

FORM No. 3A

ITS-3A

[See rule 12 of Income-tax Rules, 1962]

RETURN OF INCOME AND THE RETURN OF FRINGE BENEFITS

For persons including companies required to furnish return under section 139(4A) or under section 139(4C) or under section 139(4D)

- ‡ Please follow instructions and fill in relevant Schedules.
- ‡ PAN must be quoted.
- ‡ Use block letters only

ACKNOWLEDGEMENT	
For Office use only	
Receipt No.	Date
Seal and Signature of Receiving Official	

**PART-A
GENERAL**

1. PERMANENT ACCOUNT NUMBER (PAN)
2. NAME (As mentioned in deed of creation/ establishing/ incorporation/formation)
3. ADDRESS (Flat No./Door/House No..Premises, Road, Locality)
 Pin Telephone Fax, if any
4. Date of formation (DD-MM-YYYY) - - 5. Status*
6. e-mail ID:
7. Is there any change in Address? Yes No
8. Number and Date of registration under and - -
9. If claiming exemption under section 10:
 (i) Mention the clause(s) and sub-clause(s)
 (ii) Date of notification/ approval, if any - - To - -
 (iii) Period of validity - -
10. Whether liable to tax at maximum marginal rate under section 164 Yes No
11. Ward/Circle/Range
12. Assessment Year - 13. Residential Status*
14. If there is change in jurisdiction, state old Ward/ Circle/ Range
15. Section under which this return is being filed** Return of Income Return of fringe benefits
16. Whether Original or Revised Return
 If revised. Receipt No. and date of filing original return. and - -
17. Is this your first return ? Yes No

* Fill in code as mentioned in instruction

** Please fill the relevant Code : Return of Income - Sec. 139 - Sec. 142 - Sec. 148 -
 Return of fringe benefits - Sec. 115WD(1) - Sec. 115WD(2) - Sec. 115WH -

4.	Built-up area (In square metre)	Area of land appurtenant (in square metre)	Annual lettable value
	304	305	306
5.	Annual lettable value / Actual rent received or receivable (whichever is higher)		307
6.	Less: Deduction claimed under section 23		
	(a) Taxes actually paid to local authority		
	(b) Unrealised rent		
	(c).....		
7.	Total of 6 above		312
8.	Balance [(5) - (7)]		313
9.	Less: Deductions claimed under section 24		
	(a) 30% of Annual value		321
	(b) Interest on capital borrowed		322
10.	Total of 9 above		325
11.	Balance [(8)-(10)]		330
12.	Unrealised rent received in the year under section 25A and/or 25AA		331
13.	(a) Amount of arrears of rent received in the year under section 25B		332
	(b) Less: Deduction admissible under section 25B (30% of arrear rent received)		333
14.	Income chargeable under section 25B [13(a) - 13(b)]		340
15.	Balance [(11)+(12)+(14)]		341
16.	Total of 15 (in case of more than one properly, give total of all sheets)		350
17.	Income chargeable under the head "Income from house property" (16)		399

SCHEDULE B: Profits and gains of business or profession
(I) General

1. Nature of business or profession: Manufacturing Trading
 Manufacturing-cum-trading Service Profession Others

2. Number of branches Attach list with full address(es)

3. Method of accounting Mercantile Cash

4. Is there any change in method of accounting? Yes No

5. If yes, state the change

6. Method of valuation of stock

7. Is there any change in stock valuation method? Yes No

8. If yes, state the change

9. Are you liable to maintain accounts as per section 44AA? Yes No

10. Are you liable to tax audit under section 44AB(a)/ (b)? Yes No

11. Are you liable to tax audit under section 44AB(c) read with section 44AD/ 44AE/ 44AF? Yes No

12. if answer to 'Item 10 or 11' is yes, have you got the accounts audited before the specified date? Yes No

13. if yes, whether audit report is furnished? Yes No
 If yes, give Receipt No and date of filing the same (also attach a copy) - -

(II) Computation of income from business or profession other than speculation business

(In case you have more than one business or profession and maintain separate books of account attach separate sheets) giving computation for each such business or profession and show the aggregate figures against various items)

14. Net profit or loss as per consolidated profit and loss account

510																			
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15. *Add:* Adjustment on account of change in method of accounting and / or valuation of stock

511																			
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For assessee having income covered under section 44AD / 44AE / 44AF:-

16. (i) *Add / Deduct-* profit/ loss of business(es) included in item 14 under section indicated below, if answer to any of item 9,11,12 or 13 above is 'No.'

(a) for section 44AD

513																			
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(b) for section 44AE

514																			
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(c) for section 44AF

515																			
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Total

521																			
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(ii) In case you were engaged in the business of civil construction or supply of labour for civil construction mentioned in section 44AD:

(a) Gross receipts

522																			
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(b) Net profit @ 8% of gross receipt

523																			
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(c) *Add:* (Higher of the amounts mentioned in (i)(a) and (ii)(b) above

524																			
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(iii) In case you owned not more than ten goods carriages and were engaged in the business of plying, hiring or leasing of such carriages as mentioned in section 44AE:

	Number of Vehicles/ carriages	Number of months during which owned	Deemed profit under section 44AE
(a) heavy goods vehicle			
(b) other goods carriages			
		Total	

(c) *Add:* Higher of the amount mentioned in (i)(b) above and the amount determined above as deemed profit under section 44AE:

530																			
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(iv) in case you were engaged in the business of retail trade in any goods or merchandise, the total turnover on account of which did not exceed forty lakh rupees, as mentioned in section 44AF:

(a) Total turnover on account of such business

532																			
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(b) Deemed profit at rate of 5% of turnover

533																			
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(c) *Add:* Higher of the amounts mentioned in 16(i)(c) and 16(iv)(b)

540																			
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17. *Deduct -* Amount of exempt income included in item 14, being:

(i) Share of income from firm(s) exempt under section 10(2A)

542																			
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(ii) Share of income from AOP / BOI

543																			
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(iii) Any other income exempt from tax (specify the section)

544																			
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18. Is section 10A/10B/10C applicable? Yes No

If yes, have you opted out by filing declaration prescribed under section 10A(8) / 10B(8) / 10C(6) Yes No

If no, furnish the following information

(IV) Computation of income chargeable to tax under section 11(4)

33. Income as shown in the accounts of business undertaking [refer section 11(4)]	595	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
34. Income chargeable to tax under section 11 (4)(32) - (33)	596	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

SCHEDULE - C: Capital Gains

Separate sheets may be used and attached to the return in case of more than one short-term / long-term asset. The aggregate figure may be shown against item No.12

A. Short-term Asset		(in case of more than one asset only)		B. Long-term Asset	
1	Number of sheets	601	<input type="text"/>	602	<input type="text"/>
2	Particulars of asset transferred	603	<input type="text"/>	653	<input type="text"/>
3	Date of acquisition (DD-MM-YYYY)	604	<input type="text"/> - <input type="text"/> - <input type="text"/>	654	<input type="text"/>
4	Date of Transfer (DD-MM-YYYY)	605	<input type="text"/> - <input type="text"/> - <input type="text"/>	655	<input type="text"/>
5	Mode of transfer	606	<input type="text"/>	656	<input type="text"/>
6	Full value consideration accrued or received	607	<input type="text"/>	657	<input type="text"/>
7	Deductions under section 48				
	(i) cost of acquisition	609	<input type="text"/>	659	<input type="text"/>
	(ii) cost of improvement	610	<input type="text"/>	660	<input type="text"/>
	(iii) expenditure on transfer	611	<input type="text"/>	661	<input type="text"/>
8	Total of 7 above	615	<input type="text"/>	665	<input type="text"/>
9	Balance [(6) - (8)]	616	<input type="text"/>	636	<input type="text"/>
10	Exemption under section 11(1 A)	620	<input type="text"/>	675	<input type="text"/>
11	Balance [(9) - (10)] [Please specify short-term under section 111A/others]	640	<input type="text"/>	690	<input type="text"/>
12	Total of 11 (in case of more than one short / long-term asset, give total of all sheets)	641	<input type="text"/>	691	<input type="text"/>
13	Deemed short-term capital gain on depreciable assets (section 50)			643	<input type="text"/>
14	Income chargeable under the head "Capital gains"				
	A. Short-term [(12M13)]	650	<input type="text"/>	B. Long-term (12)	698
	C. Short-term under section 111A included in 14A	650	<input type="text"/>	D. Short-term (others) (14A-14C)	649

SCHEDULE D-Income from other sources

1	Income other than from owning race horse(s):-		
	(a) Dividends	460	<input type="text"/>
	(b) Interest	461	<input type="text"/>
	(c) Rental income from machinery, plants, buildings, etc.	462	<input type="text"/>

	(ii) Short-term (others) [Sch. C.14DJ	704	
	(iii) Long-term [Sch. C.14B]	705	
	D. Income from other sources [Sch. D.9 or E.5.(v)]	706	
2	Total [(A) to (D)], i.e., Gross income	709	
3	<i>Deduct:</i>		
	(i) Amount applied to charitable or religious purposes in India during the previous year	716	
	(ii) Amount deemed to have been applied to charitable or religious purposes in India during the previous year - clause (2) of the Explanation to section 11(1)	717	
	(iii) Amount accumulated or set apart / finally set apart for application to charitable or religious purposes to the extent it does not exceed 15 per cent of income derived from property held in trust wholly or in part only for such purposes under 11(1)(a)	718	
	(iv) Amount eligible for exemption under section 11(1)(c)	719	
	(v) Amount eligible for exemption under section 11(1)(d)	720	
	(vi) Amount in addition to the amount referred to in (iii) above accumulated or set apart for specified purposes if all the conditions in section 11(2) are fulfilled	721	
	(vii) Income claimed exempt under section 10(...), specify clause/sub-clause (_____)		
	(_____)	722	
	(viii) Total [(i) to (vii)]	730	
4	<i>Add:</i>		
	(i) Income chargeable under section 11(1B)	732	
	(ii) Income chargeable under section 11(3)	733	
	(iii) Income in respect of which exemption under section 11 is not available by reason of provisions of section 13	734	
	(iv) income chargeable under section 12(2)	735	
	(v) Total [(i) + (ii) + (iii) + (iv)]	736	
5	<i>Add:</i> Income from profits and gains of business or profession chargeable to tax under section 11(4) [Sch.B.34]	741	
6	Gross total income [(2) - (3)+(4)+(5)]	740	
7	Deduction under Chapter VIA	747	
8	Total income [(6) -(7)]	761	
9	Net Agricultural income for rate purpose	762	

10. Income included in item 8 above chargeable at special rates / maximum marginal rates

Nature of income	Section under which chargeable	Amount of income	Rate of Tax	Amount of Tax

11	Total income chargeable at normal Rates	769	
12	Total income chargeable at special Rates	768	
13	Total income chargeable at maximum marginal rates	773	

SCHEDULE G Statement of taxes on total income

1.	Tax on total income	
	(a) At special rates	801
	(b) At normal rates	802
	(c) At maximum marginal rate	803
2.	Tax on total income [1(a)-1(b)+1(c)]	811

SCHEDULE. I. Details of amounts accumulated / sot apart within the meaning of section 11(2) in the last eleven years, viz., previous years relevant to the current assessment year and the ten preceding assessment, years

Year of accumulation	Amount accumulated	Whether invested in accordance with the provisions of section 11(5)	Purpose of accumulation	Amounts applied during the year	Balance amount available for application	Amount deemed to be income within meaning of sub-section (3) of section 11

SCHEDULE J. Book Profits under section 115JB

1. Net profit as shown in the profit and loss account for the relevant previous year - section 115JB(2) 936

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2. Adjustments (if any) - vide the first and second proviso to section 115JB(2) 937

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3. Adjustments - vide Explanation to section 115JB(2) 938

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Nature of item	Add	Deduct

4. Total adjustments [(2) + (3)] 939

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5. Balance book profit [(1) + (4)] 941

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6. 7.5% of the book profit 942

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SCHEDULE K. Statement showing the investment of all funds of the Trust or Institution as on the last day of the previous year

Part A - Details of investment/deposits made under section 11(5) (may be given in a separate sheet if space is not sufficient)

Part B - Investments held at any time during the previous year(s) [in concern 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, No. and class of shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeds 5 per cent of the capital of the concern during the previous year - say Yes/No
1	2	3	4	5	6
		Total			

Part C - Other investments as on the last day of the previous year(s)

Sl. No.	Name and address of the concern	Where the concern is a company, class of shares held	No. and nominal value of investment
1	2	3	4

**SCHEDULE L. Statement of particulars regarding the
Author(s)/Founder(s)/Trustee(s)/Manager(s), etc., of the Trust of Institution**

1. Name(s) of author(s)/founder(s) and address(es), if alive

2. Date on which the trust was created or institution established or company incorporated

3. Name(s) of the person(s) who was/were trustee(s)/manager(s) during the previous year(s)

4. Name(s) of the person(s) who has/have made substantial contribution to the trust/institution in terms of section 13(3)(b)

5. 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

SCHEDULE M. Value of fringe benefits (if applicable)

	Nature of expenditure (i)	Amount/Value of expenditure (ii)	Percentage (iii)	Value of fringe benefit (iv) = (ii) x (iii) ÷ 100
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).	<input type="text"/>	100	8551 <input type="text"/>
2.	Contribution to an approved superannuation fund for employees.	<input type="text"/>	100	8552 <input type="text"/>
3.	Entertainment	<input type="text"/>	20	8553 <input type="text"/>
4(a).	Hospitality in the business other than the business of hotel.	<input type="text"/>	20	8554 <input type="text"/>
4(b).	Hospitality in the business of hotel.	<input type="text"/>	5	8555 <input type="text"/>
5.	Conference (other than fee for participation by the employees in any conference)	<input type="text"/>	20	8556 <input type="text"/>
6.	Sale promotion including publicity (excluding any expenditure on advertisement referred to in proviso to section 115WB (2)(D).	<input type="text"/>	20	8557 <input type="text"/>
7.	Employees welfare	<input type="text"/>	20	8558 <input type="text"/>
8(a).	Conveyance, tour and travel (including foreign travel) in the business other than the business of construction, or in the business of manufacture or production of pharmaceuticals or computer software.	<input type="text"/>	20	8559 <input type="text"/>
8(b).	Conveyance, tour and travel (including foreign travel) in business of construction, or in the business of manufacture or production of pharmaceuticals or computer software.	<input type="text"/>	5	8560 <input type="text"/>
9(a).	Use of hotel, boarding and lodging facilities in	<input type="text"/>	20	8561 <input type="text"/>

	the business other than the business of manufacture or production of pharmaceuticals or computer software.			
9(b).	Use of hotel, boarding and lodging facilities in the business of manufacture or production of pharmaceuticals or computer software.	<input type="text"/>	5	8562 <input type="text"/>
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.	<input type="text"/>	20	8563 <input type="text"/>
10(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.	<input type="text"/>	5	8564 <input type="text"/>
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.	<input type="text"/>	20	8565 <input type="text"/>
12.	Use of telephone (including mobile phone) other than expenditure on leased telephone thereon..	<input type="text"/>	20	8566 <input type="text"/>
13.	Maintenance of any accommodation in the nature of guest house other than accommodation used for training purposes.	<input type="text"/>	20	8567 <input type="text"/>
14.	Festival celebrations.	<input type="text"/>	50	8568 <input type="text"/>
15.	Use of health club and similar facilities.	<input type="text"/>	50	8569 <input type="text"/>
16.	Use of any other club	<input type="text"/>	50	8570 <input type="text"/>

17.	facilities Gifts	<input type="text"/>	50	<input type="text"/>
18.	Scholarships.	<input type="text"/>	50	<input type="text"/>
19.	Value of fringe benefits	[Total of Column (iv)]		<input type="text"/>
20.	(a) Are you having employees based both in and outside India?	(If Yes write 1, and if No write 2)		<input type="text"/>
	(b) If yes, are you maintaining separate books of account for Indian and Foreign operations?	(If Yes write 1, and if No write 2)		<input type="text"/>
	(c) If separate accounts are not maintained, -			
	(i) Number of employees based in India			<input type="text"/>
	(ii) Total number of employees both in and outside India			<input type="text"/>
	(d) Value of taxable fringe benefits [column 19 x column 20(c)(i) ÷ column 20(c)(ii)]			<input type="text"/>

SCHEDULE N. Advance Fringe Benefit Tax (if applicable)

Name of the Bank Branch	BSR Code of Bank Branch (7 Digit)							Date of deposit (DDMMYY)				Serial No. of challan				Amount (Rs.)			
Date of instalment	For first quarter							For second quarter				For third quarter				For fourth quarter			
	<input type="text"/>							<input type="text"/>				<input type="text"/>				<input type="text"/>			
Amount																			

Total Advance Fringe Benefit Tax paid

SCHEDULE O. Fringe Benefit Tax paid on self-assessment (if applicable)

Name of the Bank Branch	BSR Code of Bank Branch (7 Digit)							Date of deposit (DDMMYY)				Serial No. of challan				Amount (Rs.)

Total Fringe Benefit Tax paid on self-assessment