	Balance (8a - 8b + 8c + 8d) (If negative take the figure to 6xii of Schedule CFL)	8e																																									
9	Income under the head "Income from Other Sources" (7 + 8e) (take 8e as nil if negative)	9																																									
10	Information about accrual/receipt of income from Other Sources																																										
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3																																				
			(i)	(ii)	(iii)	(iv)	(v)																																				
1	Dividend Income																																										

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

Schedule CYLA Details of Income after Set off of Current Year Losses					
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)			
iv	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	(8e of Schedule OS)			
xiii	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii)				
xiv	Loss remaining after set-off (i - xiii)				

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

Schedule CFL Details of Losses to be carried forward 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
CARRY FORWARD OF LOSS	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 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					

Schedule VI-A Deductions under Chapter VI-A						
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						
TOTAL DEDUCTIONS	1 Part B- Deduction in respect of certain payments					
	a 80C		b 80CCC			
	c 80CCD(1)		d 80CCD(1B)			
	e 80CCD(2)		f 80D			
	g 80DD		h 80DDDB			
	i 80E		j 80EE			
	k 80EEA		l 80EEB			
	m 80G		n 80GG			
	o 80GGA		p 80GGC			
	2 Part C, CA and D- Deduction in respect of certain incomes/other deduction					
	q 80QQB		r 80RRB			
	s 80TTA		t 80TTB			
	u 80U					
	v Total deductions under Chapter VI-A (Total of a to u)					v

Schedule 80G Details of donations entitled for deduction under section 80G						
DETAILS OF DONATIONS	A Donations entitled for 100% deduction without qualifying limit					
	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
	i					
	ii					
	iii Total					
	B Donations entitled for 50% deduction without qualifying limit					
	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
	i					
	ii					
	iii Total					
	C Donations entitled for 100% deduction subject to qualifying limit					
	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation

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		Donation in cash	Donation in other mode	Total Donation	
I					
II					
III	Total				
D Donations entitled for 50% deduction subject to qualifying limit					
Name and address of Donee		PAN of Donee	Amount of donation		Eligible Amount of donation
			Donation in cash	Donation in other mode	
I					
II					
III	Total				
E Total donations (AIII + BIII + CIII + DIII)					

Schedule BIII Details of donations for scientific research or rural development								
S. No.	Relevant clause under which deduction is claimed (drop down to be provided)	Name and address of Donee	PAN of Donee	Amount of donation				Eligible Amount of donation
				Donation in cash	Date of Donation in cash	Donation in other mode	Total Donation	
I								
II								
Total donation								

Schedule AMI Computation of Alternate Minimum Tax payable under section 115JC				1
1	Total Income as per Item 12 of PART-B-TI			
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"			2a
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

Schedule AMIE Computation of tax credit under section 115JD							1
1	Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TTI)						2
2	Tax under other provisions of the Act in assessment year 2021-22 (7 of Part-B-TTI)						3
3	Amount of tax against which credit is available [enter (2 - 1) if 2 is greater than 1, otherwise enter 0]						
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 (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 3 > 2 else enter 0)						
X	Total						
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]						5
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]						6

Schedule SPI Income of specified persons (spouse, minor child etc.) includable in income of the assessee as per section 64

Sl No	Name of person	PAN/ Aadhaar No. of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					
2					
3					

Sl No	Section	<input type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111- Accumulated balance of recognised provident for prior years	<input type="checkbox"/>		(2ciii of Schedule OS)	(2civ of Schedule OS)
2	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)	<input type="checkbox"/>	15	(3iii of Schedule BFLA)	
3	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(3iv of Schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
7	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
8	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
9	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
10	112 (LTCG on others)	<input type="checkbox"/>	20	(3viii of Schedule BFLA)	
11	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	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.)	<input type="checkbox"/>	30	(part of 2a of Schedule OS)	
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
16	115BBF (Tax on income from patent)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
17	115BBG (Tax on income from transfer of carbon credits)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
18	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(part of 2d of Schedule OS)	
19	Other source of income chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)	
20	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 3iv of Schedule BFLA)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 3v of Schedule BFLA)	
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	<input type="checkbox"/>	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	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	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)	<input type="checkbox"/>		(2e of Schedule OS)	
Total					

Schedule EI Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)

EXEMPT INCOME	1	Interest income		1	
	2	i Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i		
		ii Expenditure incurred on agriculture	ii		
		iii Unabsorbed agricultural loss of previous eight assessment years	iii		
		iv Net Agricultural income for the year (i - ii - iii) (enter nil if loss)		2	

v In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)							
a	Name of district along with pin code in which agricultural land is located						
b	Measurement of agricultural land in Acre						
c	Whether the agricultural land is owned or held on lease (drop down to be provided)						
d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
3 Other exempt income (including exempt income of minor child)							3
4 Income not chargeable to tax as per DTAA							
Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of income	Whether TRC obtained (Y/N)	
I							
II							
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

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115UA, 115UB									
Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	(Dropdown to be provided)			i	House property				
				ii	Capital Gains				
				a	Short term				
				ai	Section 111A				
				aii	Others				
				b	Long term				
				bi	Section 112A				
				bii	Other than Section 112A				
				iii	Other Sources				
				A	Dividend				
				B	Others				
				iv	Income claimed to be exempt				
				a	u/s 10(23FBB)				
				b	u/s				
				c	u/s				
				2.				i	House property
ii	Capital Gains								
a	Short term								
ai	Section 111A								
aii	Others								
b	Long term								
bi	Section 112A								
bii	Other than Section 112A								
iii	Other Sources								
a	Dividend								
B	Others								
iv	Income claimed to be exempt								
a	u/s 10(23FBB)								
b	u/s								
c	u/s								

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

Schedule TSI			Details of Income from outside India and tax relief (available only in case of resident)					
Sl.	Country Code	Taxpayer Identification Number	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					

NOTE ➤

Please refer to the instructions for filling out this schedule.

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

[illegible]

(i)												
(ii)												
A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period												
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	ZIP Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	ZIP Code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable to your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in- (i) Items A to F above and, (ii) Income under the head business or profession												
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
(ii)												

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.

Schedule SV Information regarding apportionment of income between spouses governed by Portuguese Civil Code

Name of the spouse					
PAN/ Aadhaar No. of the spouse					
	Heads of Income	Receipts under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of 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)

DETAILS OF ASSETS AND LIABILITIES	A Details of immovable assets				
	Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
	(1)	(2)	(3)	(4)	(5)
	(i)				
	(ii)				
	B Details of movable assets				
	Sl. No.	Description			Amount (cost) in Rs.
	(1)	(2)			(3)
	(i)	Jewellery, bullion etc.			
	(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
	(iii)	Vehicles, yachts, boats and aircrafts			
	(iv)	Financial assets			Amount (cost) in Rs.
	(a)	Bank (including all deposits)			
	(b)	Shares and securities			
	(c)	Insurance policies			
(d)	Loans and advances given				
(e)	Cash in hand				
C Liabilities in relation to Assets at (A + B)					

NOTE Please refer to instructions for filling out this schedule.

Part B - II		Computation of total income		1	2	
TOTAL INCOME	1	Salaries (6 of Schedule SI)				
	2	Income from house property (4 of Schedule HP) (enter nil if loss)				
	3	Capital gains				
		a Short-term				
		i	Short-term chargeable @ 15% (9i of item E of schedule CG)	ai		
		ii	Short-term chargeable @ 30% (9ii of item E of schedule CG)	aii		
		iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii		
		iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of schedule CG)	aiiv		
		v	Total Short-term (ai + aii + aiii + aiiv) (enter nil if loss)	3av		
		b Long-term				
		i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi		
		ii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	bi i		
		iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	bi ii		
		iv	Total Long-term (bi + bi i + bi ii) (enter nil if loss)	3biv		
		c	Total capital gains (3av + 3biv) (enter nil if loss)		3c	
	4	Income from other sources				
		a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a		
	b	Income chargeable to tax at special rates (2 of Schedule OS)	4b			
	c	Income from the activity of owning and maintaining race horses (8 of Schedule OS) (enter nil if loss)	4c			
	d	Total (4a + 4b + 4c) (enter nil if loss)		4d		
5	Total of head wise income (1+2+3c+4d)				5	
6	Losses of current year set off against 5 (total of 2xiii and 3xiii of Schedule CYLA)				6	
7	Balance after set off current year losses (5-6) (total of column 4 of Schedule CYLA + 2 of Schedule OS)				7	
8	Brought forward losses set off against 7 (2xi of Schedule BFLA)				8	
9	Gross Total Income (7-8) (3xiii of Schedule BFLA + 2 of Schedule OS)				9	
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9				10	
11	Deductions under Chapter VI-A (v of Schedule VIA and limited to (9-10))				11	
12	Total Income (9 - 11)				12	
13	Income which is included in 12 and chargeable to tax at special rates (total of column (i) of schedule SI)				13	
14	Net agricultural income/ any other income for rate purpose (3 of Schedule EI)				14	
15	Aggregate Income (12-13+14) [applicable if (12-13) exceeds maximum amount not chargeable to tax]				15	
16	Losses of current year to be carried forward (total of row xi of Schedule CFL)				16	
17	Deemed income under section 115JC (3 of Schedule AMT)				17	

Part B - III		Computation of tax liability on total income		1a	1b	1c	1d
COMPUTATION OF TAX LIABILITY	1	a Tax payable on deemed total income w/s 115JC (4 of Schedule AMT)		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					
		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			
		c	Rebate on agricultural income [applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax]	2c			
		d	Tax Payable on Total Income (2a + 2b - 2c)				2d
	3	Rebate under section 87A					3
4	Tax payable after rebate (2d - 3)					4	
5	Surcharge						
	i	@ 25% of 15(ii) of Schedule SI	5i		ia		
	ii	@ 18% or 15%, as applicable of 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI	5ii		ii a		
	Surcharge computed before marginal relief						
	Surcharge after marginal relief						

	iii	On (i4) - (16(ii), 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule 5II)	5II				
	iv	Total ia + iia			5iv		
6	Health and Education Cess @ 4% on (4 + 5iv)					6	
7	Gross tax liability (4 + 5iv + 6)					7	
8	Gross tax payable (higher of 1d and 7)					8	
8a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)					8a	
8b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC					8b	
9	Credit w/s 115JD of tax paid in earlier years (applicable only if 7 is higher than 1d) (row 5 of Schedule AMTC)					9	
10	Tax payable after credit w/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)			11d		
12	Net tax liability (10 - 11d) (enter zero if negative)					12	
13	Interest 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)	13c				
	d	Fee for default in furnishing return of income (section 234F)	13d				
	e	Total Interest and Fee Payable (13a+13b+13c+13d)			13e		
14	Aggregate liability (12 + 13e)					14	
15	Taxes Paid						
	a	Advance Tax (from column 5 of 20A)	15a				
	b	TDS (total of column 5 of 20B and column 9 of 20C)	15b				
	c	TCS (total of column 5 of 20D)	15c				
	d	Self-Assessment Tax (from column 5 of 20A)	15d				
	e	Total Taxes Paid (15a + 15b + 15c + 15d)			15e		
16	Amount payable (Enter if 14 is greater than 15e, else enter 0)					16	
17	Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account)					17	
BANK ACCOUNT	18 Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)					Select Yes or	
	Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick accounts)		
	i						
	ii						
Note: 1. Minimum one account should be selected for refund credit. 2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return Rows can be added as required							
ii. b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:							
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN		
Rows can be added as required							
19 Do you at any time during the previous year,— (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? (applicable only in case of a resident) [Ensure Schedule FA is filled up if the answer is Yes]					<input type="checkbox"/> Yes <input type="checkbox"/> No		

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

ADVANCE/SELF ASSESSMENT TAX		BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)						
Sl No	(1)	(2)	(3)	(4)	(5)						
i											
ii											
iii											
iv											
NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 15a & 15d of Part B-TT											
B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]											
Sl No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer	Income chargeable under Salaries	Total tax deducted							
(1)	(2)	(3)	(4)	(5)							
i											
ii											
NOTE ▶ Please enter total of column 5 in 15h of Part B-TT											
C I Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]											
Sl No	TDS credit relating to self/other person (spouse as per section 5A/other person as per rule 37BA(2))	PAN/ Andhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Andhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Financial Year (TDS deducted during FY 2020-21)	TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)	Corresponding Receipt/withdrawals offered	TDS credit being carried forward			
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A 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)
NOTE ▶ Please enter total of column 9 in 15h of Part B-TT											
D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]											
Sl No	Tax Deduction and Collection Account Number of the Collector	Name of the Collector	Tax Collected	Amount out of (4) being claimed	Amount out of (4) being claimed in the hands of spouse, if section 5A is applicable						
(1)	(2)	(3)	(4)	(5)	(6)						
i											
ii											
NOTE ▶ Please enter total of column (5) in 15c of Part B-TT											

VERIFICATION

I, _____, son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961.									
I further declare that I am making return in my capacity as _____ and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD)									
Date								Sign here →	
If the return has been prepared by a Tax Return Preparer (TRP) give further details below:									
Identification No. of TRP				Name of TRP				Counter Signature of TRP	
If TRP is entitled for any reimbursement from the Government, amount thereof									

ITR 2A

[Omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017.]

ITR-3

FORM	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)	Assessment Year					
			2	0	2	1	-	2

PERSONAL INFORMATION	First name		Middle name		Last name		PAN										
	Flat/Door/Block No.		Name Of Premises/Building/Village		Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF												
	Road/Street/Post Office		Date of Birth/Formation (DD/MM/YYYY)														
	Area/locality		Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)														
	Town/City/District		State		PIN code/ZIP code												
			Country														
	Residential/Office Phone Number with STD code/Mobile No. 1				Mobile No. 2												
	Email Address-1 (self)				Email Address-2												
	(a) Filed u/s (Tick) (Please see instruction)		<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay <input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A, <input type="checkbox"/> 153C														
	(b) Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No																
FILING STATUS	(bi) If yes, please furnish		Date of filing of form 10IE DD/MM/YYYY		Acknowledgement number:												
	Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]																
	(ci) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)		Amount (Rs) (If Yes)														
	(cii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)		Amount (Rs) (If Yes)														
	(ciil) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)		Amount (Rs) (If Yes)														
	(d) If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)		/ /														
	(e) If filed, in response to a 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		(unique number)		/ /												
	(f) Residential Status in India (for individuals) (Tick applicable option)	A. Resident		<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)] <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]													
		B. Resident but not Ordinarily Resident		<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]													
		C. Non-resident		<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <tr> <td>S.No.</td> <td>Jurisdiction of residence</td> <td>Taxpayer Identification Number</td> </tr> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </table>						S.No.	Jurisdiction of residence	Taxpayer Identification Number	1			2	
S.No.		Jurisdiction of residence	Taxpayer Identification Number														
1																	
2																	
		(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify - <table border="1"> <tr> <td>Total period of stay in India during the previous year (in days)</td> <td>Total period of stay in India during the 4 preceding years (in days)</td> </tr> <tr> <td></td> <td></td> </tr> </table>						Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)								
Total period of stay in India during the previous year (in days)	Total period of stay in India during the 4 preceding years (in days)																
Residential Status in India (for HUF) (Tick applicable option)		<input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident															
(g) Do you want to claim the benefit under section 115H? (applicable in case of resident)		<input type="checkbox"/> Yes <input type="checkbox"/> No															
(h) Are you governed by Portuguese Civil Code as per section 5A? Tick <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)																	

(i) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, furnish following information -																	
(1) Name of the representative assessee																	
(2) Capacity of the Representative (drop down to be provided)																	
(3) Address of the representative assessee																	
(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee																	
(j) Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																	
If yes, please furnish following information -																	
Name of Company				Type of Company		PAN		Whether its shares are listed or unlisted			Director Identification Number (DIN)						
(k) Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information																	
Name of Firm						PAN											
(l) Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																	
If yes, please furnish following information in respect of equity shares																	
Name of company		Type of Company		PAN		Opening balance				Shares acquired during the year				Shares transferred during the year		Closing balance	
						No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition	
1	2	3	4	5	6	7	8	9	10	11	12	13	14				
(m) In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																	
(n) Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
(a1) Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																	
(a2) Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA/44BBB <input type="checkbox"/> Yes <input type="checkbox"/> No																	
a2i If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceed Rs. 10 crores? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
a2ii If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account like capital contributions, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
a2iii If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc., in cash, during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
(b) Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																	
(c) If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																	
If Yes, furnish the following information below																	
(1) Date of furnishing of the audit report (DD/MM/YYYY) / /																	
(2) Name of the auditor signing the tax audit report																	
(3) Membership No. of the auditor																	
(4) Name of the auditor (proprietorship/ firm)																	
(5) Proprietorship/firm registration number																	
(6) Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm																	
(7) Date of report of the audit																	
(di) Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
(dii) If (di) is Yes, Whether the accounts has been audited u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No Date of furnishing the audit report? DD/MM/YY																	
(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)																	
(e) If liable to audit under any Act other than the Income-tax act, mention the Act, section and date of furnishing the audit report?																	
Act and section				(DD/MM/YY)				Act and section				(DD/MM/YY)					

AUDIT INFORMATION

NATURE OF BUSINESS OR PROFESSION, IF MORE THAN ONE BUSINESS OR PROFESSION INDICATE THE THREE MAIN ACTIVITIES/ PRODUCTS (OTHER THAN THOSE DECLARING INCOME UNDER SECTIONS 44AD, 44ADA AND 44AE)			
S.No.	Code [Please see instruction]	Trade name of the proprietorship, if any	Description
(I)			
(II)			
(III)			

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

SOURCES OF FUNDS		APPLICATION OF FUNDS	
1 Proprietor's fund			
a Proprietor's capital		a	
b Reserves 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	
c Total proprietor's fund (a + bv)		1c	
2 Loan funds			
a Secured loans			
i	Foreign Currency Loans	ai	
ii Rupee Loans			
A	From Banks	iiA	
B	From others	iiB	
C	Total (iiA + iiB)	iiC	
iii	Total (ai + iiC)	aiii	
b Unsecured loans (including deposits)			
i	From Banks	bi	
ii	From others	bii	
iii	Total (bi + bii)	biii	
c Total Loan Funds (aiii + biii)		2c	
3 Deferred tax liability		3	
4 Sources of funds (1c + 2c + 3)		4	
1 Fixed assets			
a	Gross: Block	1a	
b	Depreciation	1b	
c	Net Block (a - b)	1c	
d	Capital work-in-progress	1d	
e	Total (1c + 1d)	1e	
2 Investments			
a Long-term investments			
i	Government and other Securities - Quoted	ai	
ii	Government and other Securities - Unquoted	aii	
iii	Total (ai + aii)	aiii	
b Short-term investments			
i	Equity Shares, including share application money	bi	

	ii	Preference Shares	bil		
	iii	Debentures	biii		
	iv	Total (bi + bil + biii)			biv
	c	Total investments (aiii + biv)			2c
	3	Current assets, loans and advances			
	a	Current assets			
	i	Inventories			
	A	Stores/consumables including packing 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			ail
	iii	Cash and Bank Balances			
	A	Cash-in-hand	IIIA		
B	Balance with banks	IIIB			
C	Total (IIIA + IIIB)			IIIC	
iv	Other Current Assets			aiiv	
v	Total current assets (IE + ail + IIIC + aiiv)			av	
b	Loans and advances				
i	Advances recoverable in cash or in kind or for value to be received	bi			
ii	Deposits, loans and advances to corporates and others	bii			
iii	Balance with Revenue Authorities	biii			
iv	Total (bi + bii + biii)			biv	
c	Total of current assets, loans and advances (av + biv)			3c	
d	Current 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 encashment/Superannuation/Gratuity	IIB			
C	Other Provisions	IIC			
D	Total (IIA + IIB + IIC)			IID	
iii	Total (IE + IID)			diii	
e	Net current assets (3c - diii)			3e	
4	a	Miscellaneous expenditure not written off or adjusted	4a		
	b	Deferred tax asset	4b		
	c	Profit and loss account/ Accumulated balance	4c		
	d	Total (4a + 4b + 4c)			4d
5	Total, application of funds (1e + 2c + 3e + 4d)				5
NO ACCOUNT CASE	6	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 st day of March, 2021, in respect of business or profession)			
	a	Amount of total sundry debtors			6a
	b	Amount of total sundry creditors			6b
	c	Amount of total stock-in-trade			6c
	d	Amount of the cash balance			6d

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 61 to 65 as applicable)	
1 Debits to manufacturing account			
Opening Inventory			
A	i Opening stock of raw-material	i	
	ii Opening stock of Work in progress	ii	
	iii Total (i + ii)		Alii
B Purchases (net of refunds and duty or tax, if any)		B	
C Direct wages		C	
D Direct expenses (Di + Dii + Diii)		D	
	i Carriage inward	i	
	ii Power and fuel	ii	
	iii Other direct expenses	iii	
E Factory Overheads			
	i Indirect wages	i	
	ii Factory rent and rates	ii	
	iii Factory Insurance	iii	
	iv Factory fuel and power	iv	
	v Factory general expenses	v	
	vi Depreciation of factory machinery	vi	
	vii Total (i+ii+iii+iv+v+vi)		Evii
F Total of Debits to Manufacturing Account (Alii+B+C+D+Evii)		1F	
2 Closing Stock			
i	Raw material	2i	
ii	Work-in-progress	2ii	
Total (2i + 2ii)			2
3 Cost of Goods Produced – transferred to Trading Account (1F - 2)		3	

Part A-Trading Account		Trading Account for the financial year 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 Revenue from operations			
A Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
i	Sale of goods	i	
ii	Sale of services	ii	
iii	Other operating revenues (specify nature and amount)		
a		iiia	
b		iiib	
c	Total (iiia + iiib)	iiic	
iv Total (i + ii + iiic)			Alv
B Gross receipts from Profession		B	
C Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
i	Union Excise duties	i	
ii	Service tax	ii	
iii	VAT/ Sales tax	iii	
iv	Central Goods & Service Tax (CGST)	iv	
v	State Goods & Services Tax (SGST)	v	
vi	Integrated Goods & Services Tax (IGST)	vi	
vii	Union Territory Goods & Services Tax (UTGST)	vii	
viii	Any other duty, tax and cess	viii	
ix	Total (i + ii + iii + iv + v + vi + vii + viii)		Cix

CREDITS TO TRADING ACCOUNT

DEBITS TO TRADING ACCOUNT	D Total Revenue from operations (Aiv + B + Cix)			4D
	5	Closing Stock of Finished Goods		5
	6	Total of credits to Trading Account (4D + 5)		6
	7	Opening Stock of Finished Goods		7
	8	Purchases (net of refunds and duty or tax, if any)		8
	9	Direct Expenses (9i + 9ii + 9iii)		9
	i	Carriage inward	9i	
	ii	Power and fuel	9ii	
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	9iii	
	10	Duties and taxes, paid or payable, in respect of goods and services purchased		
	I	Custom duty	10i	
	II	Counter velling duty	10ii	
iii	Special additional duty	10iii		
iv	Union excise duty	10iv		
v	Service tax	10v		
vi	VAT/ Sales tax	10vi		
vii	Central Goods & Service Tax (CGST)	10vii		
viii	State Goods & Services Tax (SGST)	10viii		
ix	Integrated Goods & Services Tax (IGST)	10ix		
X	Union Territory Goods & Services Tax (UTGST)	10x		
xi	Any other tax, paid or payable	10xi		
xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii	
11	Cost of goods produced - Transferred from Manufacturing Account		11	
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12	

Part A-P&L

Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account		13
	14	Other income		
	I	Rent	I	
	ii	Commission	II	
	iii	Dividend income	iii	
	iv	Interest income	iv	
	v	Profit on sale of fixed assets	v	
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
	vii	Profit on sale of other investment	vii	
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	
	X	Agricultural income	X	
Xi	Any other income (specify nature and amount)			
a		Xia		
b		Xib		
c	Total (xia + xib)	Xic		
xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		14xii	
15	Total of credits to profit and loss account (13+14xii)		15	
DEBITS TO PROFIT AND LOSS	16	Freight outward		16
	17	Consumption of stores and spare parts		17
	18	Power and fuel		18
	19	Rents		19



20	Repairs to building			20	
21	Repairs to machinery			21	
22	Compensation to employees				
	I	Salaries and wages	22i		
	II	Bonus	22ii		
	III	Reimbursement of medical expenses	22iii		
	IV	Leave encashment	22iv		
	V	Leave travel benefits	22v		
	VI	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	X	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	XI	Total compensation to employees (total of 22i to 22x)		22xi	
	xii	Whether any compensation, included in 22xi, paid to non-residents	xlii	Yes / No	
		If Yes, amount paid to non-residents	xliib		
23	Insurance				
	I	Medical Insurance	23i		
	II	Life Insurance	23ii		
	III	Keyman's Insurance	23iii		
	IV	Other Insurance including factory, office, car, goods, etc.	23iv		
	V	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	
24	Workmen and staff welfare expenses			24	
25	Entertainment			25	
26	Hospitality			26	
27	Conference			27	
28	Sales promotion including publicity (other than advertisement)			28	
29	Advertisement			29	
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		30iii	
31	Royalty				
	I	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		31iii	
32	Professional / Consultancy fees / Fee for technical services				
	I	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		32iii	
33	Hotel, boarding and Lodging			33	
34	Traveling expenses other than on foreign traveling			34	
35	Foreign travelling expenses			35	
36	Conveyance expenses			36	
37	Telephone expenses			37	
38	Guest House expenses			38	
39	Club expenses			39	
40	Festival celebration expenses			40	

41	Scholarship	41	
42	Gift	42	
43	Donation	43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)		
	I Union excise duty	44i	
	II Service tax	44ii	
	III VAT/ Sales tax	44iii	
	IV Cess	44iv	
	V Central Goods & Service Tax (CGST)	44v	
	VI State Goods & Services Tax (SGST)	44vi	
	vii Integrated Goods & Services Tax (IGST)	44vii	
	viii Union Territory Goods & Services Tax (UTGST)	44viii	
	IX Any other rate, tax, duty or cess incl STT and CTT	44ix	
	X Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)	44x	
45	Audit fee	45	
46	Other expenses (specify nature and amount)		
	I	I	
	II	II	
	III Total (i + ii)	46iii	
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)		
	i1	47 i1	
	i2	47 i2	
	i3	47 i3	
	i Rows can be added as required Total (47i1+47i2+47i3)	47i	
	ii Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)	47ii	
	iii Others (amounts less than Rs. 1 lakh)	47iii	
	iv Total Bad Debt (47i + 47ii + 47iii)	47iv	
48	Provision for bad and doubtful debts	48	
49	Other provisions	49	
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)]		
50			
51	Interest		
	I Paid outside India, or paid in India to a non-resident other than a company or a foreign company	I	
	II To others	II	
	III Total (i + ii)	51iii	
52	Depreciation and amortization	52	
53	Net profit before taxes (50 - 51iii - 52)	53	
54	Provision for current tax	54	
55	Provision for Deferred Tax	55	
56	Profit after tax (53 - 54 - 55)	56	
57	Balance brought forward from previous year	57	
58	Amount available for appropriation (56 + 57)	58	
59	Transferred to reserves and surplus	59	
60	Balance carried to balance sheet in proprietor's account (58 - 59)	60	
61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD		
PRESUMPTIVE INCOME CASES	SR.NO	Name of Business	Business code
	(I)	Gross Turnover or Gross Receipts (Ia + Ib)	61i

	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	1a	
	b	Any other mode		
(ii)	Presumptive Income under section 44AD (11a + 11b)			11b
	a	6% of 611a, or the amount claimed to have been earned, whichever is higher	11a	611i
	b	8% of 611b, or the amount claimed to have been earned, whichever is higher	11b	

NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB

62 COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA			
SR.NO	Name of Business	Business code	Description
(i)	Gross Receipts		
(ii)	Presumptive Income under section 44ADA (50% of 621, or the amount claimed to have been earned, whichever is higher)		621 621i

NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB

63 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE			
SR.NO	Name of Business	Business code	Description

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

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

Total					
(ii)	Total presumptive income from goods carriage u/s 44AE (total of column (5) of table 63(i))				63(ii)

NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then, it is mandatory to maintain books of accounts and have a tax audit under section 44AB

64 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2020-21 in respect of business or profession -	
---	--

NO ACCOUNT CASE	(i) For assessee carrying on Business			
	a	Gross receipts (a1 + a2)	1a	
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	a1	
		2	Any other mode	a2
	b	Gross profit	1b	
	c	Expenses	1c	
	d	Net profit		64i
	(ii) For assessee carrying on Profession			
	a	Gross receipts (a1 + a2)	11a	
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes before specified date	a1	
		2	Any other mode	a2
	b	Gross profit	11b	
	c	Expenses	11c	
	d	Net profit		64ii
	(iii)	Total profit (64i + 64ii)		64iii
65	i	Turnover from speculative activity		65i
	ii	Gross Profit		65ii
	iii	Expenditure, if any		65iii
	iv	Net income from speculative activity (65ii-65iii)		65iv

Part A-III 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) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash		
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) (column 11a(iii) of Schedule ICDS)	3a	
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) (column 11b(iii) of Schedule ICDS)	3b	
4	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)		<input type="checkbox"/>
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)		<input type="checkbox"/>
C	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
D	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	
E	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
5	Amounts not credited to the profit and loss account, being -		
A	the items falling within the scope of section 28	5a	
B	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
C	escalation claims accepted during the previous year	5c	
D	any other item of income	5d	
E	capital receipt, if any	5e	
F	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses		
A	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
B	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
C	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c	
D	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
E	Amount of discount on a zero-coupon bond [36(1)(iia)]	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)(v)]	6g	
H	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	
I	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
J	Amount of contributions to any other fund	6j	
K	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
L	Amount of bad and doubtful debts [36(1)(vii)]	6l	
M	Provision for bad and doubtful debts [36(1)(viiia)]	6m	
N	Amount transferred to any special reserve [36(1)(viii)]	6n	
O	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	
P	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	

Q		Marked to market loss or other expected loss as computed in accordance with the ICDs notified u/s 145(2) [36(1)(viii)]	6q	
R		Any other disallowance	6r	
S			Total amount disallowable under section 36 (total of 6a to 6r)	6s
7 Amounts debited to the profit and loss account, to the extent disallowable under section 37				
A		Expenditure of capital nature [37(1)]	7a	
B		Expenditure of personal nature [37(1)]	7b	
C		Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	
D		Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	
E		Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	
F		Any other penalty or fine	7f	
G		Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
H		Amount of any liability of a contingent nature	7h	
I		Any other amount not allowable under section 37	7i	
J			Total amount disallowable under section 37 (total of 7a to 7i)	7j
8 A Amounts debited to the profit and loss account, to the extent disallowable under section 40				
a		Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	
b		Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	
c		Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	
d		Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	
e		Amount of tax or rate levied or assessed on the basis of profits [40(a)(iii)]	Ae	
f		Amount paid as wealth tax [40(a)(ia)]	Af	
g		Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(lib)	Ag	
h		Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b), 40(ha)]	Ah	
i		Any other disallowance	AI	
j			Total amount disallowable under section 40 (total of Aa to AI)	8A]
B			Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	8B
9 Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
A		Amounts paid to persons specified in section 40A(2)(b)	9a	
B		Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	
C		Provision for payment of gratuity [40A(7)]	9c	
D		Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	
E		Any other disallowance	9e	
F			Total amount disallowable under section 40A (total of 9a to 9e)	9f
10 Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year				
A		Any sum in the nature of tax, duty, cess or fee under any law	10a	
B		Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	
C		Any sum payable to an employee as bonus or commission for services rendered	10c	

	D	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial Investment Corporation	10d		
	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 or a primary co-operative agricultural and rural development bank	10e		
	F	Any sum payable towards leave encashment	10f		
	G	Any sum payable to the Indian Railways for the use of railway assets	10g		
	H	Total amount allowable under section 43B (total of 10a to 10g)			10h
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B				
	A	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	B	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	C	Any sum payable to an employee as bonus or commission for services rendered	11c		
	D	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial Investment Corporation	11d		
	da	Any sum payable 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	11da		
	E	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	F	Any sum payable towards leave encashment	11f		
	G	Any sum payable to the Indian Railways for the use of railway assets	11g		
	H	Total amount disallowable under Section 43B (total of 11a to 11g)			11h
12	Amount of credit outstanding in the accounts in respect of				
	A	Union Excise Duty	12a		
	B	Service tax	12b		
	C	VAT/sales tax	12c		
	D	Central Goods & Service Tax (CGST)	12d		
	E	State Goods & Services Tax (SGST)	12e		
	F	Integrated Goods & Services Tax (IGST)	12f		
	G	Union Territory Goods & Services Tax (UTGST)	12g		
	H	Any other tax	12h		
	I	Total amount outstanding (total of 12a to 12h)			12i
13	Amounts deemed to be profits and gains under section 33AB or 33ABA				13
14	Any amount of profit chargeable to tax under section 41				14
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)				15
16	Amount of expenditure disallowed u/s 14A				16
17	Whether assessee is exercising option under subsection 2A of section 92CE Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (If yes, please fill schedule TPSA)				17

Part A-QD Quantitative details (mandatory if liable for audit under section 44AB)

QUANTITATIVE DETAILS	(a)	In the case of a trading concern	
	1	Opening stock	1
	2	Purchase during the previous year	2
	3	Sales during the previous year	3
	4	Closing stock	4
	5	Shortage/ excess, if any	5
	(b)	In the case of a manufacturing concern	
	6	Raw materials	

a	Opening stock	6a
b	Purchases during the previous year	6b
c	Consumption during the previous year	6c
d	Sales during the previous year	6d
e	Closing stock	6e
f	Yield finished products	6f
g	Percentage of yield	6g
h	Shortage/ excess, if any	6h
7	Finished products/ By-products	
a	opening stock	7a
b	purchase during the previous year	7b
c	quantity manufactured during the previous year	7c
d	sales during the previous year	7d
e	closing stock	7e
f	shortage/ excess, if any	7f

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S Details of Income from Salary

Name of Employer		Nature of employer (Tick) <input checked="" type="checkbox"/> Drop down to be provided		TAN of Employer (mandatory if TDS is deducted)	
Address of employer		Town/City	State	Pin code/Zip code	
1	Gross Salary (1a + 1b + 1c)				1
SALARIES	a	Salary as per section 17(1) (drop down to be provided)	1a		
	b	Value of perquisites as per section 17(2) (drop down to be provided)	1b		
	c	Profit in lieu of salary as per section 17(3) (drop down to be provided)	1c		
	(Add multiple rows for Gross Salary in case of more than one employer)				
2	Total Gross Salary (from all employers)				2
3	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (please refer instructions) (Note-Ensure that it is included in Total Gross salary in (2) above)				3
4	Net Salary (2 - 3)				4
5	Deduction u/s 16 (5a + 5b + 5c)				5
	a	Standard deduction u/s 16(i)	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

Schedule HP Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)

HOUSE PROPERTY	1	Address of property 1		Town/ City	State	PIN Code/ Zip Code
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> 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					
	II					
/Tick <input checked="" type="checkbox"/> the applicable option <input type="checkbox"/> Let out		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)		PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)

<input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out															
a Gross rent received or receivable or lettable value		1a													
b The amount of rent which cannot be realized		1b													
c Tax paid to local authorities		1c													
d Total (1b + 1c)		1d													
e Annual value (1a - 1d) (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 30% of 1f		1g													
h Interest payable on borrowed capital		1h													
i Total (1g + 1h)		1i													
j Arrears/Unrealised rent received during the year less 30%		1j													
k Income from house property 1 (1f - 1i + 1j)		1k													
2 Address of property 2		Town/ City				State				PIN Code/ Zip Code					
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> 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															
II															
<input checked="" type="checkbox"/> Tick the applicable option <input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out				Name(s) of Tenant (if let out)				PAN/Aadhaar No. of Tenant(s) (Please see note)				PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)			
I															
II															
a Gross rent received or receivable/ lettable 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)		2a													
b The amount of rent which cannot be realized		2b													
c Tax paid to local authorities		2c													
d Total (2b + 2c)		2d													
e Annual value (2a - 2d)		2e													
f Annual value of the property owned (own percentage share x 2e)		2f													
g 30% of 2f		2g													
h Interest payable on borrowed capital		2h													
i Total (2g + 2h)		2i													
j Arrears/Unrealised rent received during the year less 30%		2j													
k Income from house property 2 (2f - 2i + 2j)		2k													
3 Pass through income/Loss if any *		3													
4 Income under the head "Income from house property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)		4													

NOTE Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head

NOTE Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-1B.

Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I

Schedule BP Computation of income from business or profession

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

4a	Profit or loss included in 1, which is referred to in section 44AD/44ADA/44AE/44B/44BD/44BBA/44DA/44DB/44DD/44DE/44DF/44DG/44DH/44DI/44DJ/44DK/44DL/44DM/44DN/44DO/44DP/44DQ/44DR/44DS/44DT/44DU/44DV/44DW/44DX/44DY/44DZ/44EA/44EB/44EC/44ED/44EE/44EF/44EG/44EH/44EI/44EJ/44EK/44EL/44EM/44EN/44EO/44EP/44EQ/44ER/44ES/44ET/44EU/44EV/44EW/44EX/44EY/44EZ/44FA/44FB/44FC/44FD/44FE/44FF/44FG/44FH/44FI/44FJ/44FK/44FL/44FM/44FN/44FO/44FP/44FQ/44FR/44FS/44FT/44FU/44FV/44FW/44FX/44FY/44FZ/44GA/44GB/44GC/44GD/44GE/44GF/44GG/44GH/44GI/44GJ/44GK/44GL/44GM/44GN/44GO/44GP/44GQ/44GR/44GS/44GT/44GU/44GV/44GW/44GX/44GY/44GZ/44HA/44HB/44HC/44HD/44HE/44HF/44HG/44HH/44HI/44HJ/44HK/44HL/44HM/44HN/44HO/44HP/44HQ/44HR/44HS/44HT/44HU/44HV/44HW/44HX/44HY/44HZ/44IA/44IB/44IC/44ID/44IE/44IF/44IG/44IH/44II/44IJ/44IK/44IL/44IM/44IN/44IO/44IP/44IQ/44IR/44IS/44IT/44IU/44IV/44IW/44IX/44IY/44IZ/44JA/44JB/44JC/44JD/44JE/44JF/44JG/44JH/44JI/44JJ/44JK/44JL/44JM/44JN/44JO/44JP/44JQ/44JR/44JS/44JT/44JU/44JV/44JW/44JX/44JY/44JZ/44KA/44KB/44KC/44KD/44KE/44KF/44KG/44KH/44KI/44KJ/44KK/44KL/44KM/44KN/44KO/44KP/44KQ/44KR/44KS/44KT/44KU/44KV/44KW/44KX/44KY/44KZ/44LA/44LB/44LC/44LD/44LE/44LF/44LG/44LH/44LI/44LJ/44LK/44LL/44LM/44LN/44LO/44LP/44LQ/44LR/44LS/44LT/44LU/44LV/44LW/44LX/44LY/44LZ/44MA/44MB/44MC/44MD/44ME/44MF/44MG/44MH/44MI/44MJ/44MK/44ML/44MN/44MO/44MP/44MQ/44MR/44MS/44MT/44MU/44MV/44MW/44MX/44MY/44MZ/44NA/44NB/44NC/44ND/44NE/44NF/44NG/44NH/44NI/44NJ/44NK/44NL/44NM/44NO/44NP/44NQ/44NR/44NS/44NT/44NU/44NV/44NW/44NX/44NY/44NZ/44OA/44OB/44OC/44OD/44OE/44OF/44OG/44OH/44OI/44OJ/44OK/44OL/44OM/44ON/44OO/44OP/44OQ/44OR/44OS/44OT/44OU/44OV/44OW/44OX/44OY/44OZ/44PA/44PB/44PC/44PD/44PE/44PF/44PG/44PH/44PI/44PJ/44PK/44PL/44PM/44PN/44PO/44PP/44PQ/44PR/44PS/44PT/44PU/44PV/44PW/44PX/44PY/44PZ/44QA/44QB/44QC/44QD/44QE/44QF/44QG/44QH/44QI/44QJ/44QK/44QL/44QM/44QN/44QO/44QP/44QQ/44QR/44QS/44QT/44QU/44QV/44QW/44QX/44QY/44QZ/44RA/44RB/44RC/44RD/44RE/44RF/44RG/44RH/44RI/44RJ/44RK/44RL/44RM/44RN/44RO/44RP/44RQ/44RR/44RS/44RT/44RU/44RV/44RW/44RX/44RY/44RZ/44SA/44SB/44SC/44SD/44SE/44SF/44SG/44SH/44SI/44SJ/44SK/44SL/44SM/44SN/44SO/44SP/44SQ/44SR/44SS/44ST/44SU/44SV/44SW/44SX/44SY/44SZ/44TA/44TB/44TC/44TD/44TE/44TF/44TG/44TH/44TI/44TJ/44TK/44TL/44TM/44TN/44TO/44TP/44TQ/44TR/44TS/44TT/44TU/44TV/44TW/44TX/44TY/44TZ/44UA/44UB/44UC/44UD/44UE/44UF/44UG/44UH/44UI/44UJ/44UK/44UL/44UM/44UN/44UO/44UP/44UQ/44UR/44US/44UT/44UU/44UV/44UW/44UX/44UY/44UZ/44VA/44VB/44VC/44VD/44VE/44VF/44VG/44VH/44VI/44VJ/44VK/44VL/44VM/44VN/44VO/44VP/44VQ/44VR/44VS/44VT/44VU/44VV/44VW/44VX/44VY/44VZ/44WA/44WB/44WC/44WD/44WE/44WF/44WG/44WH/44WI/44WJ/44WK/44WL/44WM/44WN/44WO/44WP/44WQ/44WR/44WS/44WT/44WU/44WV/44WW/44WX/44WY/44WZ/44XA/44XB/44XC/44XD/44XE/44XF/44XG/44XH/44XI/44XJ/44XK/44XL/44XM/44XN/44XO/44XP/44XQ/44XR/44XS/44XT/44XU/44XV/44XW/44XX/44XY/44XZ/44YA/44YB/44YC/44YD/44YE/44YF/44YG/44YH/44YI/44YJ/44YK/44YL/44YM/44YN/44YO/44YP/44YQ/44YR/44YS/44YT/44YU/44YV/44YW/44YX/44YY/44YZ/44ZA/44ZB/44ZC/44ZD/44ZE/44ZF/44ZG/44ZH/44ZI/44ZJ/44ZK/44ZL/44ZM/44ZN/44ZO/44ZP/44ZQ/44ZR/44ZS/44ZT/44ZU/44ZV/44ZW/44ZX/44ZY/44ZZ	4a	
4b	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided and capture)	4b	
5	Income credited to Profit and Loss account (Included in 1) which is exempt		
	a Share of income from firm(s)	5a	
	b Share of income from AOP/ BOI	5b	
	c Any other exempt income (specify nature and amount)		
	i	ci	
	ii	cii	
	iii Total (ci + cii)	Scii	
	d Total exempt income (5a + 5b + Scii)	5d	
6	Balance (1 - 2a - 2b - 3a - 3b - 3c - 3d - 3e - 3f - 4a-4b- 5d)	6	
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG		
	a Salaries	7a	
	b House property	7b	
	c Capital	7c	
	d Other	7d	
	e u/s	7e	
	f u/s	7f	
8a	Expenses debited to profit and loss account which relate to exempt income	8a	
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)		8b
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+8b)	9	
10	Adjusted profit or loss (6+9)	10	
11	Depreciation and amortisation debited to profit and loss account	11	
12	Depreciation allowable under Income-tax Act		
	i Depreciation allowable under section 32(1)(ii) and 32(1)(Ia) (item 6 of Schedule-DEP)	12i	
	ii Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA)	12ii	
	iii Total (12i + 12ii)	12iii	
13	Profit or loss after adjustment for depreciation (10 + 11 - 12iii)	13	
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of	14	
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7) of	15	
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8A)	16	
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f	17	
18	Any amount debited to profit and loss account of the previous year but disallowable under section	18	
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises	19	
20	Deemed income under section 41	20	
21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/	21	
22	Deemed income under section 43CA	22	
23	Any other item of addition under section 28 to	23	
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which	24	
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A -	25	
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)	26	
27	Deduction allowable under section 32(1)(iii)	27	
28	Deduction allowable under section 32AD	28	

29	Amount of deduction under section 35 or 35CC(1) or 35CCD in excess of the amount debited to profit and loss account (item vii) of Schedule P&L) if amount deductible under section 35 or 35CC(1) or 35CCD is lower than amount debited to P&L	29	
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of Part A-OI)	30	
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10 h of Part A-OI)	31	
32	Any other amount allowable as deduction	32	
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4c of Part A-OI)	33	
34	Total (27+28+29+30+31+32+33)	34	
35	Income (13+26-34)	35	
36	Profits and gains of business or profession deemed to be under -		
	i Section 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 Form 3CE)
	viii Total (36i to 36vii)	36viii	
37	Net profit or loss from business or profession other than speculative and specified business (35 + 36viii)	37	
38	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (if rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (if loss take the figure to 21 of item E) (38a+38b+38c+38d+38e+38f)	A38	
	a Income chargeable under Rule 7	38a	
	b Deemed income chargeable under Rule 7A	38b	
	c Deemed income chargeable under Rule 7B(1)	38c	
	d Deemed income chargeable under Rule 7B(1A)	38d	
	e Deemed income chargeable under Rule 8	38e	
	f Income other than Rule 7A, 7B & 8 (Item No. 38f)	38f	
39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act (4b-(38a+38b+38c+38d+38e))	39	
B Computation of income from speculative business			
40	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)	40	
41	Additions in accordance with section 28 to 44DA	41	
42	Deductions in accordance with section 28 to 44DA	42	
43	Income from speculative business (40+41-42) (if loss, take the figure to 6xiii of schedule CFL)	B43	
C Computation of income from specified business under section 35AD			
44	Net profit or loss from specified business as per profit or loss account	44	
45	Additions in accordance with section 28 to 44DA	45	
46	Deductions in accordance with section 28 to 44DA (other than deduction under section - (i) 35AD, (ii) 32 or 35 on which deduction w/s 35AD is claimed)	46	
47	Profit or loss from specified business (44+45-46)	47	
48	Deductions in accordance with section 35AD(1)	48	
49	Income from Specified Business (47-48) (if loss, take the figure to 7viii of schedule CFL)	C49	
50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C50	
D Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)			
E Intra head set off of business loss of current year			
Sl.	Type of Business Income	Income of current year (Fill this column only if figure is zero or negative) (1)	Business loss set off (2)
			Business income remaining after set off (3) = (1) - (2)

i	Loss to be set off (Fill this row only if figure is negative)		(A18)	
ii	Income from speculative business	(B41)		
iii	Income from specified business	(C40)		
iv	Total loss set off (ii + iii)			
v	Loss remaining after set off (i - iv)			

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

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

1	Block of assets	Plant and machinery			
		15	30	40	45
2	Rate (%)	(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of previous year				
3a	Amount as adjusted on account of opting for taxation under section 115BAC				
3b	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 is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 - 3b - 4 - 7 - 19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year (6+ 9 - 15) (enter 0 if result is negative)				

Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)

1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
		Nil	5	10	40	10	25	20
2	Rate (%)	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	Written down value on the first day of previous year							

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

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

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery		
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)	1a	
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b	
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c	
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)	1d	
	e	Total depreciation on plant and machinery (1a + 1b + 1c + 1d)	1e	
	2	Building (not including land)		
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a	
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b	
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c	
	d	Total depreciation on building (total of 2a + 2b + 2c)	2d	
	3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)	3	
	4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)	4	
	5	Ships (Schedule DOA- 14vii or 15vii as applicable)	5	
	6	Total depreciation (1e+2d+3+4+5)	6	

Schedule DCG Deemed Capital Gains on sale of depreciable assets

DEEMED CAPITAL GAINS	1	Plant and machinery		
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a	
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b	
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c	

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d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d	
e	Total (1a + 1b + 1c + 1d)	1e	
2	Building (not including land)		
a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a	
b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b	
c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c	
d	Total (2a + 2b + 2c)	2d	
3	Furniture and fittings (Schedule DOA- 17v)	3	
4	Intangible assets (Schedule DOA- 17vi)	4	
5	Ships (Schedule DOA- 17vii)	5	
6	Total (1e+2d+3+4+5)	6	

Schedule ESR Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)				
Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(ia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
X	Total			
NOTE In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.				

Schedule CG Capital Gains										
Short-term Capital Gains	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					ai		
		ii	Value of property as per stamp valuation authority					aii		
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]					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 (bi + bii + biii)					biv		
	c	Balance (aiii - biv)					1c			
	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)									A1e
	f In case of transfer of immovable property, please furnish the following details (see note)									
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code		
	NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-1A 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			2b	(6(e) of Form 3CEA)			

a	Full value of consideration	3a	
b	Deductions under section 48		
i	Cost of acquisition without indexation	bi	
ii	Cost of improvement without indexation	bii	
iii	Expenditure wholly and exclusively in connection with transfer	biii	
iv	Total (i + ii + iii)	biv	
c	Balance (3a - biv)	3c	
d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d	
e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c + 3d)		A3e
4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)		
a	STCG on transactions on which securities transaction tax (STT) is paid		A4a
b	STCG on transactions on which securities transaction tax (STT) is not paid		A4b
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD		
a	i In case securities sold include shares of a company other than quoted shares, enter the following details		
	a Full value of consideration received/receivable in respect of unquoted shares		
	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)	ic	
	ii Full value of consideration in respect of securities other than unquoted 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	
c	Balance (5aiii - biv)	5c	
d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d	
e	Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c + 5d)		A5e
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above		
a	i In case assets sold include shares of a company other than quoted shares, enter the following details		
	a Full value of consideration received/receivable in respect of unquoted shares		
	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)	ic	
	ii Full value of consideration in respect of assets other than unquoted 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	
c	Balance (6aiii - biv)	6c	
d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d	
e	Deemed short term capital gains on depreciable assets (6 of schedule-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	Amount deemed to be short term capital gains		

a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?
☐ Yes ☐ No ☐ Not applicable. If yes, then provide the details below

Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed	Amount not used for new asset or remained unutilized in Capital gains account (%)
i	2017-18	54D/54G/54GA	Year in which asset acquired/constructed	Amount utilized out of Capital Gains account
ii	2018-19	54B		

b Amount deemed to be short term capital gains u/s 54B/54D/54G/54GA, other than at 'a'

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 up schedule PTI) (A8a + A8b + A8c)

A	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%	A8a
b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%	A8b
c	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates	A8c

9 Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates as per DTAA

SL No.	Amount of Income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									

A Total amount of STCG not chargeable to tax as per DTAA

B Total amount of STCG chargeable to tax at special rates as per DTAA

10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 - A9a)

Long-term Capital Gains

B Long-term capital gain (LTCCG) (Sub-items, 6, 7, 8 & 9 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	ai
	ii	Value of property as per stamp valuation authority	aii
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii
b		Deductions under section 48	
	i	Cost of acquisition with indexation	bi
	ii	Cost of Improvement with indexation	bii
	iii	Expenditure wholly and exclusively in connection with transfer	biii
	iv	Total (bi + bii + biii)	biv
c		Balance (aiii - biv)	1c
d		Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)	1d

e Long-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

NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-1A 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	2b	(6(e) of Form 3CEA)
c	Balance (2a - 2b)	2c	
d	Deduction u/s 54EC /54F (Specify details in item D below)	2d	

e Long term capital gains from slump sale (2c-2d)

3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)

a	Full value of consideration	3a
b	Deductions under section 48	
	i Cost of acquisition without indexation	bi
	ii Cost of improvement without indexation	bii

		iii Expenditure wholly and exclusively in connection with transfer		biii	
		iv Total (bi + bii + biii)		biv	
c		Balance (3a - biv)		3c	
d		Deduction under sections 54F (Specify details in item D below)		3d	
e		LTCG on bonds or debenture (3c - 3d)			B3e
4 From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA					
a		Full value of consideration		4a	
b		Deductions under section 48			
		i Cost of acquisition without indexation		Bi	
		ii Cost of improvement without indexation		Bii	
		iii Expenditure wholly and exclusively in 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
5 From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A					
a		LTCG u/s 112A (column 14 of Schedule 112A)		5a	
b		Deduction under sections 54F (Specify details in item D below)		5b	
c		Long-term Capital Gains on sale of capital assets at B5 above (5a - 5b)			B5c
6 For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
a		LTCG computed without indexation benefit		6a	
b		Deduction under sections 54F (Specify details in item D below)		6b	
c		LTCG on share or debenture (6a-6b)			B6c
7 For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)					
A		i In case securities sold include shares of a company other than quoted shares, enter the following details			
		a Full value of consideration received/receivable in respect of unquoted shares		ia	
		b Fair market value of unquoted shares determined in the prescribed manner		ib	
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic	
		ii Full value of consideration in respect of securities other than unquoted shares		aii	
		iii Total (ic + iii)		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 (bi + bii + 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-RESIDENT (7c - 7d)			B7e
8 For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under 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 under chapter 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)			B9c
d		LTCG on sale of asset, other than specified asset (computed without indexation)		9d	
e		Less deduction under section 115F (Specify details in item D below)		9e	
f		Balance LTCG on sale of asset, other than specified asset (9d- 9e)			B9f



10 From sale of assets where B1 to B9 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 of unquoted shares						la	
		b Fair market value of unquoted shares determined in the prescribed manner						lb	
		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)						lc	
		II Full value of consideration in respect of assets other than unquoted shares						all	
		III Total (lc + II)						alil	
b		Deductions under section 48							
		I Cost of acquisition with indexation						bi	
		II Cost of improvement with indexation						bii	
		III Expenditure wholly and exclusively in connection with transfer						biii	
		IV Total (bi + bii + biii)						biv	
c		Balance (10alil - biv)							
d		Deduction under section 54D/54F/54G/54GA (Specify details in item D below)							
								10d	
e		Long-term Capital Gains on assets at B10 above (10c- 10d)							
B10e									
11 Amount deemed to be long-term capital gains									
a Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?									
<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below									
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (X)			
I	2017-18	54/54D/54F/54G/54GA							
II	2018-19	54B							
b Amount deemed to be long-term capital gains, other than at 'a'									
Total amount deemed to be long-term capital gains (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 @ 10%									
B12a1									
a2 Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A									
B12a2									
b Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 20%									
B12b									
13 Amount of LTCG included in items B1 to B12 but not chargeable to tax or chargeable at special rates in India as per DTAA									
Sl. No.	Amount of Income	Item No. B1 to B12 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									
a Total amount of LTCG not chargeable to tax as per DTAA									
B13a									
b Total amount of LTCG chargeable to tax at special rates as per DTAA									
B13b									
14 Total long term capital gain chargeable under I.T. Act (B1c + B2c + B3c + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a)									
B14									
C Income chargeable under the head "CAPITAL GAINS" (A10 + B14) (take B14 as nil, if loss)									
C									
D Information about deduction claimed against Capital Gains									
1 In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details									
a Deduction claimed u/s 54									
i Date of transfer of original asset									
al									
ii Cost of new residential house									
alii									
iii Date of purchase /construction of new residential house									
aiiii									
iv Amount deposited in Capital Gains Accounts Scheme before due date									
aiv									
v Amount of deduction claimed									
av									
b Deduction claimed u/s 54B									
i Date of transfer of original asset									
bi									
ii Cost of new agricultural land									
bii									

iii		Date of purchase of new agricultural land		bi	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										
i		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					
ii		Cost of new residential house		eii						
iii		Date of purchase/construction of new residential house		eiii	dd/mm/yyyy					
iv		Amount deposited in Capital Gains Accounts Scheme before due date		eiv						
v		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					
ii		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		fiil	dd/mm/yyyy					
iv		Amount deposited in Capital Gains Accounts Scheme before due date		fiiv						
v		Amount of deduction claimed		fv						
g Deduction claimed u/s 54GA										
i		Date of transfer of original asset from urban area		gi	dd/mm/yyyy					
ii		Cost and expenses incurred for purchase or construction of new asset		gii						
iii		Date of purchase/construction of new asset in SEZ		giil	dd/mm/yyyy					
iv		Amount deposited in Capital Gains Accounts Scheme before due date		giiiv						
v		Amount of deduction claimed		gv						
h Deduction claimed u/s 115F (for Non-Resident Indians)										
i		Date of transfer of original foreign exchange asset		hi	dd/mm/yyyy					
ii		Amount invested in new specified asset or savings certificate		hii						
iii		Date of investment		hiil	dd/mm/yyyy					
iv		Amount of deduction claimed		hiv						
j		Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)		1j						
2		In case of deduction u/s 54GB, furnish PAN of the company								
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)										
Sl.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
			1	2	3	4	5	6	7	
i	Capital Loss to be set off (Fill this row only, if figure computed is negative)		(A3e** A4a** A8a1+ A8a2*)	(A5e** A8b*)	(A1e**+A2e** +A4b**+A6g** +A7e**+A8e**)	49b	(B4c**+B5c** +B7c** +B8c** +B9c** +B12a*)	(B1e** +B2c**+B3c** +B6c** +B9f** +B10c** +B11c** +B12b*)	B13b	

ii		15%	(41e* + 46a* + 48a1 + 48a2*)						
iii	Short term capital gain	30%	(44e* + 48b*)						
iv		applicable rate	(47e* + 42e* + 46b* + 48g* + 48e* + 48e*)						
v		DTAA rates	49b						
vi		10%	(B1e* + B5e* + B7e* + B8e* + B9e* + B12a*)						
vii	Long term capital gain	20%	(B1e* + B2e* + B4e* + B6e* + B9e* + B10e* + B11e* + B12b*)						
viii		DTAA rates	B14b						
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)								
x	Loss remaining after set off (i-ix)								

The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A 9) 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-B 13) 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 3vi of schedule BFLA, if any.					
2	Short-term capital gains taxable at the rate of 30% Enter value from item 3vii of schedule BFLA, if any.					
3	Short-term capital gains taxable at applicable rates Enter value from item 3viii of schedule BFLA, if any.					
4	Short-term capital gains taxable at DTAA rates Enter value from item 3ix 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.					

NOTE: Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SP1 while computing the income under this head

Schedule 12A: From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A														
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 (6-13) -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)
1														
2														
3														
4														
Add rows														
Total														

Schedule III-Subpart II Form 1041														
For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust in which STT is paid 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 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 (6-13) -Item 8 (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)
1														
2														
3														
4														
Add rows														
Total														

Schedule OS Income from other sources

OTHER SOURCES

1 Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				1	
A Dividends, Gross				1a	
B Interest, Gross (bi + bii + biii + biv + bv)				1b	
i From Savings Bank		bi			
ii From Deposits (Bank/ Post Office/ Co-operative Society/)		bii			
iii From Income-tax Refund		biii			
iv In the nature of Pass through Income/Loss		biv			
v Others		bv			
C Rental income from machinery, plants, buildings, etc., Gross				1c	
d Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)				1d	
i Aggregate value of sum of money received without consideration		di			
ii In case immovable property is received without consideration, stamp duty value of property		dii			
iii In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration		diiii			
iv In case any other property is received without consideration, fair market value of property		div			
v In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration		dv			
e Any other income (please specify nature)				1e	
Sl. No.		Nature		Amount	
1		Family Pension			
2					
Rows can be added as required					
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				2a	
b Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)				2b	
i Cash credits u/s 68		bi			
ii Unexplained investments u/s 69		bii			
iii Unexplained money etc. u/s 69A		biii			
iv Undisclosed investments etc. u/s 69B		biv			
v Unexplained expenditure etc. u/s 69C		bv			
vi Amount borrowed or repaid on hundi u/s 69D		bvi			
c Accumulated balance of recognised provident fund taxable u/s 111				2c	
S.No.		Assessment Year		Income benefit	
(i)		(ii)		(iii)	
				Tax benefit	
				(iv)	
d Any other income chargeable at special rate (total of di to dxix)				2d	
i Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)		di			
ii Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)		dii			
iii Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)		diiii			
iv Interest referred to in section 194LC (1)- chargeable u/s 115A(1)(a)(iiia)@5%		diiiv			
v Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)		diiiv			
vi Distributed Income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)		diiiv			
vii Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)		diiiv			
viii Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)		diiiv			

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.

Schedule CYLA Details of Income after set-off of current years losses

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 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
		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	(438 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)				
X	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
XI	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
XII	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
XIII	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
XIV	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
XV	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
XVI	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
XVII	Total loss set off					
XVIII	Loss remaining after set-off (I - xvii)					

Schedule BFLA Details of Income after Set off of Brought Forward Losses of earlier years

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	(5i of Schedule CYLA)				
II	House property	(5ii 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 at 10%	(Vii of Schedule CYLA)	(B1 short term capital loss)			
vii	Short-term capital gain taxable at 10%	(Viii of Schedule CYLA)	(B1 short term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(ix of Schedule CYLA)	(B1 short term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(x of Schedule CYLA)	(B1 short term capital loss)			
x	Long-term capital gain taxable at 10%	(xi of Schedule CYLA)	(B1 short term or long term capital loss)			
xi	Long term capital gain taxable at 20%	(xii of Schedule CYLA)	(B1 short term or long term capital loss)			
xii	Long term capital gains taxable at special rates in India as per DTAA	(xiii of Schedule CYLA)	(B1 short term or long term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(xiv of Schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(xv of Schedule CYLA)	(B1 loss from horse races)			
xv	Income from other sources income taxable at special rates in India as per DTAA	(xvi of Schedule CYLA)				
xvi	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv)					
xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiv)					

Schedule CII - Details of Losses to be carried forward to future years

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward Business Loss	Amount as adjusted on account of opting for taxation u/s 115BAC	Brought forward Business Loss available for set off during the year					
I	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10
i	2010-11										
ii	2011-12										
iii	2012-13										
iv	2013-14										
v	2014-15										
vi	2015-16										
vii	2016-17										
viii	2017-18										
ix	2018-19										
x	2019-20										
xi	2020-21										
xii	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 Schedule BP, if -ve)	(2x + 3x + 4x + 5x) of item E of Schedule CG)	((6x + 7x + 8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)
xv	Total loss Carried forward to future years										

CARRY FORWARD OF LOSS

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

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

Schedule 80G Details of donations entitled for deduction under section 80G				
DETAILS OF DONATIONS	A Donations entitled for 100% deduction without qualifying limit			
	Name and address of donee		PAN of Donee	Eligible Amount of donation
			Amount of donation	
			Donation in cash	Donation in other mode
			Total Donation	
	i	ii	iii	Total
B	Donations entitled for 50% deduction without qualifying limit			
	Name and address of donee		PAN of Donee	Eligible Amount of donation
			Amount of donation	

			Donation in cash	Donation in other mode	Total Donation	
I						
II						
III	Total					
C Donations entitled for 100% deduction subject to qualifying limit						
Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
I						
II						
III	Total					
D Donations entitled for 50% deduction subject to qualifying limit						
Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
I						
II						

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

Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
I						
II						
III	Total					

Schedule 80-IA

a	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]	a1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
		a2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]	b1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
		b2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	c1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
		c2	Undertaking No. 2	(item 30 of Form 10CCB of the undertaking)	
d	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 network]	d1	Undertaking No. 1	(item 30 of Form 10CCB of the undertaking)	
		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

Schedule 80-IB Deductions under section 80-IB

A	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
b	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	b1	Undertaking no. 1	(10(v) of Form 10CCB of the undertaking)	
		b2	Undertaking no. 2	(10(v) of Form 10CCB of the undertaking)	
c	Deduction in the case of convention centre [Section 80-IB(7B)]	c1	Undertaking no. 1	(10(v) of Form 10CCB of the undertaking)	
		c2	Undertaking no. 2	(10(v) of Form 10CCB of the undertaking)	

d	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	d1	Undertaking no. 1	(30 of Form 10C & B of the undertaking)
		d2	Undertaking no. 2	(30 of Form 10C & B of the undertaking)
e	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	e1	Undertaking no. 1	(30 of Form 10C & B of the undertaking)
		e2	Undertaking no. 2	(30 of Form 10C & B of the undertaking)
f	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	f1	Undertaking no. 1	(30 of Form 10C & B of the undertaking)
		f2	Undertaking no. 2	(30 of Form 10C & B of the undertaking)
g	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	g1	Undertaking no. 1	(30 of Form 10C & B of the undertaking)
		g2	Undertaking no. 2	(30 of Form 10C & B of the undertaking)
h	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	h1	Undertaking no. 1	(11(v) of Form 10C & B)
		h2	Undertaking no. 2	(11(v) of Form 10C & B)
i	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	i1	Undertaking no. 1	(11(d) of Form 10C & B)
		i2	Undertaking no. 2	(11(d) of Form 10C & B)
j	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

DEDUCTION U/S 80-IC

a	Deduction in respect of undertaking located in Sikkim			a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
				a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in respect of undertaking located in Himachal Pradesh			b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
				b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
c	Deduction in respect of undertaking located in Uttarakhand			c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
				c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
d Deduction in respect of undertaking located in North-East						
da	Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		da2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
db	Arunachal Pradesh	db1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		db2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
dc	Manipur	dc1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		dc2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
dd	Mizoram	dd1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		dd2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
de	Meghalaya	de1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		de2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
df	Nagaland	df1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		df2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
dg	Tripura	dg1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		dg2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
dh	Total deduction for undertakings located in North-east (total of da1 to dg2)			dh		
e Total deduction under section 80-IC or 80-IE (a + d + c + dh)				e		

Schedule 80-EE Deductions under Chapter VI-A

TOTAL DEDUCTIONS	1 Part B- Deduction in respect of certain payments			
	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			
	a 80C		b 80CCC	
	c 80CCD(1)		d 80CCD(1B)	
	e 80CCD(2)		f 80D	

g	80DD		h	80DDH	
i	80E		j	80EE	
k	80EEA		l	80EEB	
m	80G		n	80GC	
o	80GGC				
Total Deduction under Part B (total of g to o)					1
2 Part C- Deduction in respect of certain incomes					
p	80-1A	(u/s of Schedule 80-1A)	q	80-1AD	
r	80-1B	(u/s of Schedule 80-1B)	s	80-1BA	
t	80-1C/ 80-1E	(u/s of Schedule 80-1C/ 80-1E)	u	80JJA	
v	80JJAA	(u/s of Section 80JJAA)	w	80QQB	
x	80RRB				
Total Deduction under Part C (total of p to x)					2
3 Part CA and D- Deduction in respect of other incomes/other deduction					
i	80TTA		ii	80TTB	
iii	80U				
Total Deduction under Part CA and D (total of i, ii and iii)					3
4 Total deductions under Chapter VI-A (1 + 2 + 3)					4

Schedule ANIT Computation of Alternate Minimum Tax payable under section 115JC

1	Total Income as per item 14 of PART-B-TI	1																
2	Adjustment as per section 115JC(2)																	
	<table border="1"> <tr> <td>a</td> <td>Deduction claimed under any section included in Chapter VI-A under the heading "C.—Deductions in respect of certain incomes"</td> <td>2a</td> <td></td> </tr> <tr> <td>b</td> <td>Deduction claimed u/s 10AA</td> <td>2b</td> <td></td> </tr> <tr> <td>c</td> <td>Deduction claimed u/s 35AD as reduced by the amount of depreciation on assets on which such deduction is claimed</td> <td>2c</td> <td></td> </tr> <tr> <td>d</td> <td>Total Adjustment (2a+ 2b+ 2c)</td> <td>2d</td> <td></td> </tr> </table>	a	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	2c		d	Total Adjustment (2a+ 2b+ 2c)	2d		
a	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	2c																
d	Total Adjustment (2a+ 2b+ 2c)	2d																
3	Adjusted Total Income under section 115JC(1) (1+2d)	3																
4	Tax payable under section 115JC [18.5% of (3)] (If 3 is greater than Rs. 20 lakhs)	4																

Schedule AMTC Computation of tax credit under section 115JD

1	Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TT1)					1	
2	Tax under other provisions of the Act in assessment year 2021-22 (2i of Part-B-TT1)					2	
3	Amount of tax against which credit is available [enter (2 - 1) if 2 is greater than 1, otherwise enter 0]					3	
4	Utilisation of 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 (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						
viii	Current AY (enter 1 -2, if 1>2 else enter 0)						
ix	Total						
5	Amount of tax credit under section 115JD utilised during the year [total of item no 4 (C)]					5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6	

Schedule SPL 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 No. of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					
2					
3					

Schedule SI

SI No	Section	<input checked="" type="checkbox"/>	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)
2	111A or Section 115AD(1)(b)(ii)-Proviso (STCG on shares units on which where STT paid)	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
3	115AD(STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
7	115AC (Income of non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2dx of Schedule OS)	
8	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
9	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
10	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
11	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
12	112A or section 115AD(1)(b)(iii)-proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(5(x) of Schedule BFLA)	
13	STCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)	

14	11CG. Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5vi of Schedule BFLA)
15	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)
16	115BBF (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)
17	115BBF (Tax on income from patent)	<input type="checkbox"/>		
	A Income under head business or profession	<input type="checkbox"/>	10	(3e of Schedule BP)
	B Income under head other sources	<input type="checkbox"/>	10	(2dvi of Schedule OS)
18	115BBG (Tax on income from transfer of carbon credits)	<input type="checkbox"/>		
	A Income under head business or profession	<input type="checkbox"/>	10	(3f of Schedule BP)
	B Income under head other sources	<input type="checkbox"/>	10	(2dvi of Schedule OS)
19	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2dvi of Schedule OS)
20	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vi of Schedule BFLA)
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5vi of Schedule BFLA)
26	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2e of Schedule OS)
			Total	

Schedule IF Information regarding partnership firms in which you are partner

FIRMS IN WHICH PARTNER	Number of firms in which you are 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
							i	ii
	1	2	3	4	5	6	7	8
	1							
	2							
	3							
	4	Total						

Schedule EI Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)

EXEMPT INCOME

1	Interest income							1	
2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)					I		
	ii	Expenditure incurred on agriculture					ii		
	iii	Unabsorbed agricultural loss of previous eight assessment years					iii		
	iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)					iv		
	v	Net Agricultural income for the year (i – ii – iii+iv) (enter nil if loss)							
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)						2	
	a	Name of district along with pin code in which agricultural land is located							
	b	Measurement of agricultural land in Acre							
	c	Whether the agricultural land is owned or held on lease (drop down to be provided)							
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)							
3	Other exempt income (including exempt income of minor child) (please specify)							3	
4	Income not chargeable to tax as per DTAA								
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	I								
	II								

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

Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA, 115UB													
Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of Income	Current Year Income	Share of current year loss distributed by Investment fund	Net Income/ Loss 9=7-8	TDS on such amount, if any				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				
1.	(drop down to be provided)			I	House property								
				II	Capital Gains								
				a	Short term								
				a1	Section 111A								
				b	Long term								
				b1	Section 112A								
				B2	Sections other than 112A								
				III	Other Sources								
				a	Dividend								
				b	Others								
				IV	Income claimed to be exempt								
				A	u/s 10(23FBB)								
				B	u/s								
				C	u/s								
				2.				I	House property				
								II	Capital Gains				
A	Short term												
a1	Section 111A												
B	Long term												
b1	Section 112A												
b2	Sections other than 112A												
III	Other Sources												
1	Dividend												
2	Others												
IV	Income claimed to be exempt												
a	u/s 10(23FBB)												
b	u/s												
c	u/s												

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

Schedule TDS - Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility							
TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	1	Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time					
	a	Additional Income tax payable @ 18% on above					
	b	Surcharge @ 12% on "a"					
	2						
	c	Health & Education cess on (a+b)					
	d	Total Additional tax payable (a+b+c)					
	3	Taxes paid					
	4	Net tax payable (2d-3)					
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)
6	Name of Bank and Branch						
7	BSR Code						
8	Serial number of challan						
9	Amount deposited						

Schedule FS-I			Details of Income from outside India and tax relief (available only in case of resident)								
Sl.	Country Code	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	Business or Profession							
			iv	Capital Gains							
			v	Other sources							
			Total								
2			i	Salary							
			ii	House Property							
			iii	Business or Profession							
			iv	Capital Gains							
			v	Other sources							
			Total								

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

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

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

Schedule FA		Details of Foreign Assets and Income from any source outside India										
DETAILS OF FOREIGN ASSETS	A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period											
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	(i)											
	(ii)											
A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period												

Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest dividend proceeds from sale or redemption of financial assets/ other income)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period												
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	2(a)	2(b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	ZIP Code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	ZIP Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i												

F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor											
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(12)
(i)											
(ii)											

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

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

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.

Schedule 5A Information regarding apportionment of income between spouses governed by Portuguese Civil Code				
Name of the spouse				
PAN/Aadhaar No. of the spouse				
Whether books of accounts of spouse is audited u/s 44AB? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 44AB under this Act?				Yes/No
Whether books of accounts of spouse is audited u/s 92E? or Whether your spouse is a partner of a firm whose accounts are required to be audited u/s 92E under this Act?				Yes/No
Heads of Income	Receipts received under the head	Amount apportioned in the hands of the spouse	Amount of TDS deducted on income at (ii)	TDS apportioned in the hands of spouse
(i)	(ii)	(iii)	(iv)	(v)
1 House Property				
2 Business or profession				
3 Capital gains				
4 Other sources				
5 Total				

Schedule 5B 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)				
B Details of movable assets				Amount (cost) in Rs.
Sl. No.	Description			
(1)	(2)	(3)		
(i)	Jewellery, bullion etc.			
(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
(iii)	Vehicles, yachts, boats and aircrafts			
(iv) Financial assets				Amount (cost) in Rs.
(a)	Bank (including all deposits)			
(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 persons (AOP) as a partner 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 (A + B + C)			

[NOTE] Please refer to instructions for filling out this schedule.

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST		
Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
(1)	(2)	(3)

[NOTE] Please furnish the information above for each GSTIN No. separately

Part B - III Computation of total income

PART-B

TOTAL INCOME	1 Salaries (6 of Schedule S)		1
	2 Income from house property (4 of Schedule-HP) (enter nil if loss)		2
	3 Profits and gains from business or profession		
	i Profit and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss)	3i	
	ii Profit and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii	
	iii Profit and gains from specified business (3(iii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3iii	
	iv Income chargeable to tax at special rates (3e & 3f of Schedule BP)	3iv	
	v Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)	3v	
	4 Capital gains		
	a Short term		
	i Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai	
	ii Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii	
	iii Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii	
	iv Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiiv	
	v Total Short-term (ai + aii + aiii+aiiv) (enter nil if loss)	4av	
	b Long-term		
	i Long-term chargeable @ 10% (9vi of item E of schedule CG)	bi	
	ii Long-term chargeable @ 20% (9vii of item E of schedule CG)	bii	
	iii Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii	
	iv Total Long-term (bi + bii+biii) (enter nil if loss)	4biv	
c Total capital gains (4av+4biv) (enter nil if loss)	4c		
5 Income from other sources			
a Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	5a		
b Income chargeable to tax at special rates (2 of Schedule OS)	5b		
c Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	5c		
d Total (5a + 5b + 5c) (enter nil if loss)	5d		
6 Total of head wise income (1 + 2 + 3v + 4c + 5d)			6
7 Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)			7
8 Balance after set off current year losses (6 - 7) (total of serial number (ii) to (xv) column 5 of Schedule CYLA+5b+3iv)			8
9 Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)			9

10	Gross Total income (8-9) (also total of serial no (i) to (xiv) of column 5 of Schedule BFLA + 5b + 3iv)	10
11	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10	11
12	Deductions 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, xii, xiv) of column 5 of BFLA]	12a
b	Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto iii of BFLA]	12b
c	Total (12a + 12b) [limited upto (10-11)]	12c
13	Deduction u/s 10AA (c of Sch. 10AA)	13
14	Total income (10 - 12c - 13)	14
15	Income 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	Aggregate income (14-15+16) [applicable if (14-15) exceeds maximum amount not chargeable to tax]	17
18	Losses of current year to be carried forward (total of row xiv of Schedule CFL)	18
19	Deemed income under section 115JC (3 of Schedule AMT)	19

Part B - TII Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY

1	a Tax payable on deemed total income under section 115JC (4 of Schedule AMT)				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					
	A Tax at normal rates on 17 of Part B-TI		2a			
	B Tax at special rates (total of col. (ii) of Schedule-SI)		2b			
	C Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]		2c			
	D Tax Payable on Total Income (2a + 2b - 2c)				2d	
	E Rebate under section 87A				2e	
	F Tax payable after rebate (2d - 2e)				2f	
	G Surcharge		Surcharge computed before marginal relief	Surcharge after marginal relief		
	i @ 25% of 17(ii) of Schedule SI	2gi		ia		
	ii @ 10% or 15%, as applicable of 2(ii), 3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI	2gii		iia		
	iii On [(2f) - (17(ii), 2(ii), 3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI)]	2giii				
	iv Total (ia + iia)				2giv	
	H Health and Education Cess @ 4% on (2f + 2giv)				2h	
	I Gross tax liability (2f + 2giv + 2h)				2i	
3	Gross tax payable (higher of 1d and 2i)				3	
3a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)				3a	
3b	Tax deferred - relating to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC				3b	
4	Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)				4	
5	Tax payable after credit under section 115JD (3a - 4)				5	
6	Tax relief					
	a Section 89 (Please ensure to submit Form 10E to claim this relief)	6a				
	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	Interest and fee payable					
	a Interest for default in furnishing the return (section 234A)	8a				
	b Interest for default in payment of advance tax (section 234B)	8b				
	c Interest for deferment of advance tax (section 234C)	8c				

		d Fee for default in furnishing return of income (section 234F)		8d				
		e Total Interest and Fee Payable (8a+8b+8c+8d)				8e		
		9 Aggregate liability (7 + 8e)				9		
TAXES PAID	10 Taxes Paid							
	a Advance Tax (from column 5 of 17A)		10a					
	b TDS (total of column 5 of 18B and column 9 of 17C)		10b					
	c TCS (column 7 of 17D)		10c					
	d Self-Assessment Tax (from column 5 of 17A)		10d					
	e Total Taxes Paid (10a+10b+10c+10d)				10e			
		11 Amount payable (Enter if 9 is greater than 10e, else enter 0)				11		
		12 Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)				12		
B	13 Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)						Select Yes or No	
	14 a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)							
L	Sl.	IFS Code of the Bank in case of Bank Accounts held in India ()	Name of the Bank		Account Number		Indicate the account in which you prefer to get your refund credited, if any (tick one account ET)	
	I							
	II							
Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return								
Rows can be added as required								
ii. b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:								
	SL No.	SWIFT Code	Name of the Bank		Country of Location		IBAN	
	1							
14 Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]							<input type="checkbox"/> Yes <input type="checkbox"/> No	
15 If the return has been prepared by a Tax Return Preparer (TRP) give further details below:								
Identification No. of TRP				Name of TRP		Counter Signature of TRP		
If TRP is entitled for any reimbursement from the Government, amount thereof								
16 TAX PAYMENTS								
ADVANCE/SELF ASSESSMENT TAX	A Details of payments of Advance Tax and Self-Assessment Tax							
	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)		Serial Number of Challan		Amount (Rs)	
	(1)	(2)	(3)		(4)		(5)	
	i							
	ii							
NOTE: Enter the totals of Advance tax and Self-Assessment tax in Sl. No. 10a & 10d of Part B-TT1								
TDS ON SALARY	B Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]							
	Sl No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer		Income chargeable under Salaries		Total tax deducted	
	(1)	(2)	(3)		(4)		(5)	
	I							
	II							
NOTE: Please enter total of column 5 in 10b of Part B-TT1								
C Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s)]								

Sl No	TDS credit relating to self/other person (spouse as per section 5A/other person as per rule 37BA(2))	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS Deducted during the FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/a 194N)		Corresponding Receipt/withdrawals offered		TDS credit being carried forward		
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A 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.		
1														

NOTE ► Please enter total of column 9 in 10b of Part B- TII

NOTE: Please enter total of column (7) in 10c of Part B-TT

D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]								
TDS ON OTHER INCOME	Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current fin. Year	Amount out of (5) or (6) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (5) or (6) being carried forward
				Fin. Year in which collected	Amount b/f			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i								
ii								
NOTE: Please enter total of column (7) in 10c of Part B-TT								

NOTE ► Please enter total of column (7) in 10c of Part B-TII

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return and schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961.

I further declare that I am making returns in my capacity as _____ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable in a case where return is furnished under section 92CD)

Sign here →

Date

SUGAM (ITR-4)

FORM	ITR-4 SUGAM	INDIAN INCOME TAX RETURN [For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP] (Please refer instructions for eligibility)	Assessment Year			
			2	0	2	1

PART A GENERAL INFORMATION

(A1) First Name	(A2) Middle Name	(A3) Last Name	(A4) Permanent Account Number
(A5) Date of Birth/Formation (DD/MM/YYYY)			(A6) Flat/Door/Block No.
(A7) Name of Premises/ Building/ Village		(A8) Road/Street/Post Office	(A9) Area/Locality
(A10) Town/City/District	(A11) State	(A12) Country	(A13) PIN Code/ZIP Code
(A14) Aadhaar Number (12 digits)/ Aadhaar Enrolment Id (28 digits) (If eligible for Aadhaar No.)			(A15) Status Individual <input type="checkbox"/> HUF <input type="checkbox"/> Firm (other than LLP) <input type="checkbox"/>
(A16) Residential/Office Phone Number with STD code/ Mobile No.1		(A17) Mobile No. 2	(A18) Email Address-1 (self)
			Email Address -2
(A19) Nature of employment - <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)			
(A20) Filed u/s (Tick) [Please see instruction]-		<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 119(2)(b)- After Condonation of delay	
Or Filed in response to notice u/s		<input type="checkbox"/> 139(9) <input type="checkbox"/> 142(1) <input type="checkbox"/> 148 <input type="checkbox"/> 153A <input type="checkbox"/> 153C	
(A21) If revised/defective then enter Receipt No. and Date of filing of original return (DD/MM/YYYY)			
(A22) If filed in response to notice u/s 139(9) /142(1)/148/153A/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order			
Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please furnish date of filing of form 10-IE along with Acknowledgment number			
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]			
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)		Amount (Rs) (If Yes)	
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)		Amount (Rs) (If Yes)	
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)		Amount (Rs) (If Yes)	
(A23) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
If yes, please furnish following information -			
(1) Name of the representative			
(2) Capacity of the representative			
(3) Address of the representative			
(4) Permanent Account Number (PAN)/ Aadhaar No. of the representative			

PART B GROSS TOTAL INCOME

B1 Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)		Whole- Rupee(₹) only	
B2	I Gross Salary (Ia+Ib+Ic)	B1	I
	a Salary as per section 17(1)	Ia	
	b Value of perquisites as per section 17(2)	Ib	
	c Profit in lieu of salary as per section 17(3)	Ic	
	II Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]	II	
	III Net Salary (I - II)	III	
	IV Deductions u/s 16 (Iva + Ivb+Ivc)	IV	
	a Standard deduction u/s 16(Ia)	Iva	
	b Entertainment allowance u/s 16(II)	Ivb	
	c Professional tax u/s 16(III)	Ivc	
	V Income chargeable under the head 'Salaries' (III - IV) (NOTE- Ensure to Fill "Sch TDS1")	B2	
B3	Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>		

1. Substituted by the IT (Seventh Amndt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, Form Sugam (ITR-4) was substituted by the IT (Twelfth Amndt.) Rules, 2020, w.e.f. 29-5-2020, IT (Second Amndt.) Rules, 2019, w.e.f. 1-4-2019, IT (Second Amndt.) Rules, 2018, w.e.f. 1-4-2018 and Form ITR-4S by the IT (Fourth Amndt.) Rules, 2017, w.e.f. 1-4-2017.

HOUSE PROPERTY	i	Gross rent received/ receivable/ lettable value during the year	ii		iii	
	ii	Tax paid to local authorities				
	iii	Annual Value (i - ii)	iv			
	iv	30% of Annual Value	v			
	v	Interest payable on borrowed capital	vi			
	vi	Arrears/Unrealized Rent received during the year Less 30%				
	vii	Income chargeable under the head 'House Property' (iii - iv - v) + vi If loss, put the figure in negative/ Note: Maximum loss from house property that can be set-off is INR 2,00,000. To avail the benefit of carry forward and set of loss, please use ITR-3/5.	B3			
B4	Income from Other Sources drop down like interest from saving account, deposit etc. to be provided in e-filing utility specifying nature of income and in case of dividend income please mention quarterly breakup for allowing applicable relief from section 234C NOTE- Fill "Sch TDS2" if applicable.	B4				
	Less: Deduction u/s 57(iia) (in case of family pension only)	B5				
B5	Gross Total Income (B1+B2+B3+B4) To 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)

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	80DDH	Details to be filled in drop down to be provided in e-filing utility	C9	80EE	
C10	80EE		C11	80EEA		C12	80EEB	
C13	80G	Details to be filled in drop down to be provided in e-filing utility	C14	80GG		C15	80GGC	
C16	80TTA		C17	80TTB		C18	80U	Details to be filled in the drop down to be provided in e-filing utility
C19	Total deductions (Add items C1 to C18)							C19
C20	Taxable Total Income (B5 - C19)							C20

PART D - TAX COMPUTATIONS AND TAX STATUS

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

BANK ACCOUNT	021 Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)			
	Sl.	IF's Code of the Bank	Name of the Bank	Account Number
	i			
	ii			
1. Minimum one account should be selected for refund credit. 2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited in one of the account decided by CPC after processing the return				

SCHEDULE BP - DETAILS OF INCOME FROM BUSINESS OR PROFESSION
COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD

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

COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA

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

COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE

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

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

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

INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

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

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

FINANCIAL PARTICULARS OF THE BUSINESS		
Note—For E11 to E25 furnish the information as on 31 st day of March, 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

NOTE ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS												
BSR Code				Date of Deposit (DD/MM/YYYY)				Challan No.				Tax paid
Col (1)				Col (2)				Col (3)				Col (4)
R1												
R2												
R3												

NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in D13 & D14

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

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

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

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

SCHEDULE TDS-2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY								
[As per Form 16 A issued or Form 16C or Form 16D furnished by Deductor(s)]								
Sl No.	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding receipt is being offered for tax this year, not applicable if TDS is deducted u/s 194N)	Corresponding Receipt/ withdrawals offered		TDS credit being carried forward
		Fin. Year in which deducted	TDS b/f	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								

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

VERIFICATION

I, _____ son/ daughter of _____ solemnly declare that to the best of my knowledge and belief, the information given in the return is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making returns in my capacity as _____ (drop down to be provided in e-filing utility) and I am also competent to make this return and verify it. I am holding permanent account number _____. (Please see instruction)

Place:

Date :

Signature here →

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

TRP PIN (10 Digit)	Name of TRP	Counter Signature of TRP
<div style="border: 1px solid black; width: 100px; height: 15px;"></div>	<div style="border: 1px solid black; width: 300px; height: 15px;"></div>	<div style="border: 1px solid black; width: 150px; height: 15px;"></div>
Amount to be paid to TRP		

ITR 4

[Omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017.]

ITR-5

FORM	ITR-5	INDIAN INCOME TAX RETURN [For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

Part A-GENERAL

PERSONAL INFORMATION	Name		PAN	
	Is there any change in the name? If yes, please furnish the old name		Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable	
	Flat/Door/Block No	Name of Premises/Building/Village	Date of formation (DD/MM/YYYY)	
			Date of commencement of business (DD/MM/YYYY)	
	Road/Street/Post Office	Area/Locality	Status (firm-1 sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1960 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP). <input type="checkbox"/>	
	Town/City/District	State	Pin code/Zip code	
		Country		
	Office Phone Number with STD code/ Mobile No. 1		Mobile No. 2	
	Email Address -1		Email Address -2	
FILING STATUS	(a)	Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.	
		Or Filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C	
		Whether you are a business trust?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		Whether you are an investment fund referred to in section 115UB?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(b)	If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)	/ /	
	(c)	If filed in response to a notice u/s 139(9)/142(1)/148/153A/153C/ or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement	(unique number)	/ /
	(d)	Are you opting for new tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(e)	If d) is Yes, Please furnish	Date of filing of form 10-IF DD/MM/YYYY	Acknowledgement number:
	(f)	Residential Status (Tick) <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident		
	(g)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(h)	Whether you are recognized as start up by DPIIT	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(i)	If yes, please provide start up recognition number allotted by the DPIIT		
	(j)	Whether certificate from inter-ministerial board for certification is received?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(k)	If yes, please provide the certification number		
(l)	In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No			
(m)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.			
(n)	Whether this return is being filed by a representative assessee? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No			
	If yes, please furnish following information -			
	(1) Name of the representative assessee			
	(2) Capacity of the Representative (drop down to be provided)			
	(3) Address of the representative assessee			

NATURE OF BUSINESS

Part A-BS

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)

SOURCES OF FUNDS

A Sources of Funds					
1 Partners' / members' fund					
a Partners' / members' capital				a	
b Reserves and Surplus					
i Revaluation Reserve		bi			
ii Capital Reserve		bii			
iii Statutory Reserve		biii			
iv Any other Reserve		biv			
v Credit balance of Profit and loss account		bv			
vi Total (bi + bii + biii + biv + bv)				bvi	
c Total partners' / members' fund (a + bvi)				1c	
2 Loan funds					
a Secured loans					
i Foreign Currency Loans		ai			
ii Rupee Loans					
A From Banks		IIA			
B 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	
c		Total Loan Funds (aiii + Biii)	2c	
3		Deferred tax liability	3	
4		Advances		
i		From persons specified in section 40A(2)(b) of the I. T. Act	i	
ii		From others	ii	
iii		Total Advances (i + ii)	4iii	
5		Sources of funds (1c + 2c + 3 + 4iii)	5	
B Application of funds				
1		Fixed assets		
a		Gross: Block	1a	
b		Depreciation	1b	
c		Net Block (a - b)	1c	
d		Capital work-in-progress	1d	
e		Total (1c + 1d)	1e	
2		Investments		
a		Long-term investments		
i		Investment in property	i	
ii		Equity instruments		
A		Listed equities	iiA	
B		Unlisted equities	iiB	
C		Total	iiC	
iii		Preference shares	iii	
iv		Government or trust securities	iv	
v		Debenture or bonds	v	
vi		Mutual funds	vi	
vii		Others	vii	
viii		Total Long-term Investments (i + iiC + iii + iv + v + vi + vii)	aviii	
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		Current assets, loans and advances		
a		Current assets		

		i Inventories		
		A Raw materials	IA	
		B Work-in-progress	IB	
		C Finished goods	IC	
		D Stock-in-trade (in respect of goods acquired for trading)	ID	
		E Stores consumables including packing material	IE	
		F Loose tools	IF	
		G Others	IG	
		H Total (IA + IB + IC + ID + IE + IF + IG)		II
		ii Sundry Debtors		
		A Outstanding for more than one year	IIA	
		B Others	IIB	
		C Total Sundry Debtors		IIIC
		iii Cash and bank balances		
		A Balance with banks	IIIA	
		B Cash-in-hand	IIIB	
		C Others	IIIC	
		D Total Cash and cash equivalents (IIIA + IIIB + IIIC)		IIID
		iv Other Current Assets		IIIV
		v Total current assets (IIH + IIIC + IIID + IIIV)		IIV
		b Loans and advances		
		i Advances recoverable in cash or in kind or for value to be received	bi	
		ii Deposits, loans and advances to corporate and others	bii	
		iii Balance with Revenue Authorities	biii	
		iv Total (bi + bii + biii)		biv
		v Loans and advances included in biv which is		
		a for the purpose of business or profession	va	
		b not for the purpose of business or profession	vb	
				3c
		c Total (av + biv)		
		d Current liabilities and provisions		
		i Current liabilities		
		A Sundry Creditors		
		1 Outstanding for more than one year	1	
		2 Others	2	
		3 Total (1 + 2)	A3	
		B Liability for leased assets	IB	
		C Interest Accrued and due on borrowings	IC	
		D Interest accrued but not due on borrowings	ID	
		E Income received in advance	IE	
		F Other payables	IF	
		G Total (A3 + IB + IC + ID + IE + IF)		IG
		ii Provisions		
		A Provision for Income Tax	IIA	
		B Provision for Leave encashment/Superannuation/Gratuity	IIB	
		C Other Provisions	IIC	
		D Total (IIA + IIB + IIC)		IIID
		iii Total (IE + IIID)		3e
		e Net current assets (3c - diii)		
4	a	Miscellaneous expenditure not written off or adjusted	4a	

	b	Deferred tax asset	4b		
	c	Debit balance in Profit and loss account/ accumulated balance	4c		
	d	Total (4a + 4b + 4c)		4d	
	5	Total, application of funds (1e + 2c + 3e + 4d)		5	
	C In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 st day of March, - 2021, in respect of business or profession				
NO ACCOUNT CASE	1	Amount of total sundry debtors	C1		
	2	Amount of total sundry creditors	C2		
	3	Amount of total stock-in-trade	C3		
	4	Amount 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)

	1	Debits to Manufacturing Account			
	A	Opening Inventory			
		i	Opening stock of raw-material	I	
		ii	Opening stock of Work in progress	II	
		iii	Total (I + II)		AIII
	B	Purchases (net of refunds and duty or tax, if any)			B
	C	Direct wages			C
	D	Direct expenses (DI + DII + DIII)			D
		i	Carriage Inward	I	
		ii	Power and fuel	II	
		iii	Other direct expenses	III	
	E	Factory Overheads			
		i	Indirect wages	I	
		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	Total of Debits to Manufacturing Account (AIII+B+C+D+Evii)			F
	2	Closing Stock			
		i	Raw material	2i	
		ii	Work-in-progress	2ii	
		Total (2i + 2ii)			2
	3	Cost of Goods Produced – transferred to Trading Account (1F-2)			3

Part A- Trading Account

Trading Account for the financial year 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)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
		i	Sale of goods	I	
		ii	Sale of services	II	
		iii	Other operating revenues (specify nature and amount)		
		a		IIia	
		b		IIib	
		c	Total (IIia + IIib)	IIic	
		iv	Total (I + II + IIic)		AIv
	B	Gross receipts from Profession			B

DEBITS TO TRADING ACCOUNT	C Duties, taxes and cess received or receivable in respect of goods and services sold or supplied			
	i	Union Excise duties	i	
	ii	Service tax	ii	
	iii	VAT/ Sales tax	iii	
	iv	Central Goods & Service Tax (CGST)	iv	
	v	State Goods & Services Tax (SGST)	v	
	vi	Integrated Goods & Services Tax (IGST)	vi	
	vii	Union Territory Goods & Services Tax (UTGST)	vii	
	viii	Any other duty, tax and cess	viii	
	ix	Total (i + ii + iii + iv + v + vi + vii + viii)	Cix	
	D Total Revenue from operations (Aiv + B + Cix)			4D
	5	Closing Stock of Finished Goods	5	
	6	Total of credits to Trading Account (4D + 5)	6	
	7	Opening Stock of Finished Goods	7	
	8	Purchases (net of refunds and duty or tax, if any)	8	
	9	Direct Expenses (9i + 9ii + 9iii)	9	
	i	Carriage inward	i	
	ii	Power and fuel	ii	
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii	
	10 Duties and taxes, paid or payable, in respect of goods and services purchased			
	i	Custom duty	10i	
	ii	Counter velling duty	10ii	
	iii	Special additional duty	10iii	
	iv	Union excise duty	10iv	
	v	Service tax	10v	
	vi	VAT/ Sales tax	10vi	
	vii	Central Goods & Service Tax (CGST)	10vii	
	viii	State Goods & Services Tax (SGST)	10viii	
	ix	Integrated Goods & Services Tax (IGST)	10ix	
	x	Union Territory Goods & Services Tax (UTGST)	10x	
	xi	Any other tax, paid or payable	10xi	
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii	
	11	Cost of goods produced – Transferred from Manufacturing Account	11	
	12	Gross Profit from Business/Profession – transferred to Profit and Loss account (6-7-8-9-10xii-11)	12	

Part A-P&L

Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account			13	
	14	Other income				
	i	Rent	i			
	ii	Commission	ii			
	iii	Dividend income	iii			
	iv	Interest income	iv			
	v	Profit on sale of fixed assets	v			
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi			
	vii	Profit on sale of other investment	vii			
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii			
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion)	ix			
	x	Agricultural income	x			
	xi	Any other income (specify nature and amount)				

DEBITS TO PROFIT AND LOSS ACCOUNT

	a		xia		
	b		xib		
	c	Total (xia + xib)	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii
15	Total of credits to profit and loss account (13+14xii)				15
16	Freight outward				16
17	Consumption of stores and spare parts				17
18	Power and fuel				18
19	Rents				19
20	Repairs to building				20
21	Repairs to machinery				21
22	Compensation to employees				
	i	Salaries and wages	22i		
	ii	Bonus	22ii		
	iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)			22xi
	xii	Whether any compensation, included in 22xi, paid to non-residents			xiia Yes / No
		If Yes, amount paid to non-residents			xiib
23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			30iii
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			31iii
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			32iii

33	Hotel, boarding and Lodging										33
34	Travelling expenses other than on foreign travelling										34
35	Foreign travelling expenses										35
36	Conveyance expenses										36
37	Telephone expenses										37
38	Guest House expenses										38
39	Club expenses										39
40	Festival celebration expenses										40
41	Scholarship										41
42	Gift										42
43	Donation										43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on Income)										
	i	Union excise duty								44i	
	ii	Service tax								44ii	
	iii	VAT/ Sales tax								44iii	
	iv	Cess								44iv	
	v	Central Goods & Service Tax (CGST)								44v	
	vi	State Goods & Services Tax (SGST)								44vi	
	vii	Integrated Goods & Services Tax (IGST)								44vii	
	viii	Union Territory Goods & Services Tax (UTGST)								44viii	
	ix	Any other rate, tax, duty or cess incl STT and CTT								44ix	
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)								44x	
45	Audit fee										45
46	Salary/Remuneration paid to Partners of the firm										46
47	Other expenses (specify nature and amount)										
	i									I	
	ii									II	
	iii	Total (i + ii)								47iii	
48	Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)										
	i(1)									48i(1)	
	i(2)									48i(2)	
	i(3)									48i(3)	
	i	(Rows can be added as required) Total [48i(1)+48i(2)+48i(3)]								48i	
	ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)								48ii	
	iii	Others (amounts less than Rs. 1 lakh)								48iii	
	iv	Total Bad Debt (48i + 48ii + 48iii)								48iv	
49	Provision for bad and doubtful debts										49
50	Other provisions										50
51	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)]										51
52	Interest										
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company								I	
	ii	To others								II	
	iii	Total (i + ii)								52iii	
53	Depreciation and amortisation										53
54	Net profit before taxes (51 - 52iii - 53)										54
55	Provision for current tax										55
56	Provision for Deferred Tax										56
57	Profit after tax (54 - 55 - 56)										57
58	Balance brought forward from previous year										58
59	Amount available for appropriation (57 + 58)										59

PROVISION FOR TAX AND

60	Transferred to reserves and surplus				60	
61	Balance carried to balance sheet in proprietor's account (59 - 60)				61	
62	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD (Only for Resident Partnership Firm other than L.P.)					
	SR.NO.	Name of Business	Business code	Description		
	(i) Gross Turnover or Gross Receipts (la + lb)					62i
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	la			
	b	Any other mode	lb			
	(ii) Presumptive Income under section 44AD (IIa + IIb)					62II
	a	8% of 62ia, or the amount claimed to have been earned, whichever is higher	IIa			
	b	8% of 62ib, or the amount claimed to have been earned, whichever is higher	IIb			
NOTE—If income is less than the above percentage of Gross Receipts/Turnover, it is mandatory to maintain books of accounts and have a tax audit under section 44AB						
63	COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA (Only for Resident Partnership Firm other than L.P.)					
	SR.NO.	Name of Business	Business code	Description		
	(i) Gross Receipts					63i
	(ii) Presumptive Income under section 44ADA (50% of 63i, or the amount claimed to have been earned, whichever is higher)					63II
NOTE—If income is less than 50% of Gross Receipts, it is mandatory to maintain books of accounts and have a tax audit under section 44AB						
64	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE					
	SR.NO.	Name of Business	Business code	Description		
		Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/ leased/ hired by assessee	Presumptive income u/s 44AE for the goods carriage Computed (a) Rs.1000 per ton per month in case tonnage exceeds 12MT, or else (a) Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher
	(i)	(1)	(2)	(3)	(4)	(5)
	(a)					
	(b)					
	Total					
Add row options as necessary						
	(ii) Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)]					64(ii)
	(iii) Less: Salary/Remuneration to Partners of the firm					64(iii)
	(iv) Total Presumptive Income u/s 44AE (ii-iii)					64(iv)
NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of accounts and have a tax audit under 44AB.						
65	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2020-21 in respect of business or profession -					
	(i) For assessee carrying on Business					
	a Gross receipts (a1 + a2)					ia
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	a1			
	2	Any other mode	a2			
	b Gross profit					ib
	c Expenses					ic
	d Net profit					65i
	(ii) For assessee carrying on Profession					
	a Gross receipts (a1 + a2)					IIa
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date	a1			
	2	Any other mode	a2			

	b	Gross profit	lib	
	c	Expenses	lic	
	d	Net profit		65ii
	(iii)	Total profit (65i + 65ii)		65iii
64	i	Turnover from speculative activity		66i
	ii	Gross Profit		66ii
	iii	Expenditure, if any		66iii
	iv	Net income from speculative activity (66ii - 66iii)		66iv

Part A-2 Other Information (mandatory if liable for audit under section 44AB, for others, fill if applicable)

OTHER INFORMATION	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash		
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]		3a
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]		3b
	4	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)	<input type="checkbox"/>
		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)	<input type="checkbox"/>
		c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
		d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d
		e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e
	5	Amounts not credited to the profit and loss account, being -		
		a	the items falling within the scope of section 28	5a
		b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b
		c	escalation claims accepted during the previous year	5c
		d	any other item of income	5d
		e	capital receipt, if any	5e
		f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f
	6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-		
		a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a
		b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b
		c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(iii)]	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)(iia)]	6e
		f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f
		g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g
	h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	
	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
	j	Amount of contributions to any other fund	6j	
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l	
	m	Provision for bad and doubtful debts [36(1)(vii)]	6m	
	n	Amount transferred to any special reserve [36(1)(viii)]	6n	

o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	
q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q	
r	Expenditure for purchase of sugarcane in excess of the government approved price [36(1)(xvii)]	6r	
s	Any other disallowance	6s	
t	Total amount disallowable under section 36 (total of 6a to 6s)	6t	
u	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)		
	i deployed in India	I	
	ii deployed outside India	II	
	iii Total	III	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37		
a	Expenditure of capital nature [37(1)]	7a	
b	Expenditure of personal nature [37(1)]	7b	
c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	
d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	
e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	
f	Any other penalty or fine	7f	
g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
h	Amount of any liability of a contingent nature	7h	
i	Any other amount not allowable under section 37	7i	
j	Total amount disallowable under section 37 (total of 7a to 7i)	7j	
8	A. Amounts debited to the profit and loss account, to the extent disallowable under section 40		
a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	
b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	
c	Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	
d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	
e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae	
f	Amount paid as wealth tax [40(a)(iia)]	Af	
g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag	
h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	Ah	
i	Any other disallowance	Ai	
j	Total amount disallowable under section 40 (total of Aa to Ai)	8Aj	
B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	8B	
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A		
a	Amounts paid to persons specified in section 40A(2)(b)	9a	
b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	
c	Provision for payment of gratuity [40A(7)]	9c	

	d	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	
	e	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		9g
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year		
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	
	c	Any sum payable to an employee as bonus or commission for services rendered	10c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial Investment corporation	10d	
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e	
	f	Any sum payable towards leave encashment	10f	
	g	Any sum payable to the Indian Railways for the use of railway assets	10g	
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B		
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b	
	c	Any sum payable to an employee as bonus or commission for services rendered	11c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d	
	da	Any sum payable 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-operative agricultural and rural development bank	11e	
	f	Any sum payable towards leave encashment	11f	
	g	Any sum payable to the Indian Railways for the use of railway assets	11g	
	h	Total amount disallowable under Section 43B (total of 11a to 11g)		11h
12		Amount of credit outstanding in the accounts in respect of		
	a	Union Excise Duty	12a	
	b	Service tax	12b	
	c	VAT/sales tax	12c	
	d	Central Goods & Service Tax (CGST)	12d	
	e	State Goods & Services Tax (SGST)	12e	
	f	Integrated Goods & Services Tax (IGST)	12f	
	g	Union Territory Goods & Services Tax (UTGST)	12g	
	h	Any other tax	12h	
	i	Total amount outstanding (total of 12a to 12h)		12i
13		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC		13
14		Any amount of profit chargeable to tax under section 41		14

15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)	15	
16	Amount of expenditure disallowed u/s 14A	16	
17	Whether assessee is exercising option under subsection 2A of section 92CE Tick) <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes (If yes, please fill schedule TPISA)	17	

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule III		Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)			
1	Address of property 1	Town/ City	State	PIN Code/ Zip code	
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please enter following details)					
Assessee's percentage of share in the property % <input type="text"/>					
Name of other Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property (%)	
I					
II					
Tick <input checked="" type="checkbox"/> the applicable option		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)	
<input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let out		I		PAN/TAN/ Aadhaar No. of Tenant(s) (If TDS credit is claimed)	
<input type="checkbox"/> Deemed let out		II			
A	Gross rent received or receivable or lettable 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)				1a
B	The amount of rent which cannot be realized				1b
C	Tax paid to local authorities				1c
D	Total (1b + 1c)				1d
E	Annual value (1a - 1d)				1e
F	Annual value of the property owned (own percentage share x 1e)				1f
G	30% of 1f				1g
H	Interest payable on borrowed capital				1h
I	Total (1g + 1h)				1i
J	Arrears/Unrealised rent received during the year less 30%				1j

K Income from house property 1 (1f - 1i + 1j)		1k
2	Address of property 2	Town/ City State PIN Code/ Zip code
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)		
Assessee's percentage of share in the property %		
Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s) Percentage Share in Property%
I		
II		
/Tick <input checked="" type="checkbox"/> the applicable option/		Name(s) of Tenant (If let out) PAN/ Aadhaar No. of Tenant(s) (Please see note) PAN/TAN / Aadhaar No. of Tenant(s) (if TDS credit is claimed)
<input type="checkbox"/> Self-Occupied		I
<input type="checkbox"/> Let out		II
<input type="checkbox"/> Deemed let out		
A Gross rent received or receivable or lettable 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)		2a
B The amount of rent which cannot be realized		2b
C Tax paid to local authorities		2c
D Total (2b + 2c)		2d
E Annual value (2a - 2d)		2e
F Annual value of the property owned (own percentage share x 2e)		2f
G 30% of 2f		2g
H Interest payable on borrowed capital		2h
I Total (2g + 2h)		2i
J Arrears/Unrealised rent received during the year less 30%		2j
K Income from house property 2 (2f - 2i + 2j)		2k
3 Pass through income/ Loss if any *		3
4 Income under the head "Income from house property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)		4
NOTE Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.		

Schedule BP Computation of income from business or profession	
A From business or profession other than speculative business and specified business	
1	Profit before tax as per profit and loss account (item 54, 62(II), 63(II), 64(iv), 65(III) & 66(iv) of Part A-P&L)
2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss) /SI No. 66iv of Schedule P&L
2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)
3	Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG
	a House property 3a
	b Capital gains 3b
	c Other sources 3c
	d u/s 115BBF 3d
	e u/s 115BBG 3e
4a	Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/ 44D/ 44DA/ 44DB/ First Schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) (Dropdown to be provided)
4b	Profit and gains from life insurance business referred to in section 115B
4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)
5	Income credited to Profit and Loss account (included in 1) which is exempt
	a Share of income from firm(s) 5a
	b Share of income from AOP/ BOI 5b
	c Any other exempt income (specify nature and amount)
	i 5ci
	ii 5cii
	iii Total (ci + cii) 5ciii
	d Total exempt income (5a + 5b + 5ciii) 5d
6	Balance (1 - 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4a - 4b - 4c - 5d)

7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF/or u/s 115BBG	A	House property	7a		
		B	Capital gains	7b		
		C	Other sources	7c		
		D	u/s 115BBF	7d		
		E	u/s 115BBG	7e		
8a	Expenses debited to profit and loss account which relate to exempt income				8a	
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)				8b	
9	Total (7a + 7b + 7c + 7d + 7e + 8a + 8b)				9	
10	Adjusted profit or loss (6+9)					
11	Depreciation and amortisation debited to profit and loss account				10	
12	Depreciation allowable under Income-tax Act				11	
	I	Depreciation allowable under section 32(1)(ii) and 32(1)(iii) (column 6 of Schedule-DEP)		12i		
		II Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-1A of IT Rules)		12ii		
		III Total (12i + 12ii)				
13	Profit or loss after adjustment for depreciation (10 + 11 - 12iii)				12iii	
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6i of Part A-OI)				13	
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)				14	
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 8Aj of Part A-OI)				15	
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)				16	
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)				17	
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006				18	
20	Deemed income under section 41				19	
21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/				20	
22	Deemed income under section 43CA				21	
23	Any other item of addition under section 28 to 44DB				22	
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)				23	
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)				24	
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)				25	
27	Deduction allowable under section 32(1)(iii)				26	
28	Deduction allowable under section 32AD				27	
29	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (If amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)				28	
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)				29	
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI)				30	
32	Any other amount allowable as deduction				31	
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)				32	
34	Total (27+28+29+30+31+32+33)				33	
35	Income (13+26-34)				34	
36	Profits and gains of business or profession deemed to be under -				35	

	i	Section 44AD [62(ii) of schedule]	36i	
	ii	Section 44ADA [63(ii) of schedule]	36ii	
	iii	Section 44AE [64(iv) of schedule]	36iii	
	iv	Section 44B	36iv	
	v	Section 44BB	36v	
	vi	Section 44BBA	36vi	
	vii	Section 44BBB	36vii	
	viii	Section 44D	36viii	
	ix	Section 44DA	36ix	(item 4 of Form 3CE)
	x	Section 44DB	36x	
	xi	First Schedule of Income-tax Act (other than 115B)	36xi	
	xii	Total (36i to 36xi)	36xii	
37		Net profit or loss from business or profession other than speculative and specified business (35 + 36xii)	37	
38		Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item E) (38a + 38b + 38c + 38d + 38e + 38f)	A38	
	a	Income chargeable under Rule 7	38a	
	b	Deemed income chargeable under Rule 7A	38b	
	c	Deemed income chargeable under Rule 7B(1)	38c	
	d	Deemed income chargeable under Rule 7B(1A)	38d	
	e	Deemed income chargeable under Rule 8	38e	
	f	Income other than Rule 7A, 7B & Rule 8 (Item No. 37)	38f	
39		Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c - (38a + 38b + 38c + 38d + 38e)]	39	
B		Computation of income from speculative business		
	40	Net profit or loss from speculative business as per profit or loss account	40	
	41	Additions in accordance with section 28 to 44DB	41	
	42	Deductions in accordance with section 28 to 44DB	42	
	43	Income from speculative business (if loss, take the figure to 6xi of schedule CFL)	B43	
C		Computation of income from specified business under section 35AD		
	44	Net profit or loss from specified business as per profit or loss account	44	
	45	Additions in accordance with section 28 to 44DB	45	
	46	Deductions in accordance with section 28 to 44DB (other than deduction under section, - (i) 35AD, (ii) 32 or 33 on which deduction w/s 35AD is claimed)	46	
	47	Profit or loss from specified business 44+45-46)	47	
	48	Deductions in accordance with section 35AD(1)	48	
	49	Income from Specified Business (47-48) (if loss, take the figure to 7xii of schedule CFL)	C49	
	50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C50	
D		Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)	D	
E		Intra head set off of business loss of current year		
	Sl.	Type of Business Income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off
			(1)	(2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A38)
	ii	Income from speculative business	(B43)	
	iii	Income from specified business	(C49)	
	iv	Income from life insurance business under section 115B	(4b)	
	v	Total loss set off (i + iii + iv)		
	vi	Loss remaining after set off (1 - v)		
				Business income remaining after set off
				(3) = (1) - (2)

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

1	Block of assets	Plant and machinery			
		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 taxation under section 115BAD				
3b	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 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 ¹ on asset put to use for less than 180 days				
15	Total depreciation* (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50* (5 + 8 - 3b - 4 - 7 - 19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative)				

Schedule DEPR Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)

1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
		Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	Written down value on the first day of previous year							
4	Additions for a period of 180 days or more in the previous year							
5	Consideration or other realization during the previous year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)							
7	Additions for a period of less than 180 days in the previous year							

8	Consideration or other realizations during the year out of 7								
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0 if result is negative)								
10	Depreciation on 8 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 assets/ assets								
17	Capital gains/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 16) (enter negative only if block ceases to exist)								
18	Written down value on the last day of previous year* (6 + 9 - 12) (enter 0 if result is negative)								

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

SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery			
		a Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)	1a		
		b Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b		
		c Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c		
		d Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)			
		e Total depreciation on plant and machinery (1a + 1b + 1c + 1d)		1d	
	2	Building (not including land)			
		a Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a		
		b Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b		
		c Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c		
		d Total depreciation on building (total of 2a + 2b + 2c)		2d	
	3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)		3	
	4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)		4	
	5	Ships (Schedule DOA- 14vii or 15vii as applicable)		5	
	6	Total depreciation (1e+2d+3+4+5)		6	

Schedule DE G Deemed Capital Gains on sale of depreciable assets

	1	Plant and machinery			
		a Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a		
		b Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b		
		c Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c		
		d Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)			
		e Total (1a + 1b + 1c + 1d)		1d	
	2	Building (not including land)			
		a Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a		
		b Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b		

c	Block entitled for depreciation @ 40 per cent (Schedule IX 34-17(v))	2c	
d	Total (2a + 2b + 2c)		
3	Furniture and fittings (Schedule IX 34-17(v))	2d	
4	Intangible assets (Schedule IX 34-17(v))	4	
5	Ships (Schedule IX 34-17(v))	5	
6	Total (1c + 2d + 3 + 4 + 5)	6	

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

Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) - (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iii)			
iv	35(1)(iv)			
v	35(1)(v)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
x	Total			

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

Schedule CG Capital Gains

A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)							
1 From sale of land or building or both (fill up details separately for each property)							
Short-term Capital Gains	a	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 figure as (ai), or else take (aii)]					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 (bi + bii + biii)					biv
	c	Balance (aiii - biv)					1c
	d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)					1d
e Short-term Capital Gains on Immovable property (1c - 1d)						A1e	
f In case of transfer of immovable property, please furnish the following details (see note)							
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code
NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-1A 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 3CE-D)	
	b	Net worth of the under taking or division			2b	(6(c) of Form 3CE-D)	
c Short term capital gains from slump sale (2a-2b)						A2c	
3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FI)							
	a	Full value of consideration					3a
	b	Deductions under section 48					
		I Cost of acquisition without indexation					bi
		II Cost of Improvement without indexation					bii
		III Expenditure wholly and exclusively in connection with transfer					biii
		IV Total (i + ii + iii)					biv
c Balance (3a - biv)						3c	

d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d	
e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c + 3d)		A3e
4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)		
a	STCG on transactions on which securities transaction tax (STT) is paid		A4a
b	STCG on transactions on which securities transaction tax (STT) is not paid		A4b
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD		
a	I In case securities sold include shares of a company other than quoted shares, enter the following details		
	a Full value of consideration received/receivable in respect of unquoted shares	ia	
	b Fair market value of unquoted shares determined in the prescribed manner	ib	
	c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	II Full value of consideration in respect of securities other than unquoted shares	aII	
	III Total (ic + II)	aIII	
b	Deductions under section 48		
	I Cost of acquisition without indexation	bi	
	II Cost of improvement without indexation	bII	
	III Expenditure wholly and exclusively in connection with transfer	bIII	
	IV Total (I + II + III)	bIV	
c	Balance (5aIII - bIV)		
d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d	
e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c + 5d)		A5e
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above		
a	I In case assets sold include shares of a company other than quoted shares, enter the following details		
	a Full value of consideration received/receivable in respect of unquoted shares	ia	
	b Fair market value of unquoted shares determined in the prescribed manner	ib	
	c Full value of consideration in respect of unquoted shares adopted as per section 50CA 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	
	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)		
d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d	
e	Deemed short term capital gains on depreciable assets (6 of schedule-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	Amount deemed to be short term capital gains		
a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below		
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	Amount not used for new asset or remained unutilized in Capital gains account (X)
I	2017-18	54D/54G/54GA	
h	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'		
i	Amount deemed to be short term capital gains (Xi + b)		
			A7

8 Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)										A8
Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%										A8a
b Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%										A8b
c Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates										A8c
9 Amount of STCG included in A1 - A8 but not chargeable to tax or chargeable at special rates in India as per DTAA										
Sl. No.	Amount of Income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter Nil, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
I										
II										
A Total amount of STCG not chargeable to tax in India as per DTAA										A9a
B Total amount of STCG chargeable to tax at special rates in India as per DTAA										A9b
10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+ A7 + A8 - A9a)										A10
B Long-term capital gain (LTCG) (Sub-items 6, 7, 8 are not applicable for residents)										
1 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	
	III	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]							aiii	
b Deductions under section 48										
	I	Cost of acquisition with indexation							bi	
	II	Cost of Improvement with indexation							bii	
	III	Expenditure wholly and exclusively in connection with transfer							biil	
	IV	Total (bi + bii + biil)							biv	
c Balance (aiii - biv)										1c
d Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)										1d
e Long-term Capital Gains on Immovable property (1c - 1d)										B1e
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			
NOTE ► Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-1A 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				2b	(6(e) of Form 3CEA)				
c	Balance (2a - 2b)				2c					
d	Deduction u/s 54EC				2d					
e Long term capital gains from slump sale (2c-2d)										B2e
3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)										
a	Full value of consideration				3a					
b Deductions under section 48										
	I	Cost of acquisition without indexation							bi	
	II	Cost of improvement without indexation							bii	
	III	Expenditure wholly and exclusively in connection with transfer							biil	
	IV	Total (bi + bii + biil)							biv	
c LTCG on bonds or debenture (3a - 3biv)										B3c
4 From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable										
a	Full value of consideration				4a					
b Deductions under section 48										
	I	Cost of acquisition without indexation							bi	
	II	Cost of improvement without indexation							bii	
	III	Expenditure wholly and exclusively in connection with transfer							biil	

Long-term Capital Gains

		iv Total (bi + bii + biii)		biv			
		c Long-term Capital Gains on assets at B4 above (4a - 4biv)				B4c	
		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A					
		Long-term Capital Gains on sale of capital assets at B5 above (Column 14 of schedule 112A)				B5	
		6 For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
		LTCG on share or debenture computed without indexation benefit				B6	
		7 For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FI as referred to in sec. 115AD					
A		I In case securities sold include shares of a company other than quoted shares, enter the following details					
		a Full value of consideration received/receivable in respect of 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 shares		aii			
		iii Total (ic + ii)		aiii			
		B Deductions under section 48					
		i Cost of acquisition without indexation		bi			
		ii Cost of improvement without indexation		bii			
		iii Expenditure wholly and exclusively in connection with transfer		biii			
		iv Total (bi + bii + biii)		biv			
		C Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7a - 7biv)				B7c	
		8 For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A					
		Long-term Capital Gains on sale of capital assets at B8 above (Column 14 of Schedule 115AD(1)(b)(iii) proviso)				B8	
		9 From sale of assets where B1 to B8 above are not applicable					
A		I In case assets sold include shares of a company other than quoted shares, enter 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 assets other than unquoted		aii			
		iii Total (ic + ii)		aiii			
		B Deductions under section 48					
		i Cost of acquisition with indexation		bi			
		ii Cost of improvement with indexation		bii			
		iii Expenditure wholly and exclusively in connection with transfer		biii			
		iv Total (bi + bii + biii)		biv			
		C Balance (aiii - biv)				9c	
		D Deduction under section 54D/54G/54GA (Specify details in Item D below)				9d	
		E Long-term Capital Gains on assets at B9 above (9c- 9d)				B9c	
		10 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?					
		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below					
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed	Amount utilized out of Capital Gains account	Amount not used for new asset or remained unutilized in Capital gains account (X)		
I	2017-18	54D/54G/54GA					
		B Amount deemed to be long-term capital gains, other than at 'a'				B10	
		Amount deemed to be long-term capital gains (X1 + b)					
		11 Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI)				B11	
		(B11a1+B11a2 + B11b)					

a1	Pass Through Income/Loss in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A							B11a1			
	Pass Through Income/Loss in the nature of Long Term Capital Gain chargeable @ 10% under sections other than 112A							B11a2			
	b	Pass Through Income/ Loss in the nature of Long Term Capital Gain chargeable @ 20%							B11b		
12	Amount of LTCG included in Items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA										
	Sl. No.	Amount of Income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (under NZL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate lower of (8) or (9)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
	a Total amount of LTCG not chargeable to tax in India as per DTAA									B12a	
	b Total amount of LTCG chargeable to tax at special rates in India as per DTAA									B12b	
13	Total long term capital gain] [B1e + B2e + B3e + B4e + B5 + B6 + B7e + B8 + B9(- B10+ B11-B12a)]									B13	
C	Income chargeable under the head "CAPITAL GAINS" (A10+ B13) (take B13 as nil, if loss)									C	
D	Information about deduction claimed against Capital Gains										
1	In case of deduction u/s 54D/54EC/54G/54GA give following details										
a	Deduction claimed u/s 54D										
	i	Date of acquisition of original asset						ai	dd/mm/yyyy		
	ii	Cost of purchase/ construction of new land or building for industrial undertaking						aii			
	iii	Date of purchase of new land or building						aiii	dd/mm/yyyy		
	iv	Amount deposited in Capital Gains Accounts Scheme before due date						aiv			
	v	Amount of deduction claimed						av			
b	Deduction claimed u/s 54EC										
	i	Date of transfer of original asset						bi	dd/mm/yyyy		
	ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)						bii			
	iii	Date of investment						biii	dd/mm/yyyy		
	iv	Amount of deduction claimed						biv			
c	Deduction claimed u/s 54G										
	i	Date of transfer of original asset						ci	dd/mm/yyyy		
	ii	Cost and expenses incurred for purchase or construction 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	

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9 & B12 which is chargeable under DTAA)										
Sl.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
		1	2	3	4	5	6	7	8	9
i	Capital Loss to be set off (Fill this row only, if computed figure is negative)		(A3e*+ A4a*+ A8a*)	(A3e*+ A8b*)	(A1e*+ A2c*+ A4b*+ A6g*+ A7+A8c*)	A9b	(B4c*+B5*+ B7c*+B8*+ B11a1*+B11a2*)	(B1e*+ B2e*+B3c*+ B6*+ B9e*+ B10*+ B11b*)	B12b	
ii	Short term capital gain	15%	(A3e*+A4a*+A8a*)							
iii		30%	(A3e*+A8b*)							
iv		applicable rate	(A1e*+A2c*+ A4b*+A6g*+ A7+A8c*)							
v		DTAA rates	A9b							
vi	Long term capital gain	10%	(B4c*+B5*+B7c*+ B8*+ B11a1*+B11a2*)							
vii		20%	(B1e*+ B2e*+B3c*+B6*+ B9e*+B10*+ B11b*)							
viii		DTAA rates	B12b							
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)									
x	Loss remaining after set off (i - ix)									

The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective columns (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 columns (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

F Information about accrual/receipt of capital gain						
	Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1	Short-term capital gains taxable at the rate of 15% Enter value from item 5vi of schedule BFLA, if any.					
2	Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.					
3	Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.					

4	Short-term capital gains taxable at DTAA rates <i>Enter value from item 5ix of schedule BFLA, if any.</i>					
5	Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i>					
6	Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i>					
7	Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i>					

[illegible]

[illegible]

Schedule OS Income from other sources

1 Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				1
a	Dividends, Gross	1a		
b	Interest, Gross (bi + bii + biii + biv+ bv)	1b		
i	From Savings Bank	bi		
ii	From Deposits (Bank/ Post Office/ Co-operative) Society/)	bii		
iii	From Income-tax Refund	biii		
iv	In the nature of Pass through Income/ loss	biv		
v	Others	bv		
c	Rental income from machinery, plants, buildings, etc., Gross	1c		
d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax	1d		
i	Aggregate value of sum of money received without consideration	di		
ii	In case immovable property is received without consideration, stamp duty value of property	dii		
iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii		
iv	In case any other property is received without consideration, fair market value of property	dii		
v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv		
e	Any other income (please specify nature)	1e		
Sl. No.	Nature		Amount	
1				
2				
Rows can be added as required				
2 Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)				2
a	Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	2a		
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b		
i	Cash credits u/s 68	bi		
ii	Unexplained investments u/s 69	bii		
iii	Unexplained money etc. u/s 69A	biii		
iv	Undisclosed i	biv		
v	Unexplained expenditure etc. u/s 69C	bv		
vi	Amount borrowed or repaid on hundi u/s 69D	bvi		
c	Any other income chargeable at special rate (total of ci to cxx)	2c		
i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)	ci		
ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii		
iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii		
iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%	civ		
v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cv		
vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvi		
vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cvi		
viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b) (A) & 115A(1)(b)(B)	cvi		
ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cix		
x	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	cx		

OTHER SOURCES

	xi	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxii									
	xii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	cxiii									
	xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiv									
	xiv	Anonymous Donations in certain cases chargeable u/s 115BBC	cxv									
	xv	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiia) @ 4%	cxvi									
	xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	cxvii									
	xvii	Income by way of transfer of carbon credits chargeable u/s 115BBG	cxviii									
	xviii	Investment Income of a Non-Resident Indian chargeable u/s 115E	cxix									
	xix	115AB(1)(a) - Income in respect of units - off shore fund	cxix									
	xx	Distributed Income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cxix									
d Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)					2d							
e Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)					2e							
	Sl. No.	Amount of Income	Item No. 1a to 1d to 1d to 1d in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter Nil, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate flower of (4) or (9)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
	I											
	II											
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e)											
	A	Expenses / Deductions					3a					
	B	Depreciation (available only if income offered in 1c)					3b					
	C	Interest expenditure u/s 57(1) (available only if income offered in 1a)					3c					
	d	Total					3d					
4	Amounts not deductible u/s 58										4	
5	Profits chargeable to tax u/s 59										5	
6	Net Income from other sources 1 (after reducing income related to DTAA portion) - 3+4+5 (If negative take the figure to 4i of schedule CYLA)										6	
7	Income from other sources (other than from owning and maintaining race horses) (2 + 6) (enter 6 as nil, if negative)										7	
8	Income from the activity of owning race horses											
	a	Receipts					8a					
	b	Deductions under section 57 in relation to receipts at 8a only					8b					
	c	Amounts not deductible u/s 58					8c					
	d	Profits chargeable to tax u/s 59					8d					
	e	Balance (8a - 8b + 8c + 8d) (If negative take the figure to 1ixv of Schedule CFL)					8e					
9	Income under the head "Income from other sources" (7+ 8e) (take 8e as nil if negative)										9	
10	Information about accrual/receipt of income from Other Sources											
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3					
			(i)	(ii)	(iii)	(iv)	(v)					
	1	Dividend Income										

2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
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Schedule CYLA Details of Income after Set off of current year losses

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	(14 of Schedule HP)				
iii	Business (excluding income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)				
iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
v	Speculation income	(3ii of item E of Sch. BP)				
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i - xvii)					

Schedule BFIA Details of Income after Set off of Brought Forward Losses of earlier years

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(3ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding income from life insurance business u/s 115B speculation income and income from specified business)	(3iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iii	Income from life insurance business u/s 115B	(3iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation income	(3v of Schedule CYLA)	(B/f normal business or speculation loss)			

v	Specified Business Income	(5vi of Schedule CYLA)	(B) normal business or specified business loss			
vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B) short-term capital loss			
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B) short-term capital loss			
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B) short-term capital loss			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B) short-term capital loss			
x	Long-term capital gain taxable @ 10%	(5xi of Schedule CYLA)	(B) short-term or long-term capital loss			
xi	Long-term capital gain taxable @ 20%	(5xii of Schedule CYLA)	(B) 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) 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) loss from horse races			
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)				
xvi	Total of brought forward loss set off					
xvii	Current year's income remaining after set off	Total of (5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv)				

Schedule CFI - Details of Losses to be carried forward to future years

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

CARRY FORWARD OF LOSS

xv	Current year loss distributed among the unit-holder (Applicable for Investment fund only)								
xvi	Current year losses to be carried forward (xiv-xv)								
xvii	Total loss Carried forward to future years (xii-xiii+xvi)								

Schedule UD Unabsorbed depreciation and allowance under section 35(4)

Sl No	Assessment Year	Depreciation				Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation under section 115BAD	Amount of depreciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	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)	

Schedule 10AA Deduction under section 10AA
Deductions in respect of units located in Special Economic Zone

Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction	
				(Item 17 of Annexure A of Form 56F for Undertaking I)	
a	Undertaking No.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	

Schedule 80CG Details of donations entitled for deduction under section 80G

DETAILS OF DONATIONS	A Donations entitled for 100% deduction without qualifying limit					
	Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation
	i					
	ii					
	iii	Total				
	B Donations entitled for 50% deduction without qualifying limit					
	Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation
	i					
	ii					
	iii	Total				
	C Donations entitled for 100% deduction subject to qualifying limit					
	Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation
	i					
	ii					
	iii	Total				
	D Donations entitled for 50% deduction subject to qualifying limit					
	Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation
	i					
	ii					
	iii	Total				
	E Total donations (Aiii + Biii + Ciii + Diii)					

Schedule 80GXX Details of donations for scientific research or rural development

S. No.	Relevant clause under which deduction is claimed (drop down to be provided)	Name and address of donee	PAN of Donee	Amount of donation				Eligible Amount of donation
				Donation in cash	Date of donation in cash	Donation in other mode	Total Donation	
I								
II								
	Total donation							

Schedule 80GXX Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA)]

Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
i						
ii						
iii	Total					

Schedule 80GXX 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)
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	referred to in section 80-IA(4)(i) [Infrastructure facility]	a2	Undertaking no. 2	(item 30) of Form 10CCB of the undertaking)	
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]	b1	Undertaking no. 1	(item 30) of Form 10CCB of the undertaking)	
		b2	Undertaking no. 2	(item 30) of Form 10CCB of the undertaking)	
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]	c1	Undertaking no. 1	(item 30) of Form 10CCB of the undertaking)	
		c2	Undertaking no. 2	(item 30) of Form 10CCB of the undertaking)	
d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	d1	Undertaking no. 1	(item 30) of Form 10CCB of the undertaking)	
		d2	Undertaking no. 2	(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 network]	e1	Undertaking no. 1	(item 30) of Form 10CCB of the undertaking)	
		e2	Undertaking no. 2	(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)				f

Schedule 80-IB Deductions under section 80-IB				
a	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	d1	Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)
		d2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)
c	Deduction in the case of convention centre [Section 80-IB(7B)]	e1	Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)
		e2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)
d	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	f1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		f2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
e	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	g1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		g2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
f	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	h1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		h2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
g	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	j1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		j2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
h	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	k1	Undertaking no. 1	(11(v) of Form 10CCBC)
		k2	Undertaking no. 2	(11(v) of Form 10CCBC)
i	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	l1	Undertaking no. 1	(11(d) of Form 10CCBD)
		l2	Undertaking no. 2	(11(d) of Form 10CCBD)
j	Total deduction under section 80-IB (Total of a1 to l2)			

Schedule 80-IC or 80-IE Deductions under section 80-IC or 80-IE						
DEDUCTION U/S 80-IC	a	Deduction in respect of undertaking located in Sikkim		a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
				a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	b	Deduction in respect of undertaking located in Himachal Pradesh		b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
				b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	c	Deduction in respect of undertaking located in Uttaranchal		c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
				c1	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
	d	Deduction in respect of undertaking located in North-East				
	da	Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	

db	Arunachal Pradesh	da2	Undertaking no. 2	(10 of Form 10C/B of the undertaking)
		db1	Undertaking no. 1	(10 of Form 10C/B of the undertaking)
dc	Manipur	db2	Undertaking no. 2	(10 of Form 10C/B of the undertaking)
		dc1	Undertaking no. 1	(10 of Form 10C/B of the undertaking)
dd	Mizoram	dc2	Undertaking no. 2	(10 of Form 10C/B of the undertaking)
		dd1	Undertaking no. 1	(10 of Form 10C/B of the undertaking)
de	Meghalaya	dd2	Undertaking no. 2	(10 of Form 10C/B of the undertaking)
		de1	Undertaking no. 1	(10 of Form 10C/B of the undertaking)
df	Nagaland	de2	Undertaking no. 2	(10 of Form 10C/B of the undertaking)
		df1	Undertaking no. 1	(10 of Form 10C/B of the undertaking)
dg	Tripura	df2	Undertaking no. 2	(10 of Form 10C/B of the undertaking)
		dg1	Undertaking no. 1	(10 of Form 10C/B of the undertaking)
dh	Total deduction for undertakings located in North-east (total of da1 to dg2)	dg2	Undertaking no. 2	(10 of Form 10C/B of the undertaking)
e	Total deduction under section 80-1C or 80-1E (a + d + e + dh)			

Schedule 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-stock 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			

Schedule 80J Deductions under Chapter VI-A

TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments			
		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			
	a	80G	b	80GGA	
	c	80GGC			
	Total Deduction under Part B (a + b + c)				1
	2	Part C- Deduction in respect of certain incomes			
	d	80-1A	(f of Schedule 80-1A)	e	80-1AB
	f	80-IAC		g	80-1B
	h	80-IBA		i	80-1C/ 80-1E
	j	80-JA		k	80-JAA

(f of Schedule 80-1B)

(e of Schedule 80-1C/ 80-1E)

(Sl.No. 51(eiv) + III 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 ANMF Computation of Alternate Minimum Tax payable under section 115JC

1	Total Income as per item 13 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"	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	Adjusted Total Income under section 115JC(1) (1+2d)					3
4	Tax payable under section 115JC(1) [18.5% or 9% as the case may be of (3)] (In the case of AOP, BOI, AJP this is applicable if 3 is greater than Rs. 20 lakhs)					4

Schedule ANTC 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
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]					3
4	Utilisation of 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					
5	Amount of tax credit under section 115JD utilised during the year [total of Item No. 4 (C)]					5
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6

Schedule ST

SI No	Section/Description	Special rate (%)	Income(I)	Tax thereon (II)
1	111A or section 115AD(1)(ii)- Provide (STCG on shares/equity oriented MF on which STT paid)	15	(part of 3vi of Schedule BFLA)	
2	115AD (STCG for FIs on securities where STT not paid)	30	(part of 3vii of Schedule BFLA)	

3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	

6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
7	115AD (LTCG for FIH on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
8	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
9	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	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	<input type="checkbox"/>		(part of 5xi of Schedule BFLA)	
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50	(5iii of Schedule BFLA)	
13	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 1fi of Schedule OS)	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)	
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
16	115BBF (Tax on income from patent)				
	a Income under head business or profession	<input type="checkbox"/>	10	(3d of Schedule BP)	
	b Income under head other sources	<input type="checkbox"/>	10	(2dxvi of Schedule OS)	
17	115BBG (Tax on income from transfer of carbon credits)				
	a Income under head business or profession	<input type="checkbox"/>	10	(8a of Schedule BP)	
	b Income under head other sources	<input type="checkbox"/>	10	(2dxvii of Schedule OS)	
18	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2dviii of Schedule OS)	
19	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)	
20	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>	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	<input type="checkbox"/>	10	(part of 5ix of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)	
25	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2o of Schedule OS)	
			Total		

Schedule D Information regarding partnership firms in which you are partner

Number of firms in which you are 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
I							
2							
3							
4	Total						

Schedule E Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)

Sl. No.	Details of Exempt Income	Amount	1
1	Interest Income		
2	i Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i	
	ii Expenditure incurred on agriculture	ii	
	iii Unabsorbed agricultural loss of previous eight assessment years	iii	

iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)					iv	
v	Net Agricultural income for the year (I - II - III + iv) (enter nil if loss)						2
vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)						
	a Name of district along with pin code in which agricultural land is located						
	b Measurement of agricultural land in Acre						
	c Whether the agricultural land is owned or held on lease (drop down to be provided)						
	d Whether the agricultural land is irrigated or rain-fed (drop down to be provided)						
3	Other exempt income (please specify)						3
4	Income not chargeable to tax as per DTAA						
	SL No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)
	I						
	II						
	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

[Schedule PII] Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

SL	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	SL	Head of income	Current year income	Share of current year loss distributed by investment fund	Net Income/Loss 9-7-8	TDS on such amount, if any
1	2	3	4	5	6	7	8	9	10
1.				i	House property				
				ii	Capital Gains				
				a	Short term				
				ai	Section 111A				
				aii	Others				
				b	Long term				
				bi	Section 112A				
				bii	Sections other than 112A				
				iii	Other Sources				
				a	Dividend				
				b	Others				
				iv	Income claimed to be exempt				
				a	u/s 10(23FBB)				
				b	u/s				
				c	u/s				
				2.				i	House property
ii	Capital Gains								
a	Short term								
ai	Section 111A								
aii	Others								
b	Long term								
bi	Section 112A								
bii	Sections other than 112A								
iii	Other Sources								
a	Dividend								
b	Others								
iv	Income claimed to be exempt								
a	u/s 10(23FBB)								
b	u/s								
c	u/s								

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

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

1 Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time

2	a	Additional Income tax payable @ 18% on above					
	b	Surcharge @ 12% on "a"					
	c	Health & Education cess on (a+b)					
	d	Total Additional tax payable (a+b+c)					
3	Taxes paid						
4	Net tax payable (2d-3)						
5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (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	Name of Bank and Branch						
7	BSR Code						
8	Serial number of challan						
9	Amount deposited						

Schedule FSI		Details of Income from outside India and tax relief (available only in case of resident)							
Sl.	Country Code	Taxpayer Identification Number	Sl.	Head of Income	Income from outside India (Included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e) = (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			i	House Property					
			ii	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					
2			i	House Property					
			ii	Business or Profession					
			iii	Capital Gains					
			iv	Other sources					
				Total					

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

Schedule FSI					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 Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)		
(a)	(b)	(c)	(d)	(e)		
		Total				
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2	
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3	
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4	Yes/No
	a Amount of tax refunded		b Assessment year in which tax relief allowed in India			

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

Schedule FSI		Details of Foreign Assets and Income from any source outside India	
A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period)		

[illegible]

E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.											
Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	Amount	Schedule where offered	Item number of schedule
(i)									(9)	(10)	(11)
(ii)											
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor											
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount	Item number of schedule
(i)										(10)	(11)
(ii)											(12)
G Details of any other income derived from any source outside India which is not included in- (i) Items A to F above and, (ii) income under the head business or profession											
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return				
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	Amount	Schedule where offered	Item number of schedule		
(i)							(7)	(8)	(9)		
(ii)											

NOTE Please refer to instructions for filling out this schedule.

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST		
Sl No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
(1)	(2)	(3)

NOTE Please furnish the information above for each GSTIN No. separately

PART-B

Part B-1 Computation of total income

1 Income from house property (4 of Schedule-HP) (enter nil if loss)		1
2 Profits and gains from business or profession		
i	Profits and gains from business other than speculative business and specified business (A38 of Schedule BP) (enter nil if loss)	2i
ii	Profits and gains from speculative business (3(ii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii
iii	Profits and gains from specified business (3(iii) of table F of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii
iv	Income chargeable to tax at special rate (3d, 3e and 4b of Schedule BP)	2iv
v	Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)	2v
3 Capital gains		
a Short term		
i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai
ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii
iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	aiii
iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	aiv
v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)	3av
b Long-term		
i	Long-term chargeable @ 10% (9vi of item E of Schedule CG)	bi
ii	Long-term chargeable @ 20% (9vii of item E of Schedule CG)	bii
iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	biii

		iv Total Long-term (bi + bii + biii) (enter nil if loss)		biv		
		c Total capital gains (3av + 3biv) (enter nil if loss)				3c
4	Income from other sources					
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)		4a		
	b	Income chargeable to tax at special rate (2 of Schedule OS)		4b		
	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)		4c		
	d	Total (4a + 4b + 4c)				4d
5	Total of head wise income (1 + 2v + 3c + 4d)					
6	Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)					
7	Balance after set off of current year losses (5 - 6) (total of serial no (ii), (iii), (iv) to (xv) of column 5 of schedule CYLA + 4b + 2iv)					
8	Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)					
9	Gross Total Income (7 - 8) (also total of serial no (i), (ii), (iv) to (xv) of column 5 of Schedule BFLA + 4b + 2iv)					
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9					
11	Deductions under Chapter VI-A					
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iv+v+viii+xiii+xiv) of column 5 of BFLA]				11a
	b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (ii5) of schedule BFLA]				11b
	c	Total (11a + 11b) (limited upto (9-10))				11c
12	Incomes not forming part of total income (12a + 12b + 12c)					
	a	Deduction w/s 10AA (Total of Sch. 10AA)				12a
	b	Income of investment fund referred to in section 10(23FB) or 10(23FBA)				12b
	c	Income of a business trust referred to in section 10(23FC) or 10(23FCA)				12c
13	Total income (9 - 11c - 12)					
14	Income chargeable to tax at special rates (total of (i) of schedule SI)					
15	Net agricultural income/ any other income for rate purpose (3v of Schedule EI)					
16	Aggregate income (13 - 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax]					
17	Losses of current year to be carried forward (total of xv of Schedule CFL)					
18	Deemed total income under section 115JC (3 of Schedule AMT)					
Part B - II COMPUTATION OF TAX LIABILITY ON TOTAL INCOME						
1	a Tax payable on deemed total income under section 115JC (4 of Schedule AMT)					
	b	Surcharge on (a) above (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					
	a	Tax at normal rates on 16 of Part B-TI		2a		
	b	Tax at special rates (total of col. (ii) of Schedule-SI)		2b		
	c	Rebate on agricultural income [applicable if (13-14) of Part B-TI exceeds maximum amount not chargeable to tax]		2c		
	d	Tax Payable on total income (2a+2b - 2c)				2d
	e	Surcharge		Surcharge computed before marginal relief	Surcharge after marginal relief	
	i	25% of 12(ii) of Schedule SI		2ei	1a	
	ii	10% or 15 %, as applicable, of 1(ii)+ 2(ii), 7(ii), 9(ii), 21(ii), 24(ii) of Schedule SI		2eii	1a	
	iii	On (2d) - [(12(ii) + 1(ii) + 2(ii), 7(ii), 9(ii), 21(ii), 24(ii) of Schedule SI)]		2eiii		
	iv	Total (1a+1ia)				2elv
	f	Health and Education Cess @ 4% on 2d+2elv				2f
	g	Gross tax liability (2d + 2elv + 2f)				2g
3	Gross tax payable (higher of 1d or 2g)					
4	Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)					
5	Tax payable after credit under section 115JD (3 - 4)					
6	Tax relief					
	a	Section 90/90A (2 of Schedule TR)		6a		
	b	Section 91(3 of Schedule TR)		6b		
	c	Total (6a + 6b)				6c

COMPUTATION OF TAX LIABILITY

TAXES PAID AND BANK DETAILS	7 Net tax liability (5 - 6c) (enter zero, if negative)				7	
	8 Interest and fee payable					
	a Interest for default in furnishing the return (section 234A)		8a			
	b Interest for default in payment of advance tax (section 234B)		8b			
	c Interest for deferment of advance tax (section 234C)		8c			
	d Fee for default in furnishing return of income (section 234F)		8d			
	e Total Interest and Fee Payable (8a+8b+8c+8d)				8e	
	9 Aggregate liability (7 + 8e)				9	
	10 Taxes Paid					
	a Advance Tax (from column 5 of I15A)		10a			
b TDS (total of column 9 of I5B)		10b				
c TCS (total of column 7 of I5C)		10c				
d Self-Assessment Tax (from column 5 of I5A)		10d				
e Total Taxes Paid (10a+10b+10c+10d)				10e		
11 Amount payable (Enter if 9 is greater than 10e, else enter 0)				11		
12 Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)				12		
13 Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)				Select Yes or No		
a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)						
Sl.		IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>)	
I						
II						
Note: 1) All bank accounts held at any time is to be reported, except dormant A/c. 2) Minimum one account should be selected for refund credit						
Rows can be added as required						
b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:						
Sl No.	SWIFT Code	Name of the Bank	Country of Location	IBAN		
Rows can be added as required						
14 Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]					<input type="checkbox"/> Yes <input type="checkbox"/> No	

15 TAX PAYMENTS									
ADVANCE/SELF ASSESSMENT TAX	A Details of payments of Advance Tax and Self-Assessment Tax								
	Sl No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)				
	(1)	(2)	(3)	(4)	(5)				
	i								
	ii								
	iii								
NOTE Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI									

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]												
Sl No	TDS credit relating to self/other person (other person as per rule 37BA(2))	PAN/Aadhaar No. of (Other Person (if TDS credit related to other person))	TAN of the Deductor/ PAN/Aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Financial Year (TDS deducted during the FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted w/o PAN)		Corresponding Receipt/ withdrawals offered		TDS credit being carried forward	
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of or any other person as per rule 37BA(2) (if applicable)	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												
II												

NOTE ► Please enter total of column 9 in 10b of Part B- TTI

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]							
Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current Financial Year (Tax collected during FY 2020-21)	Amount out of (5) or (6) being claimed this Year (only if corresponding receipt is being offered for tax this year)	Amount out of (5) or (6) being carried forward
			Fin. Year in which collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I							
II							

NOTE ► Please enter total of column (7) in 10c of Part B-TTI

VERIFICATION

I, _____ (full name in block letters), son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as _____ (drop down to be provided) and I am also competent to make this return and verify it. I am holding permanent account number _____ (if allotted) (Please see instruction). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Date

Sign here →

ITR-6

FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

PERSONAL INFORMATION	GENERAL									
	Name								PAN	
	Is there any change in the company's name? If yes, please furnish the old name								Corporate Identity Number (CIN) issued by MCA	
	Flat/Door/Block No		Name of Premises/Building/Village				Date of Incorporation (DD/MM/YYYY)		Date of commencement of business (DD/MM/YYYY)	
	Road/Street/Post Office		Area/Locality				Type of company (Tick any one) <input checked="" type="checkbox"/>			
	Town/City/District		State		Pin code/Zip code		(i) Domestic Company <input type="checkbox"/>		(ii) Foreign Company <input type="checkbox"/>	
			Country				If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act) <input type="checkbox"/>			
	Office Phone Number with STD code/ Mobile No. 1				Mobile No. 2				Email Address-1	
									Email Address-2	
	FILING STATUS	(a) Filed u/s (Tick) [Please see instruction]		<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay						
Or filed in response to notice u/s		<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A, <input type="checkbox"/> 153C								
(b) If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)										
(c) If filed, in response to notice u/s 139(9)/142(1)/148/153A/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										
(d) Residential Status (Tick) <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident										
(e) Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB? (drop down to be provided in filing utility) (applicable on Domestic Company)										
(f) Whether total turnover/ gross receipts in the previous year 2018-19 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)										
(g) Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?										
(h) In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No										
(i) Whether assessee is required to seek registration under any law for the time being in force relating to companies?										
(j) Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No										
(k) Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No										
(l) Whether the assessee company is under liquidation (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No										
(m) Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.										
(n) Whether the company is a producer company as defined in Sec.501A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No										
(o) Whether this return is being filed by a representative assessee? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No										
		If yes, please furnish following information -								
(1) Name of the representative assessee										
(2) Capacity of the Representative (drop down to be provided)										
(3) Address of the representative assessee										
(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee										
(p) Whether you are recognized as start up by DPIIT		<input type="checkbox"/> Yes <input type="checkbox"/> No								
1 If yes, please provide start up recognition number allotted by the DPIIT										
2 Whether certificate from inter-ministerial board for certification is received?		<input type="checkbox"/> Yes <input type="checkbox"/> No								
3 If yes provide the certification number										

4	Whether declaration in Form-2 in accordance with para 8 of DPM 1 notification dated 19/02/2019 has been filed before filing of the return?	<input type="checkbox"/> Yes <input type="checkbox"/> No																														
5	If yes, provide date of filing Form-2																															
(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No																															
(a2)	Whether assessee is declaring income only under section 44AF/ 44B/ 44BB/ 44BBA/ 44BDB? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No																															
(a21)	If No, Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No																															
(a211)	If (a21) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts of an capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No																															
(a2111)	If (a21) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No																															
(b)	Whether liable for audit under section 44AB? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No																															
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No																															
(c)	If Yes, furnish the following information below																															
(1)	Mention the date of furnishing of audit report (DD/MM/YYYY)																															
(2)	Name of the auditor signing the tax audit report																															
(3)	Membership No. of the auditor																															
(4)	Name of the auditor (proprietorship/ firm)																															
(5)	Proprietorship/firm registration number																															
(6)	Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm)																															
(7)	Date of audit report																															
(d)	Are you liable for Audit u/s 92K? <input type="checkbox"/> Yes <input type="checkbox"/> No																															
(d1)	If (d) is Yes, whether the accounts have been audited u/s 92K?	Date of furnishing audit report? DD/MM/YYYY																														
(d11)	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction 5)																															
(d11)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">SI. No.</td> <td style="width: 40%;">Section Code</td> <td style="width: 50%;">Date (DD/MM/YYYY)</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>		SI. No.	Section Code	Date (DD/MM/YYYY)																											
SI. No.	Section Code	Date (DD/MM/YYYY)																														
(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act																															
(e)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Act</td> <td style="width: 30%;">Section</td> <td style="width: 40%;">Date</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>		Act	Section	Date																											
Act	Section	Date																														
(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)																															
(b)	If subsidiary company, mention the details of the Holding Company																															
(b)	PAN	Name of Holding Company Address of Holding Company Percentage of Shares held																														
(b)																																
(b)																																
(c)	If holding company, mention the details of the subsidiary companies																															
(c)	PAN	Name of Subsidiary Company Address of Subsidiary Company Percentage of Shares held																														
(c)																																
(c)																																
(a)	In case of amalgamating company, mention the details of amalgamated company																															
(a)	PAN	Name of Amalgamated Company Address of Amalgamated Company Date of Amalgamation																														
(a)																																
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(b)	In case of amalgamated company, mention the details of amalgamating company																															
(b)	PAN	Name of Amalgamating Company Address of Amalgamating Company Date of Amalgamation																														
(b)																																
(b)																																
(c)	In case of demerged company, mention the details of resulting company																															
(c)	PAN	Name of Resulting Company Address of Resulting Company Date of Demerger																														
(c)																																
(c)																																
(d)	In case of resulting company, mention the details of demerged company																															
(d)	PAN	Name of Demerged Company Address of Demerged Company Date of Demerger																														
(d)																																
(d)																																
(e)	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.																															

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

Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year			
S.No.	Name and Address	Percentage of shares held	PAN (if allotted)

In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year				
S.No.	Name	Address	Percentage of shares held	PAN/Aadhaar No. (if allotted)

In case of Foreign company, please furnish the details of immediate parent company.					
S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence

In case of foreign company, please furnish the details of ultimate parent company					
S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence

Nature of company		(Tick) <input checked="" type="checkbox"/>
1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	Whether a company owned by the Reserve Bank of India	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	<input type="checkbox"/> Yes <input type="checkbox"/> No
7	Whether a company being a non-banking Financial Institution	<input type="checkbox"/> Yes <input type="checkbox"/> No
8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	<input type="checkbox"/> Yes <input type="checkbox"/> No

Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)		
S.No.	Code (Please see instruction No.7(i))	Description
(i)		
(ii)		
(iii)		

BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2021 OR AS ON THE DATE OF AMALGAMATION			
EQUITY AND LIABILITIES	I Equity and Liabilities		
	II Shareholder's fund		
	A Share capital		
	I Authorised	AI	
	II Issued, Subscribed and fully Paid up	AI	
	III Subscribed but not fully paid	AI	

h Total (AII + AIII)		AIV	
B Reserves and Surplus			
i Capital Reserve	BI		
ii Capital Redemption Reserve	BIi		
iii Securities Premium Reserve	BIii		
iv Debenture Redemption Reserve	BIv		
v Revaluation Reserve	Bv		
vi Share options outstanding amount	Bvi		
vii Other reserve (specify nature and amount)			
a	vii a		
b	vii b		
c Total (vii a + vii b)	Bvii		
viii Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure)	Bviii		
ix Total (BI + BIi + BIii + BIv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure)		BIx	
C Money received against share warrants		1C	
D Total Shareholder's fund (AIV + BIx + 1C)		1D	
2 Share application money pending allotment			
i Pending for less than one year	I		
ii Pending for more than one year	II		
iii Total (i + ii)		2	
3 Non-current liabilities			
A Long-term borrowings			
i Bonds/debentures			
a Foreign currency	ia		
b Rupee	ib		
c Total (ia + ib)		ic	
ii Term loans			
a Foreign currency	ii a		
b Rupee loans			
1 From Banks	b1		
2 From others	b2		
3 Total (b1 + b2)		b3	
c Total Term loans (ii a + b3)		ii c	
iii Deferred payment liabilities		iii	
iv Deposits from related parties (see instructions)		iv	
v Other deposits		v	
vi Loans and advances from related parties (see instructions)		vi	
vii Other loans and advances		vii	
viii Long term maturities of finance lease obligations		viii	
ix Total Long term borrowings (ic + ii c + iii + iv + v + vi + vii + viii)		3A	
B Deferred tax liabilities (net)		3B	
C Other long-term liabilities			
i Trade payables	I		
ii Others	II		
iii Total Other long-term liabilities (i + ii)		3C	
D Long-term provisions			
i Provision for employee benefits	I		
ii Others	II		
iii Total (i + ii)		3D	
E Total Non-current liabilities (3A + 3B + 3C + 3D)		3E	

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

c Impairment losses		ic	
d Net block (Ila - Iib - Iic)		id	
III Capital work-in-progress		III	
IV Intangible assets under development		IV	
v Total Fixed assets (Id + id + III + IV)			Av
B Non-current investments			
i Investment in property		i	
II Investments in Equity Instruments			
a Listed equities		Iia	
b Unlisted equities		Iib	
c Total (Iia + Iib)		Iic	
III Investments in Preference shares		III	
IV Investments in Government or trust securities		IV	
v Investments in Debenture or bonds		v	
vi Investments in Mutual funds		vi	
vii Investments in Partnership firms		vii	
viii Others Investments		viii	
ix Total Non-current Investments (I + Iic + III + IV + v + vi + vii + viii)			Bix
C Deferred tax assets (Net)			C
D Long-term loans and advances			
i Capital advances		i	
II Security deposits		II	
III Loans and advances to related parties (see instructions)		III	
IV Other Loans and advances		IV	
v Total Long-term loans and advances (I + II + III + IV)			Dv
vi Long-term loans and advances included in Dv which is			
a for the purpose of business or profession		via	
b not for the purpose of business or profession		vib	
c given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		vic	
E Other non-current assets			
I Long-term trade receivables			
a Secured, considered good		Ia	
b Unsecured, considered good		Ib	
c Doubtful		Ic	
d Total Other non-current assets (Ia + Ib + Ic)		Id	
II Others		II	
III Total (Id + II)			EII
IV Non-current assets included in EII which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		IV	
F Total Non-current assets (Av + Bix + C + Dv + EII)			IF
2 Current assets			
A Current Investments			
i Investment in Equity Instruments			
a Listed equities		Ia	
b Unlisted equities		Ib	
c Total (Ia + Ib)		Ic	
II Investment in Preference shares		II	
III Investment in government or trust securities		III	
IV Investment in debentures or bonds		IV	

v	Investment in Mutual funds	v	
vi	Investment in partnership firm	vi	
vii	Other investment	vii	
viii	Total Current investments (Ic + II + III + IV + v + vi + vii)	viii	
B Inventories			Aviii
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)	viii	
C Trade receivables			Bviii
i	Outstanding for more than 6 months	i	
ii	Others	ii	
iii	Total Trade receivables (i + ii + iii)	iii	
D Cash and cash equivalents			Ciii
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)	v	
E Short-term loans and advances			Dv
i	Loans and advances to related parties (see instructions)	i	
ii	Others	ii	
iii	Total Short-term loans and advances (i + ii)	iii	
iv Short-term loans and advances included in Eiii which is			Eiii
a	for the purpose of business or profession	iva	
b	not for the purpose of business or profession	ivb	
c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	ivc	
F Other current assets			F
G Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)			2G
Total Assets (1F + 2G)			II

BALANCE SHEET AS ON 31ST DAY OF MARCH, 2021 OR AS ON THE DATE OF BUSINESS COMBINATION (applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015)

I Equity and Liabilities			
1 Equity			
A Equity share capital			
i	Authorized	Ai	
ii	Issued, Subscribed and fully paid up	Aii	
iii	Subscribed but not fully paid	Aiii	
iv	Total (Ai + Aii + Aiii)	Aiv	
B Other Equity			
i Other Reserves			
a	Capital Redemption Reserve	ia	
b	Debt 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)			
iii Total (Bie + ii) (Debit balance to be shown as -ve figure)			

C Total Equity (AIV + IIII)		IC
2 Liabilities		
A Non-current liabilities		
I Financial Liabilities		
Borrowings		
a Bonds or debentures		
1	Foreign currency	a1
2	Rupree	a2
3	Total (1 + 2)	a3
b Term loans		
1	Foreign currency	b1
2	Rupree loans	
1	From Banks	i
II	From other parties	II
III	Total (i + II)	b2
3	Total Term loans (b1 + b2)	b3
c Deferred payment liabilities		
d Deposits		
e Loans from related parties (see instructions)		
f Long term maturities of finance lease obligations		
g Liability component of compound financial instruments		
h Other loans		
i Total borrowings (a3 + b3 + c + d + e + f + g + h)		
j Trade Payables		
k Other financial liabilities (Other than those specified in II under provisions)		
II Provisions		
a	Provision for employee benefits	a
b	Others (specify nature)	b
c	Total Provisions	IIc
III Deferred tax liabilities (net)		
IV Other non-current liabilities		
a	Advances	a
b	Others (specify nature)	b
c	Total Other non-current liabilities	IVc
Total Non-Current Liabilities (II + Ij + Ik + IIC + III + IVc)		
2A		
B Current liabilities		
I Financial Liabilities		
Borrowings		
a Loans repayable on demand		
1	From Banks	1
2	From Other parties	2
3	Total Loans repayable on demand (1 + 2)	3
b Loans from related parties		
c Deposits		
d Other loans (specify nature)		
Total Borrowings (a3 + b + c + d)		
II Trade payables		
III Other financial liabilities		
a	Current maturities of long-term debt	a
b	Current maturities of finance lease obligations	b
c	Interest accrued	c
d	Unpaid dividends	d
e	Application money received for allotment of securities to the extent refundable and interest accrued thereon	e
f	Unpaid matured deposits and interest accrued thereon	f
g	Unpaid matured debentures and interest accrued thereon	g
h	Others (specify nature)	h
i Total Other financial liabilities (a + b + c + d + e + f + g + h)		
iv Total Financial Liabilities (II + III + IIIi)		
II Other Current liabilities		
a	Revenue received in advance	a
b	Other advances (specify nature)	b
c	Others (specify nature)	c
d Total Other current liabilities (a + b + c)		
III Provisions		
a	Provision for employee benefits	a
b	Others (specify nature)	b
c Total provisions (a + b)		
IV Current Tax Liabilities (Net)		
Total Current liabilities (Iiv + IIid + IIIc + IV)		
Total Equity and Liabilities (IC + 2A + 2B)		
I		
II ASSETS		
1 Non-current assets		
A Property, Plant and Equipment		
a	Gross block	a
b	Depreciation	b
c	Impairment losses	c

	d	Net block (a - b - c)		Ad	
B		Capital work-in-progress		B	
C		Investment Property			
	a	Gross block	a		
	b	Depreciation	b		
	c	Impairment losses	c		
	d	Net block (a - b - c)			
D		Goodwill		Cd	
	a	Gross block	a		
	b	Impairment losses	b		
	c	Net block (a - b)			
E		Other Intangible Assets		De	
	a	Gross block	a		
	b	Amortisation	b		
	c	Impairment losses	c		
	d	Net block (a - b - c)			
F		Intangible assets under development		Ed	
G		Biological assets other than bearer plants		F	
	a	Gross block	a		
	b	Impairment losses	b		
	c	Net block (a - b)			
H		Financial Assets		Gc	
	I	Investments			
	i	Investments in Equity Instruments			
	a	Listed equities	ia		
	b	Unlisted equities	ib		
	c	Total (ia + ib)		ic	
	ii	Investments in Preference shares	ii		
	iii	Investments in Government or trust securities	iii		
	iv	Investments in Debenture or bonds	iv		
	v	Investments in Mutual funds	v		
	vi	Investments in Partnership firms	vi		
	vii	Others investments (specify nature)	vii		
	viii	Total non-current investments (ic + ii + iii + iv + v + vi + vii)		HI	
	II	Trade Receivables			
	a	Secured, considered good	a		
	b	Unsecured, considered good	b		
	c	Doubtful	c		
	d	Total Trade receivables		III	
	III	Loans			
	i	Security deposits	i		
	ii	Loans to related parties (see instructions)	ii		
	iii	Other loans (specify nature)	iii		
	iv	Total Loans (i + ii + iii)		IIII	
	v	Loans included in IIII above which is-			
	a	for the purpose of business or profession	va		
	b	not for the purpose of business or profession	vb		
	c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc		
	IV	Other Financial Assets			
	i	Bank Deposits with more than 12 months maturity	i		
	ii	Others	ii		
	iii	Total of Other Financial Assets (i + ii)		HIV	
	I	Deferred Tax Assets (Net)		I	
	J	Other non-current Assets			
	i	Capital Advances	i		
	ii	Advances other than capital advances	ii		
	iii	Others (specify nature)	iii		
	iv	Total non-current assets (i + ii + iii)		J	
	v	Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	v		
		Total Non-current assets (Ad + B + Cd + De + Ed + F + Gc + HI + III + IIII + HIV + I + J)		1	
2		Current assets			
	A	Inventories			
	i	Raw materials	i		
	ii	Work-in-progress	ii		
	iii	Finished goods	iii		
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv		
	v	Stores and spares	v		
	vi	Loose tools	vi		
	vii	Others	vii		
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)		2A	

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

Part A - Manufacturing Account		Manufacturing Account for the financial year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)	
1 Debits to Manufacturing account			
A Opening Inventory			
i	Opening stock of raw-material	i	
ii	Opening stock of Work in progress	ii	
iii Total (i + ii)		Aii	
B Purchases (net of refunds and duty or tax, if any)		B	
C Direct wages		C	
D Direct expenses (Di + Dii + Diii)		D	
i	Carriage inward	i	
ii	Power and fuel	ii	
iii	Other direct expenses	iii	
E Factory Overheads			
i	Indirect wages	i	
ii	Factory rent and rates	ii	
iii	Factory Insurance	iii	
iv	Factory fuel and power	iv	
V Factory general expenses		v	

		VI Depreciation of factory machinery	vi		
		VII Total (i+ii+iii+iv+v+vi)			
	F	Total of Debits to Manufacturing Account (AIII+B+C+D+EvII)		EvII	
	IF				
2	Closing Stock				
	i	Raw material	2I		
	ii	Work-in-progress	2II		
		Total (2I + 2II)			
	2				
3	Cost of Goods Produced – transferred to Trading Account (1F - 2)				
	3				

Part A: Trading Account		Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)				
CREDITS TO TRADING ACCOUNT	4	Revenue from operations				
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
	i	Sale of goods	I			
	ii	Sale of services	II			
	iii	Other operating revenues (specify nature and amount)				
	a		IIa			
	b		IIb			
	c	Total (IIa + IIb)	IIc			
	iv	Total (I + II + IIc)			Aiv	
	B	Gross receipts from Profession				B
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied				
	i	Union Excise duties	I			
	ii	Service tax	II			
	iii	VAT/ Sales tax	III			
	iv	Central Goods & Service Tax (CGST)	IV			
v	State Goods & Services Tax (SGST)	V				
vi	Integrated Goods & Services Tax (IGST)	VI				
vii	Union Territory Goods & Services Tax (UTGST)	VII				
viii	Any other duty, tax and cess	VIII				
ix	Total (I + II + III + IV + V + VI + VII + VIII)			Cix		
D	Total Revenue from operations (Aiv + B + Cix)				4D	
5	Closing Stock of Finished Goods				5	
6	Total of credits to Trading Account (4D + 5)				6	
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods				7
	8	Purchases (net of refunds and duty or tax, if any)				8
	9	Direct Expenses (9I + 9II + 9III)				9
	i	Carriage inward	I			
	ii	Power and fuel	II			
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	III			
	10	Duties and taxes, paid or payable, in respect of goods and services purchased				
	i	Custom duty	10I			
	ii	Counter velling duty	10II			
	iii	Special additional duty	10III			
	iv	Union excise duty	10IV			
	v	Service tax	10V			
	vi	VAT/ Sales tax	10VI			
	vii	Central Goods & Service Tax (CGST)	10VII			

	viii	State Goods & Services Tax (SGST)	10viii		
	ix	Integrated Goods & Services Tax (IGST)	10ix		
	x	Union Territory Goods & Services Tax (UTGST)	10x		
	xi	Any other tax, paid or payable	10xi		
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii		
11		Cost of goods produced - Transferred from Manufacturing Account	11		
12		Gross Profit from Business Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)	12		
12a		Turnover from Intraday Trading	12a		
12b		Income from Intraday Trading	12b		

Part A-P&L		Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)				
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account				13
	14	Other income				
	i	Rent	I			
	ii	Commission	II			
	iii	Dividend income	III			
	iv	Interest income	IV			
	v	Profit on sale of fixed assets	V			
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	VI			
	vii	Profit on sale of other investment	VII			
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	VIII			
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	IX			
	x	Agricultural income	X			
	xi	Any other income (specify nature and amount)				
		A	Xia			
	B	Xib				
	C	Total (xia + xib)	Xic			
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii	
	15	Total of credits to profit and loss account (13+14xii)				15
DEBITS TO PROFIT AND LOSS ACCOUNT	16	Freight outward				16
	17	Consumption of stores and spare parts				17
	18	Power and fuel				18
	19	Rents				19
	20	Repairs to building				20
	21	Repairs to machinery				21
	22	Compensation to employees				
	i	Salaries and wages	22i			
	ii	Bonus	22ii			
	iii	Reimbursement of medical expenses	22iii			
	iv	Leave encashment	22iv			
	v	Leave travel benefits	22v			
	vi	Contribution to approved superannuation fund	22vi			
	vii	Contribution to recognised provident fund	22vii			
	viii	Contribution to recognised gratuity fund	22viii			
	ix	Contribution to any other fund	22ix			
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
xi	Total compensation to employees (total of 22i to 22x)			22xi		
xia	Whether any compensation, included in 22xi, paid to non-residents	xia	Yes / No			
xib	If Yes, amount paid to non-residents	xib				

23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on Insurance (23i + 23ii + 23iii + 23iv)			23v
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			30iii
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			31iii
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)			32iii
33	Hotel, boarding and Lodging				33
34	Traveling expenses other than on foreign travelling				34
35	Foreign travelling expenses				35
36	Conveyance expenses				36
37	Telephone expenses				37
38	Guest House expenses				38
39	Club expenses				39
40	Festival celebration expenses				40
41	Scholarship				41
42	Gift				42
43	Donation				43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods & Service Tax (CGST)	44v		
	vi	State Goods & Services Tax (SGST)	44vi		
	vii	Integrated Goods & Services Tax (IGST)	44vii		
	viii	Union Territory Goods & Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)			44x
45	Audit fee				45
46	Other expenses (specify nature and amount)				

		Total (I + II)										46III	
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)												
	(1)											47I(1)	
	(2)											47II(2)	
	(3)											47I(3)	
	(Rows can be added as required) Total [47I(1)+47II(2)+47I(3)]										47I		
	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)										47II		
	S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount	
	I												
	Rows can be added as required												
	Others (amounts less than Rs. 1 lakh)										47III		
	iv Total Bad Debt (47I + 47II + 47III)										47IV		
48	Provision for bad and doubtful debts												
49	Other provisions												
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xI + 23v + 24 to 29 + 30III + 31III + 32III + 33 to 43 + 44x + 45 + 46III + 47IV + 48 + 49)]												
51	Interest												
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company									I		
	ii	To others									II		
	iii Total (I + II)										51III		
52	Depreciation and amortization												
53	Net profit before taxes (50 - 51III - 52)												
54	Provision for current tax												
55	Provision for Deferred Tax												
56	Profit after tax (53 - 54 - 55)												
57	Balance brought forward from previous year												
58	Amount available for appropriation (56 + 57)												
59	Appropriations												
	i	Transfer to reserves and surplus									59I		
	ii	Proposed dividend/ Interim dividend									59II		
	iii	Tax on dividend/ Tax on dividend for earlier years									59III		
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)									59IV		
	v	Any other appropriation									59V		
	vi	Total (59I + 59II + 59III + 59IV + 59V)									59VI		
60	Balance carried to balance sheet (58 - 59VI)												
61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE												
	SR. NO.	Name of Business				Business code		Description					
		Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher							
	(1)	(1)	(2)	(3)	(4)	(5)							
	(a)												
	(b)												

PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS

		Total		
Add row options as necessary (Please Note : At any time during the year the number of vehicles should not exceed 10 vehicles)				
(ii)		Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]		61(ii)
NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB				
NO ACCOUNT T.CASE	62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, furnish the following information		
	a	Gross receipts / Turnover		62a
	b	Net profit		62b

Part A - Manufacturing Account Ind-AS		Manufacturing Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]				
NO ACCOUNT T.CASE	1 Debits to Manufacturing account					
	A Opening Inventory					
	I Opening stock of raw-material		I			
	ii Opening stock of Work in progress		ii			
	iii Total (i + ii)				Aiii	
	B Purchases (net of refunds and duty or tax, if any)					B
	C Direct wages					C
	D Direct expenses					D
	I Carriage inward		I			
	ii Power and fuel		ii			
	iii Other direct expenses		iii			
	E Factory Overheads					
	I Indirect wages					
	ii Factory rent and rates					
	iii Factory Insurance					
	iv Factory fuel and power					
	v Factory general expenses					
	vi Depreciation of factory machinery					
	vii Total (i+ii+iii+iv+v+vi)				Evii	
	F Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)					1F
2 Closing Stock						
i Raw material		2i				
ii Work-in-progress		2ii				
Total (2i + 2ii)					2	
3 Cost of Goods Produced – transferred to Trading Account (1F - 2)					3	

Part A - Trading Account Ind-AS		Trading Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]				
CREDITS TO TRADING ACCOUNT	4 Revenue from operations					
	A Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)					
	I Sale of goods		I			
	ii Sale of services		ii			
	iii Other operating revenues (specify nature and amount)					
	a		iiia			
	b		iiib			
	c Total (iiia + iiib)		iiic			
	iv Total (i + ii + iiic)					Aiv
	B Gross receipts from Profession					B

C		Duties, taxes and cess received or receivable in respect of goods and services sold or supplied		
I	Union Excise duties	I		
II	Service tax	II		
III	VAT/ Sales tax	III		
IV	Central Goods & Service Tax (CGST)	IV		
V	State Goods & Services Tax (SGST)	V		
VI	Integrated Goods & Services Tax (IGST)	VI		
VII	Union Territory Goods & Services Tax (UTGST)	VII		
VIII	Any other duty, tax and cess	VIII		
IX	Total (I + II + III + IV + V + VI + VII + VIII)			Ch
D	Total Revenue from operations (AIV + B + CIX)			4D
5	Closing Stock of Finished Goods			5
6	Total of credits to Trading Account (4D + 5)			6
7	Opening Stock of Finished Goods			7
8	Purchases (net of refunds and duty or tax, if any)			8
9	Direct Expenses (9I + 9II + 9III)			9
I	Carriage inward	I		
II	Power and fuel	II		
III	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	III		
10	Duties and taxes, paid or payable, in respect of goods and services purchased			
I	Custom duty	10I		
II	Counter velling duty	10II		
III	Special additional duty	10III		
IV	Union excise duty	10IV		
V	Service tax	10V		
VI	VAT/ Sales tax	10VI		
VII	Central Goods & Service Tax (CGST)	10VII		
VIII	State Goods & Services Tax (SGST)	10VIII		
IX	Integrated Goods & Services Tax (IGST)	10IX		
X	Union Territory Goods & Services Tax (UTGST)	10X		
XI	Any other tax, paid or payable	10XI		
XII	Total (10I + 10II + 10III + 10IV + 10V + 10VI + 10VII + 10VIII + 10IX + 10X + 10XI)			10XII
11	Cost of goods produced - Transferred from Manufacturing Account			11
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-(10XII-11))			12
12a	Turnover from Intraday Trading			12a
12b	Income from Intraday Trading			12b

Part A-Part B		Profit and Loss Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]	
Part A-Part B		Part B-Part C	
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account	
	14	Other Income	
	I	Rent	I
	II	Commission	II
	III	Dividend income	III
	IV	Interest income	IV
	V	Profit on sale of fixed assets	V
	VI	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	VI
	VII	Profit on sale of other investment	VII
	VIII	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	VIII
	IX	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	IX

x Agricultural income		x		
xi Any other income (specify nature and amount)				
a		xia		
b		xib		
c	Total (xia + xib)	xic		
xii Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)				14xi
15 Total of credits to profit and loss account (13+14xii)				15
16 Freight outward				16
17 Consumption of stores and spare parts				17
18 Power and fuel				18
19 Rents				19
20 Repairs to building				20
21 Repairs to machinery				21
22 Compensation to employees				
i	Salaries and wages	22i		
ii	Bonus	22ii		
iii	Reimbursement of medical expenses	22iii		
iv	Leave encashment	22iv		
v	Leave travel benefits	22v		
vi	Contribution to approved superannuation fund	22vi		
vii	Contribution to recognised provident fund	22vii		
viii	Contribution to recognised gratuity fund	22viii		
ix	Contribution to any other fund	22ix		
x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
xi Total compensation to employees (total of 22i to 22x)				22xi
xii Whether any compensation, included in 22xi, paid to non-residents		xii a	Yes / No	
If Yes, amount paid to non-residents		xii b		
23 Insurance				
i	Medical Insurance	23i		
ii	Life Insurance	23ii		
iii	Keyman's Insurance	23iii		
iv	Other Insurance including factory, office, car, goods, etc.	23iv		
v Total expenditure on Insurance (23i + 23ii + 23iii + 23iv)				23v
24 Workmen and staff welfare expenses				24
25 Entertainment				25
26 Hospitality				26
27 Conference				27
28 Sales promotion including publicity (other than advertisement)				28
29 Advertisement				29
30 Commission				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
ii	To others	ii		
iii Total (i + ii)				30iii
31 Royalty				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
ii	To others	ii		
iii Total (i + ii)				31iii
32 Professional / Consultancy fees / Fee for technical services				

I		Paid outside India, or paid in India to a non-resident other than a company or a foreign company		I							
II		To others		II							
III		Total (I + II)						32III			
33	Hotel, boarding and Lodging								33		
34	Travelling expenses other than on foreign travelling								34		
35	Foreign travelling expenses								35		
36	Conveyance expenses								36		
37	Telephone expenses								37		
38	Guest House expenses								38		
39	Club expenses								39		
40	Festival celebration expenses								40		
41	Scholarship								41		
42	Gift								42		
43	Donation								43		
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)										
i		Union excise duty		44i							
ii		Service tax		44ii							
iii		VAT/ Sales tax		44iii							
iv		Cess		44iv							
v		Central Goods & Service Tax (CGST)		44v							
vi		State Goods & Services Tax (SGST)		44vi							
vii		Integrated Goods & Services Tax (IGST)		44vii							
viii		Union Territory Goods & Services Tax (UTGST)		44viii							
ix		Any other rate, tax, duty or cess incl STT and CTT		44ix							
x		Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)						44x			
45	Audit fee								45		
46	Other expenses (specify nature and amount)										
I				I							
II				II							
III		Total (I + II)						46III			
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)										
(I)				47(I)							
(II)				47(II)							
(III)				47(III)							
		(Rows can be added as required) Total (47I+47II+47III)		47I							
ii		Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)		47II							
S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount
1											
Rows can be added as required											
iii		Others (amounts less than Rs. 1 lakh)		47III							
iv		Total Bad Debt (47I + 47II + 47III)									47iv
48	Provision for bad and doubtful debts								48		
49	Other provisions								49		
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30III + 31III + 32III + 33 to 43 + 44x + 45 + 46III + 47iv + 48 + 49)]								50		
51	Interest										
I		Paid outside India, or paid in India to a non-resident other than a company or a foreign company		I							
II		To others		II							
III		Total (I + II)						51III			

52	Depreciation and amortisation	52	
53	Net profit before taxes (50 - 51iii - 52)	53	
54	Provision for current tax	54	
55	Provision for Deferred Tax	55	
56	Profit after tax (53 - 54 - 55)	56	
57	Balance brought forward from previous year	57	
58	Amount available for appropriation (56 + 57)	58	
59	Appropriations		
i	Transfer to reserves and surplus	59i	
ii	Proposed dividend/ Interim dividend	59ii	
iii	Tax on dividend/ Tax on dividend for earlier years	59iii	
iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)	59iv	
v	Any other appropriation	59v	
vi	Total (59i + 59ii + 59iii + 59iv + 59v)	59vi	
60	Balance carried to balance sheet (58 - 59vi)	60	
61	A Items that will not be reclassified to P&L		
i	Changes in revaluation surplus	i	
ii	Re-measurements of the defined benefit plans	ii	
iii	Equity Instruments through OCI	iii	
iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL	iv	
v	Share of Other comprehensive income in associates and joint ventures, to the extent not to be classified to P&L	v	
vi	Others (Specify nature)	vi	
vii	Income tax relating to items that will not be reclassified to P&L	vii	
viii	Total	61A	
	B Items that will be reclassified to P&L		
i	Exchange differences in translating the financial statements of a foreign operation	i	
ii	Debt Instruments through OCI	ii	
iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii	
iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv	
v	Others (Specify nature)	v	
vi	Income tax relating to items that will be reclassified to P&L	vi	
vii	Total	61B	
62	Total Comprehensive Income (56 + 61A + 61B)	62	

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) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash		
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) (column 11 a(iii) of Schedule ICDS)	3a	
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) (column 11 b(iii) of Schedule ICDS)	3b	
Method of valuation of closing stock employed in the previous year (optional in case of professionals)			
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
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)		<input type="checkbox"/>
c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	
e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
Amounts not credited to the profit and loss account, being -			
a	the items falling within the scope of section 28	5a	

b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
c	escalation claims accepted during the previous year	5c	
d	any other item of income	5d	
e	capital receipt, if any	5e	
f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)		5f
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-		
a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c	
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
e	Amount of discount on a zero-coupon bond [36(1)(iia)]	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)(vii)]	6h	
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
j	Amount of contributions to any other fund	6j	
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
l	Amount of bad and doubtful debts [36(1)(vii)]	6l	
m	Provision for bad and doubtful debts [36(1)(viii)]	6m	
n	Amount transferred to any special reserve [36(1)(viii)]	6n	
o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	
q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xvii)]	6q	
r	Any other disallowance	6r	
s	Total amount disallowable under section 36 (total of 6a to 6r)		6s
t	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)		
	i Deployed in India	i	
	ii Deployed outside India	ii	
	iii Total	iii	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37		
a	Expenditure of capital nature [37(1)]	7a	
b	Expenditure of personal nature [37(1)]	7b	
c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	
d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	
e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	
f	Any other penalty or fine	7f	
g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	
h	Expenditure incurred on corporate social responsibility (CSR)	7h	
i	Amount of any liability of a contingent nature	7i	
j	Any other amount not allowable under section 37	7j	
k	Total amount disallowable under section 37 (total of 7a to 7j)		7k
8	A. Amounts debited to the profit and loss account, to the extent disallowable under section 40		
	a Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	

	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	
	c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae	
	f	Amount paid as wealth tax [40(a)(i)(iii)]	Af	
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag	
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member (inadmissible under section [40(b)/ 40(ba)])	Ah	
	i	Any other disallowance	AI	
	j	Total amount disallowable under section 40 (total of Aa to Ai)		
	B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A			
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	
	c	Provision for payment of gratuity [40A(7)]	9c	
	d	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	
	e	Any other disallowance	9e	
	f	Total amount disallowable under section 40A (Total of 9a to 9e)		9f
	10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year		
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	
	c	Any sum payable to an employee as bonus or commission for services rendered	10c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial Investment Corporation	10d	
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e	
	f	Any sum payable towards leave encashment	10f	
	g	Any sum payable to the Indian Railways for the use of railway assets	10g	
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a	
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b	
	c	Any sum payable to an employee as bonus or commission for services rendered	11c	
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial Investment Corporation	11d	
	da	Any sum payable 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	11da	
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e	
	f	Any sum payable towards leave encashment	11f	
	g	Any sum payable to the Indian Railways for the use of railway assets	11g	

h		Total amount disallowable under Section 43B (total of 11a to 11g)		11h	
12		Amount of credit outstanding in the accounts in respect of			
a		Union Excise Duty	12a		
b		Service tax	12b		
c		VAT/sales tax	12c		
d		Central Goods & Service Tax (CGST)	12d		
e		State Goods & Services Tax (SGST)	12e		
f		Integrated Goods & Services Tax (IGST)	12f		
g		Union Territory Goods & Services Tax (UTGST)	12g		
h		Any other tax	12h		
j		Total amount outstanding (total of 12a to 12h)		12j	
13		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC		13	
14		Any amount of profit chargeable to tax under section 41		14	
15		Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)		15	
16		Amount of expenditure disallowed u/s 14A		16	
17		Whether assessee is exercising option under subsection 2A of section 42C? (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		17	
		(If yes, please fill schedule TPA)			

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

Part A - OL		Receipt and payment account of company under liquidation	
Receipt and payment account of company under liquidation	1	Opening balance	
	i	Cash in hand	1i
	ii	Bank	1ii
	iii	Total opening balance	1iii
	2	Receipts	
	i	Interest	2i
	ii	Dividend	2ii
	iii	Sale of assets (pls. specify nature and amount)	
	a		2iii a

	b		2iiib		
	c		2iiic		
	d	Total (iia + iib + iic)	2iiid		
iv	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	Total of opening balance and receipts				
4	Payments				
	i	Repayment of secured loan	4i		
	ii	Repayment of unsecured loan	4ii		
	iii	Repayment to creditors	4iii		
	iv	Commission	4iv		
	v	Others (pls. specify)			
	a		4va		
	b		4vb		
	c	Total of other payments (4va + 4vb)	4vc		
vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)		4vi		
5	Closing balance				
	i	Cash in hand	5i		
	ii	Bank	5ii		
	iii	Total of closing balance (5i + 5ii)	5iii		
6	Total of closing balance and payments (4vi + 5iii)				6

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule III		Details of Income from House Property (Please refer instructions) (Drop down to be provided indicating ownership of property)				
HOUSE PROPERTY	1	Address of property 1		Town/ City	State	PIN Code / Zip Code
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please enter following details)					
	Assessee's percentage of share in the property %					
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property	
	I					
	II					
	/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see Note)	
	<input type="checkbox"/> Let out		I			
	<input type="checkbox"/> Deemed let out		II			
	<input type="checkbox"/> Self occupied					
	a		Gross rent received or receivable or lettable value		1a	
	b		The amount of rent which cannot be realized		1b	
	c		Tax paid to local authorities		1c	
	d		Total (1b + 1c)		1d	
	e		Annual value (1a - 1d) (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		30% of 1f		1g		
h		Interest payable on borrowed capital		1h		
i		Total (1g + 1h)		1i		
j		Arrears/Unrealised rent received during the year less 30%		1j		
k		Income from house property 1 (1f - 1i + 1j)		1k		
HOUSE PROPERTY	2	Address of property 2		Town/ City	State	PIN Code/Zip code
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please enter following details)					
	Assessee's percentage of share in the property					
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property	
	I					
	II					
	/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)	
	<input type="checkbox"/> Let out		I			
	<input type="checkbox"/> Deemed let out		II			
	<input type="checkbox"/> Self occupied					
	a		Gross rent received or receivable/ lettable 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)		2a	
	b		The amount of rent which cannot be realized		2b	
	c		Tax paid to local authorities		2c	
	d		Total (2b + 2c)		2d	
	e		Annual value (2a - 2d)		2e	
f		Annual value of the property owned (own percentage share x 2e)		2f		
g		30% of 2f		2g		
h		Interest payable on borrowed capital		2h		
i		Total (2g + 2h)		2i		
j		Arrears/Unrealised rent received during the year less 30%		2j		
k		Income from house property 2 (2e - 2i + 2j)		2k		
	3	Pass through income/loss if any *				3
	4	Income under the head "Income from house property" (1k + 2k + 3) (If negative take the figure to 2i of schedule CYLA)				4
Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.						

Schedule HP		Computation of income from business or profession		
INCOME FROM BUSINESS OR PROFESSION	A From business or profession other than speculative business and specified business			
	1	Profit before tax as per profit and loss account (Item 53 61(ii) and 62(b) of Part A-P&L) / (Item 53 of Part A-P&L - Ind AS) (as applicable)		1
	2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss)		2a
	2b	Net profit or loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)		2b
	3	Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG		
		a	House property	3a
		b	Capital gains	3b
		c	Other sources	3c
		d	u/s 115BBF	3d
		e	u/s 115BBG	3e
	4a	Profit or loss included in 1, which is referred to in section 44B/44BB/44BBB/44AE/44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)		4a
	4b	Profit and gains from life insurance business referred to in section 115B (Dropdown to be provided)		4b
	4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)		4c
	5	Income credited to Profit and Loss account (included in 1) which is exempt		
		a	Share of income from firm(s)	5a
		b	Share of income from AOP/ BOI	5b
		c	Any other exempt income (specify nature and amount)	
		i		ci
		ii		cii
		iii	Total (ci + cii)	5ciii
		d	Total exempt income (5a + 5b + 5ciii)	5d
	6	Balance (1 - 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4 - 5d)		6
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG			
	a	House property	7a	
	b	Capital gains	7b	
	c	Other sources	7c	
	d	u/s 115BBF	7d	
	e	u/s 115BBG	7e	
8a	Expenses debited to profit and loss account which relate to exempt income		8a	
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)		8b	
9	Total (7a + 7b + 7c + 7d + 7e + 8)		9	
10	Adjusted profit or loss (6+9)		10	
11	Depreciation and amortization debited to profit and loss account		11	
12	Depreciation allowable under Income-tax Act			
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iii) (item 6 of Schedule-DEP)	12i	
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-1A of IT Rules)	12ii	
	iii	Total (12i + 12ii)	12iii	
13	Profit or loss after adjustment for depreciation (10 + 11 - 12iii)		13	
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6a of Part A-OI)		14	
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)		15	
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8A) of Part A-OI)		16	
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)		17	
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)		18	
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		19	
20	Deemed income under section 41		20	
21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80IHD/ 80-1A		21	
22	Deemed income under section 43CA		22	

23	Any other item of addition under section 28 to 44DA	23	
24	Any other income not included in profit and loss account any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	24	
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A-OI)	25	
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25)	26	
27	Deduction allowable under section 32(1)(iii)	27	
28	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 35CCD in excess of the amount debited to profit and loss account (sum of Schedule ESR) if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account it will go to item 34)	30	
31	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of Part A-OI)	31	
32	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10h of Part A-OI)	32	
33	Any other amount allowable as deduction	33	
34	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A-OI)	34	
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 under -		
i	Section 44AE (or (u) 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	(sum of Form 3CE)
viii	Chapter-XII-G (non-agg)	37viii	(sum of col. 7 of item 10 of Form 66)
ix	First Schedule of Income-tax Act (other than 115B)	37ix	
x	Total (37i to 37ix)	37x	
38	Net profit or loss from business or profession other than speculative and specified business (34 + 37x)	38	
39	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure as 2 of item F) (39a + 39b + 39c + 39d + 39e + 39f)	A39	
a	Income chargeable under Rule 7	39a	
b	Deemed income chargeable under Rule 7A	39b	
c	Deemed income chargeable under Rule 7B(1)	39c	
d	Deemed income chargeable under Rule 7B(1A)	39d	
e	Deemed income chargeable under Rule 8	39e	
f	Income other than Rule 7A, 7B & 8 (Item No. 38)	39f	
40	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c - (39a + 39b + 39c + 39d + 39e)]	40	
B	Computation of income from speculative business		
41	Net profit or loss from speculative business as per profit or loss account	41	
42	Additions in accordance with section 28 to 44DA	42	
43	Deductions in accordance with section 28 to 44DA	43	
44	Income from speculative business (41 + 42 - 43) (if loss, take the figure to 40v of schedule CFL)	B44	
C	Computation of income from specified business under section 35AD		
45	Net profit or loss from specified business as per profit or loss account	45	
46	Additions in accordance with section 28 to 44DA	46	
47	Deductions in accordance with section 28 to 44DA (other than deduction under section - (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	47	
48	Profit or loss from specified business (45 + 46 - 47)	48	
49	Deductions in accordance with section 35AD(i)	49	
50	Income from Specified Business (48 - 49) (if loss, take the figure to 7xv of schedule CFL)	C50	
51	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C51	
D	Income chargeable under the head 'Profits and gains from business or profession' (A39 + B44 + C50)	D	

E Intra head set off of business loss of current year			
Sl.	Type of Business Income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off
		(1)	(2)
i	Loss to be set off (Fill this row only if figure is negative)		
ii	Income from speculative business	(114 +)	(119)
iii	Income from specified business	(115)	
iv	Income from Life Insurance business u/s. 115B	(116)	
v	Total loss set off (ii + iii)		
vi	Loss remaining after set off (i - v)		

DEPRECIATION ON PLANT AND MACHINERY

<div style="display: flex; align-items: center;"> <div style="background-color: #f0f0f0; padding: 2px 5px; font-weight: bold; margin-right: 5px;">Schedule DPM</div> <div>Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)</div> </div>					
	Block of assets	Plant and machinery			
2	Rate (%)	15	30	40	45
		(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of previous year				
4	Additions for a period of 180 days or more in the previous year				
5	Consideration or other realization during the previous year out of 3 or 4				
6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)				
7	Additions for a period of less than 180 days in the previous year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 19) (enter negative only, if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0, if result is negative)				

DEPRECIATION ON PLANT AND MACHINERY

Schedule DOA-1		Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)							
1	Block of assets	Land	Building (not including land)				Furniture and fittings	Intangible assets	Ships
	2 Rate (%)	Nil	5	10	40	10	25	20	
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	
3	Written down value on the first day of previous year								
4	Additions for a period of 180 days or more in the previous year								
5	Consideration or other realization during the previous year out of 3 or 4								
6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)								
7	Additions for a period of less than 180 days in the previous year								
8	Consideration or other realizations during the year out of 7								
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)								
10	Depreciation on 6 at full rate								
11	Depreciation on 9 at half rate								
12	Total depreciation (10+11)								
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)								
14	Net aggregate depreciation (12-13)								
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)								
16	Expenditure incurred in connection with transfer of asset/ assets								
17	Capital gains/ loss under section 50* (5 + 8 - 3 - 4 - 7 - 16) (enter negative only if block ceases to exist)								
18	Written down value on the last day of previous year* (6 + 9 - 12) (enter 0 if result is negative)								

Schedule DPM-1		Summary of depreciation on assets (Other than on assets on which full capital expenditure is allowable as deduction under any other section)	
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery	
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)	1a
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 17iv or 18iv as applicable)	1d
	e	Total depreciation on plant and machinery (1a + 1b + 1c + 1d)	1e
	2	Building (not including land)	
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA - 14ii or 15ii as applicable)	2a
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA - 14iii or 15iii as applicable)	2b
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA - 14iv or 15iv as applicable)	2c
d	Total depreciation on building (2a+2b+2c)	2d	
3	Furniture and fittings (Schedule DOA - 14v or 15v as applicable)	3	
4	Intangible assets (Schedule DOA - 14vi or 15vi as applicable)	4	
5	Ships (Schedule DOA - 14vii or 15vii as applicable)	5	
6	Total depreciation (1e+2d+3+4+5)	6	

Schedule DDC		Depreciated Capital Gains on sale of depreciable assets	
1	Plant and machinery		
a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20a)	1a	
b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20b)	1b	
c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20c)	1c	
d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20d)	1d	
e	Total (1a + 1b + 1c + 1d)		1e
2	Building (not including land)		
a	Block entitled for depreciation @ 5 per cent (Schedule DDA - 17ii)	2a	
b	Block entitled for depreciation @ 10 per cent (Schedule DDA - 17iii)	2b	
c	Block entitled for depreciation @ 40 per cent (Schedule DDA - 17iv)	2c	
d	Total (2a + 2b + 2c)		2d
3	Furniture and fittings (Schedule DDA - 17v)		3
4	Intangible assets (Schedule DDA - 17vi)		4
5	Ships (Schedule DDA - 17vii)		5
6	Total (1e+2d+3+4+5)		6

Schedule DSR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)		
Sl No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) - (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(ia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
x	Total			

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

Schedule CG		Capital Gains					
A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)							
Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property) (In case of co-ownership, enter your share of capital gain)					
	a	i	Full value of consideration received/receivable				
		ii	Value of property as per stamp valuation authority				
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [In case (ai) 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				
		iv	Total (bi + bii + biii)				
	c	Balance (a(iii) - b(iv))					
d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)						
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

<p>NOTE - Furnishing of PAN Andhaar 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.</p>			
2 From slump sale			
A Full value of consideration		2a	
B Net worth of the under taking or division		2b	
C Short term capital gains from slump sale (2a-2b)			A2c
3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)			
a Full value of consideration		3a	
b Deductions under section 48			
i Cost of acquisition without indexation		bi	
ii Cost of improvement without indexation		bii	
iii Expenditure wholly and exclusively in connection with transfer		biii	
iv Total (i + ii + iii)		biv	
c Balance (3a - biv)		3c	
d Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		3d	
e Short-term capital gain on equity share or equity oriented MF (STT paid) (3c + 3d)			A3e
4 For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
a STCG on transactions on which securities transaction tax (STT) is paid			A4a
b STCG on transactions on which securities transaction tax (STT) is not paid			A4b
5 For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD			
a i In case securities sold include shares of a company other than quoted shares, enter the following details			
a Full value of consideration received/receivable in respect of unquoted shares		ia	
b Fair market value of unquoted shares determined in the prescribed manner		ib	
c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic	
ii Full value of consideration in respect of securities other than unquoted shares		aii	
iii Total (ic + ii)		aiii	
b Deductions under section 48			
i Cost of acquisition without indexation		bi	
ii Cost of improvement without indexation		bii	
iii Expenditure wholly and exclusively in connection with transfer		biii	
iv Total (i + ii + iii)		biv	
c Balance (5aiii - biv)		5c	
d Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)		5d	
e Short-term capital gain on securities (other than those at A3 above) by an FII (5c + 5d)			A5e
6 From sale of assets other than at A1 or A2 or A3 or A4 or A5 above			
A i In case assets sold include shares of a company other than quoted shares, enter the following details			
a Full value of consideration received/receivable in respect of unquoted shares		ia	
b Fair market value of unquoted shares determined in the prescribed manner		ib	
c Full value of consideration in respect of unquoted shares adopted as per section 50CA 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	
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	

D		In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)						6d											
		E		Deemed short term capital gains on depreciable assets (6 of schedule-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 (6e + 6d + 6e - 6f)						A6g							
Amount deemed to be short term capital gains																			
Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below																			
Sl.		Previous year in which asset transferred		Section under which deduction claimed in that year		New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)											
						Year in which asset acquired/constructed				Amount utilised out of Capital Gains account									
I		2017-18		54D/54G/54GA															
b		Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'																	
		Amount deemed to be short term capital gains (XI + b)										A7							
8		Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)										A8							
		a		Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%						A8a									
b				Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%						A8b									
		c		Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates						A8c									
9				Amount of STCG included in A1 - A8 but not chargeable to tax or chargeable at special rates in India as per DTAA															
		Sl. No.		Amount of Income		Item No. A1 to A8 above in which included		Country name & Code		Article of DTAA		Rate as per Treaty (enter Nil, if not chargeable)		Whether TRC obtained (Y/N)		Section of I.T. Act		Rate as per I.T. Act	
(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
I																			
II																			
a		Total amount of STCG not chargeable to tax in India as per DTAA										A9a							
		Total amount of STCG chargeable to tax at special rates in India as per DTAA										A9b							
10		Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)										A10							
		Long-term capital gain (LTCG) (Sub-items 6, 7& 8 are not applicable for residents)																	
I		From sale of land or building or both (fill up details separately for each property) (In case of co-ownership, enter your share of Capital Gain)																	
		a		I		Full value of consideration received/receivable						ai							
II						Value of property as per stamp valuation authority						aii							
		III		Full value of consideration adopted as per section 50C for the purpose of Capital Gains [In case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]						aiii									
b				Deductions under section 48															
		I		Cost of acquisition with indexation						bi									
II				Cost of Improvement with indexation						bii									
		III		Expenditure wholly and exclusively in connection with transfer						biii									
IV				Total (bi + bii + biii)						biv									
		c		Balance (aiii - biv)						1c									
d				Deduction under section 54D/54EC/54G/54GA (Specify details in Item D below)										1d					
		e		Long-term Capital Gains on Immovable property (1c - 1d)										B1e					
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					

NOTE: Furnishing of PAN and Aadhaar No. is mandatory, if the tax is deducted under section 194-1A 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	
b	Net worth of the under taking or division	2b	
c	Balance (2a - 2b)	2c	
d	Deduction u/s 54EC	2d	
e	Long term capital gains from slump sale (2c-2d)		
3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)			B2e
a	Full value of consideration	3a	
b	Deductions under section 48		
i	Cost of acquisition without indexation	bi	
ii	Cost of improvement without indexation	bii	
iii	Expenditure wholly and exclusively in connection with transfer	biii	
iv	Total (bi + bii + biii)	biv	
c	LTCG on bonds or debenture - (3a-biv)		
4 From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable			B3c
a	Full value of consideration	4a	
b	Deductions under section 48		
i	Cost of acquisition without indexation	bi	
ii	Cost of improvement without indexation	bii	
iii	Expenditure wholly and exclusively in connection with transfer	biii	
iv	Total (bi + bii + biii)	biv	
c	Long Term Capital Gains on assets at B4 (4a - biv)		
5 From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A			4c
Long-term Capital Gains on sale of capital assets at B5 (Column 14 of schedule 112A)			B5
6 For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
LTCG computed without indexation benefit			B6
7 For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FI as referred to in sec. 115AD			
a	In case securities sold include shares of a company other than quoted shares, enter the following details		
i			
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 56CA for the purpose of Capital Gains (higher of a or b)	ic	
ii	Full value of consideration in respect of securities other than unquoted shares	aii	
iii	Total (ic + ii)	aii	
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	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (aii-biv)		
8 For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A			B7c
Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(ii) proviso)			B8
9 From sale of assets where B1 to B8 above are not applicable			
a	In case assets sold include shares of a company other than quoted shares, enter the following details		
i			
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	

		e Full value of consideration in respect of unquoted shares adopted as per section 54D/54E/54G/A for the purpose of Capital Gains (higher of a or b)		le					
		ii Full value of consideration in respect of assets other than		all					
		iii Total (le + ii)		all					
		b Deductions under section 48							
		i Cost of acquisition with indexation		bi					
		ii Cost of improvement with indexation		bii					
		iii Expenditure wholly and exclusively in connection with transfer		biii					
		iv Total (bi + bii + biii)		biv					
		c Balance (all - biv)		ce					
		d Deduction under section 54D/54E/54G/A (Specify details in item 1 below)		ed					
		e Long-term Capital Gains on assets at B9 above (9c - 9d)				B9e			
10		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?							
		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below							
S. No	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)				
			Year in which asset acquired/constructed	Amount utilized out of Capital Gains account					
1	2017-18	54D/54E/54G/A							
		b Amount deemed to be long-term capital gains, other than at 'a'							
		Amount deemed to be long-term capital gains (XI + b)							
11		Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PT1) (B11a1 + (1a2 + B11b))						B10 B11	
		a1 Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A				B11a1			
		a2 Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A				B11a2			
		b Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%				B11b			
12		Amount of LTCG included in Items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA							
Sl. No.	Amount of Income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (rate NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (8) or (9))
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									
		a Total amount of LTCG not chargeable to tax in India as per DTAA						B12a	
		b Total amount of LTCG chargeable to tax at special rates in India as per DTAA						B12b	
13		Total long term capital gain [B1e + B2e + B3e + B4e + B5 + B6 + B7c + B8 + B9e + B10 + B11 - 12a]						B13	
C		Income chargeable under the head "CAPITAL GAINS" (A10 + B13) (take B13 as nil, if loss)						C	
D		Information about deduction claimed against Capital Gains							
1		In case of deduction u/s 54D/54E/54G/54GA give following details							
		a Deduction claimed u/s 54D							
		i Date of acquisition of original asset				ai	dd/mm/yyyy		
		ii Cost of purchase/ construction of new land or building for industrial undertaking				aii			
		iii Date of purchase of new land or building				aiii	dd/mm/yyyy		
		iv Amount deposited in Capital Gains Accounts Scheme before due date				aiiv			
		v Amount of deduction claimed				av			
		b Deduction claimed u/s 54EC							
		i Date of transfer of original asset				bi	dd/mm/yyyy		
		ii Amount invested in specified/notified bonds				bii			
		iii Date of investment				biii	dd/mm/yyyy		
		iv Amount of deduction claimed				biv			
		c Deduction claimed u/s 54G							
		i Date of transfer of original asset				ci	dd/mm/yyyy		
		ii Cost and expenses incurred for purchase or construction of new asset				cii			

		iii	Date of purchase/construction of new asset in an area other than urban area		ctii	dd/mm/yyyy				
		iv	Amount deposited in Capital Gains Accounts Scheme before due date		ctv					
		v	Amount of deduction claimed		cv					
		d	Deduction claimed w/s 54QA							
		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	dd/mm/yyyy				
		iii	Date of purchase/construction of new asset in SEZ		dii					
		iv	Amount deposited in Capital Gains Accounts Scheme before due date		dii					
		v	Amount of deduction claimed		dv					
		e	Total deduction claimed (1a + 1b + 1c + 1d)							
E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & B12a which is NOT chargeable under DTAA)										
		Short term capital loss set off				Long term capital loss set off		Current year's capital gains		
Sl.	Type of Capital Gain	Gain of current year (Fill this column only if)	15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
		1	2	3	4	5	6	7	8	9
i	Loss to be set off (Fill this row if figure computed is negative)		(A3e** + A4a** + A8a*)	(A5e** + A8b*)	(A1e** + A2c** + A4b** + A6g* + A7** + A8c*)	A9b	(B4c** + B5** + B7c** + B8** + B9e* + B11a1** + B11a2*)	(B1e** + B2e** + B3c** + B6** + B9e** + B10** + B11b*)	B12b	
ii	Short term capital gain	15%	(A3e** + A4a** + A8a*)							
iii		30%	(A5e** + A8b*)							
iv		applicable rate	(A1e** + A2c** + A4b** + A6g* + A7** + A8c*)							
v		DTAA rates	A9b							
vi	Long term capital gain	10%	(B4c** + B5** + B7c** + B8** + B9e* + B11a1** + B11a2*)							
vii		20%	(B1e** + B2e** + B3c** + B6** + B9e** + B10** + B11b*)							
viii		DTAA rates	B12b							
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)									
x	Loss remaining after set off (i-ix)									
The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.										
The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.										
Information about accrual/receipt of capital gain										
Type of Capital gain / Date		Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)				
1	Short-term capital gains taxable at the rate of 15% Enter value from item 5vi of schedule BFLA, if any.									
2	Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.									
3	Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.									
4	Short-term capital gains taxable at DTAA rates Enter value from item 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.									

[illegible]

From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A														
S. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	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 (-) (2)	Balance (8-13) :- from 8 of ITCG Schedule of ITDS
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
Add rows														
Total														

Schedule OS - Income from other sources		1	
OTHER SOURCES	1 Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)		
	a	Dividends, Gross	1a
	b	Interest, Gross (bi + bii + biii + biv + bv)	1b
	i	From Savings Bank	bi
	ii	From Deposits (Bank, Post Office/ Co-operative) Society)	bii
	iii	From Income-tax Refund	biii
	iv	In the nature of Pass through Income Loss	biv
	v	Others	bv
	c	Rental income from machinery, plants, buildings, etc., Gross	1c
	d	Income of the nature referred to in section 54(2)(x) which is chargeable to tax (di + dii + diii + div + dv)	1d
e		di	
i		Aggregate value of sum of money received without consideration	di
ii		In case immovable property is received without consideration, stamp duty value of property	dii
iii		In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii
iv		In case any other property is received without consideration, fair market value of property	dii
v		In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dvi
1e		Any other income (please specify nature)	Amount
Sl. No.		Nature	Amount
1			
Add rows			
2		Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl.no. 1)	2
A		Income by way of winnings from lotteries, crossword puzzles etc.	2a
B		Income chargeable u/s 115BBE (bi + bii + biii + biv + bv + bvi)	2b
i		Cash credits u/s 68	Bi
ii		Unexplained investments u/s 69	bii
iii		Unexplained money etc. u/s 69A	biii
iv		Undisclosed investments etc. u/s 69B	biv
v		Unexplained expenditure etc. u/s 69C	Bv
vi		Amount borrowed or repaid on hundi u/s 69D	bvi
c		Any other income chargeable at special rate (total of ci to cxvi)	2c
i		Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(D)	ci
ii		Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii
iii		Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iii)	ciii
iv		Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiia) @ 5%	civ
v		Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiib)	cv
vi		Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiic)	cvi
vii		Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cvi
viii		Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)	cvi
ix		Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cix
x		Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	cx
xi		Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cx
xii		Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	cxii
xiii		Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiii
xiv		Anonymous Donations in certain cases chargeable u/s 115BBC	cxiv
xv		Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiia) @ 4%	cxv
xvi		Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	cxvi

[illegible]

CURRENT YEAR LOSS ADJUSTMENT

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

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)		(1) of Schedule HP)	(2) of item I of Schedule BP)	(6) of Schedule OS)	
ii	House property	(4) of Schedule HP)				
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(4) of Schedule BP)				
iv	Income from life insurance business u/s 115B	(3iv) of item E of Sch BP)				
v	Speculation Income	(3v) of item I of Sch BP)				
vi	Specified business income u/s 35AD	(3vi) of item I of Sch BP)				
vii	Short-term capital gain taxable @ 15%	(9i) of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9ii) of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iii) of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(9iv) of item E of Schedule CG)				
xi	Long term capital gain taxable @ 10%	(9v) of item E of Schedule CG)				
xii	Long term capital gain taxable @ 20%	(9vi) of item E of Schedule CG)				
xiii	Long term capital gains taxable at special rates in India as per DTAA	(9vii) of item E of Schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(1) of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8) of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2) of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i - xvii)					

Schedule BILAA		Details of Income after Set off of Brought Forward Losses of earlier years				
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
		(5i) of Schedule CYLA	(B) house property loss			
i	House property	(5i) of Schedule CYLA				
ii	Business (excluding Income from Insurance Business, speculation Income and Income from specified business)	(5ii) of Schedule CYLA	(B) business loss, other than speculation or specified business loss			
iii	Profit and gains from life insurance business u/s 115B	(5iv) of Schedule CYLA	(B) business loss, other than speculation or specified business loss			
iv	Speculation Income	(5v) of Schedule CYLA	(B) normal business or speculation loss			
v	Specified Business Income	(5vi) of Schedule CYLA	(B) normal business or specified business loss			
vi	Short-term capital gain taxable @ 15%	(5vi) of Schedule CYLA	(B) short-term capital loss			
vii	Short-term capital gain taxable @ 30%	(5vii) of Schedule CYLA	(B) short-term capital loss			
viii	Short-term capital gain taxable at applicable rates	(5ix) of Schedule CYLA	(B) short-term capital loss			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5ix) of Schedule CYLA	(B) short-term capital loss			
x	Long-term capital gain taxable @ 10%	(5xi) of Schedule CYLA	(B) short-term or long- term capital loss			
xi	Long term capital gain taxable @ 20%	(5xii) of Schedule CYLA	(B) short-term or long- term capital loss			

ii	Long term capital gains taxable at special rates in India as per DTAA	(3xiii of Schedule CYLA)	(B)f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(3xv of Schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(3xv of Schedule CYLA)	(B) Loss from horse racing			
xv	Income from other sources income taxable at special rates in India as per DTAA	(3xvi of Schedule CYLA)				
xvi	Total of brought forward loss set off					
xvii	Current year's income remaining after set off Total of 5i + 5ii + 5iii + 5iv + 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi + 5xii + 5xiii + 5xiv + 5xv)					

Schedule C1 Details of Losses to be carried forward to future years												
S. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business losses	Amount as adjusted on account of opting for taxation section 115BAA	Brought forward Business losses available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
i	2010-11											
ii	2011-12											
iii	2012-13											
iv	2013-14											
v	2014-15											
vi	2015-16											
vii	2016-17											
viii	2017-18											
ix	2018-19											
x	2019-20											
xi	2020-21											
xii	Total of earlier year losses b/f											
xiii	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)	(2ii of Schedule BFLA)			(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2vi of Schedule BFLA)			(2xi of Schedule BFLA)
xiv	2021-22 (Current year losses)		(2xvii of Schedule CYLA)	(3xviii of Schedule CYLA)			(6x+7x+8x) of item E of Schedule CG, if -ve	(C30 of Schedule BP, if -ve)	4b of Schedule BP, (if -ve)	(2x+3x+4x+5x) of item E of Schedule CG	(6x+7x+8x) of item E of Schedule CG	(8e of Schedule OS, if -ve)
xv	Current year loss distributed among the unit-holder (Applicable for Investment fund only)											
xvi	Current year losses to be carried forward (xiv-xv)											
xvii	Total loss Carried forward to future years (xii-xiii+xvi)											

CARRY FORWARD OF LOSS

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

Schedule 1CDS 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)	

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

Schedule 80G Details of donations entitled for deduction under section 80G					
DETAILS OF DONATIONS	A Donations entitled for 100% deduction without qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	
				Donation in cash	Donation in other mode
					Total Donation
	i				
	ii				
	iii				
	iv Total				
	B Donations entitled for 50% deduction without qualifying limit				
	Name and address of donee		PAN of Donee	Amount of donation	
				Donation in cash	Donation in other mode
					Total Donation
	i				
	ii				
	iii				

(iv)	Total				
(C) Donations entitled for 100% deduction subject to qualifying limit					
Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
I			Donation in cash	Donation in other mode	Total Donation
II					
III					
IV	Total				
(D) Donations entitled for 50% deduction subject to qualifying limit					
Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation
I			Donation in cash	Donation in other mode	Total Donation
II					
III					
IV	Total				
E Total donations (Aiv + Biv + Civ + Div)					

Schedule 80GGCA Details of donations for scientific research or rural development								
S. No.	Relevant clause under which deduction is claimed (drop down to be provided)	Name and address of donee	PAN of Donee	Amount of donation				Eligible Amount of donation
				Donation in cash	Date of Donation in Cash	Donation in other mode	Total Donation	
I								
II								
Total donation								

Schedule 80GGCB Details of donations to research associations etc. (deduction under sections 35(1)(ii) or 35(1)(Iia) or 35(1)(Iii) or 35(2AA))						
Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
i						
ii						
iii	Total					

Schedule 80-IA Deductions under section 80-IA				
DEDUCTION U/S 80-IA	a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]	a1 Undertaking no. 1 item 30 of Form 10C CB of the undertaking.	
			a2 Undertaking no. 2 item 30 of Form 10C CB of the undertaking.	
	b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]	b1 Undertaking no. 1 item 30 of Form 10C CB of the undertaking.	
			b2 Undertaking no. 2 item 30 of Form 10C CB of the undertaking.	
	c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]	c1 Undertaking no. 1 item 30 of Form 10C CB of the undertaking.	
			c2 Undertaking no. 2 item 30 of Form 10C CB of the undertaking.	
	d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	d1 Undertaking no. 1 item 30 of Form 10C CB of the undertaking.	
		d2 Undertaking no. 2 item 30 of Form 10C CB 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 network]	e1 Undertaking no. 1 item 30 of Form 10C CB of the undertaking.		
		e2 Undertaking no. 2 item 30 of Form 10C CB of the undertaking.		
f	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2 + d1 + d2 + e1 + e2)			

Schedule 80-IB Deductions under section 80-IB			
a	Deduction in respect of industrial undertaking located in Jammu & Kashmir & Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		a2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
b	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	b1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		b2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
c	Deduction in the case of convention centre [Section 80-IB(7B)]	c1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		c2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
d	Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]	d1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
e	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	e1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		e2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
f	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	f1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		f2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
g	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	g1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		g2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
h	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	h1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		h2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
i	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	i1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		i2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
j	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	j1	Undertaking no. 1 (10 of Form 10C CB of the undertaking)
		j2	Undertaking no. 2 (10 of Form 10C CB of the undertaking)
k	Total deduction under section 80-IB (Total of a1 to j2)		k

DEDUCTION U/S 80-IC

Schedule 80-IC or 80-IE				Deductions under section 80-IC or 80-IE		
a	Deduction in respect of undertaking located in Sikkim			a1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)
				a2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)
b	Deduction in respect of undertaking located in Himachal Pradesh			b1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)
				b2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)
c	Deduction in respect of undertaking located in Uttaraanchal			c1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)
				c2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)
d	Deduction in respect of undertaking located in North-East					
da	Assam	da1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)		
		da2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)		
db	Arunachal Pradesh	db1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)		
		db2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)		
dc	Manipur	dc1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)		
		dc2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)		
dd	Mizoram	dd1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)		
		dd2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)		
de	Meghalaya	de1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)		
		de2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)		
df	Nagaland	df1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)		
		df2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)		
dg	Tripura	dg1	Undertaking no. 1	(10 of Form 10CCB of the undertaking)		
		dg2	Undertaking no. 2	(10 of Form 10CCB of the undertaking)		
dh	Total deduction for undertakings located in North-east (total of da1 to dg2)			dh		
e	Total deduction under section 80-IC or 80-IE (a + d + c + dh)			e		

Schedule VI-A		Deductions under Chapter VI-A	
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments 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.	
		a	BOG
		b	BOGGB
		c	BOGGA
		d	BOGGC
		Total Deduction under Part B (a + b + c + d)	
		1	
	2	Part C- Deduction in respect of certain incomes	
		e	BO-IA (i of Schedule 80-IA)
		f	BO-IAB
	g	BO-IAC	
	h	BO-IB (k of Schedule 80-IB)	
	i	BO-IBA	
	j	BO-IC/ 80-IE (r of Schedule 80-IC/ 80-IE)	
	k	BOJJA	
	l	BOJJAA (Sl no. 51(iv) + 51I of Annexure to Form 10DA)	
	m	BOLA(1) (P of Annexure to Form 10CCF)	
	n	BOLA(1A) (P of Annexure to Form 10CCF)	
	o	BO-M- Details of distribution of dividend as provided in e-filing utility	
	p	BO-PA	
	Total Deduction under Part C (total of e to p)		
	2		
	3	Total deductions under Chapter VI-A (1 + 2)	
	3		

Schedule VI-A		Income chargeable to tax at special rates (Please see instructions) for section and rate of tax			
Sl No	Section/Description	☐	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)	<input type="checkbox"/>	15	(5v of Schedule BFLA)	
2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
8	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
9	112A (LTCG on sale of shares or units on which STT is paid) or section 115AD(1)(b)(iii)-Proviso	<input type="checkbox"/>	10	(5x) of Schedule BFLA)	
10	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)	
11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii of Schedule BFLA)	
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50	(5iii of Schedule BFLA)	
13	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 1fi of Schedule OS)	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)	
15	115BBD (Dividend received from specified foreign company)	<input type="checkbox"/>	15	(part of 2dix of Schedule OS)	
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
17	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a foreign company from Royalty & Fees for Technical Services)	<input type="checkbox"/>	10	(part of 2dviii of Schedule OS)	
18	115BBF (Tax on income from patent)				
	a Income under head business or profession	<input type="checkbox"/>	10	(3d of Schedule BP)	
	b Income under head other sources	<input type="checkbox"/>	10	(2dvii of Schedule OS)	
19	115BBG (Tax on income from transfer of carbon credits)				
	a Income under head business or profession	<input type="checkbox"/>	10	(8e of Schedule BP)	
	b Income under head other sources	<input type="checkbox"/>	10	(2dviii of Schedule OS)	
20	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)	
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	

23	Pass Through Income in the nature of Long Term Capital Gain chargeable at 10% u/s 112A	<input type="checkbox"/>	10	(part of % of Schedule III (A))
24	Pass Through Income in the nature of Long Term Capital Gain chargeable at 20%	<input type="checkbox"/>	20	(part of % of Schedule III (A))
25	Pass Through Income in the nature of Long Term Capital Gain chargeable at 10% other than section 112A	<input type="checkbox"/>	10	(part of % of Schedule III (A))
26	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(% of Schedule (IV))
27	Income received in respect of units purchased in foreign currency by an off-shore fund-115AD(1)	<input type="checkbox"/>	10	(2da of Schedule (IV))
28	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fee for technical services where agreement	<input type="checkbox"/>	50	(2duty of Schedule (IV))
			Total	

Schedule III		Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)								
EXEMPT INCOME	1	Interest Income						1		
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B) or 8 of I.T. Rules)						i	
		ii	Expenditure incurred on agriculture						ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years						iii	
		iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (From Sl. No. 40 of Sch. BP)						iv	
		v	Net Agricultural Income for the year (i - ii - iii + iv) (enter nil if any)						2	
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)								
		a	Name of district along with pin code in which agricultural land is located							
		b	Measurement of agricultural land in Acre							
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)							
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)								
3	Other exempt income (please specify)						3			
4	Income not chargeable to tax as per DTAA									
	Sl. No.	Amount of Income	Nature of Income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)			
5	Pass through Income not chargeable to tax (Schedule PTI)						5			
6	Total (1+2+3+4+5)						6			

Schedule III		Pass Through Income details from business trust or investment fund as per section 115UA, 115UB									
S.No	Invested in section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	S.No	Head of Income	Current year Income	Share of Current year loss distributed by Investment fund	Net Income/ Loss 9-7-B	TDS on such amount, if any		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
PASS THROUGH INCOME	1.	(drop down to be provided)			i	House property					
					ii	Capital Gains					
						A	Short term				
						AI	Section 111A				
						AI	Others				
						B	Long term				
					BI	Section 112A					
					BI	Section other than 112A					
					iii	Other Sources					
					A	Dividend					
					B	Others					
					iv	Income claimed to be exempt					
					A	u/s 10(23FBB)					
					B	u/s					
					C	u/s					
2.					i	House property					
					ii	Capital Gains					
						a	Short term				
						ai	Section 111A				
						aii	Others				

Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2019 (If yes, furnish the details below):		<input type="checkbox"/> Yes	<input type="checkbox"/> No
A. Additions to book profit under sub-sections (2A) to (2C) of section 114JB			
a	Amounts credited to other comprehensive income in statement of profit & loss under the head "Items that will not be reclassified to profit & loss"	8a	
b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger (One fifth of the transition amount as referred to in section 114JB (2C) (if applicable))	8b	
c	Others (including residual adjustment)	8c	
d	Total additions (8a + 8b + 8c + 8d)	8e	
B. Deductions from book profit under sub-sections (2A) to (2C) of section 114JB			
f	Amounts debited to other comprehensive income in statement of profit & loss under the head "Items that will not be reclassified to profit & loss"	8f	
g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger (One fifth of the transition amount as referred to in section 114JB (2C) (if applicable))	8g	
h	Others (including residual adjustment)	8h	
i	Total deductions (8f + 8g + 8h + 8i)	8j	
9	Deemed total income under section 115JB (7 + 8e - 8j)	9	
10	Tax payable under section 115JB		10

Schedule MAT C Computation of tax credit under section 115JAA						
1	Tax under section 115JB in assessment year 2021-22 (1d of Part-B-TTI)					1
2	Tax under other provisions of the Act in assessment year 2021-22 (2f of Part-B-TTI)					2
3	Amount of tax against which credit is available [enter (2 - 1) if 2 is greater than 1, otherwise enter 0]					3
4	Utilisation of MAT credit Available [Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]					
MAT CREDIT	S.No	Assessment Year (A)	MAT Credit		MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D) = (B3) - (C)
			Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3) = (B2) - (B1)	
	i	2008-09				
	ii	2009-10				
	iii	2010-11				
	iv	2011-12				
	v	2012-13				
	vi	2013-14				
	vii	2014-15				
	viii	2015-16				
	ix	2016-17				
	x	2017-18				
	xi	2018-19				
	xii	2019-20				
	xiii	2020-21				
xiv	2021-22 [(SI no 1-SI no 2 of) (SI No 6c-2f of Schedule Part B-TTI, only if positive)]					
xv	Total					
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xv]					5
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xv]					6

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

Schedule DDT Details		Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility					
1	Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time						
2	a	Additional income tax payable @ 18% on above					
	b	Surcharge @ 12% on "a"					
	c	Health & Education cess on (a+b)					
	d	Total Additional tax payable (a+b+c)					
3	Taxes paid						
4	Net tax payable (2d-3)						
5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (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	Name of Bank and Branch						
7	BSR Code						
8	Serial number of challan						
9	Amount deposited						

Schedule FSI Details		Details of Income from outside India and tax relief (available only in case of resident)							
Sl	Country Code	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e) = (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)
1			I	House Property					
			II	Business or Profession					
			III	Capital Gains					
			IV	Other sources					
				Total					
2			1	House Property					

	ii	Business or Profession					
	iii	Capital Gains					
	iv	Other sources					
		Total					

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

Schedule TR	Summary of tax relief claimed for taxes paid outside India (available only in case of resident)
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TAX RELIEF FOR TAX PAID OUTSIDE INDIA					
1 Details of Tax relief claimed					Section under which relief claimed (specify 90, 90A or 91)
Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	(a)	
(a)	(b)	(c)	(d)	(e)	
Total					
2 Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))					2
3 Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))					3
4 Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below					4
a Amount of tax refunded					b Assessment year in which tax relief allowed in India

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

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

Schedule FA	Details of Foreign Assets and Income from any source outside India
	(Particulars) (Assets or beneficial interest) at any time during the relevant accounting period)
	(Date)
	(Close)

[illegible]

B Details of financial interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such interest	Nature of Income	Income taxable and offered in this return		
	(1a)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount (10)	Schedule where offered (11)	Item number of schedule (12)
(i)												
(ii)												
(iii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	Zip Code	Address of the Property	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
	(1a)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	Amount (9)	Schedule where offered (10)	Item number of schedule (11)	
(i)												
(ii)												
(iii)												
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	Zip Code	Nature of Asset	Ownership- Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
	(1a)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	Amount (9)	Schedule where offered (10)	Item number of schedule (11)	
(i)												
(ii)												
(iii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	Amount (9)	Schedule where offered (10)	Item number of schedule (11)	
(i)												
(ii)												
(iii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
	(1a)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Amount (10)	Schedule where offered (11)	
(i)											Item number of schedule (12)	
(ii)												
(iii)												
G Details of any other income derived from any source outside India which is not included in:- (i) Items A to F above and, (ii) Income under the head business or profession												
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
	(1a)	(2a)	(3)	(4)	(5)	(6)	Amount (7)	Schedule where offered (8)	Item number of schedule (9)			
(i)												
(ii)												

NOTE Please refer to instructions for filling out this schedule

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

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

Details of shareholding at the end of the previous year											
Name of the shareholder	Residential status in India	Type of share	PAN /Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received			
Details of equity share application money pending allotment at the end of the previous year											
Name of the applicant	Residential status in India	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price			
Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year											
Name of the shareholder	Residential status in India	Type of share	PAN/Aadhaar No.	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of allotment	Date on which cease to be shareholder	Mode of cessation	In case of transfer/sale, PAN of the new shareholder

SCHEDULE SH-3 **SHAREHOLDING OF START-UPS** If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding:-

If you are a start-up which has filed declaration in Form shareholding:-											
Details of shareholding as at the end of the previous year											
Name of the shareholder	Category of shareholder (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Share premium		
Details of share application money pending allotment as at the end of the previous year											
Name of the applicant	Category of applicant (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Face value per share	Proposed issue price per share	Share application money	Share application premium		
Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year											
Name of the shareholder	Category of shareholder (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar no.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Date on which ceased to be shareholder	Mode of cessation	In case of transfer, PAN of the new shareholder
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In case of transfer, PAN of the new shareholder											
In case of transfer, PAN of the											

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

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

DETAILS OF ASSETS AND LIABILITIES	A Details of building or land appurtenant there to, or both, being a residential house					Purpose for which used (dropdown to be provided)
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	
	(1)	(2)	(3)	(4)	(5)	
	(i)					
	(ii)					
B	Details of land or building or both not being in the nature of residential house					Purpose for which used (dropdown to be provided)
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	
	(1)					

(1)	(2)	(3)	(4)	(5)	(6)
C Details of listed equity shares					
Opening balance			Shares acquired during the year		Shares transferred during the year
No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Cost of acquisition
No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Cost of acquisition
1	2	3	4	5	6
D Details of unlisted equity shares					
Name of company	PAN	Opening balance		Shares acquired during the year	
		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase
		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase
		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase
		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase
E Details of other securities					
Type of securities	Whether listed or unlisted	Opening balance		Securities acquired during the year	
		No. of securities	Cost of acquisition	No. of securities	Date of subscription / purchase
		No. of securities	Cost of acquisition	No. of securities	Date of subscription / purchase
		No. of securities	Cost of acquisition	No. of securities	Date of subscription / purchase
		No. of securities	Cost of acquisition	No. of securities	Date of subscription / purchase
F Details of capital contribution to other entity					
Name of entity	PAN	Opening balance	Amount contributed during the year	Amount withdrawn during the year	Amount of profit/loss/dividend/interest debited or credited during the year
G Details of Loans & Advances to any other concern (if money lending is not assessee's substantial business)					
Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest debited, if any
H Details of motor vehicle, aircraft, yacht or other mode of transport					
Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	
I Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion					
Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose of use (dropdown to be provided)	
J Details of liabilities					
Details of loans, deposits and advances taken from a person other than financial institution					
Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited, if any

NOTE Please refer to instructions for filling out this schedule.

Schedule AL-2 Assets and liabilities as at the end of the year (applicable for start-ups only)								
If you are a start-up which has filed declaration in Form-2 under para 5 of DIPIT notification dated 19.02.2019, please furnish the following information for the period from the date of incorporation upto end of the year:-								
DETAILS OF ASSETS AND LIABILITIES	A Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation							
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year, if Yes date of transfer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	(i)							
	(ii)							
	B Details of land or building or both not being a residential house acquired since incorporation							
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year, if Yes date of transfer	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	(i)							
	C Details of Loans & Advances made since incorporation (If lending of money is not assessee's substantial business)							
	Name of person	PAN	Date on which loans and advances has been made	Amount of loans and advances	Amount	Whether loans and advances has been repaid, if Yes date of such repayment	Closing balance as at the end of the previous year, if any	Rate of interest, if any
D Details of capital contribution made to any other entity since incorporation								
	Name of entity	PAN	Date on which capital contribution has been made	Amount of contribution	Amount withdrawn, if any	Amount of profit/loss/ dividend/ interest debited or credited	Closing balance as at the end of the previous year, if any	
E Details of acquisition of shares and securities								
	Name of company/entity	PAN	Type of shares/securities	Number of shares/securities acquired	Cost of acquisition	Date of acquisition	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any
F Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation								
	Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer		
G Details of Jewellery acquired since incorporation								
	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
H Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation								
	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
I Details of liabilities								
Details of loans, deposits and advances taken from a person other than financial institution								
	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of interest (%)

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

Schedule GST-1 INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST		
GSTIN No(s).		Annual value of outward supplies as per the GST return(s) filed
Sl. No.		

(1)	(2)	(3)
-----	-----	-----

NOTE Please furnish the information above for each GSTIN No. separately

Schedule FD Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)

S. No.	Description	Amount (in Rs.)
i	Payments made during the year on capital account	
ii	Payments made during the year on revenue account	
iii	Receipts during the year on capital account	
iv	Receipts during the year on revenue account	

NOTE Please refer to instructions for filling out this schedule.

Part B

Part B - II Computation of total income

1 Income from house property (4 of Schedule HP) (enter nil if loss)		1
2 Profits and gains from business or profession		
i	Profits and gains from business other than speculative business and specified business (439 of Schedule BP) (enter nil if loss)	2i
ii	Profits and gains from speculative business (3(iii) of Table F of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	2ii
iii	Profits and gains from specified business (3(iii) of Table F of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	2iii
iv	Income chargeable to tax at special rates (3d and 3e & 4b of Table F of Schedule BP)	2iv
v Total (2i + 2ii + 2iii + 2iv)		2v
3 Capital gains		
a Short term		
i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	3ai
ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	3aii
iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	3aiii
iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)	3aiv
v Total Short-term (3ai + 3aii + 3aiii + 3aiv) (enter nil if loss)		3av
b Long-term		
i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	3bi
ii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	3bii
iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)	3biii
iv	Total Long-term (3bi + 3bii + 3biii) (enter nil if loss)	3biv
c Total capital gains (3av + 3biv) (enter nil if loss)		3c
4 Income from other sources		
a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a
b	Income chargeable to tax at special rate (2 of Schedule OS)	4b
c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c
d Total (4a + 4b + 4c)		4d
5 Total of head wise income (1 + 2v + 3c + 4d)		5
6 Losses of current year to be set off against 5 (total of 2xvi, 3xvi and 4xvi of Schedule CYLA)		6
7 Balance after set off current year losses (5 - 6) (Also total of (ii, iii, v to xiv of column 3 of Schedule CYLA + 4b + 2iv)		7
8 Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)		8
9 Gross Total income (7 - 8) (Also total of ii, iii, iv to xiv of column 3 of schedule BFLA + 4b + 2iv)		9
10 Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9		10

11	Deductions under Chapter VI-A	
a	Part-B of Chapter VI-A [1 of Schedule VI and limited upto total of (i) of column 5 of Schedule B1 (1)]	11a
b	Part-C of Chapter VI-A [2 of Schedule VI and limited upto (ii) of column 5 of Schedule B1 (A)]	11b
c	Total (11a + 11b) (limited upto 9-10)	11c
12	Deduction u/s 10-VA (Total Sch. 10-1)	12
13	Total income (9 - 11c - 12)	13
14	Income chargeable to tax at special rates (total of (i) of Schedule SI)	14
15	Income chargeable to tax at normal rates (13 - 14)	15
16	Net agricultural income (2e of Schedule FI)	16
17	Losses of current year to be carried forward (total of vii of Schedule L1)	17
18	Deemed total income under section 115JB (9 of Schedule M1)	18

Part B-T1 Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY	1	a	Tax Payable on deemed total income under section 115JB (10 of Schedule M1)		1a	
		b	Surcharge on (a) above (if applicable)		1b	
		c	Health and Education Cess @ 4% on (1a+1b) above		1c	
		d	Total Tax Payable u/s 115JB (1a+1b+1c)		1d	
	2	Tax payable on total income				
		a	Tax at normal rates on 15 of Part B-T1	2a		
		b	Tax at special rates (total of (i) of Schedule-SI)	2b		
		c	Tax Payable on Total Income (2a + 2b)	2c		
		d	Surcharge			
		i	25% of 12(ii) of Schedule SI	2di		
	ii	On (2c) - (12(ii) of Schedule SI)	2dii			
	iii	Total (i + ii)	2diii			
	e	Health and Education Cess @ 4% on (2c+2diii)		2e		
	f	Gross tax liability (2c+2diii+2e)		2f		
3	Gross tax payable (higher of 1d and 2f)				3	
4	Credit under section 115JAA of tax paid in earlier years (If 2f is more than 1d) (1.5 of Schedule MATC)				4	
5	Tax payable after credit under section 115JAA [(3 - 4)]				5	
6	Tax relief					
	a	Section 90/90A(2 of Schedule TR)	6a			
	b	Section 91(3 of Schedule TR)	6b			
	c	Total (6a + 6b)		6c		
7	Net tax liability (5 - 6c) (enter zero if negative)				7	
8	Interest and fee payable					
	a	Interest for default in furnishing the return (section 234A)	8a			
	b	Interest for default in payment of advance tax (section 234B)	8b			
	c	Interest for deferment of advance tax (section 234C)	8c			
	d	Fee for default in furnishing return of income (section 234F)	8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)		8e		
9	Aggregate liability (7 + 8e)				9	
TAXES PAID	10	Taxes Paid				
		a	Advance Tax (from column 5 of 15A)	10a		
		b	TDS (total of column 9 of 15B)	10b		
		c	TCS (total of column 7 of 15C)	10c		
		d	Self-Assessment Tax (from column 5 of 15A)	10d		
		e	Total Taxes Paid (10a+10b+10c + 10d)		10e	
11	Amount payable (9 - 10e) (Enter if 9 is greater than 10e, else enter 0)				11	
12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)				12	
BANK	13	Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select No)				
	(a)	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)				

Sl.	First code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account 63)
I				
II				

Note:
 1) Minimum one account should be selected for refund credit
 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return
 Row can be added as required

Non-residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:

S. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN

Row can be added as required

14 Do you at any time during the previous year,-
 (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or
 (ii) have signing authority in any account located outside India; or
 (iii) have income from any source outside India?
[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]

☐ Yes ☐ No

TAX PAYMENTS												
Details of payments of Advance Tax and Self-Assessment Tax												
Sl. No.	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)								
				(1)	(2)							
(1)												
(2)												
(3)												

NOTE Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TT

Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D furnished by Deductor(s)]												
Sl No	TDS credit relating to self/other person [other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/aadhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during the FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)		Corresponding Receipt /withdrawals offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							Income TDS		Income TDS PAN/Aadhaar No.			
I												
II												

NOTE Please enter total of column 9 in 10b of Part B-TT

Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]							
Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (TCS collected during the FY 2020-21)	Amount out of (5) or (6) being claimed this Year (only if corresponding Receipt is being offered for tax this year)	Amount out of (5) or (6) being carried forward
			Fin. Year in which collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I							
II							

NOTE Please enter total of column (7) in 10c of Part B-TT

VERIFICATION

I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief the information given in the return and the schedules thereto is correct and complete is in accordance with the provisions of the Income-tax Act, 1961 I further declare that I am making this return in my capacity as _____ (drop down to be provided and I am also competent to make this return and verify it I am holding permanent account number _____ (if allotted) (Please see instruction). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)				
Date				Sign here →

ITR-7

FORM	ITR-7	INDIAN INCOME TAX RETURN [For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions for guidance)	Assessment Year					
			2	0	2	1	-	2

PERSONAL INFORMATION

Name (as mentioned in deed of creation/ establishing/ incorporation/ formation)			PAN		
Flat/Door/Block No	Name Of Premises/Building/Village		Date of formation/incorporation (DD/MM/YYYY)		
Road/Street/Post Office	Area/Locality		Status (see instructions)	<input type="checkbox"/>	Sub Status (see instructions)
Town/City/District	State	Pin code/Zip code			
Office Phone Number with STD code/Mobile No. 1		Mobile No. 2	Email Address 1		
Email Address 2					

Whether any project/institution is run by the assessee? (Yes/No) If Yes, then please furnish the details:
 Details of the projects/institutions run by you

Sl.	Name of the project/institution (see instruction)	Nature of activity (see instruction)	Classification (see instructions)
1			
2			
3			
4			

Details of registration or approval under the Income-tax Act (Mandatory, if required to be registered)

Sl.	Section under which registered or approved	Date of registration or approval	Approval/ Notification/ Registration No.	Approving/ registering Authority	Whether Application for registration is made as per new provisions	Section under which the registration is applied	Date on which the application for registration/approval as per new provisions is made	Section of exemption opted for under the new provisions
1								
2								
3								
4								

Details of registration or approval under any law other than Income-tax Act

Sl.	Law under which registered	Date of registration or approval	Approval/ Notification/ Registration No.	Approving/ registering Authority
1				
2				
3				
4				

(a) Return filed w/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.
Or filed in response to notice w/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C

(b)	Return furnished under section 139(4A) 139(4B) 139(4C) 139(4D) (Others)																																																														
	Please specify the section under which the exemption is claimed (drop down to be provided)																																																														
(c)	If revised, defective Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)																																																														
(d)	If filed, in response to a notice u/s 139(9)/142(1)/148/151A/153C or order u/s 119(2)(b), enter unique number/Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92C enter date of advance pricing agreement																																																														
(e)	Residential status? (Tick) <input type="checkbox"/> Resident <input type="checkbox"/> Non-resident																																																														
(f)	Whether any income included in total income for which claim under section 90/90A/91 has been made? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																														
(g)	[applicable in the case of resident] If yes, ensure to fill Schedule FSI and Schedule TRJ <input type="checkbox"/> Yes <input type="checkbox"/> No																																																														
(h)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																														
	If yes, please furnish following information -																																																														
	(1) Name of the representative																																																														
	(2) Capacity of the Representative (drop down to be provided)																																																														
	(3) Address of the representative																																																														
	(4) Permanent Account Number (PAN)/Aadhaar No. of the representative																																																														
(i)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information																																																														
	Name of Firm	PAN																																																													
	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																														
	If yes, please furnish following information in respect of equity shares																																																														
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Name of company</th> <th rowspan="2">Type of the company</th> <th rowspan="2">PAN</th> <th colspan="2">Opening balance</th> <th colspan="5">Shares acquired during the year</th> <th colspan="2">Shares transferred during the year</th> <th colspan="2">Closing balance</th> </tr> <tr> <th>No. of shares</th> <th>Cost of acquisition</th> <th>No. of shares</th> <th>Date of subscription / purchase</th> <th>Face value per share</th> <th>Issue price per share (in case of fresh issue)</th> <th>Purchase price per share (in case of purchase from existing shareholder)</th> <th>No. of shares</th> <th>Sale consideration</th> <th>No. of shares</th> <th>Cost of acquisition</th> </tr> <tr> <th>1a</th> <th>1b</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> <th>9</th> <th>10</th> <th>11</th> <th>12</th> <th>13</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Name of company	Type of the company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13														
Name of company	Type of the company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year				Closing balance																																																	
			No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition																																																		
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13																																																		
	Where, in any of the projects/institutions run by you, one of the charitable purposes is advancement of any other object of general public utility then:-																																																														
	a	i	Whether there is any activity in the nature of trade, commerce or business referred to in proviso to section 2(15)? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																												
		ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts %																																																												
	b	i	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																												
		ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts %																																																												
	ii	If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution																																																													
	SL	Name of the project/Institution	Amount of aggregate annual receipts from such activities																																																												
	a																																																														
	b																																																														
	i	Whether approval obtained u/s 80G? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																													
	ii	If yes, then enter Approval No.																																																													
	iii	Date of Approval (DD/MM/YYYY)																																																													
	i	Is there any change in the objects/activities during the Year on the basis of which approval/registration was granted? <input type="checkbox"/> Yes <input type="checkbox"/> No																																																													
	ii	If yes, please furnish following information:-																																																													
	a	date of such change (DD/MM/YYYY)																																																													
	b	Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A <input type="checkbox"/> Yes <input type="checkbox"/> No																																																													
	c	Whether fresh registration has been granted under section 12AA <input type="checkbox"/> Yes <input type="checkbox"/> No																																																													
	d	date of such fresh registration (DD/MM/YYYY)																																																													

i	Whether registered under Foreign Contribution (Regulation) Act, 2010 (FCRA)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
ii	If yes, then enter Registration No.	
iii	Date of Registration (DD/MM/YYYY)	____/____/____
iv	a Total amount of foreign contribution received during the year, if any	Rs. _____
	b Specify the purpose for which the above contribution is received	
i	Whether a business trust registered with SEBI?	<input type="checkbox"/> Yes <input type="checkbox"/> No
ii	If yes, then enter Registration No.	
iii	Date of Registration (DD/MM/YYYY)	____/____/____
Whether liable to tax at maximum marginal rate under section 164? (If disallowable u/s 13(1)(c) and/or 13(1)(d))?		<input type="checkbox"/> Yes <input type="checkbox"/> No
Is this your first return?		<input type="checkbox"/> Yes <input type="checkbox"/> No

AUDIT INFORMATION	H	Are you liable for audit under the Income-tax Act? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, If yes, furnish following information-					
	Section under which you are liable for audit (specify section). Please mention date of audit report. (DD/MM/YY)						

	a	Name of the auditor signing the tax audit report					
	b	Membership No. of the auditor					
	c	Name of the auditor (proprietorship/ firm)					
	d	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm					
	e	Date of audit report					
	f	Date of furnishing of the audit report ____/____/____ (DD/MM/YYYY).					
	I	If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?					
MEMBER'S INFORMATION	J	Particulars of persons who were members in the AOP on 31 st day of March, 2021 (to be filled by venture capital fund/ investment fund)					
		S.No	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Status
		(1)	(2)	(3)	(4)	(5)	(6)

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

[Schedule I] Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)							
Year of accumulation (F.Yr.)	Amount accumulated in the year of accumulation	Purpose of accumulation	Amount applied for charitable/ religious purposes upto the beginning of the previous year	Amount invested or deposited in the modes specified in section 11(5)	Amounts applied for charitable or religious purpose during the previous year	Balance amount available for application (7) = (2) - (4) - (6)	Amount deemed to be income within meaning of sub-section (3) of section 11
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2014-15							
2015-16							
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							
Total							

Statement showing the funds and investments as on the last day of the previous year [to be filled if registered under section 12A/12AA or approved under section 10(23C)(iv)/10(23C)(v)/10(23C)(vi)/10(23C)(vii)/10(21)]							
A	i Balance in the corpus fund as on the last day of the previous year						Rs. _____
	ii Balance in the non-corpus fund as on the last day of the previous year						Rs. _____
B Details of investment/deposits made under section 11(5)							
Sl No	Mode of investment as per section 11(5)		Date of investment	Date of maturity	Amount of investment	Maturity amount	
(1)	(2)		(3)	(4)	(5)	(6)	
i	Investment in Government Saving Scheme						
ii	Post Office Saving Bank						
iii	Deposit in Schedule Bank or co-operative societies as per section 11(5)(iii)						
iv	Investment in UTI						
v	Any Other						
vi	TOTAL						
C Investment held at any time during the previous year (a) in concern (a) in which persons referred to in section 13(3) have a substantial interest							
Sl No	Name and address of the concern	Where the concern is a company (tick as applicable <input type="checkbox"/>)	Number of shares held	Class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col (6) exceeds 5 percent of the capital of the concern during the previous year (tick as applicable <input type="checkbox"/>)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
iv		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
v		<input type="checkbox"/> Yes <input type="checkbox"/> No					<input type="checkbox"/> Yes <input type="checkbox"/> No
	TOTAL						
D Other investments as on the last day of the previous year							
Sl No	Name and address of the concern	Whether the concern is a company (tick as applicable <input type="checkbox"/>)	Class of shares held		Number of shares held	Nominal value of investment	
(1)	(2)	(3)	(4)		(5)	(6)	
i		<input type="checkbox"/> Yes <input type="checkbox"/> No					
ii		<input type="checkbox"/> Yes <input type="checkbox"/> No					
iii		<input type="checkbox"/> Yes <input type="checkbox"/> No					
iv		<input type="checkbox"/> Yes <input type="checkbox"/> No					
v	TOTAL						
E Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided							
Sl No	Name and address of the donor	Value of contribution/donation	Value of contribution applied towards objective	Amount out of (3) invested in modes prescribed under section 11(5)		Balance to be treated as income under section 11(3)	
(1)	(2)	(3)	(4)	(5)		(6)	
i							
ii							
iii							
iv	TOTAL						

DETAILS OF INVESTMENT OF FUNDS

Schedule B

Statement of particulars regarding the Author(s) / Founder(s) / Trustee(s) / Manager(s), etc., of the Trust or Institution [to be mandatorily filled in by all persons filing ITR-7]

A Name(s) of author(s) / founder(s) / Settlor(s) and address(es), if alive			
Sl.	Name and address	PAN	Aadhaar Number/ Enrolment Id (if available)
B Name(s) of the person(s) who was / were trustee(s) / manager(s) during the previous year(s)			
Sl.	Name and address	PAN	Aadhaar Number/ Enrolment Id (if available)
C Name(s) of the person(s) who has / have made substantial contribution to the trust / institution in terms of section 13(3)(b)			
Sl.	Name and address	PAN	Aadhaar Number/ Enrolment Id (if available)
D Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives			
Sl.	Name and address	PAN	Aadhaar Number/ Enrolment Id (if available)

Schedule I-A

Political Party

1	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/>)		<input type="checkbox"/> Yes	<input type="checkbox"/> No
2	a	Whether any voluntary contribution from any person in excess of twenty thousand rupees was received during the year ? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	b	If yes, whether record of each voluntary contribution (other than contributions by way of electoral bonds) in excess of twenty thousand rupees (including name and address of the person who has made such contribution) were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3	Whether the accounts have been audited? (tick as applicable <input checked="" type="checkbox"/>)		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If yes, furnish the following information:-			
	a	Date of furnishing of the audit report (DD/MM/YYYY)	____/____/____	
	b	Name of the auditor signing the audit report		
	c	Membership No. of the auditor		
	d	Name of the auditor (proprietorship/ firm)		
	e	Proprietorship/firm registration No.		
	f	Permanent Account Number (PAN) /Aadhaar No. of the auditor (proprietorship/ firm)		
	g	Date of audit report		
4	Whether any donation exceeding two thousand rupees was received otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through electoral bond? (tick as applicable <input checked="" type="checkbox"/>)		<input type="checkbox"/> Yes	<input type="checkbox"/> No
5	Whether the report under sub-section (3) of section 29C of the Representation of the People Act, 1951 for the financial year has been submitted?(tick as applicable <input checked="" type="checkbox"/>)		<input type="checkbox"/> Yes	<input type="checkbox"/> No
6	If yes, then date of submission of the report (DD/MM/YYYY)		____/____/____	

Instituto UI

Electoral Trust

Schedule 1		Electoral Trust	
ELEC TOR	1	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/>)	<input type="checkbox"/> Yes <input type="checkbox"/> No
	2	Whether record of each voluntary contribution (including name, address and PAN of the person who has made such contribution along with the mode of contribution) were maintained? (tick as	<input type="checkbox"/> Yes <input type="checkbox"/> No

applicable ET)		
3	Whether record of each eligible political party to whom the distributable contributions have been distributed (including name, address, PAN and registration number of eligible political party) was maintained? (tick as applicable ET)	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Whether the accounts have been audited as per rule 17CA(12)? (tick as applicable ET)	<input type="checkbox"/> Yes <input type="checkbox"/> No
5	If yes, date of audit report in Form No.10BC (DD/MM/YYYY)	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Whether the report as per rule 17CA(14) furnished to the Commissioner of Income-tax or Director of Income-tax? (tick as applicable ET)	
6	Details of voluntary contributions received and amounts distributed during the year	
i	Opening balance as on 1 st April	I
ii	Voluntary contribution received during the year	II
iii	Total (i + ii)	III
iv	Amount distributed to Political parties	IV
v	Amount spent on administrative and management functions of the Trust (Restricted to 5% of Sr.no. ii above OR 5 lakh for first year of Incorporation and 3 lakh for subsequent years whichever is lesser)	V
vi	Total (iv + v)	VI
vii	Total amount eligible for exemption under section 13B (Sr.no. 6iii of schedule ET if Amount distributed in div is 95% of 6iii) (As per rule 17CA)	VII
viii	Closing balance as on 31 st March (iii - vi)	VIII

Schedule VI Voluntary Contributions (to be mandatorily filled in by all persons filing ITR-7)		
A	Local	AI
i	Corpus fund donation	
ii	Other than corpus fund donation	AIIa
(a)	Grants Received from Government	AIIb
(b)	Grants Received from Companies under Corporate Social Responsibility	AIIc
(c)	Other specific grants	AIIId
(d)	Other Donations	AIIe
(e)	Total	AIIIf
iii	Voluntary contribution local (AI + AIIe)	
B	Foreign contribution	BI
i	Corpus fund donation	BIi
ii	Other than corpus fund donation	BIIf
iii	Foreign contribution (BI + BIIf)	C
C	Total Contributions (AIIIf + BIIf)	
D	Anonymous donations, included in C, chargeable u/s 115BBC	i
i	Aggregate of such anonymous donations received	ii
ii	5% of total donations received at C or 1,00,000 whichever is higher	iii
iii	Anonymous donations chargeable u/s 115BBC @ 30% (i - ii)	

Schedule VII Aggregate of income derived during the previous year excluding Voluntary contributions (to be filled by assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(vii))			
AGGREGATE OF INCOME	1	Receipts from main objects	1
	2	Receipts from incidental objects	2
	3	Rent	3
	4	Commission	4
	5	Dividend income	5
	6	Interest income	6
	7	Agriculture income	7
	8	Net consideration on transfer of capital asset	8
	9	Any other income (specify nature and amount)	
		Nature	Amount
a	Pass through income/Loss (Fill schedule PTI)	a	

	b		b		
	c		c		
	d		d		
	e	Total (9a + 9b + 9c + 9d)	e	9e	
10	Total			10	

Schedule H Revenue expenditure incurred during the year and amount applied to stated objects of the trust/institution during the previous year - Revenue Account (to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iii) or 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi))

				Amount
A Establishment and Administrative expenses				
1	Rents			1
2	Repairs and maintenance			2
3	Compensation to employees			3
4	Insurance			4
5	Workmen and staff welfare expenses			5
6	Entertainment and Hospitality			6
7	Advertisement			7
8	Professional / Consultancy fees / Fee for technical services			8
9	Conveyance and Travelling expenses other than on foreign travel			9
10	Remuneration to Trustee			10
11	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)			11
12	Interest			12
13	Audit fee			13
14	Depreciation and amortisation cost of which is not already claimed as application in same or any other previous year			14
15	Other expenses (Specify nature and amount)			
	Nature		Amount	
	a	a		
	b	b		
	c	c		
	d	d		
	e	e		15
	Total (15a + 15b + 15c + 15d)			A16
16	Total (A1 to A15)			
B Expenditure on objects of the trust/institution				
1	Donation - Other than Corpus			1
2	Religious			2
3	Relief of poor			3
4	Educational			4
5	Yoga			5
6	Medical relief			6
7	Preservation of environment			7
8	Preservation of monuments etc.			8
9	General public utility			9
10	Total (B1 to B9)			B10
C Disallowable expenditure (C1 + C2 + C3 + C4)				
1	Bad debts			1
2	Provisions			2
3	Donation forming part of Corpus fund			3
4	Any other disallowable expenditure			4
				D
D	Total Revenue expenditure incurred during the year (A16 + B10 + C)			E
E Source of fund to meet revenue expenditure				
1	Income derived from the property/income earned during previous year			1

2	Income deemed as application in any preceding year under clause 2 of explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	2	
3	Income of earlier years upto 15% accumulated or set apart	3	
4	Borrowed Fund	4	
5	Any other (Please specify)	5	
F	Total Amount applied during the previous year - Revenue Account (A16 + B10 - E2 - E3 - E4 - E5)	F	

Schedule FC Amount applied to charitable or religious purposes in India or for the stated objects of the trust/institution during the previous year—Capital Account [excluding amount exempt u/s 11(1A)] [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(vi) or 10(23C)(vii) or 10(23C)(viii)]

		Amount
1	Addition to Capital work in progress (for which exemption u/s 11(1A) has not been claimed)	1
2	Acquisition of capital asset (not claimed as application of income and for which exemption u/s 11(1A) has not been claimed)	2
3	Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration)	3
4	Other capital expenses	
	Sl.no. Nature	Amount
	i	4I
	ii	4II
	iii	4III
	iv Total expenses (4I + 4II + 4III)	4
5	Total capital expenses (1 + 2 + 3 + 4)	5
A	Source of fund to meet capital expenditure	1
	1 Income derived from the property during previous year	2
	2 Income deemed as application in any preceding year under clause 2 of explanation 1 of section 11(1)	3
	3 Income of earlier years upto 15% accumulated or set apart	4
	4 Borrowed Fund	5
	5 Any other (Please specify)	B
B	Total Amount applied during the previous year - Capital Account (5 - A2 - A3 - A4 - A5)	

Schedule FC-1 Income & Expenditure statement [Applicable for assessee claiming exemption under sections 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(23FB), 10(29A), 10(46), 10(47) and other clauses of section 10 where income is unconditionally exempt]

1	Total receipts including any voluntary contribution	1	
2	Application of income towards object of the institution	2	
3	Accumulation of income	3	

Schedule FC-2 Income & Expenditure statement [Applicable for assessee claiming exemption under sections 10(23A), 10(24)]

A	1	Total receipts including any voluntary contribution	1	
	2	Application of income towards object of the institution	2	
	3	Accumulation of income	3	
B	1	Do you have any income which is taxable? If Yes Please provide details of taxable income (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		
	a	Income from House Property? (Please fill Schedule HP)	1a	
	b	Income from Business or Profession (Please fill Schedule BP)	1b	
	c	Income from Capital gains (Please fill Schedule CG)	1c	
	d	Income from other Sources (Please fill Schedule OS)	1d	

Schedule FC-3 Income & Expenditure statement [applicable for assessee claiming exemption under sections 10(23C)(iiiab) or 10(23C)(iiiac)] (please fill up separate schedule for each institution):

1	Objective of the institution (drop down to be provided - Educational / Medical)	1	
2	Addresses where activity is carrying out	2	
3	Total receipts including any voluntary contribution	3	
4	Government Grants out of Sl. No. 3 above	4	

5	Amount applied for objective	5	
6	Balance accumulated	6	

Schedule III Income & Expenditure statement (applicable for assessee claiming exemption under sections 10(23C)(i)(ad) or 10(23C)(i)(a)(ii)) (please fill up separate schedule for each institution):

1	Objective of the institution (drop down to be provided - Educational / Medical)	1	
2	Addresses where activity is carrying out	2	
3	Gross Annual receipts	3	
4	Amount applied for objective	4	
5	Balance accumulated	5	

Schedule III

HOUSE PROPERTY

1 Address of property 1 Town/ City State PIN Code/ Zip Code

Is the property co-owned? ☐ Yes ☐ No (If "YES" please enter following details)

Assessee's percentage of share in the property

Name of Co-owner(s)	PAN/Aadhaar No. of Co-owner(s) (optional)	Percentage Share in Property
I		
II		

(Tick ☒ the applicable option) ☐ Let out ☐ Deemed let out

Name(s) of Tenant (if let out)	PAN/Aadhaar No. of Tenant(s) (if available)	PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)
I		
II		

a Gross rent received or receivable or lettable 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) 1a

b The amount of rent which cannot be realized 1b

c Tax paid to local authorities 1c

d Total (1b + 1c) 1d

e Annual value (1a - 1d) 1e

f 30% of 1e 1f

g Interest payable on borrowed capital 1g

h Total (1f + 1g) 1h

i Arrears/Unrealised rent received during the year less 30% 1i

j Income from house property 1 (1e - 1h + 1i) 1j

2 Address of property 2 Town/ City State PIN Code/ Zip Code

Is the property co-owned? ☐ Yes ☐ No (If "YES" please enter following details)

Assessee's percentage of share in the property

Name of Co-owner(s)	PAN/Aadhaar No. of Co-owner(s) (optional)	Percentage Share in Property
I		
II		

(Tick ☒ the applicable option) ☐ Let out ☐ Deemed let out

Name(s) of Tenant (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)	PAN/TAN/Aadhaar No. of Tenant(s) (Please see note)
I		
II		

a Gross rent received/ receivable/ lettable 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) 2a

b The amount of rent which cannot be realized 2b

c Tax paid to local authorities 2c

d Total (2b + 2c) 2d

e Annual value (2a - 2d) 2e

f 30% of 2e 2f

g Interest payable on borrowed capital 2g

h Total (2f + 2g) 2h

i Arrears/Unrealised rent received during the year less 30% 2i

1	Income from house property 2 (2e - 2h + 2i)	2j
3	Pass through income/Loss if any *	3
4	Income under the head "Income from house property" (1j + 2j + 3) (if negative take the figure to 2i of schedule CYLA)	4

NOTE: Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IH. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.

Schedule CG Capital Gains

A Short-term capital gain		
1	From assets (shares/units) where section 111A is applicable (STT paid)	
a	Full value of consideration	1a
b	Deductions under section 48	
i	Cost of acquisition	bi
ii	Cost of improvement	bii
iii	Expenditure on transfer	biii
iv	Total (i + ii + iii)	biv
c	Balance (1a - biv)	1c
d	Loss, if any, to be ignored under section 94(7) or 94(8) (Enter positive value only)	1d
e	Short-term capital gain (1c + 1d)	A1e
2	From assets where section 111A is not applicable	
a	In case assets sold include shares of a company other than quoted shares, enter the following details	
i	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
iii	Total (ic + ii)	aiii
b	Deductions under section 48	
i	Cost of acquisition	bi
ii	Cost of improvement	bii
iii	Expenditure on transfer	biii
iv	Total (i + ii + iii)	biv
c	Balance (2aiii - biv)	2c
d	Loss, if any, to be ignored under section 94(7) or 94(8) (Enter positive value only)	2d
e	Short-term capital gain (2c + 2d)	A2e
3	Deemed short term capital gain on depreciable assets	A3
4	Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A4a + A4b)	A4
a	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%	A4a
b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates	A4b
5	Total short term capital gain (A1e + A2e + A3 + A4)	A5
B Long term capital gain		
1	From asset where proviso under section 112(1) is not applicable	
a	In case assets sold include shares of a company other than quoted shares, enter the following details	
i	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

CAPITAL GAINS

	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	
	iii Total (ic + iiii)		aiii	
	b Deductions under section 48			
	i	Cost of acquisition after Indexation	bi	
	ii	Cost of improvement after Indexation	bii	
	iii	Expenditure on transfer	biii	
	iv	Total (bi + bii + biii)	biv	
	c Balance (iaiii - 1biv)		1c	
	d Long-term capital gains where proviso under section 112(1) is not applicable (1c)			B1d
2	From asset where proviso under section 112(1)/112A is applicable (without Indexation)			
	a	Full value of consideration	2a	

	b Deductions under section 48			
	i	Cost of acquisition without Indexation	bi	
	ii	Cost of improvement without Indexation	bii	
	iii	Expenditure on transfer	biii	
	iv	Total (bi + bii + biii)	biv	
	c Balance (2a - biv)		2c	
	d Long-term capital gains where proviso under section 112(1)/112A is applicable (2c)			B2d
3	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B3a + B3b)			B3
	a	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10%	B3a	
	b	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 20%	B3b	
4	Total long term capital gain (B1d + B2d + B3)			B4
C	Income chargeable under the head "CAPITAL GAINS" (A5 + B4) (enter B4 as nil, if loss)			C

Schedule OS

OTHER SOURCES

1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				1
	a	Dividends, Gross		1a	
	b	Interest, Gross (bi + bii + biii + biv + bv)		1b	
	i	From Savings Bank	bi		
		From Deposits (Bank/ Post Office/ Co-operative Society)	bii		
		From Income-tax Refund	biii		
		In the nature of Pass through Income/Loss	biv		
		Others	bv		
	c	Rental income from machinery, plants, buildings, etc., Gross		1c	
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)		1d	
	i	Aggregate value of sum of money received without consideration	di		
		In case immovable property is received without consideration, stamp duty value of property	dii		
		In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii		
		In case any other property is received without consideration, fair market value of property	dii		
		In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dvi		
	e	Any other income (please specify nature)		1e	

Sl.no	Nature	Amount							
Rows can be added as required									
2 Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to SL no 1)									
a	Income from winnings from lotteries, crossword puzzles etc.	2a							
b	Income chargeable u/s 115BBE (bi + bli + blii + bliii + bliv + blvi)	2b							
i	Cash credits u/s 68	bi							
ii	Unexplained investments u/s 69	bli							
iii	Unexplained money etc. u/s 69A	blii							
iv	Undisclosed investments etc. u/s 69B	bliv							
v	Unexplained expenditure etc. u/s 69C	blvi							
vi	Amount borrowed or repaid on hundl u/s 69D	bvi							
c	Any other income chargeable at special rate (total of ci to cxiv)	2c							
i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)	ci							
ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii							
iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii							
iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiia) @ 5%	civ							
v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiib)	cv							
vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiic)	cvi							
vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cvii							
viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)	cviii							
ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cix							
x	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cx							
xi	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	cxii							
xii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiii							
xiii	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiia) @ 4 %	cxiiii							
xiv	Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiic)	cxiv							
d	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)	2d							
e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	2e							
Sl. No.	Amount of income	Item No. 1a to 1d, 2a, 2c & 2d in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1 Deductions under section 87 (other than those relating to income chargeable at special rates under 2a, 2b, 2c, 2d & 2e)											
a	Expenses / Deductions						3a				
b	Depreciation (available only if income offered in 1a of "Schedule (28)")						3b				
c	Interest expenditure u/s 87(1) (available only if income offered in 1a)						3c				
d	Total						3d				
4	Amounts not deductible u/s 58									4	
5	Profits chargeable to tax u/s 59									5	
6	Net income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) - 3 + 4 + 5) (if negative take the figure to 41 of schedule C.Y.I.A)									6	
7	Income from other sources (other than from owning race horses) (2 - 6) (enter 6 as nil, if negative)									7	
8	Income from the activity of owning and maintaining race horses										
a	Receipts						8a				
b	Deductions under section 57 in relation to receipts at 8a only						8b				
c	Amounts not deductible u/s 58						8c				
d	Profits chargeable to tax u/s 59						8d				
e	Balance (8a - 8b + 8c + 8d)						8e				
9	Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative)									9	

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

Schedule DAX General

Do you have any income under the head business and profession? <input type="checkbox"/> Yes <input type="checkbox"/> No (If "yes" please enter following details)	
1	Nature of Business or profession (refer to the instructions)
2	Number of branches
3	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash
4	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5	Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A
6	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)
c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A

Schedule BPC Computation of income from business or profession

FROM BUSINESS OR	A	From business or profession other than speculative business and specified business (including business income as referred to in section 11(4A))	
	1	Profit before tax as per profit and loss account	1
	2	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss)	2

3	Net profit or loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)	3	
4	Profit or loss included in 1, which is referred to in section 44AD-44AE	4	
5	Income credited to Profit and Loss account (included in 1) which is exempt		
	a share of income from firm(s)	5a	
	b Share of income from AOP/ BOI	5b	
	c Any other exempt income	5c	
	d Total exempt income	5d	
6	Balance (1 - 2 - 3 - 4 - 5d)		6
7	Expenses debited to profit and loss account considered under other heads of income	7	
8	Expenses debited to profit and loss account which relate to exempt income	8	
9	Total (7 + 8)	9	
10	Adjusted profit or loss (6+9)		10
11	Deemed income under section 33AB/33ABA/35ABB	11	
12	Any other item or items of addition under section 28 to 44DA	12	
13	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	13	
14	Total (10 + 11 + 12 + 13)	14	
15	Deduction allowable under section 32(1)(iii)	15	
16	Any other amount allowable as deduction	16	
17	Total (15 + 16)	17	
18	Income (14 - 17)		18
19	Profits and gains of business or profession deemed to be under -		
	i Section 44AD	19i	
	ii Section 44ADA	19ii	
	iii Section 44AE	19iii	
	iv Total (19i to 19iii)	19iv	
20	Net profit or loss from business or profession other than speculative and specified business (18 + 19iv)	20	
21	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 7C, if applicable (If rule 7A, 7B or 7C is not applicable, enter same figure as in 20)	A21	
B	Computation of income from speculative business		
24	Net profit or loss from speculative business as per profit or loss account	24	
25	Additions in accordance with section 28 to 44DA	25	
26	Deductions in accordance with section 28 to 44DA	26	
27	Profit or loss from speculative business (24+25-26) (enter nil if loss)	B27	
C	Computation of income from specified business under section 35AD		
28	Net profit or loss from specified business as per profit or loss account	28	
29	Additions in accordance with section 28 to 44DA	29	
30	Deductions in accordance with section 28 to 44DA (other than deduction under section - (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	30	
31	Profit or loss from specified business (28+29-30)	31	
32	Deductions in accordance with section 35AD(1)	32	
33	Profit or loss from specified business (31-32) (enter nil if loss)	C33	
	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	D34	
D	Income chargeable under the head 'Profits and gains' (A21+B27+C33)		
E	Computation of income chargeable to tax under section 11(4)		
35	Income as shown in the accounts of business undertaking [refer section 11(4)]	E35	
36	Income chargeable to tax under section 11(4) [D34-E35]	E36	

Schedule CYLA

Details of Income after set-off of current year losses

CURRENT YEAR LOSS ADJUSTMENT

Sl. No.	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business loss (other than speculation or specified business loss) of the current year set off	Other capital loss (other than loss from race horses) of the current year set off	Current year's income remaining after set off
		1	Total loss (4 of schedule IIP)	Total loss (A21 of schedule IIP)	Total loss (5 of schedule IIP)	
	Loss to be adjusted ->		2	3	4	5=2-3-4
i	House property					
ii	Business (excluding speculation income and income from specified business)					
iii	Speculation income					
iv	Specified business income					
v	Short-term capital gain					
vi	Long term capital gain					
vii	Other sources (excluding profit from owning race horses and winnings from lottery)					
viii	Profit from owning and maintaining race horses					
ix	Total loss set-off					
x	Loss remaining after set-off					

Schedule PTI

Pass Through Income details from business trust or investment fund as per section 115UA, 115UB

PASS THROUGH INCOME

Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current year income	Share of current year loss distributed by investment fund	Net Income/Loss 9-7-8	TDS on such amount, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	(drop down to be provided)			i	House property				
				ii	Capital Gains				
					a Short term				
					ai Section 111A				
					aii Others				
					b Long term				
					bi Section 112A				
					bii Sections other than 112A				
				iii	Other Sources				
					a Dividend				
					b Others				
				iv	Income claimed to be exempt				
					a u/s 10(23FBB)				
2.				i	House property				
				ii	Capital Gains				
					a Short term				
					ai Section 111A				
					aii Others				
					b Long term				

					bi	Section 112A				
					bii	Section other than 112A				
					iii	Other Sources				
					a	Dividend				
					b	Others				
					iv	Income claimed to be exempt				
					a	u/s 10(23FBB)				
					b	u/s				
					c	u/s				

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

Schedule 111A Income chargeable to tax at special rates (Please see instruction)					
Sl No	Section	<input type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A (STCG on shares where STT paid)	<input type="checkbox"/>	15		
2	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10		
3	112 (LTCG on others)	<input type="checkbox"/>	20		
4	112A(LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid)	<input type="checkbox"/>	10		
5	115BB (Winings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30		
6	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60		
7	Any other income chargeable at special rate (Drop down to be provided)	<input type="checkbox"/>		(part of 2c of schedule OS)	
8	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of schedule OS)	
9	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15		
10	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>	10		
11	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20		
12	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2d of schedule OS)	
			Total		

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

Figure 1 is a schematic diagram of the experimental setup. It shows a subject seated at a table, looking at a video screen. On the screen, a horizontal line is projected. A vertical line is also projected, intersecting the horizontal line. The subject's hand is positioned near the intersection point. A vertical line is also shown on the table surface, aligned with the projection on the screen.

Details of Income from outside India and tax relief (available only in case of resident)

INCOME FROM OUTSIDE INDIA AND TAX WITHHOLDING

Please refer to the instructions for filling out this schedule.

Summary of tax relief claimed for taxes paid outside India (available only in case of resident)

TAX RELIEF FOR TAX PAID OUTSIDE INDIA

Please refer to the instructions for filling out this schedule.

Details of Foreign Assets and Income from any source outside India

SECRET

[illegible]

1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(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												
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/Beneficial owner/Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	Zip Code	Address of the Property	Ownership-Direct/Beneficial owner/Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country Name and code	Zip Code	Nature of Asset	Ownership-Direct/Beneficial owner/Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Country Name and Code	Zip Code	Name of the account holder	Account Number	Peak Balance/Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor											
(i) Sl No	(ii) Country Name and code	(iii) Zip Code	(iv) Name and address of the trust	(v) Name and address of trustees	(vi) Name and address of Settlor	(vii) Name and address of beneficiaries	(viii) Date since position held	(ix) Whether income derived is taxable in your hands?	(x) If (ix) is yes, Income derived from the trust (9)	(xi) If (ix) is yes, Income offered in this return Amount Schedule where offered	(xii) Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(1)											
(1)											
(1)											

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

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

INDIA Please refer to instructions for filling out this schedule.

SCHEDULE VIII SHAREHOLDING OF UNLISTED COMPANY

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

Details of shareholding at the end of the previous year									
Name of the shareholder	Residential status in India	Type of share	PAN	Date of acquisition	Number of shares held	Face value per share	Issue Price per share	Amount received	

Details of equity share application money pending allotment at the end of the previous year								
Name of the applicant	Residential status in India	Type of share	PAN	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price

Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year											
Name of the shareholder	Residential status in India	Type of share	PAN	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of acquisition	Date on which cease to be shareholder	Mode of cessation	In case of transfer, PAN of the shareholder

Part-B

Part B - I STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31 ST MARCH, 2021			
If registered under section 12A/12AA or approved under section 10(23C)(iv)/10(23C)(v)/ 10(23C)(vi)/10(23C)(via), fill out Items 1 to 7 (as applicable)			
1	Voluntary Contributions other than Corpus fund [(Aii + Bii) of Schedule VC]		1
2	Voluntary contribution forming part of corpus [(Ai + Bi) of schedule VC]		2
3	Aggregate of income referred to in sections 11, 12 and sections 10(23C)(iv), 10(23C)(v), 10(23C)(vi) and 10(23C)(via) derived during the previous year excluding Voluntary contribution included in 1 and 2 above (10 of Schedule AI)		3
4	Application of income for charitable or religious purposes or for the stated objects of the trust/institution:-		
	i	Amount applied during the previous year- Revenue Account [Excluding application from borrowed fund, deemed application, previous year accumulation upto 15% etc, i.e. not from the income of prev. year] [Sr.no. F of Schedule ER]	4i
	ii	Amount applied during the previous year- Capital Account [Excluding application from Borrowed Funds, deemed application, previous year accumulation upto 15% etc., i.e. not from income of the prev. year] [Sr.no. B of Schedule EC]	4ii
	iii	Amount applied during the previous year- Revenue/ Capital Account (Repayment of Loan)	4iii
	iv	Amount deemed to have been applied during the previous year as per clause (2) of Explanation to section 11(1)	4iv

	A	If (iv) above applicable, whether option in Form No. 9A has been furnished to the Assessing Officer	4iva	
	B	If yes, date of furnishing Form No. 9A (DD/MM/YYYY)	4ivb	
v	Amount accumulated or set apart for application to charitable or religious purposes or for the stated objects of the trust/institution to the extent it does not exceed 15 per cent of income derived from property held in trust/institution under section 11(1A)/11(1)(b) or in terms of third proviso to section 10(23C) (restricted to the maximum of 15% of (1 + 3) above)			4v
vi	Amount in addition to amount referred to in (iv) above, accumulated or set apart for specified purposes if all the conditions in section 11(2) and 11(5) or third proviso to section 10(23C) are fulfilled (fill out schedule I)			4vi
vii	Amount eligible for exemption under section 11(1)(c)			4vii
	A	Approval number given by the Board	4viiiA	
	B	Date of approval by board	4viiiB	
viii	Total [4i + 4ii + 4iii + 4iv + 4v + 4vi + 4vii]			4viii
5	Additions			
i	Income chargeable under section 11(1B)			5i
ii	Income chargeable under section 11(3)			5ii
iii	Income in respect of which exemption under section 11 is not available			
	A	Being anonymous donation (Diii of schedule VC)	5iiiA	
	B	Disallowable u/s 13(1)(c) or 13(1)(d) (including Part E of Schedule J)	5iiiB	
iv	Income chargeable under section 12(2)			5iv
v	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)			5v
vi	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)			5vi
vii	Total [5i + 5ii + 5iiiA + 5iiiB + 5iv + 5v + 5vi]			5vii
6	Income chargeable u/s 11(4) [as per item No. E36 of Schedule BP]			6
7	Total (1+2+3+4viii+5vii+6)			7
8	Amount eligible for exemption under sections 10(21), 10(22B), 10(23A), 10(23AAA), 10(23B), 10(23EC), 10(23ED), 10(23EE), 10(29A)			8
9	Amount eligible for exemption under section 10(23C)(iiia), 10(23C)(iiib), 10(23C)(iiic), 10(23C)(iiid), 10(23C)(iiie), 10(23D), 10(23DA), 10(23FB), 10(24), 10(46), 10(47)			9
10	Amount eligible for exemption under any other clause of section 10 (other than those at 8 and 9)			10
11	Income chargeable under section 12(3) read with section 10(21)			11
12a	Income claimed/ exempt under section 13A in case of a Political Party			12a
12b	Income claimed/ exempt under section 13B in case of an Electoral Trust (item No. 6vii of Schedule ET)			12b
13	Income not forming part of item No. 7 to 12 above			13i
i	Income from house property [4 of Schedule HP] (enter nil if loss)			13ii
ii	Profits and gains of business or profession [as per item No. D 34 of schedule BP]			
iii	Income under the head Capital Gains			
	A	Short term (A5 of schedule CG)	13iiia	
	B	Long term (B4 of schedule CG) (enter nil if loss)	13iiib	
	C	Total capital gains (13iiia + 13iiib) (enter nil if loss)	13iiic	
iv	Income from other sources [as per item No. 9 of Schedule OS]			13iv
v	Total (13i + 13ii + 13iiic + 13iv)			13v
14	Gross Income [7+11+13v-12a]			14
15	Losses of current year to be set off against 13v (total of 2ix, 3ix and 4ix of Schedule CYLA)			15
16	Gross Total Income (14-15)			16
17	Income chargeable to tax at special rate under section 111A, 112 etc. included in 16			17
18	Total Income [16]			18
19	Income which is included in 18 and chargeable to tax at special rates (total of col. (i) of schedule SI)			19
20	Net Agricultural Income for rate purpose			20
21	Aggregate Income (18-19+20) [applicable if (18-19) exceeds maximum amount not chargeable to tax]			21
22	Anonymous donations, included in 21, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)			22
23	Income chargeable at maximum marginal rates			23

Computation of tax liability on total income

1		Tax payable on total income			
a	Tax at normal rates on (21-22-23) of Part B-TI	1a			
b	Tax at special rates (total of col. 10) of Schedule SI	1b			
c	Tax on anonymous donation u/s 115BDC (u.30% on 22 of Part B-TI)	1c			
d	Tax at maximum marginal rate on 23 of Part B-TI	1d			
e	Rebate on agricultural income (applicable if (18-19) of Part B-TI exceeds maximum amount not chargeable to tax)	1e			
f	Tax Payable on Total Income (1a+1b+1c+1d-1e)	1f			
2		Surcharge			
i	25% of 7(ii) of Schedule SI	2i			
ii	(3a) 1f - (7(ii) of Schedule SI)	2ii			
iii	Total (i + ii)	2iii			
3		Health and Education cess @ 4% on (1f+2iii)		3	
4		Gross tax liability (1f+2iii+3)		4	
5		Tax relief			
a	Section 90/90A (2 of Schedule TR)	5a			
b	Section 91 (3 of Schedule TR)	5b			
c	Total (5a + 5b)	5c			
6		Net tax liability (4 - 5c)		6	
7		Interest and fee payable			
a	Interest for default in furnishing the return (section 234A)	7a			
b	Interest for default in payment of advance tax (section 234B)	7b			
c	Interest for deferment of advance tax (section 234C)	7c			
d	Fee for default in furnishing return of income (section 234F)	7d			
e	Total Interest and Fee Payable (7a+7b+7c+7d)	7e			
8		Aggregate liability (6 + 7e)		8	
9		Taxes Paid			
a	Advance Tax (from column 5 of 15A)	9a			
b	TDS (total of column 9 of 15B)	9b			
c	TCS (total of column 7 of 15C)	9c			
d	Self-Assessment Tax (from column 5 of 15A)	9d			
e	Total Taxes Paid (9a+9b+9c+9d)	9e			
10		Amount payable (Enter if 8 is greater than 9e, else enter 0)		10	
11		Refund (If 9e is greater than 8) (refund, if any, will be directly credited into the bank account)		11	
12		Net tax payable on 115TD Income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD)		12	
13		Do you have a bank account in India (Non-Residents claiming refund with no bank account in India may select Yes or No)		Select Yes or No	
a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)					
Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account used for digital receipts/ payments (tick account(s) <input checked="" type="checkbox"/>)	Indicate the account in which you prefer to get your refund credited, if any (tick one account for refund <input checked="" type="checkbox"/>)
I					
II					
Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return Rows can be added as required					
b) Non-residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:					
Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	

FORM

ITR-8

INDIAN INCOME TAX RETURN

[Return for Fringe Benefits]
(Please see rule 12 of the Income Tax Rules, 1962)
(Also see attached instructions)

Assessment Year

2009-10

PART A - GENERAL

PERSONAL INFORMATION

Name

PAN

Is there any change in the company's name? If yes, please furnish the old name

Flat/Door/Block No

Name Of Premises/Building/Village

Date of formation/incorporation
(DD/MM/YYYY)

Road/Street/Post Office

Area/Locality

Status- Write 1 if firm, ☐
if a public company
write 6, and if private
company write 7 (as
defined in section 3 of
the Company Act), and
write 8 if others ☐
If domestic Company
(Tick) ☐

Town/City/District

State

Pin code

Email Address

(STD code)-Phone Number

Designation of Assessing Officer

Area Code

AO Type

Range Code

AO No

Return filed under Section
(Enter Code)
[See instruction number-9(i)]

Whether original or Revised return? (Tick) ☒ Original ☐ RevisedIf revised, then enter Receipt No and Date of filing original
return (DD/MM/YYYY)Residential Status (Tick) ☒ Resident ☐ Non-Resident ☐ Resident but Not Ordinarily ResidentIn the case of non-resident, is there a permanent establishment (PE) in India (Tick) ☒ Yes ☐ No

Whether this return is being filed by a representative assessee? (Tick) ☒ Yes ☐ No
If yes, please furnish following information -

(a) Name of the representative

(b) Address of the representative

(c) Permanent Account Number (PAN) of the representative

Are you liable to maintain accounts as per section 44AA? (Tick) ☒ Yes ☐ NoAre you liable to audit under section 44AB? (Tick) ☒ Yes ☐ No, If yes, furnish following information-

(a) Name of the auditor signing the tax audit report

(b) Membership no. of the auditor

(c) Name of the auditor (proprietorship/ firm)

(d) Permanent Account Number (PAN) of the proprietorship/ firm

(e) Date of audit report.

For Office Use Only

For Office Use Only

Receipt No

Date

Seal and Signature of receiving official

PART-B

PART-B		Computation of Fringe Benefits and fringe benefit tax	
COMPUTATION OF FRINGE BENEFITS AND FRINGE BENEFIT TAX	1	Value of fringe benefits	
	a	for first quarter	1a
	b	for second quarter	1b
	c	for third quarter	1c
	d	for fourth quarter	1d
	e	Total fringe benefits (1a + 1b + 1c + 1d) (also 24 iv of Schedule-FB)	1e
	2	Fringe benefit tax payable (30% of 1e)	2
	3	Surcharge on 2	3
	4	Education cess including secondary and higher education cess on (2 + 3)	4
	5	Total fringe benefit tax liability (2 + 3 + 4)	5
REFUND	6	Interest payable	
	a	For default in payment of advance tax (section 115WJ (3))	6a
	b	For default in furnishing the return (section 115WK)	6b
	c	Total interest payable	6c
	7	Aggregate liability (5 + 6c)	7
	8	Taxes paid	
	a	Advance fringe benefit tax (from Schedule-FBT)	8a
	b	On self-assessment (from Schedule-FBT)	8b
	c	Total Taxes Paid (8a + 8b)	8c
	9	Tax Payable (Enter if 7 is greater than 8c, else enter 0).	9
10	Refund (enter if 8c is greater than 7, else enter 0) also give the bank account details in Schedule-BA	10	
11 Enter your bank account number (mandatory in case of refund)			
12 Do you want your refund by <input type="checkbox"/> cheque, or <input type="checkbox"/> deposited directly into your bank account? (tick as applicable <input checked="" type="checkbox"/>)			
13 In case of direct deposit to your bank account give additional details			
MICR Code		Type of Account (tick as applicable <input checked="" type="checkbox"/> <input type="checkbox"/> Savings <input type="checkbox"/> Current	

VERIFICATION

I, _____ son/daughter of _____, holding permanent account number _____, 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 and that the amount of fringe benefits and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of fringe benefits chargeable to income-tax for the previous year relevant to the assessment year 2009-2010. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it.

Place _____ Date _____ Sign here _____

Schedule FBT		Information regarding calculation of value of fringe benefits	
Fringe benefit information	1	Are you having employees based both in and outside India? If yes write 1, and if no write 2	<input type="checkbox"/>
	2	If answer to '1' is yes, are you maintaining separate books of account for Indian and foreign operations? If yes write 1, and if no write 2	<input type="checkbox"/>
	3	Total number of employees	3a
	a	Number of employees in India	3b
	b	Number of employees outside India	3c
c	Total number of employees		

Schedule FBT Computation of value of fringe benefits

Sl. No.	Nature of expenditure I	Amount/value of expenditure* II	Percent -age III	Value of fringe benefits IV = II x III ÷ 100	
					IV
1	Free or concessional tickets provided for private journeys of employees or their family members (the value in column II shall be the cost of the ticket to the general public as reduced by the amount, if any, paid by or recovered from the employee)	1II	100	1IV	
2	Any specified security or sweat equity shares [Sections 115WB(1)(d)] [Difference between the fair market value on the vesting date and amount recovered from or paid by the employee] and contribution to an approved superannuation fund for employees (in excess of one lakh rupees in respect of each employee)	2II	100	2IV	
3	Entertainment	3II	20	3IV	
4	a Hospitality in the business other than business referred to in 4b or 4c or 4d	aII	20	aIV	
	b Hospitality in the business of hotel	bII	5	bIV	
	c Hospitality in the business of carriage of passengers or goods by aircraft	cII	5	cIV	
	d Hospitality in the business of carriage of passengers or goods by ship	dII	5	dIV	
5	Conference (other than fee for participation by the employees in any conference)	5II	20	5IV	
6	Sales promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB(2)(D))	6II	20	6IV	
7	Employees welfare	7II	20	7IV	
8	a Conveyance, in the business other than the business referred to in 8b or 8c or 8d	aII	20	aIV	
	b Conveyance, in business of construction	bII	5	bIV	
	c Conveyance in the business of manufacture or production of pharmaceuticals	cII	5	cIV	
	d Conveyance in the business of manufacture or production of computer software	dII	5	dIV	
9	a Use of hotel, boarding and lodging facilities in the business other than the business referred to in 9b or 9c or 9d or 9e	aII	20	aIV	
	b Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals	bII	5	bIV	
	c Use of hotel, boarding and lodging facilities in the business of manufacture or production of computer software	cII	5	cIV	
	d Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by aircraft	dII	5	dIV	
	e Use of hotel, boarding and lodging facilities in the business of carriage of passengers or goods by ship	eII	5	eIV	
10	a Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by motor car	aII	20	aIV	
	b Repair, running (including fuel), maintenance of motor cars and the amount of depreciation thereon in the business of carriage of passengers or goods by motor car	bII	5	bIV	
11	Repair, running (including fuel) and maintenance of aircrafts and the amount of depreciation thereon in the business other than the business of carriage of passengers or goods by aircraft	11II	20	11IV	
12	Use of telephone (including mobile phone) other than expenditure on leased telephone lines	12II	20	12IV	
13	Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes	13II	0	13IV	
14	Festival celebrations	14II	20	14IV	
15	Use of health club and similar facilities	15II	50	15IV	
16	Use of any other club facilities	16II	50	16IV	

VALUE OF FRINGE BENEFITS

17	Gifts	17ii		50		17iv	
18	Scholarships	18ii		50		18iv	
19	Tour and Travel (including foreign travel)	19ii		5		19iv	
20	Value of fringe benefits (total of Column iv)						20iv
21	If answer to '1' of Schedule-FBI is no, value of fringe benefits (same as 20iv)						21iv
22	If answer to '2' of Schedule-FBI is yes, value of fringe benefits (same as 20iv)						22iv
23	If answer to '2' of Schedule-FBI is no, value of fringe benefits (20iv x 3a of Schedule-FBI 3c of Schedule-FBI)						23iv
24	Value of fringe benefits (21iv or 22iv or 23iv as the case may be)						24iv

NOTE *If answer to '2' of Schedule-FBI is yes, enter the figures in 17ii to 19ii on the basis of books of account maintained for India n operation.

Schedule FBI		Details of payment of Fringe Benefit Tax									
Sl No	Name of Bank & Branch	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan				Amount (Rs)			
i											
ii											
iii											
iv											
v											

NOTE Enter the total of v in 8a and 8b of PART-B

Instructions for filling up FORM ITR-8

1. **Legal status of instructions**
These instructions though stated to be non-statutory, may be taken as guidelines for filling the particulars in this Form. In case of any doubt, please refer to relevant provisions of the Income-tax Act, 1961 and the Income-tax Rules, 1962.
2. **Assessment Year for which this Form is applicable**
This Form is applicable for assessment year 2009-2010 only.
3. **Who can use this Form**
This Form is applicable in case of a person who is not required to furnish the return of income but is required to furnish the return of fringe benefits.
4. **Annexure-less Form**
No document (including report of audit) should be attached to this form. Official receiving the return has been instructed to detach all documents enclosed with this form and return the same to the assessee.
5. **Manner of filing this Form**
This Form can be submitted to the Income Tax Department in any of the following manners, -
 - (i) by furnishing the return in a paper form;
 - (ii) by furnishing the return electronically under digital signature;
 - (iii) by transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V;
 - (iv) by furnishing a bar-coded paper return.

Where the form is furnished in the manner mentioned at 5(iii), you need to print out two copies of Form ITR-V. Both copies should be verified by the assessee and submitted to the Income-tax Department. The receiving official shall return one copy after affixing the stamp and seal.
6. **Filling out the acknowledgement**
Where the form is furnished in the manner mentioned at 5(i) or 5(iv), acknowledgement slip attached with this Form should be duly filled out.
7. **Form not to be filled in duplicate**
This form is not required to be filed in duplicate.
8. **Intimation of processing under section 115WE(1)**
The acknowledgement of the return is deemed to be the intimation of processing under section 115WE(1). No separate intimation will be sent to the taxpayer unless there is a demand or refund.
9. **Codes for filling out this Form**
Some of the details in this form have to be filled out by entering into the relevant codes. These are as under:-
 - (i) The code (to be filled in filing status on first page) for sections under which the return is filed are as under:-

Sl.No.	How the return is filed	Code
i.	Voluntarily before the due date	21
ii.	Voluntarily after the due date	22
iii.	In response to notice under section 115WD(2)	23
iv.	In response to notice under section 115WG	24

10. **BRIEF SCHEME OF THE LAW-** Before filling out the form, you are advised to read the following-

- (a) Chapter XII-H of the Act relates to income-tax on fringe benefits paid or deemed to have been paid by an employer to his employees.
- (b) Section 115WB provides the list of fringe benefits provided or deemed to have been provided by an employer to his employees which are chargeable to tax. Section 115WC provides as to how to compute the value of the fringe benefits provided or deemed to have been provided.
- (c) Additional income-tax (fringe benefit tax) is required to be paid by every specified employer at the rate of thirty per cent on the value of such fringe benefits. Surcharge and Education Cess at specified rates are also to be paid on fringe benefit tax (FBT). FBT is payable by an employer even if no income-tax is payable by him on his total income.
- (d) Specified employer means a company, firm, an association of persons or a body of individuals (whether incorporated or not), a local authority and every artificial juridical person. However any person eligible for exemption under section 10(23C) or registered under section 12AA or a political party registered under section 29A of the Representation of the People Act, 1951 is not chargeable to fringe benefits tax.
- (e) The Central Board of Direct Taxes had issued an exhaustive Circular No.8 / 2005 dated 29.8.2005 explaining the provisions relating to fringe benefit tax. In case of any doubt, the assessee may refer to the said circular.
- (f) The explanatory circular (No. 9 dated 20.12.2007) on Fringe Benefit Tax arising on allotment or transfer of specified securities or sweat equity shares may also be referred to, if applicable, while working out the value of fringe benefits.

11. **SCHEME OF THE FORM**

The Scheme of this form follows the scheme of the law as outlined above in its basic form. The Form has been divided into two parts. It also has three schedules. The details of these parts and the schedules are as under:-

- (i) Part A-GEN mainly seeks general information requiring identificatory and other data
- (ii) Part-B is regarding an outline of the value of fringe benefits and tax computation thereon
- (iii) After Part B, there is -

- (a) a space for giving details of the transmission of the data of the form if the form has been furnished in accordance with the manner mentioned at instruction No.5(iii).
- (b) a space for a statutory verification.
- (iv) There are 3 schedules details of which are as under-
 - (a) Schedule-FBI: Information regarding calculation of value of fringe benefits
 - (b) Schedule-FB: Computation of value of fringe benefits
 - (c) Schedule-FBT: Statement of payment of Fringe Benefit Tax

12. GUIDANCE FOR FILLING OUT PARTS AND SCHEDULES

(1) General

- (i) All items must be filled in the manner indicated therein; otherwise the return may be liable to be held defective or even invalid.
- (ii) If any schedule is not applicable score across as "---NA---".
- (iii) If any item is inapplicable, write "NA" against that item.
- (iv) Write "Nil" to denote nil figures.
- (v) For a negative figure/ figure of loss, write "-" before such figure.
- (vi) All figures should be rounded off to the nearest one rupee. However, the tax payable be finally rounded off to the nearest multiple of ten rupees.

(2) Sequence for filling out parts and schedules

- (i) Part A
- (ii) Schedules
- (iii) Part B
- (iv) Verification .

13. Part A-GEN

Most of the details to be filled out in Part-Gen of this form are self-explanatory. However, some of the details mentioned below are to be filled out as explained hereunder:-

- (a) e-mail address and phone number are optional;
- (b) In case of an individual, for "employer category", Government category will include Central Government/ State Governments employees. PSU category will include public sector companies of Central Government and State Government;
- (c) The code for sections under which the return is filed be filled as per code given in instruction No.9(i).

14. SCHEDULES

- (a) **Schedule-FBI:** The information in this Schedule shall enable computation of the value of fringe benefits in a case where the assessee is having business operation outside India also. Please note that even if there were no employees or business operation outside India, the details of total number of employees based in India have to be filled in row 3a of this Schedule.
- (b) **Schedule-FB:**
 - (i) This Schedule has been structured so as to compute the value of fringe benefits in a Tabular form.
 - (ii) In column i, the nature of fringe benefits as provided in section 115WB in relation to which value of fringe benefits under section 115WC is to be computed has been provided.
 - (iii) (a) In column ii, the amount/ value of items mentioned in column i have to be filled in.
 - (b) As mentioned in item 21 of the said Schedule, if there is no employee based outside India, the value of fringe benefits to be filled in column ii shall be same as recorded in the books of account in India.
 - (c) Further, as mentioned in item 22 of the said Schedule, if there are employees based outside India and separate books of account for Indian and foreign operations are maintained, the value of fringe benefits to be filled in column ii shall be same as recorded in the books of account in India.
 - (d) Also as mentioned in item 23 of the said schedule, if there are employees based outside India and separate books of account for Indian and foreign operations are not maintained, the value of fringe benefits to be filled in column ii shall be as per global books of account and thereafter the value of fringe benefits to be taxed in India shall be computed on proportionate basis as explained in said item 23.
 - (e) If accounts have been maintained separately for each business, column ii be filled on the basis of consolidated figures of all the businesses.
 - (iv) Where the books of account are auditable under section 44AB, the value in column ii should broadly match with the value shown in the audit report under said section.
 - (v) In item 4, any expenditure on or payment for food and beverages provided by the employer to his employees in office or factory or any payment through non-transferable paid vouchers usable only at eating joints or outlets shall not be included in column ii.
 - (vi) In item 7, any expenditure incurred for fulfilling any statutory obligation or mitigating occupational hazards, as referred to in Explanation to clause (E) of sub-section (2) of section 115WB shall not be included in column (ii).
 - (vii) Column iii provides the percentage at which value of fringe benefits as provided in section 115WC on the basis of amount entered in column ii has to be computed.
 - (viii) The value of fringe benefit for each item to be entered in column iv shall be equal to the amount filled in column ii as multiplied by the percentage shown in column iii and as divided by 100.

(c) **Schedule-FBT.** In this Schedule, fill the details of payment of fringe benefit tax by way of advance tax and on self-assessment. The details of BSR Code of the bank branch (7 digits), date of deposit, challan serial no., and amount paid should be filled out from the acknowledgement counterfoil

15. PART B-FB-COMPUTATION OF VALUE OF FRINGE BENEFITS AND TAX THEREON

- (i) Quarter wise break-up of fringe benefits is required to be given in items 1 to 4, so as to facilitate computation of interest in item 12 for default in paying the quarterly instalments of advance fringe benefits tax.
- (ii) In item 5, fill the details of fringe benefits as computed in item 20(d) of Schedule 17. The amount in item 5 must necessarily be equal to the total of the amounts in items 1 to 4.
- (iii) In item 6, compute the fringe benefit tax payable on the value of fringe benefits for the previous year, i.e., on the amount in item 5.
- (iv) In item 7, compute the surcharge as prescribed by the law on the fringe benefit tax as computed in item 6. In case of a domestic company the rate of surcharge is 10 per cent whereas in case of a company other than a domestic company the rate of surcharge is two and one-half per cent.
- (v) In item 8, compute the education cess including secondary and higher education cess as prescribed by the law on the fringe benefit tax and surcharge thereon. The rate of education cess is 3 per cent.
- (vi) In item 12, compute the interest under section 115WJ(3) for default in payment of advance fringe benefit tax.
- (vii) In item 13, compute the interest under section 115WK(1) for defaults in furnishing return of fringe benefits.

16. VERIFICATION

- (a) In case the return is to be furnished in a paper format or electronically under digital signature or in a bar coded return format, please fill up the required information in the Verification. Strike out whatever is not applicable. Please ensure that the verification has been signed before furnishing the return. Write the designation of the person signing the return.
- (b) In case the return is to be furnished electronically in the manner mentioned in instruction no. 5(iii), please fill verification form (Form ITR-V)
- (c) Please note that any person making a false statement in the return or the accompanying schedules shall be liable to be prosecuted under section 277 of the Income-tax Act, 1961 and on conviction be punishable under that section with rigorous imprisonment and with fine.

ACTION POINTS

1. This Form is relevant to any person who is an 'employer' as defined in section 115W(a) of the Act, and who is not required to file the return of income but is liable to furnish a return of fringe benefits under section 115WD of the Act.
2. Such a person should furnish the return of fringe benefits for the assessment year 2009-10 in this Form.
3. Where the said person is (i) a company, or (ii) a person whose accounts are required to be audited under section 44AB of the Act, this return should be furnished on or before 30-9-2009. Other persons should furnish this return on or before 31-7-2009.
4. The person has the option to furnish this return, (i) either in paper format, or (ii) electronically under digital signature, or (iii) by transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V, or (iv) by furnishing a bar-coded return in a paper form.
5. The instructions appended to the Form may be noted while preparing the return.
6. Where, after furnishing the return in this Form, the person discovers any omission or wrong statement therein, the person may furnish a revised return in this Form at any time on or before 31-3-2011 or before the completion of assessment, whichever is earlier.
7. This Form should not be used for furnishing the return of fringe benefits for the assessment year 2008-09. The Form applicable for that assessment year should be used.
8. The return should be verified and signed in the prescribed manner.
9. Where the return in this Form is furnished in paper format, it should not be furnished in duplicate. Only one copy along with the acknowledgement slip duly filled in should be furnished. The department will return the acknowledgement slip to the person after affixing its date stamp. This slip should be carefully preserved, as it is deemed as an 'intimation' under section 115WE of the Act.
10. Where the Form is furnished in the manner mentioned at 5(iii), the assessee need to printout two copies of Form ITR-V. Both copies should be verified by the assessee and submitted to the Income-tax Department. The receiving official shall return one copy after affixing the stamp and seal.
11. **Furnishing of ITR-V** - Please furnish the Form ITR-V to the Income-tax Department, CPC, Post Bag No. 1, Electronic City Post Office, Bangalore - 560100, Karnataka **By ordinary post only** within thirty days after the date of transmitting the data electronically. **ITR-V sent by Speedpost, Registered Post or Courier will not be accepted.** No Form ITR-V shall be received in any other office of the Income-tax Department or in any other manner.
12. **UTN No.** - *Vide* Press release No. 402/92/2006-MC (14 of 2009), dated 30-6-2009, the CBDT has clarified that Taxpayers filing their income-tax returns for assessment year 2009-10, or any other earlier assessment year may continue to file their returns without mentioning the Unique Transaction Number (UTN). The filing of such returns shall be treated as valid and in compliance to the requirements under section 139.
13. Levy of FBT is discontinued with effect from assessment year 2010-11.

ITR-V

FORM
ITR-V**INDIAN INCOME TAX RETURN VERIFICATION FORM**

Assessment Year

2021-22

(Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-7 filed but NOT verified electronically)
(Please see Rule 12 of the Income Tax Rules, 1962)

Name

PAN

Filed u/s

Form Number

e-Filing Acknowledgement Number

VERIFICATION

I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number _____ 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 return in my capacity as _____ and I am also competent to make this return and verify it. I am holding permanent account number _____

Signature _____

Date of submission

Source IP address

System Generated Barcode/QR Code

Instructions:

1. Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY. Alternately, you may e-verify the electronic transmitted return data using Aadhaar OTP or Login to e-filing account through Net-Banking login or EVC obtained generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM.
2. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-filing account.
3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT		Assessment Year 2021-22	
[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN			
Name			
Address			
Status		Form Number	
Filed u/s		e-Filing Acknowledgement Number	
Taxable Income and Tax details	Current Year business loss, if any	1	
	Total Income		
	Book Profit under MAT, where applicable	2	
	Adjusted Total Income under AMT, where applicable	3	
	Net tax payable	4	
	Interest and Fee Payable	5	
	Total tax, interest and Fee payable	6	
	Taxes Paid	7	
	(+)Tax Payable /(-)Refundable (6-7)	8	
Distribution Tax details	Dividend Tax Payable	9	
	Interest Payable	10	
	Total Dividend tax and interest payable	11	
	Taxes Paid	12	
	(+)Tax Payable /(-)Refundable (11-12)	13	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	
	Additional Tax payable u/s 115TD	15	
	Interest payable u/s 115TE	16	
	Additional Tax and interest payable	17	
	Tax and interest paid	18	
	(+)Tax Payable /(-)Refundable (17-18)	19	
Income Tax Return submitted electronically on DD-MM-YYYY 00:00:00 from IP address _____ and verified by _____ having PAN _____ on _____ using paper ITR-Verification Form /Electronic Verification Code _____ generated through _____ mode			
System Generated Barcode/QR Code			

* Entries of whichever is not applicable

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU."

REVISED RULES AND FORMS

RULE 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.

2C. *(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

1. Substituted by the IT (Sixth Amdt.) Rules, 2021, w.e.f. 1-4-2021. Prior to its substitution, rule 2C, as substituted for rules 2C and 2CA by the IT (Sixth Amdt.) Rules, 2019, w.e.f. 5-11-2019, read as under :

"2C. Application for the purpose of grant of approval for the exemption under sub-clause (iv), sub-clause (v), sub-clause (vi) and sub-clause (via) of clause (23C) of section 10.—(1) The prescribed authority under sub-clause (iv), sub-clause (v), sub-clause (vi) and sub-clause (via) of clause (23C) of section 10 shall be the Principal Commissioner or Commissioner whom the Central Board of Direct Taxes may authorise to act in this behalf.

(2) An application for grant of approval for the exemption under sub-clause (iv), sub-clause (v), sub-clause (vi) or sub-clause (via) of clause (23C) of section 10 to any fund or institution, any trust (including any other legal obligation) or institution, any university or other educational institution and any hospital or other institution (hereinafter referred to as 'the applicant') shall be made in Form No. 56 and shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.

(3) Form No. 56 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).

(4) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down the data structure, standards and procedure of furnishing and verification of Form No. 56 and shall be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished."

Earlier, rule 2C and 2CA were amended by the IT (Ninth Amdt.) Rules, 1989, w.e.f. 28-8-1989, IT (Eighteenth Amdt.) Rules, 1998, w.e.f. 12-10-1998, IT (Third Amdt.) Rules, 2001, w.e.f. 3-4-2001, IT (Seventeenth Amdt.) Rules, 2001, w.e.f. 3-4-2001, IT (Fourteenth Amdt.) Rules, 2006, w.e.f. 24-11-2006, IT (Fifth Amdt.) Rules, 2007, w.e.f. 1-6-2007, IT (Sixth Amdt.) Rules, 2007, w.e.f. 1-6-2007 and IT (Eleventh Amdt.) Rules, 2014, w.e.f. 10-11-2014

- (ii) Form No. 10AB in case of application under clause (i) 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 No. 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 No. 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 No. 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 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-rule (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 1st day of April, 2021, the provisional approval 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 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 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 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 No. 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.]

RULE 5C

¹[Guidelines, form and manner in respect of approval under clause (ii) and clause (iii) of sub-section (1) of section 35.

5C. (1) An application for approval,—

- (i) under clause (ii) ²[or clause (iii)] of sub-section (1) of section 35 by a ³[“”] research association in ⁴[Form No. 3CF];
- (ii) under clause (ii) or clause (iii) of sub-section (1) of section 35 by a university, college or other institution in ⁵[Form No. 3CF],

shall be made, at any time during the financial year immediately preceding the assessment year from which the approval is sought, to the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the applicant.

⁶[(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.]

(2) Annexure to the application [in] Form No. ⁷[3CF] shall be filled out if the association claims exemption under clause (21) of section 10 of the Income-tax Act.

(3) The applicant shall send a copy of the application in Form No. ⁸[3CF] to Member (IT), Central Board of Direct Taxes accompanied by the acknowledgement receipt as evidence of having furnished the application form in duplicate in the office of the Commissioner of Income-tax or the Director of Income-tax having jurisdiction over the case.

(4) The period of one year, as specified in the fourth proviso to sub-section (1) of section 35, before the expiry of which approval is to be granted or the application

1. Inserted by the IT (Twelfth Amdt.) Rules, 2006, w.e.f. 30-10-2006.

2. Inserted by the IT (Fourth Amdt.) Rules, 2011, w.e.f. 5-4-2011.

3. Word “scientific” omitted, *ibid*.

4. Substituted for “duplicate in Form No. 3CF-I” by the IT (Sixth Amdt.) Rules, 2021, w.e.f. 1-4-2021.

5. Substituted for “duplicate in Form No. 3CF-II”, *ibid*.

6. Sub-rules (1A) to (1C) inserted, *ibid*.

7. Substituted for “3CF-I”, *ibid*.

8. Substituted for “3CF-I or, as the case may be, Form No. 3CF-II”, *ibid*.

is to be rejected by the Central Government shall be reckoned from the end of the month in which the application form from the applicant for approval is received in the office of Member (IT), Central Board of Direct Taxes.

(5) If any defect is noticed in the application in Form No. ⁹[3CF] or if any relevant document is not attached thereto, the Commissioner of Income-tax or, as the case may be, the Director of Income-tax shall serve a deficiency letter on the applicant before the expiry of one month from the date of receipt of the application form in his office.

(6) The applicant shall remove the deficiency within a period of fifteen days from the date of service of the deficiency letter or within such further period which, on an application made in this behalf may be extended, so however, that the total period for removal of deficiency does not exceed thirty days, and if the applicant fails to remove the deficiency within the period of thirty days so allowed, the Commissioner of Income-tax or, as the case may be, the Director of Income-tax shall send his recommendation for treating the application as invalid to the Member (IT), Central Board of Direct Taxes.

(7) The Central Government, if satisfied, may pass an order treating the application as invalid.

(8) If the application form is complete in all respects, the Commissioner of Income-tax or, as the case may be, the Director of Income-tax, may make such inquiry as he may consider necessary regarding the genuineness of the activity of the association or university or college or other institution and send his recommendation to the Member (IT) for grant of approval or rejection of the application before the expiry of the period of three months to be reckoned from the end of the month in which the application form was received in his office.

(9) The Central Government may before granting approval under clause (ii) or clause (iii) shall call for such documents or information from the applicant as it may consider necessary and may get any inquiry made for verification of the genuineness of the activity of the applicant.

(10) The Central Government may, under sub-section (1) of section 35, issue the notification to be published in the Official Gazette granting approval to the association or university or college or other institution or for reasons to be recorded in writing reject the application.

(11) The Central Government may withdraw the approval granted under clause (ii) or clause (iii) of sub-section (1) of section 35 if it is satisfied that the ¹⁰[***] research association or university or college or other institution has ceased its activities or its activities are not genuine or are not being carried out in accordance with all or any of the conditions under rule 5D or rule 5E.

(12) No order treating the application as invalid or rejecting the application or withdrawing the approval, shall be passed without giving a reasonable opportunity of being heard to the ¹⁰[***] research association or university or college or other institution.

9. Substituted for "3CF-I or Form No. 3CF-II" by the IT (Sixth Amtd.) Rules, 2021, w.e.f. 1-4-2021.

10. Word "scientific" omitted by the IT (Fourth Amtd.) Rules, 2011, w.e.f. 5-4-2011.

(13) A copy of the order invalidating or rejecting the application or withdrawing the approval shall be communicated to the applicant, the Assessing Officer and the Commissioner of Income-tax or, as the case may be, the Director of Income-tax.]

RULE 5CA

[Intimation under fifth proviso to sub-section (1) of section 35.

5CA. (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 (ia) of said sub-section (hereinafter referred to as 'the applicant') shall be made in Form No.10A to the Principal Commissioner or 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-rule (1) or (2) or by not complying with the requirements of sub-rule (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]*

RULE 5F

¹[Prescribed authority, guidelines, form, manner and conditions for approval under clause (iia) of sub-section (1) of section 35.

5F. (1) For the purposes of clause (iia) of sub-section (1) of section 35, the prescribed authority shall be the Chief Commissioner of Income-tax having jurisdiction over the applicant.

(2) Guidelines, form and manner in respect of approval under clause (iia) of sub-section (1) of section 35 shall be as under :—

(a) An application for approval under clause (iia) of sub-section (1) of section 35 by a company shall be made in ²[Form No. 3CF], to the Commissioner of Income-tax having jurisdiction over the applicant, at any time during the financial year immediately preceding the assessment year from which the approval is sought.

³[(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.]

(b) The applicant shall send a copy of the application in Form No. ⁴[3CF] to the prescribed authority, accompanied by the acknowledgement receipt as evidence of having furnished the application form in duplicate in the Office of the Commissioner of Income-tax having jurisdiction over the case.

(c) Every notification under clause (iia) of sub-section (1) of section 35 shall be issued or an order rejecting the application shall be passed within a period of twelve months from the end of the month in which the application was received in the Office of the Chief Commissioner of Income-tax.

1. Inserted by the IT (Tenth Amdt.) Rules, 2008, w.e.f. 1-4-2009.

2. Substituted for "duplicate in Form No. 3CF-III" by the IT (Sixth Amdt.) Rules, 2021, w.e.f. 1-4-2021.

3. Clauses (aa) to (ac) inserted, *ibid*.

4. Substituted for "3CF-III", *ibid*.

- (d) If any defect is noticed in the application in Form No. ⁵[3CF] or if any relevant document is not attached thereto, the Commissioner of Income-tax shall serve a deficiency letter on the applicant before the expiry of one month from the date of receipt of the application form in his office.
- (e) The applicant shall remove the deficiency within a period of fifteen days from the date of service of the deficiency letter or within such further period which, on an application made in this behalf may be extended, so however, that the total period for removal of deficiency does not exceed thirty days, and if the applicant fails to remove the deficiency within the period of thirty days so allowed, the Commissioner of Income-tax shall send his recommendation to the Chief Commissioner of Income-tax for treating the application as invalid.
- (f) The Chief Commissioner of Income-tax may, after examining the recommendations referred to in clause (e), pass an order that the application is invalid.
- (g) If the application form is complete in all respects, the Commissioner of Income-tax may, make such inquiry as he may consider necessary regarding the genuineness of the activity of the company and send his recommendation to the Chief Commissioner of Income-tax for grant of approval or rejection of the application before the expiry of the period of three months to be reckoned from the end of the month in which the application form was received in his office.
- (h) The Chief Commissioner of Income-tax may, before granting approval under clause (iia) of sub-section (1) of section 35, call for such documents or information from the applicant as it considers necessary and may get any inquiry made for verification of the genuineness of the activity of the applicant.
- (i) The Chief Commissioner of Income-tax may, under sub-section (1) of section 35, issue the notification to be published in the Official Gazette granting approval to the company or for reasons to be recorded in writing reject the application.
- (j) The Chief Commissioner of Income-tax may withdraw the approval granted under clause (iia) of sub-section (1) of section 35 if he is satisfied that the company has ceased to carry on its activities or its activities are not genuine or are not being carried on in accordance with all or any of the conditions under this rule :
Provided that no order treating the application as invalid or rejecting the application or withdrawing the approval shall be passed without giving a reasonable opportunity of being heard to the company.
- (k) A copy of the order invalidating or rejecting the application or withdrawing the approval shall be communicated to the applicant, the Assessing Officer and the Commissioner of Income-tax.

(3) Approval to a company under clause (iia) of sub-section (1) of section 35 shall be subject to the following conditions, namely :—

- (a) The sum paid to the company shall be used for scientific research;
- (b) The applicant company shall carry on scientific research through its own employees using its own assets;
- (c) A company approved under clause (iia) of sub-section (1) of section 35 shall maintain separate books of account in respect of the sums received by it for scientific research, reflect therein the amount used for carrying on research, get such books of account audited by an accountant, and furnish the report of such audit duly signed and verified by such accountant to the Commissioner of Income-tax having jurisdiction over the case, by the due date of furnishing the return of income under sub-section (1) of section 139.

Explanation.—For the purpose of this clause “accountant” shall have the same meaning as assigned to it in *Explanation* to sub-section (2) of section 288 of the Act.

- (d) The company shall maintain a separate statement of donations received and the amount used for research and a copy of such statement duly certified by the auditor shall accompany the report of audit referred to in sub-rule (3).
- (e) Subsequent to approval, the company shall, every year, by the due date of furnishing the return of income under sub-section (1) of section 139, furnish a statement to the Commissioner of Income-tax containing the following information, namely :—
 - (i) a detailed note on the research work undertaken by it during the previous year;
 - (ii) a summary of research articles published in national or international journals during the year;
 - (iii) any patents or other similar rights applied for or registered during the year;
 - (iv) programme of research projects to be undertaken during the forthcoming year and the financial allocation for such subjects.
- (f) If the Commissioner of Income-tax is satisfied that the company,—
 - (i) is not maintaining separate books of account for research activities, or
 - (ii) has failed to furnish its audit report, or
 - (iii) has not furnished its statement of the sums received and the sums used for research, or a statement referred to in sub-clause (e), or
 - (iv) has ceased to carry on its research activities, or its activities are not genuine, or
 - (v) is not fulfilling the conditions subject to which approval was granted to it,

he may after making appropriate enquiries, furnish a report on the circumstances referred to in sub-clauses (i) to (v) to the jurisdictional Chief Commissioner of Income-tax within six months from the date of furnishing the return of income under sub-section (1) of section 139.]

RULE 6G

¶ (XXX).—Reports of audit of accounts of persons carrying on business or profession

¶ Report of audit of accounts to be furnished under section 44AB.

6G. (1) The report of audit of the accounts of a person required to be furnished under section 44AB¹ shall,—

(a) in the case of a person who carries on business or profession and who is required by or under any other law to get his accounts audited, be in Form No. 3CA;

(b) in the case of a person who carries on business or profession, but not being a person referred to in clause (a), be in Form No. 3CB.

(2) The particulars which are required to be furnished under section 44AB shall be in Form No. 3CD.]]

¶ (3) The report of audit furnished under this rule may be revised by the person by getting revised report of audit from an accountant, duly signed and verified by such accountant, and furnish it before the end of the relevant assessment year for which the report pertains, if there is payment by such person after furnishing of report under sub-rules (1) and (2) which necessitates recalculation of disallowance under section 40 or section 43B.]

1. Inserted by the IT (Amdt.) Rules, 1985, w.e.f. 1-4-1985.

2. Substituted by the IT (Fourteenth Amdt.) Rules, 1999, w.e.f. 4-6-1999. Prior to its substitution, rule 6G, as amended by the IT (Sixth Amdt.) Rules, 1985, w.e.f. 1-4-1985.

3. Section 44AB cannot be construed as superfluous—*A.S. Sarma v. Union of India* [1989] 175 ITR 254 (AP); *Abhay Kumar & Co. v. Union of India* [1987] 164 ITR 148 (Raj.). Prescribing different dates for companies and other assesseees is not discriminatory.—*N. Vinodkumar & Co. v. Union of India* [1999] 237 ITR 502 (Kar.). Expression 'accounts', used in section 142(2A) or under section 44AB, does not mean merely books of account of assessee, but it could include books of account, balance sheets and all other records maintained by assessee, irrespective of fact whether accounts maintained by assessee may or may not be in such form or manner or system as prescribed under section 44AA - *S.J. Agarwal & Co. v. ITO* [2008] 114 ITD 27 (Pune - Trib.). Non-inclusion of income-tax practitioners for auditing accounts is not violative of article 19 of the Constitution - *T.D. Venkata Rao v. Union of India* [1999] 103 Taxman 621/237 ITR 315 (SC).

Non-filing of audit report is a curable defect under section 139(9) of the Act - *M.P. State Agro Industries Development Corporation Ltd. v. CIT* [2003] 183 CTR (MP) 33. In case of an individual carrying on business as a sole proprietor it is necessary to comply with provisions of section 44AB only in respect of his business income; it would not be necessary to comply with provisions of section 44AB in respect of his other income - *Ghai Construction v. State of Maharashtra* [2009] 184 Taxman 52 (Bom.). For details, see Taxmann's Master Guide to Income-tax Rules.

4. Inserted by the IT (Eighth Amdt.) Rules, 2021, w.e.f. 1-4-2021.

RULE 11AA

¹[Requirement for approval of institution of fund under clause (vi) of sub-section (5) of section 80G.

11AA. (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 sub-section (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 sub-section (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 No. 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;*

1. Substituted by the IT (Sixth Amdt.) Rules, 2021, w.e.f. 1-4-2021. Prior to its substitution, rule 11AA, as inserted by the IT (Seventeenth Amdt.) Rules, 1992, w.e.f. 21-9-1992 and later on amended by the IT (Eleventh Amdt.) Rules, 2014, w.e.f. 10-11-2014 and substituted by the IT (Sixth Amdt.) Rules, 2019, w.e.f. 5-11-2019, read as under :

"11AA. Requirements for approval of an institution or fund under section 80G.—(1) For approval under clause (vi) of sub-section (5) of section 80G, the institution or fund (hereinafter referred to as 'the applicant') shall be required to file application in Form No. 10G, which shall be verified by the person who is authorised to verify the return of income under section 140, as applicable to the assessee.

(2) Form No. 10G 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).

(3) The Principal Director General of Income-tax (Systems) or the Director General of Income-tax (Systems), as the case may be, shall lay down the data structure, standards and procedure of furnishing and verification of Form No. 10G and shall be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished.

(4) The Principal Commissioner or Commissioner may call for such further documents or information from applicant or cause such inquiries to be made as he may deem necessary in order to satisfy himself about the genuineness of the activities of the applicant.

(5) Where the Principal Commissioner or Commissioner is satisfied that all the conditions laid down in clauses (i) to (v) of sub-section (5) of section 80G are fulfilled by the applicant, he shall record such satisfaction in writing and grant approval under clause (vi) of sub-section (5) of section 80G.

(6) Where the Principal Commissioner or Commissioner is satisfied that one or more of the conditions laid down in clauses (i) to (v) of sub-section (5) of section 80G are not fulfilled, he shall record the reasons in writing and reject the application for approval after giving the applicant an opportunity of being heard.

(7) The order granting approval under clause (vi) of sub-section (5) of section 80G or rejecting the application shall be passed within the period of six months from the end of the month in which such application was received."

*Be read as 'clause (iii)'.

- (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 sub-section (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 No. 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 No. 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 No. 10AC and issue a sixteen digit alphanumeric Unique Registration Number (URN) to the applicants making application as per clause (a) of 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-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 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 No. 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.]*

RULE 12**PART III****ASSESSMENT PROCEDURE**

***Return of income and return of fringe benefits*.**

12. (1) The return of income required to be furnished under sub-section (1) or sub-section (3) or sub-section (4A) or sub-section (4B) or sub-section (4C) or sub-section (4D) ²[or sub-section (4E)] ³[or sub-section (4F)] of section 139 or clause (i) of sub-section (1) of section 142 or sub-section (1) of section 148 or section 153A ⁴[***] relating to the assessment year commencing ⁵[on the 1st day of April, ⁶[2021]] shall,—

¹Words "and return of fringe benefits" should be omitted.

1. Substituted by the IT (Fourth Amdt.) Rules, 2007, w.e.f. 14-5-2007. Prior to its substitution, rule 12, as amended by the IT (Seventh Amdt.) Rules, 2006, w.e.f. 24-7-2006, IT (Eleventh Amdt.) Rules, 2006, w.e.f. 19-10-2006, IT (Fifth Amdt.) Rules, 2006, w.e.f. 1-6-2006, IT (Fifth Amdt.) Rules, 2004, w.e.f. 1-4-2004, IT (Sixth Amdt.) Rules, 2003, w.e.f. 14-5-2003, IT (First Amdt.) Rules, 2003, w.e.f. 28-1-2003 [as corrected by Notification No. SO 258(E), dated 5-3-2003], IT (Thirteenth Amdt.) Rules, 2002, w.e.f. 24-6-2002, IT (Tenth Amdt.) Rules, 2001, w.e.f. 2-7-2001, IT (Thirteenth Amdt.) Rules, 1998, w.e.f. 9-9-1998, IT (Fourth Amdt.) Rules, 1998, w.e.f. 1-4-1998, IT (Eighth Amdt.) Rules, 1997, w.e.f. 27-6-1997 [as corrected by Notification No. SO 870(E), dated 15-12-1997], IT (Sixteenth Amdt.) Rules, 1995, w.e.f. 23-8-1995, IT (Fourth Amdt.) Rules, 1995, w.e.f. 1-6-1995, IT (Third Amdt.) Rules, 1994, w.e.f. 1-6-1994, IT (Eighth Amdt.) Rules, 1991, w.e.f. 1-4-1989, IT (Amdt.) Rules, 1981, w.e.f. 1-4-1981, IT (Second Amdt.) Rules, 1979, w.e.f. 1-4-1979, IT (Fifth Amdt.) Rules, 1976, w.e.f. 21-6-1976, IT (Amdt.) Rules, 1976, w.e.f. 1-4-1976, IT (Second Amdt.) Rules, 1972, IT (Amdt.) Rules, 1971, IT (Amdt.) Rules, 1968, IT (Second Amdt.) Rules, 1967, IT (Third Amdt.) Rules, 1964 and IT (Amdt.) Rules, 1962.
2. Inserted by the IT (Seventh Amdt.) Rules, 2015, w.e.f. 1-4-2015.
3. Inserted by the IT (Ninth Amdt.) Rules, 2016, w.e.f. 1-4-2016.
4. Words "or the return of fringe benefits required to be furnished under sub-section (1) or sub-section (2) of section 115WD" omitted by the IT (Third Amdt.) Rules, 2011, w.e.f. 1-4-2011.
5. Substituted for "on the 1st day of April, 2007 or any subsequent assessment year" by the IT (Sixth Amdt.) Rules, 2008, w.e.f. 1-4-2008.
6. Substituted for "2020" by the IT (Seventh Amdt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, "2020" was substituted for "2019" by the IT (First Amdt.) Rules, 2020, w.e.f. 1-4-2020, "2019" was substituted for "2018" by the IT (Second Amdt.) Rules, 2019, w.e.f. 1-4-2019, "2018" was substituted for "2017" by the IT (Second Amdt.) Rules, 2018, w.e.f. 1-4-2018, "2017" was substituted for "2016" by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017, "2016" was substituted for "2015" by the IT (Ninth Amdt.) Rules, 2016, w.e.f. 1-4-2016, "2015" was substituted for "2014" by the IT (Seventh Amdt.) Rules, 2015, w.e.f. 1-4-2015, "2014" was substituted for "2013" by the IT (Fourth Amdt.) Rules, 2014, w.e.f. 1-4-2014, "2013" was substituted for "2012" by the IT (Third Amdt.) Rules, 2013, w.e.f. 1-4-2013, "2012" was substituted for "2011" by the IT (Third Amdt.) Rules, 2012, w.e.f. 1-4-2012, "2011" was substituted for "2010" by the IT (Third Amdt.) Rules, 2011, w.e.f. 1-4-2011, "2010" was substituted for "2009" by the IT (Third Amdt.)/(Fourth Amdt.) Rules, 2010, w.e.f. 1-4-2010 and "2009" was substituted for "2008" by the IT (Ninth Amdt.) Rules, 2009, w.e.f. 1-4-2009.

⁷[(a) in the case of a person being "[an individual who is a resident other than not ordinarily resident and] where the total income includes income chargeable to income-tax, under the head,—

- (i) "Salaries" or income in the nature of family pension as defined in the *Explanation* to clause (iia) of section 57; or
- (ii) "Income from house property", where assessee does not own more than one house property and does not have any brought forward loss ⁸[or loss to be carried forward] under the head; or
- (iii) "Income from other sources", except winnings from lottery or income from race horses ⁹[and does not have any loss under the head],

be in Form ¹⁰[SAHAJ] (ITR-1) and be verified in the manner indicated therein:]

¹²[**Provided** that the provisions of this clause shall not apply to a person who,—

- ¹³[(I) has assets (including financial interest in any entity) located outside India;
- (IA) has signing authority in any account located outside India;
- (IB) has income from any source outside India;

7. Substituted by the IT (Fourth Amdt.) Rules, 2010, w.r.e.f. 1-4-2010.

8. Substituted for "an individual" by the IT (Second Amdt.) Rules, 2018, w.r.e.f. 1-4-2018.

9. Inserted, *ibid*.

10. Inserted by the IT (Third Amdt.) Rules, 2013, w.r.e.f. 1-4-2013.

11. Substituted for "SARAL-II" by the IT (Third Amdt.) Rules, 2011, w.r.e.f. 1-4-2011.

12. Substituted by the IT (Third Amdt.) Rules, 2013, w.r.e.f. 1-4-2013. Prior to its substitution, proviso, as amended by the IT (Seventh Amdt.) Rules, 2012, w.e.f. 2-7-2012 and IT (Third Amdt.) Rules, 2012, w.e.f. 1-4-2012, read as under:

"**Provided** that the provisions of this clause shall not apply to a person who is a resident, other than not ordinarily resident in India within the meaning of sub-section (6)* of section 6 and has,—

- (i) assets (including financial interest in any entity) located outside India; or
- (ii) signing authority in any account located outside India;"

13. Items (I) to (IC) substituted for item (I) by the IT (Second Amdt.) Rules, 2018, w.r.e.f. 1-4-2018. Prior to its substitution, item (I), as amended by the IT (Seventh Amdt.) Rules, 2015, w.r.e.f. 1-4-2015, read as under :

"(I) is a resident, other than not ordinarily resident in India within the meaning of sub-section (6)* of section 6 and has,—

- (i) assets (including financial interest in any entity) located outside India; or
- (ii) signing authority in any account located outside India; or
- (iii) income from any source outside India;"

*Should be read as 'clause (6)'.

- (IC) has income to be apportioned in accordance with provisions of section 5A;]
- ¹⁴[(ID) has claimed deduction under section 57, other than deduction claimed under clause (iia) thereof;
- (IE) is a director in any company;
- (IF) has held any unlisted equity share at any time during the previous year;
- (IG) is assessable for the whole or any part of the income on which tax has been deducted at source in the hands of a person other than the assessee;]
- (II) has claimed any relief of tax under section 90 or 90A or deduction of tax under section 91; ¹⁵[***]
- ¹⁶[(III) has agricultural income, exceeding five thousand rupees;]
- ¹⁷[(IV) has total income, exceeding fifty lakh rupees;
- (V) has income taxable under section 115BBDA; ¹⁸[***]
- (VI) has income of the nature referred to in section 115BBE;]
- ¹⁹[(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;]
- (b) ²⁰[***]

14. Items (ID) to (IG) inserted by the IT (Second Amdt.) Rules, 2019, w.e.f. 1-4-2019.
15. Word "or" omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017.
16. Substituted by the IT (Eighth Amdt.) Rules, 2015, w.r.e.f. 1-4-2015. Prior to its substitution, item (III) read as under :
 "(III) has income not chargeable to tax, exceeding five thousand rupees;"
17. Inserted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017.
18. Word "or" omitted by the IT (Seventh Amdt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, it was omitted by the IT (First Amdt.) Rules, 2020, w.e.f. 1-4-2020 and later on inserted by the IT (Twelfth Amdt.) Rules, 2020, w.e.f. 29-5-2020.
19. Inserted by the IT (Seventh Amdt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, items (VII) and (VIII) was omitted by the IT (Twelfth Amdt.) Rules, 2020, w.e.f. 29-5-2020 and inserted by the IT (First Amdt.) Rules, 2020, w.e.f. 1-4-2020.
20. Omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017. Prior to its omission, clause (b) read as under :
 '(b) in the case of a person being an individual [not being an individual to whom clause (a) applies] or a Hindu undivided family where the total income does not include any income chargeable to income-tax under the head "Profits or gains of business or profession", be in Form No. ITR-2 and be verified in the manner indicated therein.'

(ba) ²¹[***]

²²[(c) in the case of a person being an individual [not being an individual to whom clause (a) applies] or a Hindu undivided family where the total income does not include income ²³[under the head] business or profession, be in Form No. ITR-2 and be verified in the manner indicated therein;]

²⁴[(ca) in the case of a person being an individual or ²⁵[a Hindu undivided family, who is a resident other than not ordinarily resident, or a firm, other than limited liability partnership firm, which is a resident] deriving ²⁶[income under the head "Profits or gains of business or profession" and such income is computed in accordance with special provisions referred to in section 44AD, section 44ADA and section 44AE of the Act for computation of such income, be in Form SUGAM (ITR-4)] and be verified in the manner indicated therein:]

²⁷[**Provided** that the provisions of this clause shall not apply to a person who,—

21. Omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017. Prior to its omission, clause (ba), as inserted by the IT (Eighth Amdt.) Rules, 2015, w.r.e.f. 1-4-2015, read as under :
'(ba) in the case of a person being an individual not being an individual to whom clause (a) applies or a Hindu undivided family where the total income does not include any income chargeable to income-tax under the heads "Profits or gains of business or profession" and "Capital gains" and to whom the provisions of †clause (I) and †clause (II) of the proviso to clause (a) does not apply, be in Form No. ITR-2A and be verified in the manner indicated therein;'
22. Substituted, *ibid*. Prior to its substitution, clause (c) read as under :
'(c) in the case of a person being an individual or a Hindu undivided family who is a partner in a firm and where income chargeable to income-tax under the head "Profits or gains of business or profession" does not include any income except the income by way of any interest, salary, bonus, commission or remuneration, by whatever name called, due to, or received by him from such firm, be in Form No. ITR-3 and be verified in the manner indicated therein;'
23. Substituted for "derived from a proprietary" by the IT (Second Amdt.) Rules, 2018, w.r.e.f. 1-4-2018.
24. Inserted by the IT (Third Amdt.) Rules, 2011, w.r.e.f. 1-4-2011.
25. Substituted for "a Hindu undivided family or a firm, other than a limited liability partnership firm," by the IT (Second Amdt.) Rules, 2019, w.e.f. 1-4-2019. Earlier, the quoted words were amended by the IT (Ninth Amdt.) Rules, 2016, w.e.f. 1-4-2016.
26. Substituted for "business income and such income is computed in accordance with special provisions referred to in section 44AD and section 44AE of the Act for computation of business income, be in Form SUGAM (ITR-4S)" by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017.
27. Substituted by the IT (Third Amdt.) Rules, 2013, w.r.e.f. 1-4-2013. Prior to its substitution, proviso, as amended by the IT (Seventh Amdt.) Rules, 2012, w.e.f. 2-7-2012 and IT (Third Amdt.) Rules, 2012, w.e.f. 1-4-2012, read as under:
"Provided that the provisions of this clause shall not apply to a person who is a resident, other than not ordinarily resident in India within the meaning of sub-section (6)* of section 6 and has,—
(i) assets (including financial interest in any entity) located outside India; or
(ii) signing authority in any account located outside India."
†Should be read as 'item'
*Should be read as 'clause (6)'.

- ²⁸[(I) has assets (including financial interest in any entity) located outside India;
- (IA) has signing authority in any account located outside India;
- (IB) has income from any source outside India;
- (IC) has income to be apportioned in accordance with provisions of section 5A;
- (ID) is a director in any company;
- (IE) has held any unlisted equity share at any time during the previous year;
- (IF) has total income, exceeding fifty lakh rupees;
- (IG) owns more than one house property, the income of which is chargeable under the head "Income from house property";
- (IH) has any brought forward loss or loss to be carried forward under any head of income;
- (IJ) is assessable for the whole or any part of the income on which tax has been deducted at source in the hands of a person other than the assessee;]
- (II) has claimed any relief of tax under section 90 or 90A or deduction of tax under section 91; ²⁹[***]
- ³⁰[(III) has agricultural income, exceeding five thousand rupees;]
- ³¹[(IV) has income taxable under section 115BBDA; or
- (V) has income of the nature referred to in section 115BBE;]
- ³²[(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;*]

28. Items (I) to (II) substituted for item (I) by the IT (Second Amdt.) Rules, 2019, w.e.f. 1-4-2019. Prior to its substitution, item (I), as amended by the IT (Seventh Amdt.) Rules, 2015, w.r.e.f. 1-4-2015, read as under :

"(I) is a resident, other than not ordinarily resident in India within the meaning of sub-section (6)* of section 6 and has,—

- (i) assets (including financial interest in any entity) located outside India; or
- (ii) signing authority in any account located outside India; or
- (iii) income from any source outside India;"

*Should be read as 'clause (6)'.

29. Word "or" omitted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017.

30. Substituted by the IT (Eighth Amdt.) Rules, 2015, w.r.e.f. 1-4-2015. Prior to its substitution, item (III) read as under :

"(III) has income not chargeable to tax, exceeding five thousand rupees;"

31. Inserted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017.

32. Inserted by the IT (Seventh Amdt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, item (VI) was omitted by the IT (Twelfth Amdt.) Rules, 2020, w.e.f. 29-5-2020 and inserted by the IT (First Amdt.) Rules, 2020, w.e.f. 1-4-2020.

- (d) in the case of a person being an individual or a Hindu undivided family other than the individual or Hindu undivided family referred to in clause (a) ³³[***] or clause (c) ³⁴[or clause (ca)] and ³⁵[having income under the head] business or profession, be in ³⁶[Form No. ITR-3] and be verified in the manner indicated therein;
- (e) in the case of a person not being an individual or a Hindu undivided family or a company or a person to which clause (g) applies, be in Form No. ITR-5 and be verified in the manner indicated therein;
- (f) in the case of a company not being a company to which clause (g) applies, be in Form No. ITR-6 and be verified in the manner indicated therein;
- (g) in the case of a person including a company whether or not registered under section 25 of the Companies Act, 1956 (1 of 1956)³⁷, required to file a return under sub-section (4A) or sub-section (4B) or sub-section (4C) or sub-section (4D) ³⁸[***] of section 139, be in Form No. ITR-7 and be verified in the manner indicated therein;
- (h) ³⁹[***]

⁴⁰[(2) The return of income required to be furnished in Form SAHAJ (ITR-1) or Form No. ITR-2 or Form No. ITR-3 or ⁴¹[Form SUGAM (ITR-4)] or Form No. ITR-5 or Form No. ITR-6 ⁴²[or Form No. ITR-7] shall not be accompanied by a statement showing the computation of the tax payable on the basis of the return, or proof of the tax, if any, claimed to have been deducted or collected at source or the advance tax or tax on self-assessment, if any, claimed to have been paid or any document or copy of any account or form or report of audit required to be attached with the return of income under any of the provisions of the Act:]

⁴³[**Provided** that where an assessee is required to furnish a report of audit specified under sub-clause (iv), (v), (vi) or (via) of clause (23C) of section 10, section 10A ⁴⁴[, section 10AA], clause (b) of sub-section (1) of section 12A, section 44AB ⁴⁴[, section 44DA, section 50B], section 80-IA, section 80-IB, section 80-IC, section 80-ID, section 80JJAA, section 80LA, section 92E, ⁴⁵[section 115JB ⁴⁶[, section 115JC]

33. Words "or clause (b)" omitted by the IT (Fourth Amtd.) Rules, 2017, w.e.f. 1-4-2017.

34. Inserted by the IT (Third Amtd.) Rules, 2011, w.r.e.f. 1-4-2011.

35. Substituted for "deriving income from a proprietary" by the IT (Second Amtd.) Rules, 2018, w.r.e.f. 1-4-2018.

36. Substituted for "Form No. ITR-4" by the IT (Fourth Amtd.) Rules, 2017, w.e.f. 1-4-2017.

37. Now section 8 of the Companies Act, 2013.

38. Words "or sub-section (4E) or sub-section (4F)" omitted by the IT (Second Amtd.) Rules, 2019, w.e.f. 1-4-2019. Earlier, the quoted words were inserted by the IT (Seventh Amtd.) Rules, 2015, w.r.e.f. 1-4-2015 and IT (Ninth Amtd.) Rules, 2016, w.e.f. 1-4-2016.

39. Omitted by the IT (Third Amtd.) Rules, 2011, w.r.e.f. 1-4-2011.

40. Substituted, *ibid*. Earlier, sub-rule (2) was amended by the IT (Fourth Amtd.) Rules, 2010, w.r.e.f. 1-4-2010.

41. Substituted for "Form SUGAM (ITR-4S) or Form No. ITR-4" by the IT (Fourth Amtd.) Rules, 2017, w.e.f. 1-4-2017.

42. Inserted by the IT (Seventh Amtd.) Rules, 2013, w.r.e.f. 1-4-2013.

43. Substituted, *ibid*. Prior to its substitution, proviso, as inserted by the IT (Third Amtd.) Rules, 2013, w.r.e.f. 1-4-2013, read as under :

"Provided that where an assessee is required to furnish a report of audit under section 44AB, 92E or 115JB of the Act, he shall furnish the same electronically."

44. Inserted by the IT (Sixth Amtd.) Rules, 2014, w.r.e.f. 1-4-2014.

45. Substituted for "or section 115JB", *ibid*.

46. Inserted by the IT (Twenty-second Amtd.) Rules, 2017, w.e.f. 18-8-2017.

or section 115VV] ⁴⁷[or to give a notice under clause (a) of sub-section (2) of section 11] of the Act, he shall furnish the same electronically.]

⁴⁸[(3) The return of income referred to in sub-rule (1) shall be furnished by a person mentioned in column (ii) of the Table below to whom the conditions specified in column (iii) apply, in the manner specified in column (iv) thereof:—

TABLE

Sl. No.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
⁴⁹ [1]	Individual or Hindu undivided family	(a) Accounts are required to be audited under section 44AB of the Act;	Electronically under digital signature;
		⁵⁰ [(b) Where total income assessable under the Act during the previous year of a person, being an individual of the age of eighty years or more at any time during the previous year, and who furnishes the re-	(A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the

47. Inserted by the IT (Fourth Amdt.) Rules, 2014, w.e.f. 1-4-2014.

48. Substituted by the IT (Seventh Amdt.) Rules, 2015, w.r.e.f. 1-4-2015. Prior to its substitution, sub-rule (3), as amended by the IT (Fourth Amdt.) Rules, 2014, w.e.f. 1-4-2014, IT (Third Amdt.) Rules, 2013, w.r.e.f. 1-4-2013, IT (Seventh Amdt.) Rules, 2013, w.r.e.f. 1-4-2013, IT (Seventh Amdt.) Rules, 2012, w.e.f. 2-7-2012, IT (Third Amdt.) Rules, 2012, w.e.f. 1-4-2012, IT (Third Amdt.) Rules, 2011, w.r.e.f. 1-4-2011, IT (Sixth Amdt.) Rules, 2011, w.e.f. 1-7-2011; and IT (Seventh Amdt.) Rules, 2010, w.e.f. 9-7-2010, read as under :

⁵¹[(3) The return of income referred to in sub-rule (1) may be furnished in any of the following manners, namely:—

- (i) furnishing the return in a paper form;
- (ii) furnishing the return electronically under digital signature;
- (iii) transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V;
- (iv) furnishing a bar-coded return in a paper form:

Provided that—

- (a) a person, other than a company and a person required to furnish the return in Form ITR-7, if his or its total income, or the total income in respect of which he is or it is assessable under the Act during the previous year, exceeds five lakh rupees, shall furnish the return for the assessment year 2013-14 and subsequent assessment years in the manner specified in clause (i) or clause (iii);

(Contd. on p. 234)

<i>Sl. No.</i>	<i>Person</i>	<i>Condition</i>	<i>Manner of furnishing return of income</i>
<i>(i)</i>	<i>(ii)</i>	<i>(iii)</i>	<i>(iv)</i>
		turn in Form number SAHAJ (ITR-1) or Form number SUGAM (ITR-4).]	return in Form ITR-V ⁵¹ ; or (D) Paper form;
		(c) In any other case	(A) Electronically under digital signature; or (B) Transmitting the data electronically in the return under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V ⁵¹ ;
2	Company	In all cases.	Electronically under digital signature.

(Contd. from p. 233)

- (aa) an individual or a Hindu undivided family, being a resident, other than not ordinarily resident in India within the meaning of 'sub-section (6) of section 6 having assets (including financial interest in any entity) located outside India or signing authority in any account located outside India and required to furnish the return in Form ITR-2 or ITR-3 or ITR-4, as the case may be, shall furnish the return for assessment year 2012-13 and subsequent assessment years in the manner specified in clause (ii) or clause (iii);
- (aaa) a firm required to furnish the return in Form ITR-5 or an individual or Hindu undivided family (HUF) required to furnish the return in Form ITR-4 and to whom provisions of section 44AB are applicable, shall furnish the return for assessment year 2011-12 and subsequent assessment years in the manner specified in clause (ii);
- (aab) a person claiming any relief of tax under section 90 or 90A or deduction of tax under section 91 of the Act, other than a person to whom clause (aaa) or clause (ab) is applicable, shall furnish the return for assessment year 2013-14 and subsequent assessment years in the manner specified in clause (ii) or clause (iii);
- (aac) a person required to furnish the return in Form ITR-5, other than a firm to which clause (aaa) is applicable, shall furnish the return for the assessment year 2014-15 and subsequent assessment years in the manner specified in clause (ii) or clause (iii);

(Contd. on p. 235)

Sl No.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
3	A person required to furnish the return in Form ITR-7	(a) In case of a political party; (b) In any other case.	Electronically under digital signature; (A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under electronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V ⁵¹ .
4	Firm or limited liability partnership or any person (other than a person mentioned in Sl. 1 to 3 above) who is required to file return in Form ITR-5	(a) Accounts are required to be audited under section 44AB of the Act; (b) In any other case.	Electronically under digital signature; (A) Electronically under digital signature; or (B) Transmitting the data in the return electronically under elec-

(Contd. from p. 234)

- (ab) a company required to furnish the return in Form ITR-6 shall furnish the return for assessment year 2010-11 and subsequent assessment years in the manner specified in clause (i);
- (b) a person required to furnish the return in Form ITR-7 shall furnish the return for assessment year 2014-15 and subsequent assessment years,—
- (A) in case it is furnished under sub-section (4B) of section 139, in the manner specified in clause (i);
- (B) in other cases, in the manner specified in clause (i) or clause (ii) or clause (iii);

Provided further that a person who is required to furnish any report of audit referred to in proviso to sub-rule (2) electronically, other than a person to whom clause (aaa) or clause (ab) of the first proviso is applicable, shall furnish the return, in Form as applicable to him, in the manner specified in clause (ii) or clause (iii)."

"Should be read as "clause (6)".

49. Substituted by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017. Prior to its substitution, serial number 1 read as under :

(Contd. on p. 236)

SL No.	Person	Condition	Manner of furnishing return of income
(i)	(ii)	(iii)	(iv)
			tronic verification code; or (C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V ¹ .

(Contd. from p. 235)

*1	Individual or Hindu undivided family	<p>(a) Accounts are required to be audited under section 44AB of the Act;</p> <p>(b) Where (a) is not applicable and,—</p> <p>(I) the return is furnished in Form No. ITR-3 or Form No. ITR-4; or</p> <p>(II) the person, being a resident, other than not ordinarily resident within the meaning of *sub-section (6) of section 6, has, (A) assets (including financial interest in any entity) located outside India; or (B) signing authority in any a c c o u n t located outside India; or (C) income from any source outside India;</p> <p>(III) any relief, in respect of tax paid outside India, under section 90 or 90A or deduction</p>	<p>Electronically under digital signature</p> <p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically under electronic verification code; or</p> <p>(C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V.</p>
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(Contd. on p. 237)

ANNEXURE 12A

		<p>of tax under section 91 is claimed; or</p> <p>(IV) any report of audit referred to in proviso to sub-rule (2) is required to be furnished electronically; or</p> <p>(V) total income assessable under the Act during the previous year of the person (other than the person, being an individual of the age of 80 years or more at any time during the previous year and furnishing the return in Form ITR-1 or ITR-2),—</p> <p>(i) exceeds five lakh rupees; or</p> <p>(ii) any refund is claimed in the return of income;</p> <p>(c) In any other case</p>	<p>(A) Electronically under digital signature; or</p> <p>(B) Transmitting the data in the return electronically under electronic verification code; or</p> <p>(C) Transmitting the data in the return electronically and thereafter submitting the verification of the return in Form ITR-V; or</p> <p>(D) Paper form;*</p>
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*Should be read as "clause (6)".

(Contd. on p. 238)

Explanation.—For the purposes of this sub-rule “electronic verification code” means a code generated for the purpose of electronic verification of the person furnishing the return of income as per the data structure and standards specified by Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems).]

(4) The ⁵²[Principal Director-General of Income-tax (Systems) or Director-General of Income-tax (Systems)] shall specify the procedures, formats and standards for ensuring secure capture and transmission of data and shall also be responsible for evolving and implementing appropriate security, archival and retrieval policies in relation to furnishing the returns ⁵³[in the manners (other than the paper form) specified in column (iv) of the Table in sub-rule (3)] ⁵⁴[and the report of audit ⁵⁵[or notice] in the manner specified in proviso to sub-rule (2)].

(5) Where a return of income ⁵⁶[“*”] relates to the assessment year commencing on the 1st day of April, ⁵⁷[2019] or any earlier assessment year, it shall be furnished in the appropriate form as applicable in that assessment year.]

(Contd. from p. 237)

50. Substituted by the IT (Second Amdt.) Rules, 2019, w.e.f. 1-4-2019. Prior to its substitution, item (b) read as under :
 - “(b) Where total income assessable under the Act during the previous year of a person,—
 - (i) being an individual of the age of 80 years or more at any time during the previous year; or
 - (ii) whose income does not exceed five lakh rupees and no refund is claimed in the return of income,
 and who furnishes the return in Form No. SAHAJ ITR-1 or Form No. SUGAM (ITR-4)”
51. See Centralised Processing of Returns Scheme, 2011.
52. Substituted for “Director-General of Income-tax (Systems)” by the IT (Seventh Amdt.) Rules, 2015, w.r.e.f. 1-4-2015.
53. Substituted for “in the manners specified in clauses (i), (iii) and (iv) of sub-rule (3)” by the IT (Eighth Amdt.) Rules, 2015, w.r.e.f. 1-4-2015.
54. Inserted by the IT (Third Amdt.) Rules, 2013, w.r.e.f. 1-4-2013.
55. Inserted by the IT (Fourth Amdt.) Rules, 2014, w.e.f. 1-4-2014.
56. Words “or return of fringe benefits,” omitted by the IT (Third Amdt.) Rules, 2011, w.r.e.f. 1-4-2011.
57. Substituted for “2018” by the IT (First Amdt.) Rules, 2020, w.e.f. 1-4-2020. Earlier, “2018” was substituted for “2017” by the IT (Second Amdt.) Rules, 2019, w.e.f. 1-4-2019, “2017” was substituted for “2016” by the IT (Second Amdt.) Rules, 2018, w.r.e.f. 1-4-2018, “2016” was substituted for “2015” by the IT (Fourth Amdt.) Rules, 2017, w.e.f. 1-4-2017, “2015” was substituted for “2014” by the IT (Ninth Amdt.) Rules, 2016, w.e.f. 1-4-2016, “2014” was substituted for “2013” by the IT (Seventh Amdt.) Rules, 2015, w.r.e.f. 1-4-2015, “2013” was substituted for “2012” by the IT (Fourth Amdt.) Rules, 2014, w.e.f. 1-4-2014, “2012” was substituted for “2011” by the IT (Third Amdt.) Rules, 2013, w.r.e.f. 1-4-2013, “2011” was substituted for “2010” by the IT (Third Amdt.) Rules, 2012, w.e.f. 1-4-2012, “2010” was substituted for “2009” by the IT (Third Amdt.) Rules, 2011, w.r.e.f. 1-4-2011, “2009” was substituted for “2008” by the IT (Third Amdt.)/(Fourth Amdt.) Rules, 2010, w.r.e.f. 1-4-2010, “2008” was substituted for “2007” by the IT (Ninth Amdt.) Rules, 2009, w.e.f. 1-4-2009 and “2007” was substituted for “2006” by the IT (Sixth Amdt.) Rules, 2008, w.e.f. 1-4-2008.
 *Be read as ‘2020’.

RULE 17A

[Application for registration of charitable or religious trusts etc.²

17A. (1) *An application under sub-clause (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*

1. Substituted by the IT (Sixth Amdt.) Rules, 2021, w.e.f. 1-4-2021. Prior to its substitution, rule 17A, as amended by the IT (Second Amdt.) Rules, 1973, w.e.f. 1-4-1973, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988 and IT (Seventh Amdt.) Rules, 2007, w.e.f. 1-6-2007 and later on substituted by the IT (First Amdt.) Rules, 2018, w.e.f. 19-2-2018, read as under :
"17A. Application for registration of charitable or religious trusts, etc.—(1) An application under clause (aa) or clause (ab) of sub-section (1) of section 12A for registration of a charitable or religious trust or institution shall be made in Form No. 10A and accompanied by the following documents, namely:—
 - (a) where the trust is created, or the institution is established, under an instrument, self-certified copy of the instrument creating the trust or establishing the institution;
 - (b) where the trust is created, or the institution is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the trust, or establishment of the institution;
 - (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 the documents evidencing adoption or modification of the objects, if any;
 - (e) where the trust or institution 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 trust or institution 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;
 - (f) note on the activities of the trust or institution;
 - (g) self-certified copy of existing order granting registration under section 12A or section 12AA, as the case may be; and
 - (h) self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA, as the case may be, if any.
 - (2) 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).
 - (3) 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 assessee.
 - (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 data structure, standards and procedure of furnishing and verification of Form No. 10A and be responsible for formulating and implementing appropriate security, archival and retrieval policies in relation to the said form so furnished."
 2. Even without any activity having been undertaken by trust, it is possible to consider whether trust could be registered under section 12AA - *Ananda Social & Education Trust v. CIT* [2020] 114 taxmann.com 693 (SC). For purposes of entitlement to registration under section 12A, no distinction is made between a 'trust' and an institution created by an individual or by Government - *Mormugao Port Trust v. CIT* [2007] 109 ITD 303 (Panaji - Trib.). Where a trust is not created under an instrument, the words 'documents evidencing the creation of the trust' will embrace evidentiary documents which afford a logical basis for inferring the creation of the trust - *Laxminarayan Maharaj v. CIT* [1984] 150 ITR 465 (MP). Where

(Contd. on p. 240)

(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 No. 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 12AA 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;

(Contd. from p. 239)

application for registration is not accompanied with the accounts, the accounts can be produced during the course of hearing before the Commissioner for his consideration - *Sahitya Sadawart Samiti v. CIT* [2008] 23 SOT 49 (Jp. - Trib.)(URO). At the time of considering the application for registration, the Commissioner has to examine whether the application conforms to the requirements of section 12A and rule 17A and whether Form No. 10A has been properly filled, and whether the objects of the trust are charitable. It will not be proper for him to examine the application of income at this stage - *Fifth Generation Education Society v. CIT* [1990] 185 ITR 634 (All.). Assessee must be provided opportunity of hearing before refusing condonation of delay in filing the application for registration, since such refusal has adverse consequences for the assessee - *Society of Divine Providence v. Union of India* [1998] 146 CTR (MP) 417. Authority is required to adopt a pragmatic and liberal approach while dealing with an application seeking condonation of delay in making the prayer for registration under section 12A - *CIT v. Shrimanta Sankar Academy* [2010] 325 ITR 261 (Gauhati). For details, see Taxmann's Master Guide to Income-tax Rules.

- (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 No. 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 No. 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 sub-rule (1).
- (6) If, at any point of time, it is noticed that Form No. 10A has not been duly filled in or 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 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 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 No. 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.]*

RULE 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.

18AB. (1) For the purpose of clause (viii) of sub-section (5) of section 80G and clause (i) of 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. 10BE 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 31st May, 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 31st May, immediately following the financial year in which the donation is received.]*

FORM NO. 3CD

[See rule 6G(2)]

[e-Form]

**Statement of particulars required to be furnished under
section 44AB of the Income-tax Act, 1961**

PART A

1. Name of the assessee
2. Address
3. ²[Permanent Account Number or Aadhaar Number]
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, ³[goods and services tax,] customs duty, etc.; if yes, please furnish the registration number or ³[GST number or] any other identification number allotted for the same
5. Status
6. Previous year from..... to
7. Assessment year
8. Indicate the relevant clause of section 44AB under which the audit has been conducted
9. *Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?*

PART B

9. (a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.
(b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.
 10. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).
(b) If there is any change in the nature of business or profession, the particulars of such change.
 11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.
-
1. Substituted by the IT (Seventh Amdt.) Rules, 2014, w.e.f. 25-7-2014. Earlier, Form No. 3CD, was amended by the IT (Tenth Amdt.) Rules, 2009, w.e.f. 13-4-2009, IT (Ninth Amdt.) Rules, 2006, w.e.f. 10-8-2006, IT (Fourteenth Amdt.) Rules, 2004, w.e.f. 1-12-2004, IT (Fifteenth Amdt.) Rules, 1999, w.e.f. 4-6-1999, IT (Eighth Amdt.) Rules, 1992, w.e.f. 1-4-1992, IT (Fifth Amdt.) Rules, 1989, w.e.f. 18-5-1989, IT (Amdt.) Rules, 1986, w.e.f. 1-4-1986 and IT (Amdt.) Rules, 1985, w.e.f. 1-4-1985.
 2. Substituted for "Permanent Account Number (PAN)" by the IT (Twelfth Amdt.) Rules, 2019, w.e.f. 1-9-2019.
 3. Inserted by the IT (Eighth Amdt.) Rules, 2018, w.e.f. 20-8-2018.
 4. Substituted by the IT (Eighth Amdt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, clause 8A was inserted by the IT (Twenty-second Amdt.) Rules, 2020, w.e.f. 1-10-2020.

- (b) List of books of account maintained and the address at which the books of account are kept.

(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of account are not kept at one location, please furnish the addresses of locations along with the details of books of account maintained at each location.)

- (c) List of books of account and nature of relevant documents examined.

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)

13. (a) Method of accounting employed in the previous year.
 (b) Whether there had been any change in the method of accounting employed *vis-a-vis* the method employed in the immediately preceding previous year.
 (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss:

Serial number	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
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- 5[(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).

- (e) If answer to (d) above is in the affirmative, give details of such adjustments:

		Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)
ICDS I	Accounting Policies			
ICDS II	Valuation of Inventories			
ICDS III	Construction Contracts			
ICDS IV	Revenue Recognition			
ICDS V	Tangible Fixed Assets			
ICDS VI	Changes in Foreign Exchange Rates			
ICDS VII	Governments Grants			
ICDS VIII	Securities			
ICDS IX	Borrowing Costs			
ICDS X	Provisions, Contingent Liabilities and Contingent Assets			
	Total			

5. Clauses (d), (e) and (f) substituted for clause (d) by the IT (Twenty-Third Amdt.) Rules, 2016, w.e.f. 1-4-2017.

(f) Disclosure as per ICDS:

(i)	ICDS I-Accounting Policies
(ii)	ICDS II-Valuation of Inventories
(iii)	ICDS III-Construction Contracts
(iv)	ICDS IV-Revenue Recognition
(v)	ICDS V-Tangible Fixed Assets
(vi)	ICDS VII-Governments Grants
(vii)	ICDS IX-Borrowing Costs
(viii)	ICDS X-Provisions, Contingent Liabilities and Contingent Assets.

14. (a) Method of valuation of closing stock employed in the previous year.

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

Sl. No.	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
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15. Give the following particulars of the capital asset converted into stock-in-trade:

- Description of capital asset;
- Date of acquisition;
- Cost of acquisition;
- Amount at which the asset is converted into stock-in-trade.

16. Amounts not credited to the profit and loss account, being,

- the items falling within the scope of section 28;
- the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;
- escalation claims accepted during the previous year;
- any other item of income;
- capital receipt, if any.

*17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable? [Yes/No]
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18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:

(a) Description of asset/block of assets.

(b) Rate of depreciation.

(c) Actual cost of written down value, as the case may be.

⁷[(ca) *Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)*.....]

(cb) *Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession*

(cc) *Adjusted written down value*

(d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of—

(i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,

(ii) change in rate of exchange of currency, and

(iii) subsidy or grant or reimbursement, by whatever name called.

(e) Depreciation allowable.

(f) Written down value at the end of the year.

19. Amounts admissible under sections:

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf
32AC		
⁸ [32AD]		
33AB		
33ABA		
35(1)(i)		

7. Sub-clauses (ca), (cb) and (cc) substituted for sub-clauses (ca) and (cb) by the IT (Eighth Amndt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, sub-clauses (ca) and (cb) was inserted by the IT (Twenty-second Amndt.) Rules, 2020, w.e.f. 1-10-2020.

8. Inserted by the IT (Eighth Amndt.) Rules, 2018, w.e.f. 20-8-2018.

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf
35(1)(ii)		
35(1)(ia)		
35(1)(iii)		
35(1)(iv)		
35(2AA)		
35(2AB)		
35ABB		
35AC		
35AD		
35CCA		
35CCB		
35CCC		
35CCD		
35D		
35DD		
35DDA		
35E		

20. (a) 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. [Section 36(1)(ii)]
- (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Serial number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
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21. (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure, etc. :

Nature	Serial number	Particulars	Amount in Rs.
Capital expenditure			
Personal expenditure			

<i>Nature</i>	<i>Serial number</i>	<i>Particulars</i>	<i>Amount in Rs.</i>
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			
Expenditure incurred at clubs being entrance fees and subscriptions			
Expenditure incurred at clubs being cost for club services and facilities used			
Expenditure by way of penalty or fine for violation of any law for the time being force			
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			

(b) Amounts inadmissible under section 40(a):—

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

(I) date of payment

(II) amount of payment

(III) nature of payment

(IV) name and address of the payee

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

- (I) date of payment
 - (II) amount of payment
 - (III) nature of payment
 - (IV) name and address of the payee
 - (V) amount of tax deducted
- (ii) as payment referred to in sub-clause (ia)
 - (A) Details of payment on which tax is not deducted:
 - (I) date of payment
 - (II) amount of payment
 - (III) nature of payment
 - (IV) name and address of the payee
 - (B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139
 - (I) date of payment
 - (II) amount of payment
 - (III) nature of payment
 - (IV) name and address of the payer*
 - (V) amount of tax deducted
 - (VI) amount out of (V) deposited, if any
- (iii) under sub-clause (ic) [Wherever applicable]
- (iv) under sub-clause (iia)
- (v) under sub-clause (iib)
- (vi) under sub-clause (iii)
 - (A) date of payment
 - (B) amount of payment
 - (C) name and address of the payee
- (vii) under sub-clause (iv)
- (viii) under sub-clause (v)
- (c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;
- (d) Disallowance/deemed income under section 40A(3):
 - (A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:

*Should be read as 'payee'.

<i>Serial number</i>	<i>Date of Payment</i>	<i>Nature of payment</i>	<i>Amount</i>	<i>Name and * [Permanent Account Number or Aadhaar Number] of the payee, if available</i>
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- (B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A):

<i>Serial number</i>	<i>Date of Payment</i>	<i>Nature of payment</i>	<i>Amount</i>	<i>Name and * [Permanent Account Number or Aadhaar Number] of the payee, if available</i>
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- (e) provision for payment of gratuity not allowable under section 40A(7);
- (f) any sum paid by the assessee as an employer not allowable under section 40A(9);
- (g) particulars of any liability of a contingent nature;
- (h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;
- (i) amount inadmissible under the proviso to section 36(1)(iii).
22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.
23. Particulars of payments made to persons specified under section 40A(2)(b).
24. Amounts deemed to be profits and gains under section 32AC or ¹⁰[32AD or] 33AB or 33ABA or 33AC.
25. Any amount of profit chargeable to tax under section 41 and computation thereof.
26. In respect of any sum referred to in clause (a), (b), (c), (d), (e) ¹¹[(f) or (g)] of section 43B, the liability for which:—
- (A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was
- (a) paid during the previous year;

9. Substituted for "Permanent Account Number" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.

10. Inserted by the IT (Eighth Amdt.) Rules, 2018, w.e.f. 20-8-2018.

11. Substituted for "or (f)", *ibid*.

- (b) not paid during the previous year;
- (B) was incurred in the previous year and was
 - (a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

(b) not paid on or before the aforesaid date.

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)

27. (a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.
 - (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.
28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.
29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.
- 12[29A.(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No)
 - (b) If yes, please furnish the following details:
 - (i) Nature of income:
 - (ii) Amount thereof:
- 29B. (a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)
 - (b) If yes, please furnish the following details:
 - (i) Nature of income:
 - (ii) Amount (in Rs.) thereof:]
30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]
- 12[30A.(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year? (Yes/No)

(b) If yes, please furnish the following details:—

- (i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?
- (ii) Amount (in Rs.) of primary adjustment:
- (iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)
- (iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)
- (v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:

30B. (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B? (Yes/No)

(b) If yes, please furnish the following details:—

- (i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:
- (ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):
- (iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:
- (iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:

A.Y.	Amount (in Rs.)

- (v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:

A.Y.	Amount (in Rs.)

30C. (a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No)

(b) If yes, please specify:—

- (i) Nature of the impermissible avoidance arrangement:
- (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:]

¹³[**31.** (a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :—

- (i) name, address and ¹⁴[Permanent Account Number or Aadhaar Number] (if available with the assessee) of the lender or depositor;
 - (ii) amount of loan or deposit taken or accepted;
 - (iii) whether the loan or deposit was squared up during the previous year;
 - (iv) maximum amount outstanding in the account at any time during the previous year;
 - (v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;
 - (vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
- (b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:—
- (i) name, address and ¹⁴[Permanent Account Number or Aadhaar Number] (if available with the assessee) of the person from whom specified sum is received;
 - (ii) amount of specified sum taken or accepted;
 - (iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;
 - (iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)

- ¹⁵[(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:—

- (i) Name, address and ¹⁴[Permanent Account Number or Aadhaar Number] (if available with the assessee) of the payer;
- (ii) Nature of transaction;
- (iii) Amount of receipt (in Rs.);
- (iv) Date of receipt;

14. Substituted for "Permanent Account Number" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.

15. Clauses (ba) to (bd) inserted by the IT (Eighth Amdt.) Rules, 2018, w.e.f. 20-8-2018.

(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:—

(i) Name, address and ¹⁶[Permanent Account Number or Aadhaar Number] (if available with the assessee) of the payer;

(ii) Amount of receipt (in Rs.);

(bc) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—

(i) Name, address and ¹⁶[Permanent Account Number or Aadhaar Number] (if available with the assessee) of the payee;

(ii) Nature of transaction;

(iii) Amount of payment (in Rs.);

(iv) Date of payment;

(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:—

(i) Name, address and ¹⁶[Permanent Account Number or Aadhaar Number] (if available with the assessee) of the payee;

(ii) Amount of payment (in Rs.);

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017);]

(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—

(i) name, address and ¹⁶[Permanent Account Number or Aadhaar Number] (if available with the assessee) of the payee;

16. Substituted for "Permanent Account Number" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.

- (ii) amount of the repayment;
 - (iii) maximum amount outstanding in the account at any time during the previous year;
 - (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;
 - (v) in case the repayment was made by cheque or bank draft, whether the same was ¹⁷[repaid] by an account payee cheque or an account payee bank draft.
- (d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—
- (i) ¹⁸[name, address and ¹⁹Permanent Account Number or Aadhaar Number] (if available with the assessee) of the payer;
 - (ii) amount of ²⁰[repayment of] loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.
- (e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—
- (i) ¹⁸[name, address and ¹⁹Permanent Account Number or Aadhaar Number] (if available with the assessee) of the payer;
 - (ii) amount of ²⁰[repayment of] loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act.)

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- 17. Substituted for "taken or accepted" by the IT (Eighth Amdt.) Rules, 2018, w.e.f. 20-8-2018.
 - 18. Substituted for "name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;" by Corrigendum GSR 841(E), dated 6-7-2017.
 - 19. Substituted for "Permanent Account Number" by the IT (Twelfth Amdt.) Rules, 2019, w.r.e.f. 1-9-2019.
 - 20. Inserted by the IT (Eighth Amdt.) Rules, 2018, w.e.f. 20-8-2018.

32. ²¹[(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:

Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount retained* (in rupees)	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD ²²	Amounts as reserved (give reference to relevant order)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

²²If the assessed depreciation is less and no appeal pending than take assessed.

^{*} To be filled in for assessment year 2020-21 only.]

- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.
- (d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.
- (e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in *Explanation* to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.

33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA):

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf
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34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

21. Substituted by the IT (Eighth Amndt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, sub-clause (a) was substituted by the IT (Twenty-second Amndt.) Rules, 2020, w.e.f. 1-10-2020.

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

22[(b) whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details:

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.]
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(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7), if yes, please furnish:

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment
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35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded :

- opening stock;
- purchases during the previous year;
- sales during the previous year;
- closing stock;
- shortage/excess, if any

(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A. Raw Materials :

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) consumption during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) yield of finished products;
- (vii) percentage of yield;
- (viii) shortage/excess, if any.

B. Finished products/by-products :

- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) quantity manufactured during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) shortage/excess, if any.

36. ²³[*]**

²⁴[36A.(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ? (Yes/No)

(b) If yes, please furnish the following details:

- (i) Amount received (in Rs.):
- (ii) Date of receipt:]

37. Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

23. Omitted by the IT (Eighth Amndt.) Rules, 2021, w.e.f. 1-4-2021.

24. Inserted by the IT (Eighth Amndt.) Rules, 2018, w.e.f. 20-8-2018.

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee		
2.	Gross profit/turnover		
3.	Net profit/turnover		
4.	Stock-in-trade/turnover		
5.	Material consumed/finished goods produced		

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

42. (a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B? (Yes/No)

(b) If yes, please furnish:

Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported.
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43. (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 (Yes/No)

(b) If yes, please furnish the following details:

(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity

(ii) Name of parent entity

(iii) Name of alternate reporting entity (if applicable)

(iv) Date of furnishing of report

44. Break-up of total expenditure of entities registered or not registered under the GST:

Sl No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to enti- ties not regis- tered under GST
		Relating to goods or ser- vices exempt from GST	Relating to entities falling under com- position scheme	Relating to other registe- red entities	Total pay- ment to regi- stered entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

.....
 *(Signature and stamp/Seal of the signatory)

Place :

Name of the signatory.....

Date :

Full address.....

Note :

1. *This Form has to be signed by the person competent to sign Form No. 3CA or Form No. 3CB, as the case may be.

'FORM NO. 3CF
(See rules 5C, 5D, 5E and 5F)
Application for registration or approval

Incorporation/constitution details	1	PAN	A B C D E I 2 3 4 F										
	2	Section Code <drop down>											
	3	Type of constitution	Trust <input type="checkbox"/> Society <input type="checkbox"/> Section 8 company <input type="checkbox"/> Any other company <input type="checkbox"/> Others <input type="checkbox"/>										
	3a	Whether the applicant is established under an instrument?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	3b	Date of Incorporation/Creation/Registration											
	3c	Registration or Incorporation Number											
	3d	Authority Granting Registration/Incorporation											
	4	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	4a	Relevant Law/Portal											
	4b	Registration No.											
Details of key persons	4c	Date of Registration No.											
	4d	Authority granting registration											
	4e	Date from which registration is effective											
	5	Whether any application for approval u/s 35(1) (ii)/(iii) of Income-tax Act, 1961 made by the applicant in the past has been rejected?	Yes <input type="checkbox"/> No <input type="checkbox"/>										
	6a	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):											
		S.No.	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address			
	6b	In case if any of persons (as mentioned in row 6a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:											
		S.No.	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership						
	Operational details	7	Details of laboratory/research facility/ university/college/other institution being managed/controlled/administered/owned by the applicant										
			Name of the laboratory/research facility/ university/college/other institution	Whether covered under section 35?(Yes/No)	Year of establishment	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person- in - charge				
								Name	Contact Number	E-mail ID	Unique Identification Number		
8		If applicant has any income in the nature of profits and gains of business, then provide the following details											
		Whether the business is incidental to the attainment of the objectives of the trust or institution?			Nature of Business	Address of the business	Whether separate books of account maintained?						
		Yes/No					Yes/No						
9		Details of all Accounts held by the applicant at the time of application in a financial institution being 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)											
		S.No.	IFS Code of the financial institution				Name of the financial institution			Account Number			

1. Form No. 3CF substituted for Form Nos. 3CF-I, 3CF-II and 3CF-III by the IT (Sixth Amdt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, Form Nos. 3CF-I and 3CF-II were amended by the IT (Eighth Amdt.) Rules, 1989, w.e.f. 23-8-1989, IT (Twenty-second Amdt.) Rules, 1999, w.e.f. 25-6-1999, IT (Twelfth Amdt.) Rules, 2006, w.e.f. 30-10-2006, IT (Fourth Amdt.) Rules, 2011, w.e.f. 5-4-2011 and IT (Twelfth Amdt.) Rules, 2019, w.e.f. 1-9-2019.
- Earlier, Form No. 3CF-III was inserted by the IT (Tenth Amdt.) Rules, 2008, w.e.f. 1-4-2009 and later on amended by the IT (Twelfth Amdt.) Rules, 2019, w.e.f. 1-9-2019.

[illegible]

	rights			organisation	Marks granted	Number and date		till date of application (Rs.)
(d) Details of new products, processes, methods, techniques developed:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the inventor(s)	Association of the inventor(s) with the Applicant organisation	If commercialised or implemented, then by whom	Earnings till date of application (Rs.)	
(e) Details of improvements made in the existing products, processes, methods, techniques:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the inventor(s)	Association of the inventor(s) with the Applicant organisation	If commercialised or implemented, then by whom	Earnings till date of application (Rs.)	
(f) Details of new theories, models and hypothesis developed:								
S.No.	Category: New product/ process/ method/ technique	Title	Description	Name(s) of the Authors(s)	Association of the Authors(s) with the Applicant organisation	Whether the theory/hypothesis is widely accepted.	Earnings till date of application (Rs.)	
(g) Details of Products of Import Substitution:								
S.No.	Description of the Product	Brief Description on How it Resulted in Import Substitution						
Details of Seminars, Conferences etc.	17	Details of seminars, conferences, workshops, training courses, etc conducted by the Association during the previous three years:						
	S.No.	Subject of the Seminar, Conference, Workshop, Training Course, etc.	Date(s) on which held		Estimated fund allocation (Rs.)	Relevance to the research area or the activity carried out by the Association		
			FROM	TO				
Details of Future Research projects etc.	18	Details of programme of research projects to be undertaken during the forthcoming years:						
	S.No.	Name of the project	Proposed date of start of project	Duration of project	Estimated fund allocation	Description of research to be undertaken		
Educational Activities etc.	19	Details of Educational courses offered by the applicant:						
	S. No.	Details of Courses offered (A)			Total number of students pursuing the courses offered at (A) (B)	Out of (B), total number of students engaged in research activities (C)		
Assets and liabilities	20	Has return of income been filed for the last assessment year for which the due date has expired						
		The details in row 21 to 28 are to be provided as on date of application (amount in rupees) :						
	21	Corpus		22	Funds/reserves and surplus other than corpus			
	23	Long term liabilities		24	Other liabilities			
	25	Land and Building		26	Other fixed assets			

Income details	27	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11							
	28	Other assets							
	29	Income received in three previous years immediately preceding the previous year in which application is made.							
		Year	Donations Received for Research Purposes		Donation Received for purposes other than research		Grant Received for research purposes	Other income	Total Income
			Corpus	Non Corpus	Corpus	Non Corpus			
Expenditure details	30	Please provide the following expenditure details for three previous years immediately preceding the previous year in which application is made:							
		S.No.	Previous year	Amount applied for Scientific/Social Science/Statistic Research	Amount applied for non-Research activities	Total Application	Amount accumulated for objects of the Association		

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 here after. 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 _____

Signature

ANNEXURE

To be furnished by a research association claiming exemption under section 10(21) Financial Year. _____

[illegible]

8.	Amount deemed to be income of the association by virtue of section 11(3), as applicable by the first proviso to section 10(21).									

Certified that the above information is true to the best of my knowledge and belief.

Place _____
 Date _____
 Full Address _____

Signature _____
 Designation _____

Instructions to fill Form No. 3CF

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- 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

- 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.
- 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 12A/AA/AB Income-tax 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 10(23C) Income-tax 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	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
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:

- 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. 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 where the person resides;	3
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 documents 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 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

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

Incorporation/constitution details	1	PAN	A B C D E I 2 3 4 F
	2.	Section Code	
	3	Nature of activities	Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious cum charitable <input type="checkbox"/>
	4	Type of constitution	Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>
	4a	Whether the applicant is established under an instrument?	Yes <input type="checkbox"/> No <input type="checkbox"/>
	4b	Date of Incorporation/Creation/Registration	
	4c	Registration or Incorporation Number	
	4d	Authority Granting Registration/Incorporation	
	5	Objects of the applicant	Yes <input type="checkbox"/> No <input type="checkbox"/>
	6	Whether the trust deed contains clause that the trust is irrevocable?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Other registrations	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes <input type="checkbox"/> No <input type="checkbox"/>
	7a	Relevant Law/Portal	
	7b	Registration No.	
	7c	Date of Registration	
	7d	Authority granting registration	
	7e	Date from which registration is effective	Yes <input type="checkbox"/> No <input type="checkbox"/>
	8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes <input type="checkbox"/> No <input type="checkbox"/>
	8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes <input type="checkbox"/> No <input type="checkbox"/>
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:	

1. Substituted by the IT (Sixth Amtd.) Rules, 2021, w.e.f. 1-4-2021. Earlier, Form No. 10A was amended by the IT (Second Amtd.) Rules, 1973, w.e.f. 1-4-1973, IT (Fifth Amtd.) Rules, 1989, w.e.f. 1-4-1988, IT (Seventh Amtd.) Rules, 2007, w.e.f. 1-6-2007, IT (Eleventh Amtd.) Rules, 2014, w.e.f. 10-11-2014, IT (Twentieth Amtd.) Rules, 2016, w.e.f. 9-8-2016 and later on substituted by the IT (First Amtd.) Rules, 2018, w.e.f. 19-2-2018.

S.No	Name	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address		
09	In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:									
	S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership				
10	Has return of income been filed for the last assessment year for which the due date has expired						Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
The details in row 11 to 19 are to be provided as on date of application (amount in rupees):										
11	Corpus				12	Funds/reserves and surplus other than corpus				
13	Long term liabilities				14	Other liabilities				
15	Land and Building				16	Other fixed assets				
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 assets									
20	Income received in three previous years immediately preceding the previous year in which application is made:									
	Year	Grants received from Central or State Government		Grants received from Companies under Corporate Social Responsibility		Other Specific Grants	Other income	Total		
21a	Whether the fund or the institution has incurred any expenditure of religious nature						Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
21b	If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:									
	S.No.	Previous year	Total Income		Expenditure of Religious 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.

Signature

Date

Instructions to fill Form No. 10A

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- 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 Clause of sub-section(1) of section 35		Section Code
1.	Research Association	Clause(ii)	Scientific Research	13
		Clause(iii)	Social Science Research	14
			Statistical Research	15
2.	University, college or other institution	Clause(ii)	Scientific Research	16
		Clause(iii)	Social Science Research	17
			Statistical Research	18
3.	Company	Clause(iia)	Scientific Research	19

- If applicant selects code 11 or 12 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- If applicant selects code 13-19 in row 2 then row 3 (nature of activities) and row 5 (objects) shall not be filled.
- 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.
- 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

- 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 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 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 with MCA 21 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:

- Author
- Founder
- Settlor
- Trustee
- Members of society
- Members of the Governing Council
- Director
- Shareholders holding 5% or more of shareholding
- 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:

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
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:

- If applicant selects code 02 or 07/08/09/10 or 12 in row 2; or
- 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	<ul style="list-style-type: none"> 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 the application for registration is made, self-certified copies of the annual accounts of the trust or

	<p>institution 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 (to be provided if answer to row 10 is "No").</p>
02	<ul style="list-style-type: none"> • where the applicant is created, or 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 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; • 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 trust or institution 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; • 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; • self-certified copy of order of rejection of application for grant of registration under section 12A or section 12AA or section 12AB, as the case may be, if any;
03/04/05/06	<ul style="list-style-type: none"> • 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 clause (23C) of section 10 of the Income-tax Act. • 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 (to be provided if answer to row 10 is "No").
07/08/09/10	<ul style="list-style-type: none"> • 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, 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; • 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; • self-certified copy of order of rejection of application for grant of registration under section 10(23C), if any;
11	<ul style="list-style-type: none"> • where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • 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; • 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 80G of the Income-tax Act. • 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 (to be provided if answer to row 10 is "No").
12	<ul style="list-style-type: none"> • where the applicant is created, or is established, under an instrument, self-certified copy of the instrument; • where the trust is created, or the institution is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the trust, or establishment of the institution; • 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; • where the applicant or the institution 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

	<p>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.</p> <ul style="list-style-type: none"> • self-certified copy of order of rejection of application for grant of registration under section 80G, if any;
13-10	<ul style="list-style-type: none"> • 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

FORM NO. 10AB

(See rule 2C or 11AA or 17A)

Application for registration or approval

Incorporation/constitution details	1	PAN	<table border="1"> <tr> <td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>F</td><td>2</td><td>3</td><td>4</td><td>F</td> </tr> </table>										A	B	C	D	E	F	2	3	4	F
	A	B	C	D	E	F	2	3	4	F												
	2	Section Code	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																			
	3	Nature of activities	Charitable <input type="checkbox"/> Religious <input type="checkbox"/> Religious cum charitable <input type="checkbox"/>																			
	4	Type of constitution	Trust <input type="checkbox"/> Society <input type="checkbox"/> Company <input type="checkbox"/> Others <input type="checkbox"/>																			
	4a	Whether the applicant is established under an instrument?	Yes <input type="checkbox"/> No <input type="checkbox"/>																			
	4b	Date of Incorporation/Creation/Registration	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																			
	4c	Registration or Incorporation Number	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																			
4d	Authority Granting Registration/Incorporation																					
5	Objects of the applicant																					
6	Whether the trust deed contains clause that the trust is irrevocable?	Yes <input type="checkbox"/> No <input type="checkbox"/>																				
Other registrations	7	Whether the applicant is registered on DARPAN portal or under FCRA Act or any provision of Income-tax Act?	Yes <input type="checkbox"/> No <input type="checkbox"/>																			
	7a	Relevant Law/Portal																				
	7b	Registration No.	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																			
	7c	Date of Registration	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																			
	7d	Authority granting registration																				
	7e	Date from which registration is effective	<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																			
8a	Whether any application for registration made by the applicant in the past has been rejected?	Yes <input type="checkbox"/> No <input type="checkbox"/>																				
8b	Whether claiming exemption under clause 21 of section 10 of the Income-tax Act	Yes <input type="checkbox"/> No <input type="checkbox"/>																				
Details of key persons	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	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	ID code	Address	Mobile number	E-mail address												
	9b	In case if any of persons (as mentioned in row 9a) is not an individual then provide the following details of the natural persons who are beneficial owners (5% or more) of such person as on the date of application:																				
		S.No	Name	Unique Identification Number	ID code	Address	Percentage of beneficial ownership															
Operation	10	Details of school/college/university/hospital/yoga institute/ religious places/any other institution being managed/controlled/administered/owned by the applicant																				

	Name of the school/college/university/hospital/yoga institute/religious places/any other institution	Nature of activity	Address	Whether owned by applicant? (Yes/No)	Person in charge Name Contact Number E-mail 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 of Business	Address of the business			Whether separate books of account maintained? Yes/No				
12	If applicant has any income in the nature of profits and gains of business, then provide the following details								
	Whether the business is incidental to the attainment of the objectives of the trust or institution?	Nature of Business		Address of the business	Whether separate books of account maintained? Yes/No				
	Yes/NO								
13	Details of all Accounts held by the trust or institution at the time of application in a financial institution being 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)								
	S.No.	IFS Code of the financial institution		Name of the financial institution	Account Number				
14	Details of all land or buildings or both held by the applicant								
	Address of the land or buildings	Size of land or buildings in square metres	Purchase consideration paid/payable	Stamp value at the time of acquisition	Mode of acquisition (Acquired/gifted)	Date of Acquisition			
15	In case of "advancement of any other object of general public utility", please provide the following with respect to the previous year immediately preceding the previous year in which application is made:								
	(i) Whether it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration? Yes/No								
	(ii) Whether the activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and Yes/No								
	(iii) Details of receipts from such activity:								
	S.No.	Total Receipts	Aggregate Receipts from the Activity(ies) referred above	Percentage to Total Receipts	Remarks, if any				
16	Has return of income been filed for the last assessment year for which the due date has expired				Yes	<input type="checkbox"/>	No <input type="checkbox"/>		
Assets and liabilities	The details in row 17 to 25 are to be provided as on date of application (amount in rupees) :								
	17	Corpus		18	Funds/reserves and surplus other than corpus				
	19	Long term liabilities		20	Other liabilities				
	21	Land and Building		22	Other fixed assets				
	23	Investments/deposits made into one or more of the forms or modes specified in sub-section (5) of section 11							
	24	Investments/deposits other than mentioned in row number 17 above							
	25	Other assets							

Income details	26	Income received in three previous years immediately preceding the previous year in which application is made:				
		Year	Grants received from Central or State Government	Grants received from Companies under Corporate Social Responsibility	Other Specific Grants	Other income
Religious activities	27a	Whether the fund or the institution has incurred any expenditure of religious nature				Yes <input type="checkbox"/> No <input type="checkbox"/>
	27b	If yes, please provide the following details for three previous years immediately preceding the previous year in which application is made:				
		S.No.	Previous year	Total Income	Expenditure of Religious 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

Signature

Instructions to fill Form No. 10AB

- The name, address and contact details, as per the database of the applicant, will be displayed on the screen.
- 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 under sub-clause (iv) of clause (23C) of section 10)	05
6	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	06
7	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	07
8	Clause (ii), of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	08
9	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (iv) of clause (23C) of section 10)	09
10	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (v) of clause (23C) of section 10)	10
11	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (vi) of clause (23C) of section 10)	11
12	Clause (iii) of first proviso to clause (23C) of section 10 (for applicants covered under sub-clause (via) of clause (23C) of section 10)	12
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

- If applicant selects code 13 or 14 in row 2 then option "religious" in row 3 (nature of activities) shall not be applicable.
- 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.
- For the "objects of the applicant" in row number 5, any one or more of the following are to be selected:

- Religious
- Relief of poor
- Education
- Medical relief
- Yoga
- Preservation of Environment (including watersheds, forests and wildlife)
- Preservation of Monuments or Places or Objects of Artistic or Historic interest
- Advancement of any other objects of general public utility

- 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:

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 with 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:
- Author
 - Founder
 - Settlor
 - Trustee
 - Members of society
 - Members of the Governing Council
 - Director
 - Shareholders holding 5% or more of shareholding
 - Office Bearer (s)
8. 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

- 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;
- ii. where the applicant is created, is established, otherwise than under an instrument, self-certified copy of the document evidencing the creation of the applicant;
- iii. 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;
- iv. 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 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, 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/case sub-clause proviso in which registration approval/provisional registration/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	

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

- 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.
- The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.
- 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: -

-
-

11. Name and designation of the approving authority

FORM NO. 10AD

(See rule 2C or 11AA or 17A)

Order for registration or approval or rejection or cancellation

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	
<p align="center">11. Order for registration/approval:</p> <p>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).</p> <p>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.</p> <p>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.</p>		
<p align="center">12. Conditions subject to which registration/approval is being granted:</p> <p>The approval is granted subject to the following conditions:-</p> <p>c)</p> <p>d)</p>		
<p>13. Name and designation of the approving authority</p>		

REVISED RULES AND FORMS

Form 10BD

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
2	Reporting period

Part B

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)
---------	---	---------	--------------	---------------	------------------	---------------	-----------------	------------------------------------

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 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.

Signature

Instructions to fill the form:

- 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.
- 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.
- 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:
 - Section 80G
 - Section 35(1)(iia)
 - Section 35(1)(ii)
 - Section 35(1)(iii)
- In "Unique identification number of the donor", one of the following shall be filled:
 - 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

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

Type of Identification	Code
Taxpayer Identification Number of the country where the person resides;	3
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
- 7 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 11AB)

(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)

Donor	1	PAN of the reporting person	A B C D E F 1 2 3 4 F												
	2	Name of the reporting person													
	3	Address of the reporting person													
	4	Order number granting approval under section 80G or Notification number under section 35 (Unique Registration Number)													
	5	Date of approval Notification													
Donor and donee	6	Unique Identification Number	PAN	A B C D E F 1 2 3 4 F											
			Aadhaar												
			Other												
	7	Name of Donor													
	8	Address of Donor													
	9	Amount of donation received													
	10	Financial year in which such donation was received													
11	Type of donation	Corpus <input type="checkbox"/> Specific grants <input type="checkbox"/> Others <input type="checkbox"/>													
12	Section under which donation is eligible for deduction	Section 80G(5)(vi) <input type="checkbox"/> Section 35(1)(ii) <input type="checkbox"/> Section 35(1)(iia) <input type="checkbox"/> Section 35(1)(iib) <input type="checkbox"/>													

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:

FORM NO. 56

[Omitted by the IT (Sixth Amdt.) Rules, 2021, w.e.f. 1-4-2021. Earlier, Form No. 56 was inserted by the IT (Ninth Amdt.) Rules, 1989, w.e.f. 28-8-1989 and amended by the IT (Fourth Amdt.) Rules, 1990, w.e.f. 8-3-1990, IT (Sixth Amdt.) Rules, 2007, w.e.f. 1-6-2007 and IT (Eleventh Amdt.) Rules, 2014, w.e.f. 10-11-2014 and later on substituted by the IT (Sixth Amdt.) Rules, 2019, w.e.f. 5-11-2019.]