

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 1st April, 2019

**Income-tax**

**G.S.R. 279(E).**— In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Income-tax (Second Amendment) Rules, 2019.  
(2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2019.
2. In the Income-tax rules, 1962 (hereinafter referred to as the principal rules), in rule 12,—
  - (a) in sub-rule (1),—
    - (I) in the opening portion, for the figures “2018”, the figures “2019” shall be substituted;
    - (II) in clause (a), in the proviso, after item (IC), the following items shall be inserted, namely:—

“(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;”;
    - (III) in clause (ca),—
      - (i) in the opening portion, for the words “a Hindu undivided family or a firm, other than a limited liability partnership firm,”, the words “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” shall be substituted;
      - (ii) in the proviso, for item (I), the following items shall be substituted, namely:—

“(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;”;
      - (IV) in clause (g), the words, brackets, figures and letters “or sub-section (4E) or sub-section (4F)” shall be omitted;
    - (b) in sub-rule (3), in the Table, in column (i), against the entries at serial number 1, in column (iii), for item (b), the following item shall be substituted, namely:—

“(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 return in Form number SAHAJ (ITR-1) or Form number SUGAM (ITR-4).”;

(c) in sub-rule (5), for the figures “2017”, the figures “2018” shall be substituted.

3. In the principal rules, in Appendix II, for Forms “Form Sahaj (ITR-1), Form ITR-2, Form ITR-3, Form Sugam (ITR-4), Form ITR-5, Form ITR-6, Form ITR-7 and Form ITR-V”, the following Forms shall, respectively, be substituted, namely:-

**FORM ITR-1  
SAHAJ**

### INDIAN INCOME TAX RETURN

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

[Not for an individual who is either Director in a company or has invested in unlisted equity shares]

(Refer instructions for eligibility)

Assessment Year

2 0 1 9 - 2 0

#### PART A GENERAL INFORMATION

PAN		Name	Date of Birth	Aadhaar Number (12 digit)/Aadhaar Enrolment Id (28 digit) (If eligible for Aadhaar)	
			D D M M Y Y Y Y		
Mobile No.		Email Address	Address: Flat/Door/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]		<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.			Nature of employment- <input type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Pensioners <input type="checkbox"/> Others
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			
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 & Date of such Notice or Order					/ /

#### PART B GROSS TOTAL INCOME

Whole- Rupee (₹) only

B1	i Gross Salary (ia + ib + ic)	i	
SALARY / PENSION	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)	ii		
iii Net Salary (i - ii)	iii		
iv Deductions u/s 16 (iva + ivb + ivc)	iv		
HOUSE PROPERTY	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		
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/ letable 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	B2 ( )		

<b>B3</b>	<b>Income from Other Sources</b> (drop down to be provided in e-filing utility specifying nature of income)								
	<b>Less: Deduction u/s 57(iiia) (in case of family pension only)</b>						<b>B3</b>		
<b>B4</b>	<b>Gross Total Income (B1+B2+B3) (If loss, put the figure in negative)</b>						<b>B4 ( )</b>		
<b>PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME</b> (Refer instructions for Deduction limit as per Income-tax Act)									
80C		80D	Drop down to be provided in e-filing utility	80G	Drop down to be provided in e-filing utility specifying name, address and PAN of donee, amount of donation and amount eligible for deduction	80GGA	Drop down to be provided in e-filing utility specifying name, address and PAN of donee, amount of donation and amount eligible for deduction	80TTA	
80TTB		Any Other Deduction (Please specify section)	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**

D1	Tax payable on total		D2	Rebate u/s 87A		D3	Tax after Rebate	
D4	Health and education Cess @ 4% on D3		D5	Total Tax and Cess		D6	Relief u/s 89(1)	
D7	Interest u/s 234A		D8	Interest u/s 234B		D9	Interest u/s 234C	
D10	Fee u/s 234F		D11	Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6)				
D12	Total Taxes Paid		D13	Amount payable (D11-D12) (if D11>D12)		D14	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	(tick one account <input checked="" type="checkbox"/> for refund)
I				
II				

**Schedule-IT Details of Advance Tax and Self-Assessment Tax payments**

	BSR Code		Date of Deposit <i>(DD/MM/YY/YY)</i>	Serial Number of Challan		Tax paid
	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)
R1						
R2						

**Schedule-TDS Details of TDS/TCS [As per Form 16/16A/16C/27D issued by the Deductor(s)/ Employer(s)/ Payer(s)/ Collector(s)]**

	TAN of deductor/Collector or PAN 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 (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)
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:

Identification No. of TRP	Name of TRP	Counter Signature of TRP
If TRP is entitled for any reimbursement from the Government, amount thereof		

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 1 9 - 2 0

**Part A-GEN****GENERAL****PERSONAL INFORMATION**

First name	Middle name	Last name	PAN									
Flat/Door/Block No.		Name of Premises/Building/Village						Status (Tick) <input checked="" type="checkbox"/> <input 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							
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.										
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 a notice u/s 139(9)/142(1)/148/153A/153C/119(2)(b) enter date of such notice/order, or if filed u/s 92CD, enter date of advance pricing agreement								/ /				
(d) 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]									
			<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)]									
		B. Resident but not Ordinarily Resident		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												
(e) Residential Status in India (for HUF) (Tick applicable option)		(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)				
(f) Do you want to claim the benefit under section 115H? (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 checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)												
(h) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input 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) of the representative												
(i) Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -												
Name of Company		PAN		Whether its shares are listed or unlisted		Director Identification Number (DIN)						

Do not write or stamp in this area (Space for bar code)

For Office Use Only

Receipt No.

Date

Seal and Signature of receiving official

(i)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No											
	Name of company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance
1	2	3	4	5	6	7	8	9	10	11	12	13

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)****Schedule S Details of Income from Salary**

Name of Employer		Nature of employment (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Pensioners <input type="checkbox"/> Others			TAN of Employer (mandatory if tax is deducted)		
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)			3			
4	Net Salary (2 - 3)			4			
5	Deduction u/s 16 (5a + 5b + 5c)			5			
a	Standard deduction u/s 16(ia)			5a			
b	Entertainment allowance u/s 16(ii)			5b			
c	Professional tax u/s 16(iii)			5c			
6	Income chargeable under the Head 'Salaries' (4 - 5)			6			

**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 of Co-owner(s)	Percentage Share in Property	
I				
II				

<input checked="" type="checkbox"/> the applicable option <input type="checkbox"/> Let out <input checked="" type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out		Name(s) of Tenant (if let out) I II	PAN of Tenant(s) (if available)								PAN/TAN of Tenant(s) (if TDS credit is claimed)										
<b>a</b> Gross rent received or receivable or letable value <b>b</b> The amount of rent which cannot be realized <b>c</b> Tax paid to local authorities <b>d</b> Total (1b + 1c) <b>e</b> Annual value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the Act) <b>f</b> Annual value of the property owned (own percentage share x 1e) <b>g</b> 30% of 1f <b>h</b> Interest payable on borrowed capital <b>i</b> Total (1g + 1h) <b>j</b> Arrears/Unrealised rent received during the year less 30% <b>k</b> Income from house property 1 (1f – 1i + 1j)	1a																				
	1b																				
	1c																				
	1d																				
	1e																				
	1f																				
	1g																				
	1h																				
	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 checked="" type="checkbox"/> No (if "YES" please enter following details)																					
Your percentage of share in the property. <input type="text"/>																					
Name of Co-owner(s)			PAN of Co-owner(s)								Percentage Share in Property										
I																					
II																					
<input checked="" type="checkbox"/> the applicable option <input type="checkbox"/> Let out <input checked="" type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out		Name(s) of Tenant (if let out) I II	PAN of Tenant(s) (Please see note)								PAN/TAN of Tenant(s) (Please see note)										
		a	Gross rent received/ receivable/ letable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)														2a				
		b	2b																		
		c	2c																		
		d	2d																		
		e															2e				
		f															2f				
		g	2g																		
		h	2h																		
i															2i						
j															2j						
k															2k						
3 Pass through income if any *																					
4 Income under the head "Income from house property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)																					
<b>NOTE ►</b> 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.																					
<b>NOTE ►</b> Furnishing of PAN 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											a(ii)						
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a(ii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (a(ii))]											a(iii)						
		b	Deductions under section 48																		
			i	Cost of acquisition without indexation											bi						
			ii	Cost of Improvement without indexation											b(ii)						
			iii	Expenditure wholly and exclusively in connection with transfer											b(iii)						

	iv	Total (bi + bii + biii)	biv					
c	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)						A1e	
f	In case of transfer of immovable property, please furnish the following details (see note)							
	S.No.	Name of buyer(s)	PAN of buyer(s)	Percentage share	Amount	Address of property	Pin code	
<p><b>NOTE ►</b> Furnishing of PAN is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents.</p> <p>In case of more than one buyer, please indicate the respective percentage share and amount.</p>								
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				
iv	Total (i + ii + iii)			biv				
c	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			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			a(ii)			
	iii	Total (ic + ii)			a(iii)			
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 (4aiii – 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 A2) (4c +4d)						A4e	
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			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			a(ii)			
	iii	Total (ic + ii)			a(iii)			
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				

Long-term Capital Gains	c	Balance (5aiii – 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		Amount not used for new asset or remained unutilized in Capital gains account					
	i	2016-17	54B	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
	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 in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A7a + A7b + A7c)								A7	
a	Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 15%						A7a				
b	Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 30%						A7b				
c	Pass Through Income 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 4, 5, 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				a(ii)					
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a(ii)) does not exceed 1.05 times (ai), take this figure as (ai), or else take (a(ii))]				a(iii)					
b	Deductions under section 48										
	i	Cost of acquisition with indexation				bi					
	ii	Cost of Improvement with indexation				b(ii)					
	iii	Expenditure wholly and exclusively in connection with transfer				b(iii)					
	iv	Total (bi + b(ii) + b(iii))				b(iv)					
c	Balance (a(iii) – b(iv))				1c						
d	Deduction under section 54/54B/54EC/54F/54GB (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 of buyer(s)	Percentage share	Amount	Address of property	Pin code				
	NOTE ► Furnishing of PAN 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	Full value of consideration		4a		
	b	Deductions under section 48				
	i	Cost of acquisition without indexation (higher of iA and iB)		bi		
	A	Cost of acquisition		iA		
	B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2		iB		
	1	Fair Market Value of capital asset as per section 55(2)(ac)		B1		
	2	Full value of consideration		B2		
	ii	Cost of improvement without indexation		bii		
	iii	Expenditure wholly and exclusively in connection with transfer		biii		
	iv	Total deductions (bi + bii +biii)		biv		
	c	Balance (4a – biv)		4c		
	d	Less- LTCG threshold limit as per section 112A (4c – Rs. 1 lakh)		4d		
	e	Deduction under sections 54F (Specify details in item D below)		4e		
	f	Long-term Capital Gains on sale of capital assets at B4 above (4d – 4e)				B4f
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)				B5c
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 to 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 or b)	ic		
		ii	Full value of consideration in respect of securities other than unquoted shares	a(ii)		
		iii	Total (ic + ii)	a(iii)		
	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 (6a(iii) – biv)		6c		
	d	Deduction under sections 54F (Specify details in item D below)		6d		
	e	Long-term Capital Gains 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	Full value of consideration		7a		
	b	Deductions under section 48				
	i	Cost of acquisition without indexation (higher of iA and iB)		bi		
	A	Cost of acquisition		iA		

			B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2		iB					
				1 Fair Market Value of capital asset as per section 55(2)(ac)		B1					
				2 Full value of consideration		B2					
			ii	Cost of improvement without indexation		bii					
			iii	Expenditure wholly and exclusively in connection with transfer		biii					
			iv	Total deductions (b1 + bii +biii)		biv					
		c	Balance (7a – biv)		7c						
		d	Less- LTCG threshold limit as per section 112A (7c – Rs. 1 lakh)		7d						
		e	Deduction under section 54F (Specify details in item D below)		7e						
		f	Long-term Capital Gains on sale of capital assets at B7 above (7d – 7e)				B7f				
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		a(ii)						
		iii	Total (ic + ii)		a(iii)						
	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 (9a(iii) – biv)		9c							
	d	Deduction under sections 54F (Specify details in item D below)		9d							
	e	Long-term Capital Gains 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?									
	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	2015-16	54/54F/ 54GB	Year in which asset acquired/ constructed		Amount utilised out of Capital Gains account					
	ii	2016-17	54B								
	b	Amount deemed to be long-term capital gains, other than at 'a'									
	Total amount deemed to be long-term capital gains (aXi + aXii + b)								B10		
11	Pass Through Income in the nature of Long Term Capital Gain,(Fill up schedule PTI) (B11a + B11b)									B11	
	a	Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10%							B11a		
	b	Pass Through Income 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 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								B12a	

	b	Total amount of LTCG chargeable to tax at special rates as per DTAA			B12b	
13	Total long term capital gain chargeable under I.T. Act (B1e+B2e+B3e+B4f+B5c+B6e+B7f+B8c+B8f+B9e+B10 + B11 - B12a) (In case of loss take the figure to 5xi of schedule CFL)			B13		
C	Income chargeable under the head "CAPITAL GAINS" (A9 + B13) (take B13 as nil, if loss) (If C is negative, take the figure to 4xi of schedule CFL and if it is positive, take the figure to respective row in item E)			C		
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)	1g				

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
			15%	30%	applicable rate	DTAA rates	10%	20%	
									(9=1-2-3-4-5-6-7-8)

		1	2	3	4	5	6	7	8	9
i	Capital Loss to be set off (Fill this row only if computed figure is negative)		$(A2e^* + A3a^* + A4e^* + A7b^* + A7a^*)$		$(A1e^* + A3b^* + A5e^* + A6^* + A7c^*)$	A8b	$(B3e^* + B4f^* + B6e^* + B7f^* + B8c^*)$	$(B1e^* + B2e^* + B5c^* + B8f^* + B9e^* + B10^* + B11b^*)$	B12b	
ii	Short term capital gain	15%	$(A2e^* + A3a^* + A4e^* + A7b^*)$							
iii		30%	$A4e^* + A7b^*$							
iv		applicable rate	$(A1e^* + A3b^* + A5e^* + A6^* + A7c^*)$							
v		DTAA	A8b							
vi	Long term capital gain	10%	$(B3e^* + B4f^* + B6e^* + B7f^* + B8c^* + B11a^*)$							
vii		20%	$(B1e^* + B2e^* + B5c^* + B8f^* + B9e^* + B10^*)$							
viii		DTAA	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.										
<b>F</b> 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.									
<b>NOTE</b> 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 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)	1b		
	i	From Savings Bank	bi		
	ii	From Deposits (Bank/ Post Office/ Co-operative)	bii		
	iii	From Income-tax Refund	biii		
	iv	In the nature of Pass through income	biv		
	v	Others	bv		
	c	Rental income from machinery, plants, buildings, etc., Gross	1c		
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)	1d		
	i	Aggregate value of sum of money received without consideration	di		
	ii	In case immovable property is received without consideration, stamp duty value of property	dii		

		iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii			
		iv	In case any other property is received without consideration, fair market value of property	div			
		v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv			
		e	Any other income (please specify nature)				1e
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e)				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	Tax benefit			
	(i)	(ii)	(iii)	(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)(iiia)	diii				
	iv	Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiia)	div				
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iab)	dv				
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iac)	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)	dviii				
	ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dix				
	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)	dxi				
	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)	dxii				
	xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiii				
	xiv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxiv				
	xv	Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA	dxv				
	xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvi				

xvii	Income by way of transfer of carbon credits chargeable u/s 115BBG		-	dxvii						
xviii	Investment Income of a Non-Resident Indian chargeable u/s 115E		-	dviii						
xix	Any other income (Please specify)			dxix						
e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)									
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)									
	Sl. No.	Amount of income	Item No.2a to 2e 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									
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d)									
a	Expenses / Deductions					3a				
b	Depreciation					3b				
c	Total					3c				
4	Amounts not deductible u/s 58									
5	Profits chargeable to tax u/s 59									
6	Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5) (If negative take the figure to 3xi of schedule CYLA )									
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)									
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 6xi of Schedule CFL)									
9	Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative)									
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 u/s 115BBDA									
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 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	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 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 4 of Schedule CYLA)	Brought forward loss set off		Current year's income remaining after set off
			1	2	
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

CARRY FORWARD OF LOSS	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
	1	2	3	4	5	6
i	2011-12					
ii	2012-13					
iii	2013-14					
iv	2014-15					
v	2015-16					
vi	2016-17					
vii	2017-18					
viii	2018-19					
ix	Total of earlier year losses					

x	Adjustment of above losses in Schedule BFLA		(2ii of schedule BFLA)			(2xi of schedule BFLA)
xi	2019-20 (Current year losses)		(2xiv 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

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

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

<b>DETAILS OF DONATIONS</b>	<b>A</b>	Donations entitled for 100% deduction without qualifying limit					
	<b>B</b>	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	<b>Total</b>					
	<b>B</b>	Donations entitled for 50% deduction without qualifying limit					
	<b>C</b>	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	<b>Total</b>					
	<b>C</b>	Donations entitled for 100% deduction subject to qualifying limit					
	<b>D</b>	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	<b>Total</b>					

	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 80GGA Details of donations for scientific research or rural development

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

## Schedule AMT Computation of Alternate Minimum Tax payable under section 115JC

1	Total Income as per item 12 of PART-B-TI	1	
2	Adjustment as per section 115JC(2)		
a	Deduction claimed under any section included in Chapter VI-A under the heading “C.—Deductions in respect of certain incomes”	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 AMTC Computation of tax credit under section 115JD

1	Tax under section 115JC in assessment year 2019-20 (1d of Part-B-TTI)	1	
2	Tax under other provisions of the Act in assessment year 2019-20 (7 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 (A)	AMT Credit	
		Gross (B1)	Set-off in earlier assessment years (B2)
			Balance brought forward to the current assessment year (B3) = (B1) – (B2)
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 of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					

2											
3											

## Schedule SI

## Income chargeable to tax at special rates (please see instructions No. 9 for rate of tax)

SPECIAL RATE

Sl No	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A (STCG on shares units on which STT paid)	<input type="checkbox"/>	15	(3iii of schedule BFLA)	
2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(3iv of schedule BFLA)	
3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
5	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
6	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
7	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
8	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
9	112 (LTCG on others)	<input type="checkbox"/>	20	(3viii of schedule BFLA)	
10	112A (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
11	STCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 3vi of schedule BFLA)	
12	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 3ix of schedule BFLA)	
13	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(part of 2a of schedule OS)	
14	115BBDA (Dividend income from domestic company exceeding Rs.10 lakh)	<input type="checkbox"/>	10	(part of 2d 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%	<input type="checkbox"/>	10	(part of 3vii of schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 3viii of schedule BFLA)	
24	Pass through income in the nature of income from other source chargeable at special rates	<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)

1	Interest income	1	
2	Dividend income from domestic company (amount not exceeding Rs. 10 lakh)	2	
3	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)	3	
	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)		
4	Other exempt income (including exempt income of minor child)	4	
5	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	<b>Total Income from DTAA not chargeable to tax</b>					
6	<b>Pass through income not chargeable to tax (Schedule PTI)</b>						6
7	<b>Total (1+2+3+4+5+6)</b>						7

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

PASS THROUGH INCOME	Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any
	1.			i	House property		
				ii	Capital Gains		
				a	Short term		
				b	Long term		
				iii	Other Sources		
				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		
				b	Long term		
				iii	Other Sources		
				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 FSI** Details of Income from outside India and tax relief

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	Capital Gains					
			iv	Other sources					
			<b>Total</b>						
2			i	Salary					
			ii	House Property					
			iii	Capital Gains					
			iv	Other sources					
			<b>Total</b>						

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

**Schedule TR**

**Summary of tax relief claimed for taxes paid outside India**

1 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 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		

**Schedule FA**

Details of Foreign Assets and Income from any source outside India



(ii)										
<b>G</b>	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									
<b>Sl No</b>	<b>Country Name and code</b>	<b>Name and address of the person from whom derived</b>	<b>Income derived</b>	<b>Nature of income</b>	<b>Whether taxable in your hands?</b>	<b>If (6) is yes, Income offered in this return</b>			<b>Amount</b>	<b>Schedule where offered</b>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
(i)										
(ii)										
<b>NOTE ►</b>	<i>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.</i>									

**Schedule 5A****Information regarding apportionment of income between spouses governed by Portuguese Civil Code**

<b>Name of the spouse</b>					
<b>PAN of the spouse</b>		<b>Heads of Income</b>	<b>Income received under the head</b>	<b>Amount apportioned in the hands of the spouse</b>	<b>Amount of TDS deducted on income at (ii)</b>
		(i)	(ii)	(iii)	(iv)
1	House Property				
2	Capital gains				
3	Other sources				
4	<b>Total</b>				

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

<b>A</b>	<b>Details of immovable assets</b>			
<b>Sl. No.</b>	<b>Description</b>	<b>Address</b>	<b>Pin code</b>	<b>Amount (cost) in Rs.</b>
(1)	(2)	(3)	(4)	(5)
(i)				
(ii)				
<b>B</b>	<b>Details of movable assets</b>			
<b>Sl. No.</b>	<b>Description</b>			<b>Amount (cost) in Rs.</b>
(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)	<b>Financial assets</b>		<b>Amount (cost) in Rs.</b>	
	(a) Bank (including all deposits)			
	(b) Shares and securities			
	(c) Insurance policies			
	(d) Loans and advances given			
	(e) Cash in hand			
<b>C</b>	<b>Liabilities in relation to Assets at (A + B)</b>			

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

## PART-B

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

Part B - TTI		Computation of tax liability on total income	
	<b>1</b> a Tax payable on deemed total income u/s 115JC (4 of Schedule AMT)	<b>1a</b>	
	b Surcharge on (a) (if applicable)	<b>1b</b>	
	c Health and Education Cess @ 4% on (1a + 1b) above	<b>1c</b>	
	d Total tax payable on deemed total income (1a + 1b + 1c)	<b>1d</b>	
	<b>2</b> Tax payable on total income		
COMPUTATION OF TAX LIABILITY	a Tax at normal rates on 15 of Part B-TI	<b>2a</b>	

TAXES PAID	b	Tax at special rates (total of col. (ii) of Schedule SI)		2b					
		10 Deductions under Chapter VI-A (o of Schedule VIA)							
		11 Total income							
		12 Net agricultural income/ any other income for rate purpose							
		13 'Aggregate income' (8+ 9)							
		14 Losses of current year to be carried forward (total of 2vii)							
	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)							
	3	Rebate under section 87A			3				
	4	Tax payable after rebate (2d - 3)			4				
	5	Surcharge			5				
	i	@ 25% of 15(ii) of Schedule SI		5i					
		4							
	ii	On [(4) - ( 15(ii) of Schedule SI)]		5ii	5				
		5iii							
	6	Health and Education Cess @ 4% on (4 + 5iii)			6				
	7	Gross tax liability (4 + 5iii + 6)			7				
	8	Gross tax payable (higher of 1d and 7)			8				
	9	Credit u/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 u/s 115JD (8 - 9)			10				
	11	Tax relief			11				
	a	Section 89		11a					
		11b							
	c	Section 90/ 90A (2 of Schedule TR)		11c					
		11d							
	12	Net tax liability (10 - 11d) (enter zero if negative)			12				
	13	Interest and fee payable			13				
	a	Interest for default in furnishing the return (section 234A)		13a					
		13b							
	c	Interest for deferment of advance tax (section 234C)		13c					
		13d							
	e	Total Interest and Fee Payable (13a+13b+13c+13d)			13e				
		14			14				
BANK ACCOUNT	15	Taxes Paid			15				
	a	Advance Tax (from column 5 of 22A)		15a					
		15b							
	c	TCS (total of column 5 of 22B and column 9 of 22C)		15c					
		15d							
	e	Total Taxes Paid (15a + 15b + 15c + 15d)			15e				
		16			16				
	17	Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account)			17				
	18	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund)			18				
	i	Sl.	IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account)						
			Name of the Bank		18				
			Account Number (IBAN in case of foreign Bank Accounts)						
			Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )						

	ii		
19	<p><b>Do you at any time during the previous year,—</b></p> <p>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or</p> <p>(ii) have signing authority in any account located outside India; or</p> <p>(iii) have income from any source outside India?</p> <p><i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]</i></p>		
			<input type="checkbox"/> Yes <input type="checkbox"/> No

20 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

21

**22 TAX PAYMENTS**

**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								
iv								

**NOTE ►** Enter the totals of Advance tax and Self-Assessment tax in Sl No. 15a & 15d of Part B-TTI

**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 15b of Part B-TTI

**C 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 of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Fin. Year		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)			Corresponding Income 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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							Income	TDS		Income	TDS	PAN
i												

**NOTE ►** Please enter total of column 9 in 15b of Part B-TTI

Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]					
TCS	Sl No	Tax Deduction and Collection Account Number of the Collector	Name of the Collector	Tax Collected	Amount out of (4) being claimed
	(1)	(2)	(3)	(4)	(5)
	I				
	II				

**NOTE ►** Please enter total of column (5) in 15c of Part B-TTI

#### VERIFICATION

I, son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and 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)

**Sign here ➔**

**Date**

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

2019 - 20

## Part A-GEN

## GENERAL

PERSONAL INFORMATION	First name			Middle name			Last name			PAN					
	Flat/Door/Block No.			Name Of Premises/Building/Village			Status (Tick) <input checked="" type="checkbox"/>								
							<input type="checkbox"/> Individual			<input type="checkbox"/> HUF					
	Road/Street/Post Office			Date of Birth/Formations (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											
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 a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement									/ /					
	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 -								
							S.No.      Jurisdiction of residence      Taxpayer Identification Number								
1															
2															
Residential Status in India (for HUF) (Tick applicable option)		(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)										
(e) Do you want to claim the benefit under section 115H? (applicable in case of resident)		<input type="checkbox"/> Resident			<input type="checkbox"/> Resident but not Ordinarily Resident			<input type="checkbox"/> Non-resident							
(f) Are you governed by Portuguese Civil Code as per section 5A? Tick) <input checked="" type="checkbox"/>		<input type="checkbox"/> Yes			<input type="checkbox"/> No										
(g) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/>		<input type="checkbox"/> Yes			<input type="checkbox"/> No										
(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) of the representative															

For Office Use Only

For Office Use Only

Receipt No.

Date

Seal and Signature of receiving official

(h) Whether you were Director in a company at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -																																																
Name of Company		PAN		Whether its shares are listed or unlisted				Director Identification Number (DIN)																																								
(i) Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No      If yes, please furnish following information																																																
Name of Firm				PAN																																												
(j) Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares																																																
Name of company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance																																					
		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition																																				
1	2	3	4	5	6	7	8	9	10	11	12	13																																				
(k) In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No																																																
(l) 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																																																
<p style="text-align: center;"><b>AUDIT INFORMATION</b></p> <table border="1"> <tr> <td>(a) Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>(b) Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td>(c) If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below</td> </tr> <tr> <td>(1) Date of furnishing of the audit report (DD/MM/YYYY) / /</td> </tr> <tr> <td>(2) Name of the auditor signing the tax audit report</td> </tr> <tr> <td>(3) Membership No. of the auditor</td> </tr> <tr> <td>(4) Name of the auditor (proprietorship/ firm)</td> </tr> <tr> <td>(5) Proprietorship/firm registration number</td> </tr> <tr> <td>(6) Permanent Account Number (PAN) of the proprietorship/ firm</td> </tr> <tr> <td>(7) Date of report of the audit</td> </tr> <tr> <td>(di) Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No      Date of furnishing audit report? DD/MM/YYYY</td> </tr> <tr> <td>(dii) If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 6)</td> </tr> <tr> <td>Sl. No.</td> <td colspan="6">Section Code</td> <td colspan="6">Date (DD/MM/YYYY)</td> </tr> <tr> <td>(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?</td> </tr> <tr> <td>Act and section</td> <td colspan="3">(DD/MM/YY)</td> <td colspan="3">Act and section</td> <td colspan="3">(DD/MM/YY)</td> </tr> </table>													(a) Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	(b) Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input 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"/> <input 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) 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      Date of furnishing audit report? DD/MM/YYYY	(dii) If liable to furnish other audit report, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 6)	Sl. No.	Section Code						Date (DD/MM/YYYY)						(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)		
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Act and section	(DD/MM/YY)			Act and section			(DD/MM/YY)																																									

**NATURE OF BUSINESS****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 No.7(i)]Trade name of the  
proprietorship, if any

Description

(i)			
(ii)			
(iii)			

**BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2019 OF THE PROPRIETORY BUSINESS OR PROFESSION** (fill items below in a case where regular books of accounts are maintained, otherwise fill item 6)

SOURCES OF FUNDS	<b>Part A-BS</b>			
	<b>1 Proprietor's fund</b>			
	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		
APPLICATION OF FUNDS	<b>2 Loan funds</b>			
	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)	a iii		
	b Unsecured loans (including deposits)			
	i From Banks	bi		
3 Deferred tax liability	ii From others	bii		
	iii Total (bi + bii)	biii		
	c Total Loan Funds (aiii + biii)	2c		
	<b>4 Sources of funds (1c + 2c + 3)</b>	3		
	<b>4 Sources of funds (1c + 2c + 3)</b>	4		
APPLICATION OF FUNDS	<b>1 Fixed assets</b>			
	a Gross: Block	1a		
	b Depreciation	1b		
	c Net Block (a - b)	1c		
	d Capital work-in-progress	1d		
	e Total (1c + 1d)	1e		
	<b>2 Investments</b>			
	a Long-term investments			
	i Government and other Securities - Quoted	ai		
	ii Government and other Securities – Unquoted	a ii		
	iii Total (ai + a ii)	a iii		
	b Short-term investments			
	i Equity Shares, including share application money	bi		
	ii Preference Shares	bii		

		iii	Debentures	biii		
		iv	Total (bi + bii + biii)		biv	
	c	Total investments (aiii + biv)			2c	
3	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			a ii	
	iii	Cash and Bank Balances				
	A	Cash-in-hand	iiiA			
	B	Balance with banks	iiiB			
	C	Total (iiiA + iiiB)			iiiC	
	iv	Other Current Assets			a iv	
	v	Total current assets (iE + a ii + iiiC + a iv)			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	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 <sup>st</sup> day of March, 2019, 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 2018-19** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

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

**Part A—Trading Account** **Trading Account for the financial year 2018-19** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations					
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)					
	i	Sale of goods	i				
	ii	Sale of services	ii				
	iii	Other operating revenues (specify nature and amount)					
	a		iiia				
	b		iiib				
	c	Total (iiia + iiib)	iiic				
	iv	Total (i + ii + iiic)				Aiv	
	B	Gross receipts from Profession				B	
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied					
	i	Union Excise duties	i				
	ii	Service tax	ii				
	iii	VAT/ Sales tax	iii				
	iv	Central Goods & Service Tax (CGST)	iv				
	v	State Goods & Services Tax (SGST)	v				
	vi	Integrated Goods & Services Tax (IGST)	vi				

DEBITS TO TRADING ACCOUNT	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 Stocks		5	
	6	Total of credits to Trading Account (4D + 5iv)		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 veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
	vi	VAT/ Sales tax	10vi		
	vii	Central Goods & Service Tax (CGST)	10vii		
	viii	State Goods & Services Tax (SGST)	10viii		
	ix	Integrated Goods & Services Tax (IGST)	10ix		
	x	Union Territory Goods & Services Tax (UTGST)	10x		
	xi	Any other tax, paid or payable	10xi		
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii	
	11	Cost of goods produced – Transferred from Manufacturing Account		11	
	12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12	

## Part A-P &amp; L

**Profit and Loss Account for the financial year 2018-19** (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 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		

DEBITS TO PROFIT AND LOSS ACCOUNT		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	xiiia	Yes / No	
			If Yes, amount paid to non-residents	xiib		
	23		Insurance			
	i		Medical Insurance	23i		
	ii		Life Insurance	23ii		
	iii		Keyman's Insurance	23iii		
	iv		Other Insurance including factory, office, car, goods, etc.	23iv		
	v		Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	
	24		Workmen and staff welfare expenses		24	
	25		Entertainment		25	
	26		Hospitality		26	
	27		Conference		27	
	28		Sales promotion including publicity (other than advertisement)		28	
	29		Advertisement		29	
	30		Commission			
	i		Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii		To others	ii		
	iii		Total (i + ii)		30iii	
	31		Royalty			
	i		Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii		To others	ii		
	iii		Total (i + ii)		31iii	
	32		Professional / Consultancy fees / Fee for technical services			
	i		Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii		To others	ii		

	iii	Total (i + ii)	32iii	
33	Hotel, boarding and Lodging		33	
34	Traveling expenses other than on foreign traveling		34	
35	Foreign travelling expenses		35	
36	Conveyance expenses		36	
37	Telephone expenses		37	
38	Guest House expenses		38	
39	Club expenses		39	
40	Festival celebration expenses		40	
41	Scholarship		41	
42	Gift		42	
43	Donation		43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)			
i	Union excise duty	44i		
ii	Service tax	44ii		
iii	VAT/ Sales tax	44iii		
iv	Cess	44iv		
v	Central Goods & Service Tax (CGST)	44v		
vi	State Goods & Services Tax (SGST)	44vi		
vii	Integrated Goods & Services Tax (IGST)	44vii		
viii	Union Territory Goods & Services Tax (UTGST)	44viii		
ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		
x	Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)	44x		
45	Audit fee		45	
46	Other expenses (specify nature and amount)			
i		i		
ii		ii		
iii	Total (i + ii)	46iii		
47	Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)			
i		47i		
ii		47ii		
iii		47iii		
iv	Rows can be added as required	47iv		
v	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)	47v		
vi	Others (amounts less than Rs. 1 lakh)	47vi		
vii	Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v+47vi)	47vii		
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 + 47vii + 48 + 49)]		50	
51	Interest			
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
ii	To others	ii		
iii	Total (i + ii)	51iii		
52	Depreciation and amortisation		52	
53	Net profit before taxes (50 – 51iii – 52)		53	

PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS	54	Provision for current tax					54						
	55	Provision for Deferred Tax and deferred liability					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						
PRESUMPTIVE INCOME CASES	61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD											
	SR.NO	Name of Business		Business code		Description							
	(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 before specified date			ia							
		b	Any other mode			ib							
	(ii)	Presumptive Income under section 44AD (iia + iib)					61ii						
		a	6% of 61ia, or the amount claimed to have been earned, whichever is higher			iia							
		b	8% of 61ib, 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													
SECTION 44ADA	62	COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA											
	SR.NO	Name of Business		Business code		Description							
	(i)	Gross Receipts					62i						
	(ii)	Presumptive Income under section 44ADA (50% of 62i, or the amount claimed to have been earned, whichever is higher)					62ii						
	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							
SECTION 44AE		<u>Registration No. of goods carriage</u>	Whether owned/leased/ hired	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/leased/hired by assessee</u>	<u>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</u>							
	(i)	(1)	(2)	(3)	(4)	(5)							
	(a)												
	(b)												
	Add row options as necessary (upto maximum 10)												
	(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												
NO ACCOUNT CASE	64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 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 received before specified date			a1							
		2	Any other mode			a2							
	b	Gross profit					ib						

c	Expenses	ic		
d	Net profit			64i
(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 received before specified date	a1		
2	Any other mode	a2		
b	Gross profit	iib		
c	Expenses	iic		
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- OI**      **Other Information (mandatory if liable for audit under section 44AB, for other fill, if applicable)**

1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash		
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input 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"/> <input 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)(iiia)]	6e	
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	

<b>g</b>	Amount of contributions to an approved superannuation fund [36(1)(iv)]	<b>6g</b>		
<b>h</b>	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	<b>6h</b>		
<b>i</b>	Amount of contributions to an approved gratuity fund [36(1)(v)]	<b>6i</b>		
<b>j</b>	Amount of contributions to any other fund	<b>6j</b>		
<b>k</b>	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)]	<b>6k</b>		
<b>l</b>	Amount of bad and doubtful debts [36(1)(vii)]	<b>6l</b>		
<b>m</b>	Provision for bad and doubtful debts [36(1)(viiia)]	<b>6m</b>		
<b>n</b>	Amount transferred to any special reserve [36(1)(viii)]	<b>6n</b>		
<b>o</b>	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	<b>6o</b>		
<b>p</b>	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	<b>6p</b>		
<b>q</b>	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	<b>6q</b>		
<b>r</b>	Any other disallowance	<b>6r</b>		
	<b>s</b> Total amount disallowable under section 36 (total of 6a to 6r)		<b>6s</b>	
<b>7</b>	Amounts debited to the profit and loss account, to the extent disallowable under section			
<b>a</b>	Expenditure of capital nature [37(1)]	<b>7a</b>		
<b>b</b>	Expenditure of personal nature [37(1)]	<b>7b</b>		
<b>c</b>	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	<b>7c</b>		
<b>d</b>	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	<b>7d</b>		
<b>e</b>	Expenditure by way of penalty or fine for violation of any law for the time being in force	<b>7e</b>		
<b>f</b>	Any other penalty or fine	<b>7f</b>		
<b>g</b>	Expenditure incurred for any purpose which is an offence or which is prohibited by law	<b>7g</b>		
<b>h</b>	Amount of any liability of a contingent nature	<b>7h</b>		
<b>i</b>	Any other amount not allowable under section 37	<b>7i</b>		
<b>j</b>	Total amount disallowable under section 37 (total of 7a to 7i)		<b>7j</b>	
<b>8</b>	Amounts debited to the profit and loss account, to the extent disallowable under section 40			
<b>A</b>	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	<b>Aa</b>		
<b>b</b>	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	<b>Ab</b>		
<b>c</b>	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	<b>Ac</b>		
<b>d</b>	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	<b>Ad</b>		
<b>e</b>	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	<b>Ae</b>		
<b>f</b>	Amount paid as wealth tax [40(a)(iia)]	<b>Af</b>		
<b>g</b>	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	<b>Ag</b>		
<b>h</b>	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	<b>Ah</b>		

	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, 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	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		
	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			

Part A – QD		Quantitative details (mandatory if liable for audit under section 44AB)	
(a) In the case of a trading concern			
1	Opening stock	1	
2	Purchase during the previous year	2	
3	Sales during the previous year	3	
4	Closing stock	4	
5	Shortage/ excess, if any	5	
(b) In the case of a manufacturing concern			
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 employment (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Pensioners <input type="checkbox"/> Others	TAN of Employer (mandatory if tax is deducted)
Address of employer		Town/City	State
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)			3	
4	Net Salary (2 - 3)			4	
5	Deduction u/s 16 (5a + 5b + 5c)			5	
a	Standard deduction u/s 16(ia)	5a			
	Entertainment allowance u/s 16(ii)	5b			
	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. <input type="text"/>				
	Name of Co-owner(s)		PAN of Co-owner (s)		Percentage Share in Property
	I				
	II				
	[Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out		PAN of Tenant(s) (if available)		PAN/TAN of Tenant(s) (if TDS credit is claimed)
	I				
	II				
	a	Gross rent received or receivable or letable 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 <input type="text"/>					
Name of Co-owner(s)		PAN of Co-owner (s)		Percentage Share in Property (optional)	
I					
II					
[Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out		PAN(s) of Tenant (Please see note)		PAN/TAN of Tenant(s) (Please see note)	
I					
II					
a	Gross rent received or receivable/ letable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)			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 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	
<b>NOTE ►</b>	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				
<b>NOTE ►</b>	Furnishing of PAN 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**

<b>A</b>	<b>From business or profession other than speculative business and specified business</b>				
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	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	3c		
		d Other	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/44BB/44BBA/44DA (drop down to be provided	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)	5ciii			
d	Total exempt income (5a + 5b + 5ciii)	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 115BBF	7e		
		f u/s 115BBG	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	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)(iia) (item 6 of Schedule-DEP)	12i		
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of	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 (6r of	14		
15		Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of	15		
16		Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of	16		
17		Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of	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 Development	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 individual/HUF/prop.	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 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,	29		
30		Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI)	30		
31		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of PartA-OI)	31		
32		Any other amount allowable as deduction	32		
33		Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	33		
34		Total (27+28+29+30+31+32+33)	34		
35		Income (13+26-34)	35		
36		Profits and gains of business or profession deemed to be under -			
	i	Section 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	A38		
	a	Income chargeable under Rule 7	38a		
	b	Deemed income chargeable under Rule 7A	38b		
	c	Deemed income chargeable under Rule 7B(1)	38c		
	d	Deemed income chargeable under Rule 7B(1A)	38d		
	e	Deemed income chargeable under Rule 8	38e		
	f	Income other than Rule 7A, 7B & 8 (Item No. 37)	38f		
	39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act	39		
<b>B</b>	<b>Computation of income from speculative business</b>				
	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 6xi of schedule CEF)	B43		
<b>C</b>	<b>Computation of income from specified business under section 35AD</b>				
	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 u/s 35AD is claimed)	46		
	47	Profit or loss from specified business (44 + 45 - 46)	47		
	48	Deductions in accordance with section 35AD(1)	48		
	49	Income from Specified Business (47-48) (if loss, take the figure to 7xi of schedule CEF)	C49		
	50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C50		
<b>D</b>	Income chargeable under the head 'Profits and gains from business or profession' (A38 + B43 + C49)				
<b>E</b>	<b>Intra head set off of business loss of current year</b>				
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or (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		(A38)	
	ii	Income from speculative business	(B43)		
	iii	Income from specified business	(C49)		
	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 SPI while computing the income under this head

<b>Schedule DPM</b>		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)		
<b>DEPRECIATION ON PLANT AND MACHINERY</b>	1	Block of assets	Plant and machinery	
	2	Rate (%)	15	30
			(i)	(ii)
				(iii)
	3	Written down value on the first day of previous year		
	4	Additions for a period of 180 days or more in the previous year		
	5	Consideration or other realization during the previous year out of 3 or 4		

6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)				
7	Additions for a period of less than 180 days in the previous year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 -3 -4 -7 -19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative)				

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

DEPRECIATION ON OTHER ASSETS	1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
	2	Rate (%)	Nil	5	10	40	10	25	20
	(i)		(ii)	(iii)	(iv)	(v)	(vi)	(vii)	
	3	Written down value on the first day of previous year							
	4	Additions for a period of 180 days or more in the previous year							
	5	Consideration or other realization during the previous year out of 3 or 4							
	6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)							
	7	Additions for a period of less than 180 days in the previous year							
	8	Consideration or other realizations during the year out of 7							
	9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)							
	10	Depreciation on 6 at full rate							
	11	Depreciation on 9 at half rate							
	12	Total depreciation (10+11)							

13	Depreciation disallowed under section 38(2) of the I.T. Act ( <i>out of column 12</i> )							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. ( <i>out of column 14</i> )							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) ( <i>enter negative only if block ceases to exist</i> )							
18	Written down value on the last day of previous year (6+ 9 -12) ( <i>enter 0 if result is negative</i> )							

**Schedule DEP** 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 ( <i>Schedule DPM -17i or 18i as applicable</i> )	1a					
	b	Block entitled for depreciation @ 30 per cent ( <i>Schedule DPM - 17ii or 18ii as applicable</i> )	1b					
	c	Block entitled for depreciation @ 40 per cent ( <i>Schedule DPM - 17iii or 18iii as applicable</i> )	1c					
	d	Total depreciation on plant and machinery ( 1a + 1b + 1c)		1d				
	2	Building (not including land)						
	a	Block entitled for depreciation @ 5 per cent ( <i>Schedule DOA- 14ii or 15ii as applicable</i> )	2a					
	b	Block entitled for depreciation @ 10 per cent ( <i>Schedule DOA- 14iii or 15iii as applicable</i> )	2b					
	c	Block entitled for depreciation @ 40 per cent ( <i>Schedule DOA- 14iv or 15iv as applicable</i> )	2c					
	d	Total depreciation on building (total of 2a + 2b + 2c)		2d				
	3	Furniture and fittings ( <i>Schedule DOA- 14v or 15v as applicable</i> )		3				
	4	Intangible assets ( <i>Schedule DOA- 14vi or 15vi as applicable</i> )		4				
	5	Ships ( <i>Schedule DOA- 14vii or 15vii as applicable</i> )		5				
	6	Total depreciation (1d+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 ( <i>Schedule DPM - 20i</i> )	1a					
	b	Block entitled for depreciation @ 30 per cent ( <i>Schedule DPM - 20ii</i> )	1b					
	c	Block entitled for depreciation @ 40 per cent ( <i>Schedule DPM - 20iii</i> )	1c					
	d	Total ( 1a +1b + 1c)		1d				
	2	Building (not including land)						
	a	Block entitled for depreciation @ 5 per cent ( <i>Schedule DOA- 17ii</i> )	2a					
	b	Block entitled for depreciation @ 10 per cent ( <i>Schedule DOA- 17iii</i> )	2b					
	c	Block entitled for depreciation @ 40 per cent ( <i>Schedule DOA- 17iv</i> )	2c					
	d	Total ( 2a + 2b + 2c)		2d				
	3	Furniture and fittings ( <i>Schedule DOA- 17v</i> )		3				
	4	Intangible assets ( <i>Schedule DOA- 17vi</i> )		4				
	5	Ships ( <i>Schedule DOA- 17vii</i> )		5				
	6	Total ( 1d+2d+3+4+5)		6				

## Schedule ESR

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

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

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

## Schedule CG

## Capital Gains

A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)											
<b>1</b>		From sale of land or building or both (fill up details separately for each property)									
Short-term Capital Gains	a	i	Full value of consideration received/receivable				ai				
		ii	Value of property as per stamp valuation authority				a(ii)				
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (a(ii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (a(ii))]				a(iii)				
		b	Deductions under section 48								
		i	Cost of acquisition without indexation				bi				
		ii	Cost of Improvement without indexation				b(ii)				
		iii	Expenditure wholly and exclusively in connection with transfer				b(iii)				
		iv	Total (bi + bii + biii)				b(iv)				
	c	Balance (a(iii) – b(iv))									
	d	Deduction under section 54B/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 of	Percentage	Amount	Address of Pin				
	NOTE ►		Furnishing of PAN is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.								
<b>2</b> 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	Short term capital gains from slump sale (2a-2b)									
<b>3</b> 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									
	b	Deductions under section 48									
		i	Cost of acquisition without indexation				bi				
		ii	Cost of Improvement without indexation				b(ii)				
		iii	Expenditure wholly and exclusively in connection with transfer				b(iii)				
		iv	Total (i + ii + iii)				b(iv)				
	c	Balance (3a – b(iv))									
	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)									
	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			
			a Full value of consideration received/receivable in respect of unquoted			
			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	ic		
		ii	Full value of consideration in respect of securities other than unquoted shares			
		iii	Total (ic + ii)	aии		
	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 (5aии – 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 – d)				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			
			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	ic		
		ii	Full value of consideration in respect of assets other than unquoted shares			
		iii	Total (ic + ii)	aии		
	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 (6aии – 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?					
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below					
	Sl.	Previous	Section under	New asset acquired/constructed	Amount not	

		year in which asset transferred	which deduction claimed in that	Year in which asset acquired/constructed	Amount utilised out of Capital Gains	used for new asset or remained				
	i	2015-16	54D/54G/54G							
	ii	2016-17	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)						A7			
8	Pass Through Income in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)						A8			
	a	Pass Through Income in the nature of Short Term Capital Gain, A8a								
	b	Pass Through Income in the nature of Short Term Capital Gain, A8b								
	c	Pass Through Income in the nature of Short Term Capital Gain, A8c chargeable at applicable rates								
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								A9a
	b	Total amount of STCG chargeable to tax at special rates as per DTAA								A9b
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7+A8 – A9a)									
B Long-term capital gain (LTCG) (Sub-items 5, 6, 7, 8 & 9 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				ai			
		ii	Value of property as per stamp valuation				a(ii)			
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a(ii) does not exceed 1.05 times (ai),				a(iii)			
	b	Deductions under section 48								
		i	Cost of acquisition with indexation				bi			
		ii	Cost of Improvement with indexation				b(ii)			
		iii	Expenditure wholly and exclusively in				b(iii)			
		iv	Total (bi + b(ii) + b(iii))				b(iv)			
	c	Balance (a(iii) – b(iv))								
d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify)									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									
	S.No.	Name of	PAN of	Percentage	Amount	Address of	Pin			
	NOTE	Furnishing of PAN 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 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)				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				b(ii)				

		iii Expenditure wholly and exclusively in connection with	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	Full value of consideration	5a			
b	Deductions under section 48				
i	Cost of acquisition without indexation (higher of iA and iB)	bi			
A	Cost of acquisition	iA			
B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2	iB			
1	Fair Market Value of capital asset as per section	B1			
2	Full value of consideration	B2			
ii	Cost of improvement without indexation	bii			
iii	Expenditure wholly and exclusively in connection with transfer	biii			
iv	Total deductions (bi + bii +biii)	biv			
c	Balance (5a – biv)	5c			
d	Less- LTCG threshold limit as per section 112A (5c – Rs. 1 lakh)	5d			
e	Deduction under sections 54F (Specify details in item D below)	5e			
f	Long-term Capital Gains on sale of capital assets at B5 above (5d – 5e)			B5f	
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)				
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	a(ii)			
	iii Total (ic + ii)	a(iii)			
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 (a(iii) – 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	Full value of consideration			8a					
b	Deductions under section 48								
i	Cost of acquisition without indexation (higher of iA and iB)			bi					
	A	Cost of acquisition		iA					
	B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2		iB					
	1	Fair Market Value of capital asset as per section 55(2)(ac)		B1					
	2	Full value of consideration		B2					
ii	Cost of improvement without indexation			bii					
iii	Expenditure wholly and exclusively in connection with transfer			biii					
iv	Total deductions (bi + bii +biii)			biv					
c	Balance (8a – biv)			8c					
d	Less- LTCG threshold limit as per section 112A (8c – Rs. 1 lakh)			8d					
e	Deduction under sections 54F (Specify details in item D below)			8e					
f	Long-term Capital Gains on sale of capital assets at B8 above (8d – 8e)					B8f			
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	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	a(ii)					
		iii	Total (ic + ii)	a(iii)					
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 (10a(iii) – biv)			10c					
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. No.	Previous year in which asset transfer	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	2015-16	54/54D/54F/54 C/54GA																																																																																																																																																																																																																																																																																																									
ii	2016-17	54B																																																																																																																																																																																																																																																																																																									
<b>b Amount deemed to be long-term capital gains, other than at 'a'</b>																																																																																																																																																																																																																																																																																																											
<b>Total amount deemed to be long-term capital gains (Xi + XII + b)</b>								<b>B11</b>																																																																																																																																																																																																																																																																																																			
<b>12 Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a + B12b)</b>								<b>B12</b>																																																																																																																																																																																																																																																																																																			
<table border="1"> <tr> <td>a Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10%</td> <td>B12a</td> </tr> <tr> <td>b Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 20%</td> <td>B12b</td> </tr> </table>								a Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10%	B12a	b Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 20%	B12b																																																																																																																																																																																																																																																																																																
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b Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 20%	B12b																																																																																																																																																																																																																																																																																																										
<b>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</b>																																																																																																																																																																																																																																																																																																											
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<b>14 Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a) (In case of loss take the figure to 9xi of schedule CFL)</b>								<b>B14</b>																																																																																																																																																																																																																																																																																																			
<b>C Income chargeable under the head "CAPITAL GAINS" (A10 + B14) (take B14 as nil, if loss)</b>			<b>C</b>																																																																																																																																																																																																																																																																																																								
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agricultural land				b iii	dd/mm/yyyy				iv	Amount deposited in Capital Gains Accounts Scheme before due date				b iv					v	Amount of deduction claimed				b v					<b>c</b>	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				c ii					iii	Date of purchase of new land or building				c iii	dd/mm/yyyy				iv	Amount deposited in Capital Gains Accounts Scheme before due date				c iv					v	Amount of deduction claimed				c v					<b>d</b>	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)				d ii					iii	Date of investment				d iii	dd/mm/yyyy				iv	Amount of deduction claimed				d iv					<b>e</b>	Deduction claimed u/s 54F									i	Date of transfer of original asset				ei	dd/mm/yyyy				ii	Cost of new residential house				e ii					iii	Date of 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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					yii					
iii Date of purchase/construction of new asset in an area other than urban area					yiiii	dd/mm/yyyy				
iv Amount deposited in Capital Gains Accounts Scheme before due date					yiv					
v Amount of deduction claimed					yv					
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					giii	dd/mm/yyyy				
iv Amount deposited in Capital Gains Accounts Scheme before due date					giv					
v Amount of deduction claimed					gv					
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					hiii	dd/mm/yyyy				
iv Amount of deduction claimed					hiv					
i Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f + 1g + 1h)					li					
2 In case of deduction u/s 54GB, furnish PAN of the										
E Set-off of current year capital losses with current year capital gains (excluding amounts included in A8 & B12 which is chargeable under DTAA)										
SI	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 remainin
			15%	30%	applicable rate	DTA A rates	10%	20%	DTA A 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*+A8a*)	(A5e*+A8b*)	(A1e*+A2c*+A4b*+A6g*+A7*+A8c*)	A9b	(B4e*+B5f*+B7e*+B8f*+B9c*+B12a*)	(B1e*+B2e*+B3e*+B6c*+B9f*+B10e*+B11*+B12b*)	B13b	
ii	15%	(A3e*+A4a*+A8a*)								
iii	30%	(A5e*+A8b*)								
iv	Short term capital gain applicable rate	(A1e*+A2c*+A4b*+A6g*+A7*+A8c*)								
v	DTAA rates	A9b								
vi	Long term capital gain	10%	(B4e*+B5f*+B7e*+B8f*+B9c*+B10e*+B11*+B12b*)							
vii		20%	(B1e*+B2e*+B3e*+B6c*+B9f*+B10e*+B11*+B12b*)							
viii		DTAA rates	B13b							
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-B12) 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%					
2	Short-term capital gains taxable at the rate of 30%					
3	Short-term capital gains taxable at applicable rates					
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%					
6	Long- term capital gains taxable at the rate of 20%					
7	Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of</i>					

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

**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)		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	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		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			
	2 Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e)			2		
	a Winnings from lotteries, crossword puzzles etc. chargeable u/s		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	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 dxix)		2d			
	i Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)	di				

<b>3</b>	<b>Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b &amp; 2d)</b>			
a	<b>Expenses / Deductions</b>	<b>3a</b>		
	<b>Depreciation</b>	<b>3b</b>		
	<b>Total</b>	<b>3c</b>		
<b>4</b>	<b>Amounts not deductible u/s 58</b>			<b>4</b>
<b>5</b>	<b>Profits chargeable to tax u/s 59</b>			<b>5</b>
<b>6</b>	<b>Net Income from other sources chargeable at normal applicable rates (1 – 3 + 4 + 5) (If negative take the figure to 4i of schedule CYLA)</b>			<b>6</b>

7	Income from other sources (other than from owning race horses) (2 +6) (enter 6 as nil, if					7	
8	Income from the activity of owning and maintaining race horses						
a	Receipts	8a					
	Deductions under section 57 in relation to receipts at 8a only	8b					
	Amounts not deductible u/s 58	8c					
	Profits chargeable to tax u/s 59	8d					
	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xi 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 u/s 115BBDA						
2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(iv)						

**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	(A38 of Schedule BP)				
v	Speculative Income	(3ii of item E of schedule BP)				
vi	Specified Business Income	(3iii of item E of schedule BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of schedule CG)				
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	(5ii of schedule CYLA)				
ii	House property	(5iii of schedule CYLA)	(B/f house property loss)			
iii	Business (excluding speculation income and income from specified business)	(5iv of schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 15%	(5vii of schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(5viii of schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of schedule CYLA)	(B/f short-term capital loss)			
x	Long-term capital gain taxable @ 10%	(5xi of schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long term capital gain taxable @ 20%	(5xii of schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Long term capital gains taxable at special rates in India as per DTAA	(5xiii of schedule CYLA)	(B/f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(5xv of schedule CYLA)	(B/f loss from horse races)			
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of schedule CYLA)				
xvi	Total of brought forward loss set off (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 + 5xiii+ 5xiv + 5xv)				

**Schedule CFL**      **Details of Losses to be carried forward to future years**

CARRY FORWARD OF LOSS	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
	1	2	3	4	5	6	7	8	9	10
	i	2011-12								
	ii	2012-13								
	iii	2013-14								

iv	2014-15							
v	2015-16							
vi	2016-17							
vii	2017-18							
viii	2018-19							
ix	Total of earlier year losses b/f							
x	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)
xi	2019-20 (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) (6x+7x+8x)	((8e of item E of schedule CG) of item E of schedule CG)	(8e of schedule OS, if -ve)
xii	Total loss Carried forward to future years							

**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 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)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year						
ii							
iii							
iv							
v	<b>Total</b>		(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			
DEDUCTION U/S 10AA	Deductions in respect of units located in Special Economic Zone				
	Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction
	a	Undertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)
	b	Undertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)
	c	Total deduction under section 10AA (a + b)			c

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

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**

<b>a</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]</b>	<b>a1</b>	<b>Undertaking No. 1</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>a</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]</b>	<b>a2</b>	<b>Undertaking No. 2</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>b</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]</b>	<b>b1</b>	<b>Undertaking No. 1</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>b</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]</b>	<b>b2</b>	<b>Undertaking No. 2</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>c</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]</b>	<b>c1</b>	<b>Undertaking No. 1</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>c</b>	<b>Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]</b>	<b>c2</b>	<b>Undertaking No. 2</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>d</b>	<b>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]</b>	<b>d1</b>	<b>Undertaking No. 1</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>d</b>	<b>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]</b>	<b>d2</b>	<b>Undertaking No. 2</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>e</b>	<b>Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2 + d1 + d2)</b>	<b>e</b>			

**Schedule 80-IB**      **Deductions under section 80-IB**

<b>a</b>	<b>Deduction in respect of industrial undertaking located in Jammu &amp; Kashmir [Section 80-IB(4)]</b>	<b>a1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>a</b>	<b>Deduction in respect of industrial undertaking located in Jammu &amp; Kashmir [Section 80-IB(4)]</b>	<b>a2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>b</b>	<b>Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]</b>	<b>b1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>b</b>	<b>Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]</b>	<b>b2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>c</b>	<b>Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]</b>	<b>c1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>c</b>	<b>Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]</b>	<b>c2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>d</b>	<b>Deduction in the case of multiplex theatre [Section 80-IB(7A)]</b>	<b>d1</b>	<b>Undertaking no. 1</b>	<i>(10(v) of Form 10CCBA of the undertaking)</i>	
<b>d</b>	<b>Deduction in the case of multiplex theatre [Section 80-IB(7A)]</b>	<b>d2</b>	<b>Undertaking no. 2</b>	<i>(10(v) of Form 10CCBA of the undertaking)</i>	
<b>e</b>	<b>Deduction in the case of convention centre [Section 80-IB(7B)]</b>	<b>e1</b>	<b>Undertaking no. 1</b>	<i>(10(v) of Form 10CCBB of the undertaking)</i>	
<b>e</b>	<b>Deduction in the case of convention centre [Section 80-IB(7B)]</b>	<b>e2</b>	<b>Undertaking no. 2</b>	<i>(10(v) of Form 10CCBB of the undertaking)</i>	
<b>f</b>	<b>Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]</b>	<b>f1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>f</b>	<b>Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]</b>	<b>f2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>g</b>	<b>Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]</b>	<b>g1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>g</b>	<b>Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]</b>	<b>g2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>h</b>	<b>Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]</b>	<b>h1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>h</b>	<b>Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]</b>	<b>h2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>i</b>	<b>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)]</b>	<b>i1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>i</b>	<b>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)]</b>	<b>i2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>j</b>	<b>Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]</b>	<b>j1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>j</b>	<b>Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]</b>	<b>j2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>k</b>	<b>Deduction in the case of an undertaking engaged in</b>	<b>k1</b>	<b>Undertaking no. 1</b>	<i>(11(v) of Form 10CCBC)</i>	

	operating and maintaining a rural hospital [Section 80-IB(11B)]	k2	Undertaking no. 2	(11(v) of Form 10CCBC)	
l	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)	
m	Total deduction under section 80-IB (Total of a1 to l2)	m			

## 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)
b	Deduction in respect of undertaking located in Himachal Pradesh				b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
c	Deduction in respect of undertaking located in Uttarakhand				b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
d	Deduction in respect of undertaking located in North-East				c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
	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 da2)				dh	
e	Total deduction under section 80-IC or 80-IE (a + d + c + dh)				e		

## Schedule VI-A Deductions under Chapter VI-A

## TOTAL DEDUCTIONS

1	Part B- Deduction in respect of certain payments					
a	80C		b	80CCC		
c	80CCD(1)		d	80CCD(1B)		
e	80CCD(2)		f	80CCG		
g	80D		h	80DD		
i	80DDB		j	80E		
k	80EE		l	80G		
m	80GG		n	80GGC		
Total Deduction under Part B (total of a to n)					1	
2	Part C- Deduction in respect of certain incomes					
o	80-IA	(e of Schedule 80-IA)	p	80-IAB		

<b>q</b>	<b>80-IB</b>	<i>(m of Schedule 80-IB)</i>	<b>r</b>	<b>80-IBA</b>		
<b>s</b>	<b>80-IC/ 80-IE</b>	<i>(e of Schedule 80-IC/ 80-IE)</i>	<b>t</b>	<b>80JJA</b>		
<b>u</b>	<b>80JJAA</b>		<b>v</b>	<b>80QQB</b>		
<b>w</b>	<b>80RRB</b>					
<b>Total Deduction under Part C (total of o to w )</b>						<b>2</b>
<b>3</b>	<b>Part CA and D- Deduction in respect of other incomes/other deduction</b>					
<b>x</b>	<b>80TTA</b>		<b>y</b>	<b>80TTB</b>		
<b>z</b>	<b>80U</b>					
<b>Total Deduction under Part CA and D (total of x, y and z)</b>						<b>3</b>
<b>4</b>	<b>Total deductions under Chapter VI-A (1 + 2 + 3)</b>					
						<b>4</b>

**Schedule AMT Computation of Alternate Minimum Tax payable under section 115JC**

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

**Schedule AMTC Computation of tax credit under section 115JD**

<b>1</b>	<b>Tax under section 115JC in assessment year 2019-20 (1d of Part-B-TI)</b>					<b>1</b>	
<b>2</b>	<b>Tax under other provisions of the Act in assessment year 2019-20 (2i of Part-B-TTI)</b>					<b>2</b>	
<b>3</b>	<b>Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]</b>					<b>3</b>	
<b>4</b>	<b>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)</b>						
<b>S. No.</b>	<b>Assessment Year (A)</b>	<b>AMT Credit</b>			<b>AMT Credit Utilised during the Current Assessment Year (C)</b>	<b>Balance AMT Credit Carried Forward (D)= (B3) –(C)</b>	
<b>i</b>	<b>2013-14</b>	<b>Gross (B1)</b>	<b>Set-off in earlier assessment years (B2)</b>	<b>Balance brought forward to the current assessment year (B3) = (B1) – (B2)</b>			
<b>ii</b>	<b>2014-15</b>						
<b>iii</b>	<b>2015-16</b>						
<b>iv</b>	<b>2016-17</b>						
<b>v</b>	<b>2017-18</b>						
<b>vi</b>	<b>2018-19</b>						
<b>vii</b>	<b>Current AY (enter 1 - 2, if 1&gt;2 else enter 0)</b>						
<b>viii</b>	<b>Total</b>						

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 of person (optional)	Relationship	Amount (Rs)	Head of Income in which included
1					
2					
3					

**Schedule SI Income chargeable to tax at special rates (please see instructions No. 7 for rate of tax)**

Sl No	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A (STCG on shares units on which where STT paid)	<input type="checkbox"/>	15	(part of 5vi 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	<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	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
6	115AC (Income of non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2dix of schedule OS)	
7	115ACA (LTCG for an employee of specified company on	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
8	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
9	115E (LTCG for non-resident indian on specified asset)	<input type="checkbox"/>	10	(part of 5x of schedule BFLA)	
10	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of schedule BFLA)	
11	112A (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(B5f and B8f of schedule CG)	
12	STCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of schedule BFLA)	
13	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii of schedule BFLA)	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of schedule OS)	
15	115BBDA (Dividend income from domestic company exceeding	<input type="checkbox"/>	10	(2dixv of schedule OS)	
16	115BBE (Income under section 68, 69, 69A, 69B, 69C or	<input type="checkbox"/>	60	(2b of schedule OS)	
17	115BBF (Tax on income from patent)				
a	Income under head business or profession	<input type="checkbox"/>	10	(3e of schedule BP)	
	Income under head other sources	<input type="checkbox"/>	10	(2dxi of schedule OS)	
18	115BBG (Tax on income from transfer of carbon credits)				
a	Income under head business or profession	<input type="checkbox"/>	10	(3f of schedule BP)	
	Income under head other sources	<input type="checkbox"/>	10	(2dxi of schedule OS)	
19	115A(1)(b) (Income of a non-resident from Royalty)	<input type="checkbox"/>	25	(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"/>		(part of 5vi of schedule BFLA)	
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>		(part of 5vii of schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>		(part of 5x of schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>		(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"/>		(2e of schedule OS)	
			Total		

SPECIAL RATE

**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
					i	ii	
1							
2							
3							
4	<b>Total</b>						

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

1	Interest income	1					
2	Dividend income from domestic company (amount not exceeding Rs. 10 lakh)	2					
3	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)	3					
	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)						
4	Other exempt income (including exempt income of minor child) (please specify)	4					
5	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					5
6	Pass through income not chargeable to tax (Schedule PTI)	6					
7	Total (1+2+3+4+5+6)	7					

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

PASS THROUGH INCOME	Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any
	i	House property					
1.	ii	Capital Gains					
	a	Short term					
	b	Long term					
	iii	Other Sources					
	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					
	b	Long term					
	iii	Other Sources					
	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 FSI			Details of Income from outside India and tax relief							
INCOME FROM OUTSIDE INDIA	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	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 TR			Summary of tax relief claimed for taxes paid outside India			
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))				
	3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				
	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				
	a	Amount of tax refunded	b	Assessment year in which tax relief allowed in India		
<b>NOTE ►</b>		Please refer to the instructions for filling out this schedule.				

## Schedule FA

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

(ii)										
<b>D</b>	<b>Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period</b>									
Sl No	Country Name and 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		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)										
(ii)										
<b>E</b>	<b>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.</b>									
Sl No	Name of the Institution in which the account is held	Address of the Institution	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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)										
(ii)										
<b>F</b>	<b>Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>									
Sl No	Country Name and 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)										
(ii)										
<b>G</b>	<b>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</b>									
Sl No	Country Name and 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)	(2)	(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 5A****Information regarding apportionment of income between spouses governed by Portuguese Civil Code**

Name of the spouse						
PAN of the spouse						
Heads of Income		Income 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 AL 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)**

<b>A Details of immovable assets</b>				
Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
(1)	(2)	(3)	(4)	(5)
(i)				
(ii)				
<b>B Details of movable assets</b>				
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			
<b>C Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof</b>				
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)				
<b>D Liabilities in relation to Assets at (A + B + C)</b>				

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

**Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

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

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

**PART-B**

**Part B – TI Computation of total income**

<b>TOTAL INCOME</b>	<b>1</b>	<b>Salaries (6of Schedule S)</b>	<b>1</b>	
	<b>2</b>	<b>Income from house property (4 of Schedule-HP) (enter nil if loss)</b>	<b>2</b>	
	<b>3</b>	<b>Profits and gains from business or profession</b>		
	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 (B43 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	3ii	
	iii	Profit and gains from specified business (C49 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	<b>Total (3i + 3ii + 3iii + 3iv) (enter nil if 3v is a loss)</b>	<b>3v</b>	
	<b>4</b>	<b>Capital gains</b>		

	<b>a</b>	<b>Short term</b>			
	<b>i</b>	<b>Short-term chargeable @ 15% (9ii of item E of schedule CG)</b>	<b>ai</b>		
	<b>ii</b>	<b>Short-term chargeable @ 30% (9iii of item E of schedule CG)</b>	<b>a(ii)</b>		
	<b>iii</b>	<b>Short-term chargeable at applicable rate (9iv of item E of schedule CG)</b>	<b>a(iii)</b>		
	<b>iv</b>	<b>Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)</b>	<b>a(iv)</b>		
	<b>v</b>	<b>Total Short-term (ai + a(ii) + a(iii)+a(iv)) (enter nil if loss)</b>	<b>4av</b>		
	<b>b</b>	<b>Long-term</b>			
	<b>i</b>	<b>Long-term chargeable @ 10% (9vi of item E of schedule CG)</b>	<b>bi</b>		
	<b>ii</b>	<b>Long-term chargeable @ 20% (9vii of item E of schedule CG)</b>	<b>b(ii)</b>		
	<b>iii</b>	<b>Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)</b>	<b>b(iii)</b>		
	<b>iv</b>	<b>Total Long-term (bi + b(ii)+b(iii)) (enter nil if loss)</b>	<b>4biv</b>		
	<b>c</b>	<b>Total capital gains (4av+4biv) (enter nil if loss)</b>		<b>4c</b>	
<b>5</b>	<b>Income from other sources</b>				
	<b>a</b>	<b>Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)</b>	<b>5a</b>		
	<b>b</b>	<b>Income chargeable to tax at special rates (2 of Schedule OS)</b>	<b>5b</b>		
	<b>c</b>	<b>Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)</b>	<b>5c</b>		
	<b>d</b>	<b>Total (5a + 5b + 5c) (enter nil if loss)</b>		<b>5d</b>	
<b>6</b>	<b>Total of head wise income (1 + 2 + 3v +4c +5d)</b>				
<b>7</b>	<b>Losses of current year to be set off against 6 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)</b>				
<b>8</b>	<b>Balance after set off current year losses (6 – 7) (total of column 5 of Schedule CYLA+5b+3iv)</b>				
<b>9</b>	<b>Brought forward losses to be set off against 8 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)</b>				
<b>10</b>	<b>Gross Total income (8-9) (5xvii of Schedule BFLA+ 5b+ 3iv)</b>				
<b>11</b>	<b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 10</b>				
<b>12</b>	<b>Deductions under Chapter VI-A</b>				
	<b>a</b>	<b>Part-B, CA and D of Chapter VI-A [(1 + 3) of Schedule VI-A and limited upto (10-11)]</b>		<b>12a</b>	
	<b>b</b>	<b>Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto (10-11-3iii)]</b>		<b>12b</b>	
	<b>c</b>	<b>Total (12a + 12b) [limited upto (10-11)]</b>		<b>12c</b>	
<b>13</b>	<b>Deduction u/s 10AA (c of Sch. 10AA)</b>				
<b>14</b>	<b>Total income (10 - 12c - 13)</b>				
<b>15</b>	<b>Income which is included in 14 and chargeable to tax at special rates (total of (i) of schedule SI)</b>				
<b>16</b>	<b>Net agricultural income/ any other income for rate purpose ( 3 of Schedule EI)</b>				
<b>17</b>	<b>Aggregate income (14-15+16)[applicable if (14-15) exceeds maximum amount not chargeable to tax]</b>				
<b>18</b>	<b>Losses of current year to be carried forward (total of row xii of Schedule CFL)</b>				
<b>19</b>	<b>Deemed income under section 115JC (3 of Schedule AMT)</b>				

**Part B – TTI Computation of tax liability on total income**

COMPUTATION OF TAX LIABILITY	<b>1</b>	<b>a</b>	<b>Tax payable on deemed total income under section 115JC (4 of Schedule AMT)</b>	<b>1a</b>	
	<b>b</b>	<b>Surcharge on (a) (if applicable)</b>		<b>1b</b>	
	<b>c</b>	<b>Health and Education Cess @ 4% on (1a+1b) above</b>		<b>1c</b>	
	<b>d</b>	<b>Total Tax Payable on deemed total income (1a+1b+1c)</b>		<b>1d</b>	
COMPUTATION OF TAX LIABILITY	<b>2</b>	<b>Tax payable on total income</b>			
	<b>a</b>	<b>Tax at normal rates on 17 of Part B-TI</b>	<b>2a</b>		
	<b>b</b>	<b>Tax at special rates (total of col. (ii) of Schedule-SI)</b>	<b>2b</b>		

TAXES PAID	<b>c</b>	<b>Rebate on agricultural income</b> [applicable if (14-15) of Part B-T1 exceeds maximum amount not chargeable to tax]	<b>2c</b>		
	<b>d</b>	<b>Tax Payable on Total Income (2a + 2b - 2c)</b>		<b>2d</b>	
	<b>e</b>	<b>Rebate under section 87A</b>		<b>2e</b>	
	<b>f</b>	<b>Tax payable after rebate (2d - 2e)</b>		<b>2f</b>	
	<b>g</b>	<b>Surcharge</b>			
		i @ 25% of 16(ii) of Schedule SI		<b>2gi</b>	
		ii On [(2f) - (16(ii) of Schedule SI)]		<b>2gii</b>	
		iii Total (i + ii)		<b>2giii</b>	
		<b>h</b> <b>Health and Education Cess @ 4% on (2f + 2giii)</b>		<b>2h</b>	
		<b>i</b> <b>Gross tax liability (2f + 2giii + 2h)</b>		<b>2i</b>	
	<b>3</b>	<b>Gross tax payable (higher of 1d and 2i)</b>		<b>3</b>	
	<b>4</b>	<b>Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)</b>		<b>4</b>	
	<b>5</b>	<b>Tax payable after credit under section 115JD (3 - 4)</b>		<b>5</b>	
<b>6</b>	<b>Tax relief</b>				
	a <b>Section 89</b>	<b>6a</b>			
	b <b>Section 90/ 90A ( 2 of Schedule TR)</b>	<b>6b</b>			
	c <b>Section 91 ( 3 of Schedule TR)</b>	<b>6c</b>			
	d <b>Total (6a + 6b+ 6c)</b>		<b>6d</b>		
<b>7</b>	<b>Net tax liability (5 - 6d) (enter zero if negative)</b>		<b>7</b>		
<b>8</b>	<b>Interest and fee payable</b>				
	a <b>Interest for default in furnishing the return (section</b>	<b>8a</b>			
	b <b>Interest for default in payment of advance tax (section</b>	<b>8b</b>			
	c <b>Interest for deferment of advance tax (section 234C)</b>	<b>8c</b>			
	d <b>Fee for default in furnishing return of income (section</b>	<b>8d</b>			
	e <b>Total Interest and Fee Payable (8a+8b+8c+8d)</b>		<b>8e</b>		
<b>9</b>	<b>Aggregate liability (7 + 8e)</b>		<b>9</b>		
<b>10</b>	<b>Taxes Paid</b>				
	a <b>Advance Tax (from column 5 of 17A)</b>	<b>10a</b>			
	b <b>TDS (total of column 5 of 18B and column 9 of</b>	<b>10b</b>			
	c <b>TCS (column 7 of 17D)</b>	<b>10c</b>			
	d <b>Self-Assessment Tax (from column 5 of 17A)</b>	<b>10d</b>			
	e <b>Total Taxes Paid (10a+10b+10c+10d)</b>		<b>10e</b>		
<b>11</b>	<b>Amount payable (Enter if 9 is greater than 10e, else enter 0)</b>		<b>11</b>		
<b>12</b>	<b>Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)</b>		<b>12</b>		
BANK ACCOUNT	<b>13</b> Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund)				
	Sl.	<b>IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign</b>	<b>Name of the Bank</b>	<b>Account Number (IBAN in case of foreign Bank Accounts)</b>	<b>Indicate the account in which you prefer to get your refund credited, if any (tick one account)</b>
	i				
ii					
<b>14</b>	<b>Do you at any time during the previous year,-</b> (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**

**17** TAX PAYMENTS

A Details of payments of Advance Tax and Self-Assessment Tax

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

<b>B</b> Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]												
TDS ON SALARY	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											
	<b>NOTE ►</b> Please enter total of column 5 in 10b of Part B-TTI											
<b>C</b> Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s) ]												
TDS ON INCOME	Sl No	TDS credit relating to self /other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Fin. Year		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)		Corresponding Income 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)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
								Income	TDS		Income	TDS
	i											
<b>NOTE ►</b> Please enter total of column 9 in 10b of Part B- TTI												

<b>D</b> 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								
<b>NOTE ►</b> Please enter total of column (7) in 10c of Part B-TTI									

### VERIFICATION

I, son/ daughter of \_\_\_\_\_ solemnly declare that to the best of my knowledge and belief, the information given in the return and 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)

Date

Sign here ➔

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]

(Please refer instructions for eligibility)

Assessment Year

2 0 1 9 - 2 0

## PART A GENERAL INFORMATION

(A1) First Name	(A2) Middle Name	(A3) Last Name	(A4) Permanent Account Number	
(A5) Date of Birth/Formations (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 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)				(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"/> Govt. <input type="checkbox"/> PSU <input type="checkbox"/> Pensioners <input type="checkbox"/> Others				
(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 & Date of such Notice or Order				/ /
(A23) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input 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) of the representative				

## PART B GROSS TOTAL INCOME

Whole- Rupee( - ) only

B1 Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)		B1	
B2 i Gross Salary		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)		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 TDSI")		B2	
B3 Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>			
i Gross rent received/ receivable/ letable 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/Unrealized 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)		B3 ( )	
B4 Income from Other Sources (drop down to be provided in e-filing utility specifying nature of income) NOTE- Fill "Sch TDS2" if applicable.			
Less: Deduction u/s 57(iiA) (in case of family pension only)		B4	
B5 Gross Total Income (B1+B2+B3+B4)		B5( )	

FOR OFFICE USE ONLY

STAMP RECEIPT NO.  
HERE

SEAL, DATE AND SIGNATURE OF RECEIVING OFFICIAL

**PART C-DEDUCTIONS AND TAXABLE TOTAL INCOME** (Refer to instructions for limits on Amount of Deductions as per "Income Tax Act")

C1	80C		C2	80CCC		C3	80CCD (1)			
C4	80CCD(1B)		C5	80CCD(2)		C6	80CCG			
C7	80D	Drop down to be provided in e-filing utility	C8	80DD	Drop down to be provided in e-filing utility	C9	80DDB	Drop down to be provided in e-filing utility		
C10	80E		C11	80EE		C12	80G	Please fill up Schedule 80G		
C13	80GG		C14	80GGC		C15	80TTA			
C16	80TTB		C17	80U	Drop down to be provided in e-filing utility					
C18	Total deductions (Add items C1 to C17)							C18		
C19	Taxable Total Income (B5 - C18)							C19		

**PART D – TAX COMPUTATIONS AND TAX STATUS**

D1	Tax payable on total income (C19)	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	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	D21 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	(tick one account <input checked="" type="checkbox"/> for refund )
	i				
	ii				

**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 before	E1a	

	specified date		
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 & regular ITR 3 or 5 has to be filled not this form		

**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 NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & regular ITR 3 or 5 has to be filled not this form	E4	

**COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE**

S. No.	Name of Business	Business code	Description
(i)			
	<u>Registration No. of goods carriage</u>	<u>Whether owned/ leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>
			<u>Number of months for which goods carriage was owned/ leased/hired by assessee</u>
			<u>Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.750 per month) or the amount claimed to have been actually earned, whichever is higher</u>
(i)	(1)	(2)	(3)
(a)			(4)
(b)			(5)

Add row options as necessary (upto maximum 10)

E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then the regular ITR 3/5 form has to be filled and not this form	E5	
E6	Salary and interest paid to the partners NOTE – This is to be filled up only by firms	E6	
E7	Presumptive Income u/s 44AE (E5-E6)	E7	
E8	Income chargeable under 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<sup>st</sup> day of March, 2019

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	
<b>NOTE ►</b>	<i>Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)</i>		

**Schedule 80G DETAILS OF DONATIONS ENTITLED FOR DEDUCTION UNDER SECTION 80G**

<b>DETAILS OF DONATIONS</b>	<b>A</b>	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	<b>Total</b>				
	<b>B</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	<b>Total</b>				
	<b>C</b>	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	<b>Total</b>				
	<b>D</b>	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	<b>Total</b>				
	<b>E</b>	<b>Total donations (Aiii + Biii + Ciii + Diii)</b>				

**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 D14 & D15

**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					
<b>NOTE ►</b> Please enter total of column (5) of Schedule-TCS in D17					

**SCHEDULE TDS1 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 9 of Schedule-TDS2 in D16

**SCHEDULE TDS2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY [As per Form 16 A issued or Form 16C furnished by Deductor(s)]**

Sl. No.	TAN of the Deductor/ PAN of Tenant	Unclaimed TDS brought forward (b/f)	TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)	Corresponding Income 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								

**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
_____	_____	_____
Amount to be paid to TRP	_____	_____

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	1	9	-	2

Part A-GEN		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 (DDMMYYYY)		
							Date of commencement of business (DD/MM/YYYY)		
	Road/Street/Post Office		Area/Locality		Status (firm-1sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, 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), Business trust - 5, investment fund -6				<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 a investment fund referred to in section 115UB?		<input type="checkbox"/> Yes <input type="checkbox"/> No						
	(b) If revised/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/119(2)(b) enter date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement		/ /						
	(d) Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident								
	(e) Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?								
	(f) Whether you are recognized as start up by DPIIT		<input type="checkbox"/> Yes <input type="checkbox"/> No						
(g) If yes, please provide start up recognition number allotted by the DPIIT									
(h) Whether certificate from inter-ministerial board for certification is received?		<input type="checkbox"/> Yes <input type="checkbox"/> No							
(i) If yes, please provide the certification number									
(j) In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes		<input type="checkbox"/> No							
(k) Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.									
(l) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input 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) of the representative									
(m) Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information									
Name of Firm		PAN							

(n)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares													
AUDIT INFORMATION	Name of company	PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance		
			No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition	
	1	2	3	4	5	6	7	8	9	10	11	12	13	
PARTNERS/MEMBERS/TRUST INFORMATION	a	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No												
	b	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input 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"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information-													
	(i)	Date of furnishing of the audit report (DD/MM/YYYY) / /												
	(ii)	Name of the auditor signing the tax audit report												
	(iii)	Membership no. of the auditor												
	(iv)	Name of the auditor (proprietorship/ firm)												
	(v)	Proprietorship/firm registration number												
	(vi)	Permanent Account Number (PAN) of the auditor (proprietorship/ firm)												
	(vii)	Date of audit report												
	di	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No						Date of furnishing audit report? DD/MM/YYYY						
	di	If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing of the audit report? (DD/MM/YY) (Please see Instruction 6(ii))												
		Sl. No.	Section Code						Date (DD/MM/YYYY)					
	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)			
	A	Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the following details												
		Sl.	Name of the Partner/member		Admitted/Retired		Date of admission/retirement			Percentage of share (if determinate)				
		1.												
		2.												
	B	Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No												
	C	If Yes, mention the percentage of share of the foreign company in the AOP/BOI/executor of AJP <input type="checkbox"/> <input type="checkbox"/>												
	D	Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No												
	E	Particulars of persons who were partners/ members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31 <sup>st</sup> day of March, - 2019 or date of dissolution												
		S.No	Name and Address		Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Designated Partner Identification Number, in case partner in LLP	Status (see instruction No. 6(iii))	Rate of Interest on Capital	Remuneration paid/ payable			
		(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)			
	F	To be filled in case of persons referred to in section 160(1)(iii) or (iv)												
For persons referred to in section 160(1)(iii) or (iv)	1	Whether shares of the beneficiary are determinate or known?										<input type="checkbox"/> Yes <input type="checkbox"/> No		
	2	Whether the person referred in section 160(1)(iv) has Business Income?										<input type="checkbox"/> Yes <input type="checkbox"/> No		
	3	Whether the person referred in section 160(1)(iv) is declared by a Will and /or is exclusively for the benefit of any dependent relative of the settlor and/or is the only trust declared by the settlor?										<input type="checkbox"/> Yes <input type="checkbox"/> No		
	4	Please furnish the following details (as applicable) :												

	(i)	Whether all the beneficiaries have income below basic exemption limit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(ii)	Whether the relevant income or any part thereof is receivable under a trust declared by any person by will and such trust is the only trust so declared by him?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(iii)	Whether the trust is non-testamentary trust created before 01-03-1970 for the exclusive benefit of relatives/member of HUF of the settlor mainly dependent on him/Family?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	(iv)	Whether the trust is created on behalf of a provident fund, superannuation fund, gratuity fund, pension fund or any other fund created bona fide by a person carrying on Business or profession exclusive for the employees in such Business or Profession?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
NATURE OF BUSINESS	G	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 business, if any	Description
	(i)			
	(ii)			

Part A-BS		BALANCE SHEET AS ON 31 <sup>ST</sup> DAY OF MARCH, 2019 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)	aии			
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 (aии + 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			
APPLICATION	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)		iH		
	ii	Sundry Debtors				
	A	Outstanding for more than one year	iiA			
	B	Others	iiB			
	C	Total Sundry Debtors		iiC		
	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		aiv		

		v	Total current assets (iH +iiC + iiiD + aiV)			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 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		
	c	Total (av + biv)					3c
	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)					iiE
	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	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	
NO ACCOUNT CASE	C	In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 <sup>st</sup> day of March, - 2019, in respect of business or profession					
	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 2018-19 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)					
1		Opening Inventory					
		A		i	Opening stock of raw-material	i	
		ii		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)					
2	Closing Stock					
	i	Raw material	2i			
	ii	Work-in-progress	2ii			
	Total (2i +2ii)					
3	Cost of Goods Produced – transferred to Trading Account (1F-2)					

Part A-Trading Account      Trading Account for the financial year 2018-19 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 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					
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)					
5	Closing Stock of Finished Stocks					4D	
6	Total of credits to Trading Account (4D + 5iv )					5	
7	Opening Stock of Finished Goods					6	
8	Purchases (net of refunds and duty or tax, if any)					7	
9	Direct Expenses (9i + 9ii + 9iii)					8	
	i	Carriage inward	i				
	ii	Power and fuel	ii				
	iii	Other direct expenses	iii				
	Note: Row can be added as per the nature of Direct Expenses						
10	Duties and taxes, paid or payable, in respect of goods and services purchased						
	i	Custom duty	10i				

DEBITS TO TRADING ACCOUNT

ii	Counter veiling duty	10ii		
iii	Special additional duty	10iii		
iv	Union excise duty	10iv		
v	Service tax	10v		
vi	VAT/ Sales tax	10vi		
vii	Central Goods & Service Tax (CGST)	10vii		
viii	State Goods & Services Tax (SGST)	10viii		
ix	Integrated Goods & Services Tax (IGST)	10ix		
x	Union Territory Goods & Services Tax (UTGST)	10x		
xi	Any other tax, paid or payable	10xi		
xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii		
11	Cost of goods produced – Transferred from Manufacturing Account	11		
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)	12		

**Part A-P&L** **Profit and Loss Account for the financial year 2018-19 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 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)		
	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	
	xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia	Yes / No	
		If Yes, amount paid to non-residents	xiiib		
23	<b>Insurance</b>				
	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	<b>Workmen and staff welfare expenses</b>				
25	<b>Entertainment</b>				
26	<b>Hospitality</b>				
27	<b>Conference</b>				
28	<b>Sales promotion including publicity (other than advertisement)</b>				
29	<b>Advertisement</b>				
30	<b>Commission</b>				
	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	<b>Royalty</b>				
	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	<b>Professional / Consultancy fees / Fee for technical services</b>				
	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	<b>Hotel, boarding and Lodging</b>				
34	<b>Traveling expenses other than on foreign traveling</b>				
35	<b>Foreign travelling expenses</b>				
36	<b>Conveyance expenses</b>				
37	<b>Telephone expenses</b>				
38	<b>Guest House expenses</b>				
39	<b>Club expenses</b>				
40	<b>Festival celebration expenses</b>				
41	<b>Scholarship</b>				
42	<b>Gift</b>				
43	<b>Donation</b>				
44	<b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b>				
	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		

PROVISION FOR TAX AND PRESUMPTIVE INCOME CASES	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 of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)							
	i			48i					
	ii			48ii					
	iii			48iii					
	iv	Rows can be added as required			48iv				
	v	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)			48v				
	vi	Others (amounts less than Rs. 1 lakh)			48vi				
	vii	Total Bad Debt (48i + 48ii + 48iii + 48iv + 48v + 48vi)				48vii			
	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 + 48vii + 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 and deferred liability				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			
	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 LLP)							
	SR.NO.	Name of Business		Business code	Description				
	(i)	Gross Turnover or Gross Receipts (ia + ib)				62i			
	ia	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date		ia					
	ib	Any other mode		ib					
	(ii)	Presumptive Income under section 44AD (iia + iib)				62ii			
	iia	a 6% of 62ia, or the amount claimed to have been earned, whichever is higher		iia					
	iib	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 LLP)							
	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				

<u>Registration No. of goods carriage</u>		<u>Whether owned/leased/ hired</u>	<u>Tonnage capacity of goods carriage (in MT)</u>	<u>Number of months for which goods carriage was owned/ leased/ hired by assessee</u>	<u>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</u>																																																																																																																								
(i)	(1)	(2)	(3)	(4)	(5)																																																																																																																								
(a)																																																																																																																													
(b)																																																																																																																													
Add row options as necessary (upto maximum 10)																																																																																																																													
(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, then the regular ITR 3 or ITR 5 form has to be filled up.																																																																																																																													
<b>65</b>	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 in respect of business or profession -																																																																																																																												
<b>NO ACCOUNT CASE</b>	(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 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 received before specified date		a1			2	Any other mode		a2			b	Gross profit		iib			c	Expenses		iic			d	Net profit			65ii		(iii)	Total profit (65i + 65ii)					65iii		<b>66</b>	i	Turnover from speculative activity				66i			ii	Gross Profit				66ii			iii	Expenditure, if any				66iii			iv	Net income from speculative activity (66ii - 66iii)				66iv	
	(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 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 received before specified date		a1																																																																																																																										
2	Any other mode		a2																																																																																																																										
b	Gross profit		iib																																																																																																																										
c	Expenses		iic																																																																																																																										
d	Net profit			65ii																																																																																																																									
(iii)	Total profit (65i + 65ii)					65iii																																																																																																																							
<b>66</b>	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- OI** Other Information (mandatory if liable for audit under section 44AB)

1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash				
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input 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"/> <input 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)(ii)]	6c	
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e	
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g	
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h	
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i	
j	Amount of contributions to any other fund	6j	
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	
l	Amount of bad and doubtful debts [36(1)(vii)]	6l	
m	Provision for bad and doubtful debts [36(1)(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)(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, 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)(xvii) [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		
	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		

Part A – QD		Quantitative details (mandatory if liable for audit under section 44AB)		
(a) In the case of a trading concern				
	1	Opening stock	1	
	2	Purchase during the previous year	2	
	3	Sales during the previous year	3	
	4	Closing stock	4	
	5	Shortage/ excess, if any	5	
(b) In the case of a manufacturing concern				
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 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)			
		Assessee's percentage of share in the property			
		Name of Co-owner(s)	PAN 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 of Tenant(s) (if available)	PAN/TAN of Tenant(s) (if TDS credit is claimed)
	<input type="checkbox"/> Let out		I		
	<input type="checkbox"/> Deemed let out		II		
	a	Gross rent received or receivable or letable value (higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)			1a
	b	The amount of rent which cannot be realized		1b	
	c	Tax paid to local authorities		1c	

<b>d</b>	Total (1b + 1c)	<b>1d</b>			
<b>e</b>	Annual value (1a – 1d)		<b>1e</b>		
<b>f</b>	Annual value of the property owned (own percentage share x 1e)		<b>1f</b>		
<b>g</b>	30% of 1f	<b>1g</b>			
<b>h</b>	Interest payable on borrowed capital	<b>1h</b>			
<b>i</b>	Total (1g + 1h)		<b>1i</b>		
<b>j</b>	Arrears/Unrealised rent received during the year less 30%		<b>1j</b>		
<b>k</b>	Income from house property 1 (1f – 1i + 1j)		<b>1k</b>		
<b>2</b>	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 <input type="text"/>					
Name of Co-owner(s)		PAN of Co-owner (s)	Percentage Share in Property		
I					
II					
<i>(Tick <input checked="" type="checkbox"/> the applicable option)</i>		Name(s) of Tenant (if let out)	PAN of Tenant(s) (Please see note)	PAN/TAN of Tenant(s) (Please see note)	
<input type="checkbox"/> Let out		I			
<input type="checkbox"/> Deemed let out		II			
<b>a</b>	Gross rent received or receivable or 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>			<b>2a</b>	
<b>b</b>	The amount of rent which cannot be realized			<b>2b</b>	
<b>c</b>	Tax paid to local authorities			<b>2c</b>	
<b>d</b>	Total (2b + 2c)			<b>2d</b>	
<b>e</b>	Annual value (2a – 2d)			<b>2e</b>	
<b>f</b>	Annual value of the property owned (own percentage share x 2e)			<b>2f</b>	
<b>g</b>	30% of 2f	<b>2g</b>			
<b>h</b>	Interest payable on borrowed capital	<b>2h</b>			
<b>i</b>	Total (2g + 2h)			<b>2i</b>	
<b>j</b>	Arrears/Unrealised rent received during the year less 30%			<b>2j</b>	
<b>k</b>	Income from house property 2 (2f – 2i + 2j)			<b>2k</b>	
<b>3</b>	Pass through income if any *				<b>3</b>
<b>4</b>	Income under the head "Income from house property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)				<b>4</b>
<b>NOTE</b>	Furnishing of PAN 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

<b>A</b>	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 )				<b>1</b>
2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) <i>[Sl. No. 66iv of Schedule P&amp;L]</i>				<b>2a</b>
2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)				<b>2b</b>
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	<b>3a</b>
			b	Capital gains	<b>3b</b>
			c	Other sources	<b>3c</b>
			d	u/s 115BBF	<b>3d</b>
			e	u/s 115BBG	<b>3e</b>
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) <i>(Dropdown to be provided)</i>				<b>4a</b>
4b	Profit and gains from life insurance business referred to in section 115B				<b>4b</b>
4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 <i>(Dropdown to be provided)</i>				<b>4c</b>
5	Income credited to Profit and Loss account (included in 1) which is exempt				
a	Share of income from firm(s)	<b>5a</b>			

	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 - 4a - 4b - 4c- 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 b Capital gains c Other sources d u/s 115BBF e u/s 115BBG	7a 7b 7c 7d 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)	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)(iia) (column 6 of Schedule-DEP)	12i				
II	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii				
III	Total (12i + 12ii)	12iii				
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)	13				
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6s of Part A-OI)	14				
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part A-OI)	15				
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 8Aj of Part A-OI)	16				
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-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/ 80HHD/ 80-IA	21				
22	Deemed income under section 43CA	22				
23	Any other item of addition under section 28 to 44DB	23				
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee 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 of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	29				
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	30				

31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of Part A-OI)	31		
32	Any other amount allowable as deduction	32		
33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	33		
34	Total (27+28+29+30+31+32+33)		34	
35	Income (13+26-34)		35	
36	Profits and gains of business or profession deemed to be under -			
i	Section 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 in37) (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 35 on which deduction u/s 35AD is claimed)		46	
47	Profit or loss from specified business 44+45-46)		47	
48	Deductions in accordance with section 35AD(1)		48	
49	Income from Specified Business (47-48) (if loss, take the figure to 7xi 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	Business income remaining after set off
		(1)	(2)	(3) = (1) – (2)
i	Loss to be set off (Fill this row only if figure is negative)		(A38)	

ii	Income from speculative business	(B43)		
iii	Income from specified business	(C49)		
iv	Profit and gains from life insurance business u/s 115B	(A4b)		
v	Total loss set off (ii + iii+ iv)			
vi	Loss remaining after set off (i – v)			

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

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

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

1	Block of assets	Land	Building (not including land)		Furniture and fittings	Intangible assets	Ships
2	Rate (%)	Nil	5	10	40	10	25
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
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 in negative)						
10	Depreciation on 6 at full rate						
11	Depreciation on 9 at half rate						
12	Total depreciation* (10+11)						
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)						
14	Net aggregate depreciation (12-13)						
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)						
16	Expenditure incurred in connection with transfer of asset/ assets						
17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)						
18	Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)						

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

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	Total depreciation on plant and machinery ( 1a + 1b + 1c)					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- 12v)					3	
4	Intangible assets (Schedule DOA- 12vi)					4	
5	Ships (Schedule DOA- 12vii)					5	
6	Total depreciation ( 1d+2d+3+4+5)					6	

**Schedule DCG** Deemed Capital Gains on sale of depreciable assets

1	Plant and machinery						
a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a					
b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b					
c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c					
d	Total ( 1a +1b + 1c)					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 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 ( 1d+2d+3+4+5)					6	

## Schedule ESR

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

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

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

## Schedule CG

## Capital Gains

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					
	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 1.05 times (ai), take this figure as (ai), or else take (aii)]	aии			
	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 (aии - 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)				
	f	In case of transfer of immovable property, please furnish the following details (see note)				
		S.No.	Name of buyer(s)	PAN of buyer(s)	Percentage share	Amount
NOTE ► Furnishing of PAN is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.						
2 From slump sale						
	a	Full value of consideration	2a	(5 of Form 3CEA)		
	b	Net worth of the under taking or division	2b	(6(e) of Form 3CEA)		
	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)(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>b</b>	STCG on transactions on which securities transaction tax (STT) is not paid				<b>A4b</b>				
<b>5</b>	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD									
<b>a</b>	<b>i</b>	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		a(ii)					
		iii	Total (ic + ii)		a(iii)					
<b>b</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		b(iii)						
	iv	Total (i + ii + iii)		b(iv)						
<b>c</b>	Balance (5a(iii) – b(iv))					<b>5c</b>				
<b>d</b>	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)					<b>5d</b>				
<b>e</b>	Short-term capital gain on securities (other than those at A3 above) by an FII (5c + 5d)						<b>A5e</b>			
<b>6</b>	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above									
<b>a</b>	<b>i</b>	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		a(ii)					
		iii	Total (ic + ii)		a(iii)					
<b>b</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		b(iii)						
	iv	Total (i + ii + iii)		b(iv)						
<b>c</b>	Balance (6a(iii) – b(iv))					<b>6c</b>				
<b>d</b>	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)					<b>6d</b>				
<b>e</b>	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)					<b>6e</b>				
<b>f</b>	Deduction under section 54D/54G/54GA					<b>6f</b>				
<b>g</b>	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)						<b>A6g</b>			
<b>7</b>	Amount deemed to be short term capital gains									
<b>a</b>	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								
<b>Sl.</b>	<b>Previous year in which asset transferred</b>	<b>Section under which deduction claimed in that year</b>	<b>New asset acquired/constructed</b>		<b>Amount not used for new asset or remained unutilized in Capital gains account (X)</b>					
			<b>Year in which asset acquired/constructed</b>	<b>Amount utilised out of Capital Gains account</b>						
i	2015-16	54D/54G/54GA								
<b>b</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)									<b>A7</b>	
<b>8</b>	Pass Through Income in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)								<b>A8</b>	
<b>a</b>	Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 15%					<b>A8a</b>				
	Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 30%					<b>A8b</b>				

Long-term Capital Gains	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">c</td> <td colspan="7">Pass Through Income in the nature of Short Term Capital Gain, chargeable at applicable rates</td> <td style="width: 5%;">A8c</td> <td style="width: 5%;"></td> </tr> <tr> <td>9</td> <td colspan="10">Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA</td> </tr> <tr> <td></td> <td>Sl. No.</td> <td>Amount of income</td> <td>Item No. A1 to A8 above in which included</td> <td>Country name &amp; Code</td> <td>Article of DTAA</td> <td>Rate as per Treaty (enter NIL, if not chargeable)</td> <td>Whether TRC obtained (Y/N)</td> <td>Section of I.T. Act</td> <td>Rate as per I.T. 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		S.No.	Name of buyer(s)	PAN of buyer(s)	Percentage share	Amount	Address of property	Pin code																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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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)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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		Iv	Total (bi + bii + b(iii))				b(iv)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	c	Balance (3a – b(iv))				3c																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	d	Deduction under sections (Specify details in item D below)				3d																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	e	LTCG on bonds or debenture (3c – 3d)									B3e																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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		iv	Total (bi + bii + b(iii))				b(iv)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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	<b>d</b> Deduction under sections (Specify details in item D below)	<b>4d</b>		
	<b>e</b> Long-term Capital Gains on assets at B4 above (4c – 4d)		<b>B4e</b>	
<b>5</b>	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			
	<b>a</b> Full value of consideration	<b>5a</b>		
	<b>b</b> Deductions under section 48			
	<b>i</b> Cost of acquisition without indexation (higher of iA and iB)	<b>bi</b>		
	<b>A</b> Cost of acquisition	<b>iA</b>		
	<b>B</b> If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2	<b>iB</b>		
	1 Fair Market Value of capital asset as per section 55(2)(ac)	<b>B1</b>		
	2 Full value of consideration	<b>B2</b>		
	<b>ii</b> Cost of improvement without indexation	<b>bii</b>		
	<b>iii</b> Expenditure wholly and exclusively in connection with transfer	<b>biii</b>		
	<b>iv</b> Total deductions (bi + bii +biii)	<b>biv</b>		
	<b>c</b> Balance (5a – biv)	<b>5c</b>		
	<b>d</b> Less- LTCCG exempt as per section 112A (5c – Rs. 1 lakh)	<b>5d</b>		
	<b>e</b> Deduction under sections 54F (Specify details in item D below)	<b>5e</b>		
	<b>f</b> Long-term Capital Gains on sale of capital assets at B5 above (5d – 5e)		<b>B5f</b>	
<b>6</b>	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)			
	<b>a</b> LTCG computed without indexation benefit	<b>6a</b>		
	<b>b</b> Deduction under sections 54EC (Specify details in item D below)	<b>6b</b>		
	<b>c</b> LTCG on share or debenture (6a- 6b)		<b>B6c</b>	
<b>7</b>	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD			
	<b>a</b> <b>i</b> In case securities sold include shares of a company other than quoted shares, enter the following details			
	<b>a</b> Full value of consideration received/receivable in respect of unquoted shares	<b>ia</b>		
	<b>b</b> Fair market value of unquoted shares determined in the prescribed manner	<b>ib</b>		
	<b>c</b> 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)	<b>ic</b>		
	<b>ii</b> Full value of consideration in respect of securities other than unquoted shares	<b>a(ii)</b>		
	<b>iii</b> Total (ic + ii)	<b>a(iii)</b>		
	<b>b</b> Deductions under section 48			
	<b>i</b> Cost of acquisition without indexation	<b>bi</b>		
	<b>ii</b> Cost of improvement without indexation	<b>bii</b>		
	<b>iii</b> Expenditure wholly and exclusively in connection with transfer	<b>biii</b>		
	<b>iv</b> Total (bi + bii +biii)	<b>biv</b>		
	<b>c</b> Balance (a(iii) – biv)	<b>7c</b>		
	<b>d</b> Deduction under sections 54EC (Specify details in item D below)	<b>7d</b>		
	<b>e</b> Long-term Capital Gains on assets at 7 above in case of NON-REESIDENT (7c – 7d)		<b>B7e</b>	
<b>8</b>	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			
	<b>a</b> Full value of consideration	<b>8a</b>		
	<b>b</b> Deductions under section 48			
	<b>i</b> Cost of acquisition without indexation (higher of iA and iB)	<b>bi</b>		
	<b>A</b> Cost of acquisition	<b>iA</b>		
	<b>B</b> If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2	<b>iB</b>		
	1 Fair Market Value of capital asset as per section 55(2)(ac)	<b>B1</b>		
	2 Full value of consideration	<b>B2</b>		
	<b>ii</b> Cost of improvement without indexation	<b>bii</b>		
	<b>iii</b> Expenditure wholly and exclusively in connection with transfer	<b>biii</b>		
	<b>iv</b> Total deductions (bi + bii +biii)	<b>biv</b>		
	<b>c</b> Balance (8a – biv)	<b>8c</b>		
	<b>d</b> Less- LTCCG exempt as per section 112A (8c – Rs. 1 lakh)	<b>8d</b>		
	<b>e</b> Deduction under sections 54F (Specify details in item D below)	<b>8e</b>		
	<b>f</b> Long-term Capital Gains on sale of capital assets at B8 above (8d – 8e)		<b>B8f</b>	
<b>9</b>	From sale of assets where B1 to B8 above are not applicable			

<b>a</b>	<b>i</b>	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						
		<b>ii</b>	Full value of consideration in respect of assets other than unquoted shares			a ii					
		<b>iii</b>	Total (ic + ii)			a iii					
		<b>b</b>	Deductions under section 48								
		<b>i</b>	Cost of acquisition with indexation			bi					
		<b>ii</b>	Cost of improvement with indexation			b ii					
		<b>iii</b>	Expenditure wholly and exclusively in connection with transfer			b iii					
	<b>iv</b>	Total (bi + bii +biii)			b iv						
	<b>c</b>	Balance (a iii – b iv)			9c						
	<b>d</b>	Deduction under section 54D//54G/54GA (Specify details in item D below)			9d						
	<b>e</b>	Long-term Capital Gains on assets at B9 above (9c- 9d)			B9e						
<b>10</b>	Amount deemed to be long-term capital gains										
<b>a</b>	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 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	2015-16	54/54D/54F/54G/54GA								
<b>b</b>	Amount deemed to be long-term capital gains, other than at 'a'										
	Amount deemed to be long-term capital gains (Xi + b)								B10		
<b>11</b>	Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a + B11b)								B11		
	<b>a</b>	Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10%			B11a						
	<b>b</b>	Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 20%			B11b						
<b>12</b>	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 (enter NIL, if not applicable)		Whether TRC obtained	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (7)]
	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	(9)	(10)
	I										
	II										
	<b>a</b>	Total amount of LTCG not chargeable to tax in India as per DTAA							B12a		
	<b>b</b>	Total amount of LTCG chargeable to tax at special rates in India as per DTAA							B12b		
<b>13</b>	Total long term capital gain] [B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9f+ B10+B11-B12a] (In case of loss take the figure to 9xi of schedule CFL)							B12			
<b>C</b>	Income chargeable under the head "CAPITAL GAINS" (A9 + B13) (take B13 as nil, if loss)							C			
<b>D</b>	Information about deduction claimed against Capital Gains										
	<b>1</b>	In case of deduction u/s 54B/54D/54EC /54G/54GA give following details									
	<b>a</b>	Deduction claimed u/s 54B									
	i	Date of transfer of original asset			ai	dd/mm/yyyy					
	ii	Cost of new agricultural land			a ii						
	iii	Date of purchase of new agricultural land			a iii	dd/mm/yyyy					
	iv	Amount deposited in Capital Gains Accounts Scheme before due date			a iv						
	v	Amount of deduction claimed			a v						
	<b>b</b>	Deduction claimed u/s 54D									
	i	Date of acquisition of original asset			bi	dd/mm/yyyy					

	ii	Cost of purchase/ construction of new land or building for industrial undertaking	bii	
	iii	Date of purchase of new land or building	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	cii	
	iii	Date of investment	ciii	dd/mm/yyyy
	iv	Amount of deduction claimed	civ	
	d	Deduction claimed u/s 54G		
	i	Date of transfer of original asset	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 an area other than urban area	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 54GA		
	i	Date of transfer of original asset from urban area	ei	dd/mm/yyyy
	ii	Cost and expenses incurred for purchase or construction of new asset	eii	
	iii	Date of purchase/construction of new asset in SEZ	eiii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	eiv	
	v	Amount of deduction claimed	ev	
	f	Total deduction claimed (1a + 1b + 1c + 1d + 1e)	f	
E	Set-off of current year capital losses with current year capital gains (excluding amounts included in A8 & B10 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	
i	Capital Loss to be set off (Fill this row only, if computed figure is negative)		(A3e*+ A4a*+ A8a*)	(A5e*+ A8b*)	(A1e*+ A2e*+ A4b*+ A6g*+ A7+A8c*)	A9b	(B4e*+B5f* +B7e*+B8f +B9f+ B12a*)	(B1e*+ B2e*+ B6c*+ B9f*+ B10e*+ B11*+B12b*)		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%	(B4e*+B5f*+B7e *+B8f*+B9f B12a*)								
vii		20%	B1e*+ B2e*+ B6c*+ B9f*+ B10e*+ B11* B12b*)								
viii		DTAA rates	B12b								
ix	Total loss set off (ii + iii + iv + v + vi+vii+viii)										
x	Loss remaining after set off (i – ix)										

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

The figures of LTCG in this table (B1e\* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

F	Information about accrual/receipt of capital gain
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	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 5v of schedule BFLA, if any.					
2	Short-term capital gains taxable at the rate of 30% Enter value from item 5vi of schedule BFLA, if any.					
3	Short-term capital gains taxable at applicable rates Enter value from item 5vii of schedule BFLA, if any.					
4	Short-term capital gains taxable at DTAA rates Enter value from item 5viii of schedule BFLA, if any.					
5	Long- term capital gains taxable at the rate of 10% Enter value from item 5ix of schedule BFLA, if any.					
6	Long- term capital gains taxable at the rate of 20% Enter value from item 5x of schedule BFLA, if any.					
7	Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xi of schedule BFLA, if any.					

**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 OS Income from other sources**

OTHER SOURCES <sup>xx</sup>	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)		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		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				
OTHER SOURCES <sup>xx</sup>	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				
	2 Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e)					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 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 Tax benefit						
	(i) (ii) (iii) (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)(iiia)	diii					

		iv	Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiaa)	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)	dviii									
		ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dix									
		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)	dxi									
		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)	dxii									
		xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiii									
		xiv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxiv									
		xv	Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA	dxv									
		xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvi									
		xvii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	dxvii									
		xviii	Investment Income of a Non-Resident Indian - chargeable u/s 115E	dxviii									
		xix	Any other income (Please specify)	dxix									
		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			
			Sl. No.	Amount of income	Item No.2a to 2e in which			Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not)	Whether TRC obtained	Section of I.T. Act	Rate as per I.T. Act
	(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					3a						
	b	Depreciation					3b						
	c	Total					3c						
4	Amounts not deductible u/s 58												
5	Profits chargeable to tax u/s 59										5		
6	Net Income from other sources chargeable at normal applicable rates (1 - 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 10xi 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 u/s 115BBDA					
	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 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)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property	(4 of Schedule HP)				
iii	Business (excluding speculation income and income from specified business)	(A38 of Schedule BP)				
iv	Profit and gains 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 - xv)					

Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(5ii of schedule CYLA)	(B/f house property loss)			
ii	Business (excluding speculation income and income from specified business)	(5iii of schedule CYLA)	(B/f 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/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 15%	(5vii of schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(5viii of schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of schedule CYLA)	(B/f short-term capital loss)			
x	Long-term capital gain taxable @ 10%	(5xi of schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long term capital gain taxable @ 20%	(5xii of schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Long term capital gains taxable at special rates in India as per DTAA	(5xiii of schedule CYLA)	(B/f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(5xv of schedule CYLA)	(B/f loss from horse races)			
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of schedule CYLA)				
xvi	Total of brought forward loss set off					
xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii +5xiii+ 5xiv + 5xv)					

## Schedule CFL Details of Losses to be carried forward to future years

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
1	2	3	4	5	6	7	8	9	10
i	2011-12								
ii	2012-13								
iii	2013-14								
iv	2014-15								
v	2015-16								
vi	2016-17								
vii	2017-18								
viii	2018-19								
ix	Total of earlier year losses b/f								
x	Adjustment of above losses in Schedule BFLA	(2i of schedule BFLA)	(2ii of schedule BFLA)	(2iii of schedule BFLA)	(2iv of schedule BFLA)				(2xiv of schedule BFLA)
xii	2019-20 (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)	(6x+7x+8x) of item E of schedule CG)	(8e of schedule OS, if -ve)
xii	Total loss Carried forward to future years								

Sl No	Assessment Year	Depreciation			Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	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)	(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.	<b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)</b> (if positive)		
11b.	<b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)</b> (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 + d)		c			

Schedule 80G		Details of donations entitled for deduction under section 80G				
DETAILS OF DONATIONS	A	Donations entitled for 100% deduction without qualifying limit				
	Name and address of donee	PAN of Donee	Amount of donation		Eligible Amount of donation	
			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					
<b>D</b>	<b>Donations entitled for 50% deduction subject to qualifying limit</b>					
	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>E</b>	<b>Total donations (Aiii + Biii + Ciii + Diii)</b>					

**Schedule 80GGA** Details of donations for scientific research or rural development

S. No.	Relevant clause under which deduction is claimed (drop down to be provided)	Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
i							
ii							
	<b>Total donation</b>						

**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	<b>Total</b>					

**Schedule 80-IA** Deductions under section 80-IA

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

**Schedule 80-IB** Deductions under section 80-IB

<b>a</b>	Deduction in respect of industrial undertaking located in Jammu & Kashmir [Section 80-IB(4)]	<b>a1</b>	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		<b>a2</b>	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
<b>b</b>	Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]	<b>b1</b>	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		<b>b2</b>	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	

c	Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
d	Deduction in the case of 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)	
e	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)	
f	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)	
g	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)	
h	Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]	h1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		h2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
i	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)]	i1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		i2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
j	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)	
k	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)	
l	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)	
m	Total deduction under section 80-IB (Total of a1 to l2)	m			

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

Schedule 80P Deductions under section 80P		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, livestocks 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	<b>Total</b>		

Schedule VI-A		Deductions under Chapter VI-A																																	
1 Part B- Deduction in respect of certain payments																																			
<table border="1"> <tr> <td>a</td><td>80G</td><td></td><td>b</td><td>80GGA</td><td></td></tr> <tr> <td>c</td><td>80GGC</td><td></td><td></td><td></td><td></td></tr> </table>		a	80G		b	80GGA		c	80GGC																										
a	80G		b	80GGA																															
c	80GGC																																		
Total Deduction under Part B (a + b + c)																																			
2 Part C- Deduction in respect of certain incomes																																			
<table border="1"> <tr> <td>d</td><td>80-IA</td><td>(of Schedule 80-IA)</td><td>e</td><td>80-IAB</td><td></td></tr> <tr> <td>f</td><td>80-IAC</td><td></td><td>g</td><td>80-IB</td><td>(of Schedule 80-IB)</td></tr> <tr> <td>h</td><td>80-IBA</td><td></td><td>i</td><td>80-IC/ 80-IE</td><td>(of Schedule 80-IC/ 80-IE)</td></tr> <tr> <td>j</td><td>80JJA</td><td></td><td>k</td><td>80JJAA</td><td></td></tr> <tr> <td>l</td><td>80LA</td><td>(of Annexure to Form 10CCF)</td><td>m</td><td>80P</td><td></td></tr> </table>		d	80-IA	(of Schedule 80-IA)	e	80-IAB		f	80-IAC		g	80-IB	(of Schedule 80-IB)	h	80-IBA		i	80-IC/ 80-IE	(of Schedule 80-IC/ 80-IE)	j	80JJA		k	80JJAA		l	80LA	(of Annexure to Form 10CCF)	m	80P					
d	80-IA	(of Schedule 80-IA)	e	80-IAB																															
f	80-IAC		g	80-IB	(of Schedule 80-IB)																														
h	80-IBA		i	80-IC/ 80-IE	(of Schedule 80-IC/ 80-IE)																														
j	80JJA		k	80JJAA																															
l	80LA	(of Annexure to Form 10CCF)	m	80P																															
Total Deduction under Part C (total of c to m)																																			
3 Total deductions under Chapter VI-A (1 + 2)																																			

Schedule AMT		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 AMTC	Computation of tax credit under section 115JD
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1	Tax under section 115JC in assessment year 2019-20 (1d of Part-B-TTI)				1	
2	Tax under other provisions of the Act in assessment year 2019-20 (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)
			Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) - (B2)	Balance AMT Credit Carried Forward (D) = (B3) - (C)
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	Current AY (enter 1 - 2, if 1>2 else enter 0)					
viii	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 SI Income chargeable to tax at special rates [Please see instruction Number-7(ii) for section and rate of tax]

Sl No	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111A (STCG on shares/equity oriented MF on which STT paid)	<input type="checkbox"/>	15	(part of 5vi 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)	<input type="checkbox"/>	10	(B5f and B8f of schedule CG)	
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 5xii of schedule BFLA)	
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50	(part of 4b of schedule BP)	
13	115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 1fii of schedule OS)	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of schedule OS)	
15	115BBDA (Dividend income from domestic company exceeding Rs.10 lakh)	<input type="checkbox"/>	10	(2dxi of schedule OS)	
16	115BBE (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)				
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	(2dxi of schedule OS)	
18	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	(2dxi of schedule OS)	
19	115A(1)(b) (Income of a non-resident from Royalty)	<input type="checkbox"/>	25	(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"/>		(part of 5vi of schedule BFLA)	
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>		(part of 5vii of schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>		(part of 5x of schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>		(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"/>		(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
						i	ii
1							
2							
3							
4	Total						

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

1	Interest income	1					
2	Dividend income	2					
3	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 loss)	3					
	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)						
4	Other exempt income including exempt income of minor child (please specify)	4					
5	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					5
6	Pass through income not chargeable to tax (Schedule PTI)	6					
7	Total (1+2+3+4+5 + 6)	7					

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

PASS THROUGH INCOME	Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any
	1.			i	House property		
				ii	Capital Gains		
				a	Short term		
				b	Long term		
				iii	Other Sources		
				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		
				b	Long term		
				iii	Other Sources		
				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 FSI			Details of Income from outside India and tax relief						
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.*

#### NOTE ▶

Please refer to the instructions for filling out this schedule.



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	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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)								
(ii)								
<b>NOTE ►</b>		Please refer to instructions for filling out this schedule.						

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

PART-B

Part B - TI Computation of total income	
1	Income from house property ( 4 of Schedule-HP) (enter nil if loss)
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)
ii	Profits and gains from speculative business (B43 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)
iii	Profits and gains from specified business (C49 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)
iv	Income chargeable to tax at special rate (3d and 3e of Schedule BP)
v	Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)
3	Capital gains
a	Short term
i	Short-term chargeable @ 15% (9ii of item E of schedule CG)
ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)
iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)
iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)
v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)
b	Long-term
i	Long-term chargeable @ 10% (9vi of item E of Schedule CG)
ii	Long-term chargeable @ 20% (9vii of item E of Schedule CG)
iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)
iv	Total Long-term (bi + bii + biii) (enter nil if loss)
c	Total capital gains (3av + 3biv) (enter nil if loss)
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)
b	Income chargeable to tax at special rate (2 of Schedule OS)
c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)
d	Total (4a + 4b + 4c)
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 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 5xvii 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 (9-10)]
b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (9-10-2iii)]
c	Total (11a + 11b) [limited upto (9-10)]
12	Incomes not forming part of total income (12a + 12b+ 12c)
a	Deduction u/s 10AA (c of Sch. 10AA)
b	Income of investment fund referred to in section 10(23FB) or 10(23FBA)
c	Income of a business trust referred to in section 10(23FC) or 10(23FCA)
13	Total income (9 - 11c - 12)

14	Income chargeable to tax at special rates (total of (i) of schedule SI)	14	
15	Net agricultural income/ any other income for rate purpose (3 of Schedule EI)	15	
16	Aggregate income (13 – 14 + 15) [applicable if (13-14) exceeds maximum amount not chargeable to tax]	16	
17	Losses of current year to be carried forward (total of xi of Schedule CFL)	17	
18	Deemed total income under section 115JC (3 of Schedule AMT)	18	

## Part B - TTI

## 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) 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		
		i	25% of 12(ii) of Schedule SI	2ei	
		ii	On [(2d) – (12(ii) of Schedule SI)]	2eii	
		iii	Total (i + ii)	2eiii	
		f	Health and Education Cess @ 4% on 2d+2eiii	2f	
		g	Gross tax liability (2d + 2eiii + 2f)	2g	
	3	Gross tax payable (higher of 1d or 2g)			3
	4	Credit under section 115JD of tax paid in earlier years (applicable if 2g is more than 1d) (5 of Schedule AMTC)			4
	5	Tax payable after credit under section 115JD (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
	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 (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	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund)			
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account)	Name of the Bank	Account Number (IBAN in case of foreign Bank Accounts)
		i			Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )
		ii			
	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

ADVANCE/ SELF ASSESSMENT TAX	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-TTI							

B 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 of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)	Corresponding Income 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)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
						Income	TDS		Income TDS PAN
i									

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

TCS ON 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-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 ➔

<b>FORM ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> <b>[For Companies other than companies claiming exemption under section 11]</b> <b>(Please see rule 12 of the Income-tax Rules,1962)</b> <b>(Please refer instructions)</b>	<b>Assessment Year</b> <b>2 0 1 9 - 2 0</b>
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PERSONAL INFORMATION		Part A-GEN		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"/>			
						(i) Domestic Company <input type="checkbox"/>			
		Town/City/District		State		Pin code/Zip code		If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act)	
				Country					
Office Phone Number with STD code/ Mobile No. 1		Mobile No. 2		Email Address-1					
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							
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 date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement								/ /	
(d) Residential Status (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident									
(e) Whether opting for section 115BA? (Yes/No) (applicable on Domestic Company)									
(f) Whether total turnover/ gross receipts in the previous year 2016-17 exceeds 250 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 checked="" type="checkbox"/> <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 checked="" type="checkbox"/> <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 checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No									
(l) Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> <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.581A of Companies Act, 1956? Yes <input type="checkbox"/> No <input type="checkbox"/>									
(o) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -									
(1) Name of the representative assessee									

AUDIT INFORMATION	(2)	Capacity of the Representative (drop down to be provided)											
	(3)	Address of the representative assessee											
	(4)	Permanent Account Number (PAN) 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 5 of DPIIT 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										
		(a)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No										
	(b)	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input 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"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below											
	(1)	Mention the date of furnishing of audit report (DD/MM/YYYY)											
	(2)	Name of the auditor signing the tax audit report											
	(3)	Membership No. of the auditor											
	(4)	Name of the auditor (proprietorship/ firm)											
	(5)	Proprietorship/firm registration number											
	(6)	Permanent Account Number (PAN) of the auditor (proprietorship/ firm)											
	(7)	Date of audit report											
	(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No					Date of furnishing audit report? DD/MM/YYYY						
	(dii)	If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing the audit report? (DD/MM/YY) (Please see Instruction 5(ii))											
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Sl. No.			Section Code				Date (DD/MM/YYYY)				
	(e)	Mention the <u>Act, section</u> and date of furnishing the audit report under any Act other than the Income-tax Act											
		Act and section		(DD/MM/YY)		Act and section		(DD/MM/YY)					
HOLDING STATUS	(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)											
	(b)	If subsidiary company, mention the details of the Holding Company											
		PAN	Name of Holding Company			Address of Holding Company			Percentage of Shares held				
	(c)	If holding company, mention the details of the subsidiary companies											
		PAN	Name of Subsidiary Company			Address of Subsidiary Company			Percentage of Shares held				
BUSINESS ORGANISATION	(a)	In case of amalgamating company, mention the details of amalgamated company											
		PAN	Name of Amalgamated Company				Address of Amalgamated Company			Date of Amalgamation			
	(b)	In case of amalgamated company, mention the details of amalgamating company											
	PAN	Name of Amalgamating Company				Address of Amalgamating Company			Date of Amalgamation				

(c) In case of demerged company, mention the details of resulting company						
	PAN	Name of Resulting Company	Address of Resulting Company	Date of Demerger		
(d) In case of resulting company, mention the details of demerged company						
	PAN	Name of Demerged Company	Address of Demerged Company	Date of Demerger		
<b>K E Y</b>	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year					
<b>SHAREHOLDERS INFORMATION</b>	S.No.	Name	Designation	Residential Address	PAN	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						
<b>OWNERSHIP INFORMATION</b>	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 (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
<b>NATURE OF COMPANY AND ITS BUSINESS</b>	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

## Part A-BS

BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2019 OR AS ON THE DATE OF AMALGAMATION

I	Equity and Liabilities			
1	Shareholder's fund			
A	Share capital			
i	Authorised	Ai		
ii	Issued, Subscribed and fully Paid up	Aii		
iii	Subscribed but not fully paid	Aiii		
iv	Total (Aii + Aiii)			Aiv
B	Reserves and Surplus			
i	Capital Reserve	Bi		
ii	Capital Redemption Reserve	Bii		
iii	Securities Premium Reserve	Biii		
iv	Debenture Redemption Reserve	Biv		
v	Revaluation Reserve	Bv		
vi	Share options outstanding amount	Bvi		
vii	Other reserve (specify nature and amount)			
a		viiia		
b		viiib		
c	Total (viiia + viiib)	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			
D	Total Shareholder's fund (Aiv + Bix + 1C)			
2	Share application money pending allotment			
i	Pending for less than one year	i		
ii	Pending for more than one year	ii		
iii	Total (i + ii)			2
3	Non-current liabilities			
A	Long-term borrowings			
i	Bonds/ debentures			
a	Foreign currency	ia		
b	Rupee	ib		
c	Total (ia + ib)			ic
ii	Term loans			
a	Foreign currency	iia		

		b	Rupee loans			
		1	From Banks	b1		
		2	From others	b2		
		3	Total (b1 + b2)	b3		
		c	Total Term loans (iiia + b3)			iic
	iii	Deferred payment liabilities			iii	
	iv	Deposits from related parties (see instructions)			iv	
	v	Other deposits			v	
	vi	Loans and advances from related parties (see instructions)			vi	
	vii	Other loans and advances			vii	
	viii	Long term maturities of finance lease obligations			viii	
	ix	Total Long term borrowings (ic + iic + iii + iv + v + vi + vii + viii)			3A	
B	Deferred tax liabilities (net)			3B		
C	Other long-term liabilities					
	i	Trade payables	i			
	ii	Others	ii			
	iii	Total Other long-term liabilities (i + ii)			3C	
D	Long-term provisions					
	i	Provision for employee benefits	i			
	ii	Others	ii			
	iii	Total (i + ii)			3D	
E	Total Non-current liabilities (3A + 3B + 3C + 3D)			3E		
4	Current liabilities					
A	Short-term borrowings					
	i	Loans repayable on demand				
	a	From Banks	ia			
	b	From Non-Banking Finance Companies	ib			
	c	From other financial institutions	ic			
	d	From others	id			
	e	Total Loans repayable on demand (ia + ib + ic + id)			ie	
	ii	Deposits from related parties (see instructions)			ii	
	iii	Loans and advances from related parties (see instructions)			iii	
	iv	Other loans and advances			iv	
	v	Other deposits			v	
	vi	Total Short-term borrowings (ie + ii + iii + iv + v)			4A	
B	Trade payables					
	i	Outstanding for more than 1 year	i			
	ii	Others	ii			
	iii	Total Trade payables (i + ii)			4B	
C	Other current liabilities					
	i	Current maturities of long-term debt	i			
	ii	Current maturities of finance lease obligations	ii			
	iii	Interest accrued but not due on borrowings	iii			
	iv	Interest accrued and due on borrowings	iv			
	v	Income received in advance	v			
	vi	Unpaid dividends	vi			

	vii	Application money received for allotment of securities and due for refund and interest accrued	vii			
	viii	Unpaid matured deposits and interest accrued thereon	viii			
	ix	Unpaid matured debentures and interest accrued thereon	ix			
	x	Other payables	x			
	xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)		4C		
D	Short-term provisions					
	i	Provision for employee benefit	i			
	ii	Provision for Income-tax	ii			
	iii	Proposed Dividend	iii			
	iv	Tax on dividend	iv			
	v	Other	v			
	vi	Total Short-term provisions (i + ii + iii + iv + v)		4D		
	E	Total Current liabilities (4A + 4B + 4C + 4D)		4E		
	Total Equity and liabilities (1D + 2 + 3E + 4E)					I
II	ASSETS					
1	Non-current assets					
A	Fixed assets					
	i	Tangible assets				
	a	Gross block	ia			
	b	Depreciation	ib			
	c	Impairment losses	ic			
	d	Net block (ia - ib - ic)	id			
	ii	Intangible assets				
	a	Gross block	iia			
	b	Amortization	iib			
	c	Impairment losses	iic			
	d	Net block (iia - iib - iic)	iid			
	iii	Capital work-in-progress	iii			
	iv	Intangible assets under development	iv			
	v	Total Fixed assets (id + iid + iii + iv)		Av		
B	Non-current investments					
	i	Investment in property	i			
	ii	Investments in Equity instruments				
	a	Listed equities	iia			
	b	Unlisted equities	iib			
	c	Total (iia + iib)	iic			
	iii	Investments in Preference shares	iii			
	iv	Investments in Government or trust securities	iv			
	v	Investments in Debenture or bonds	v			
	vi	Investments in Mutual funds	vi			
	vii	Investments in Partnership firms	vii			
	viii	Others Investments	viii			
	ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)		Bix		
C	Deferred tax assets (Net)					C

	<b>D</b>	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			
	<b>E</b>	Other non-current assets				
	i	Long-term trade receivables				
	a	Secured, considered good	ia			
	b	Unsecured, considered good	ib			
	c	Doubtful	ic			
	d	Total Other non-current assets (ia + ib + ic)	id			
	ii	Others	ii			
	iii	Total (id + ii)			Eiii	
	iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	iv			
	<b>F</b>	Total Non-current assets (Av + Bix + C + Dv + Eiii)				1F
<b>2</b>	Current assets					
	<b>A</b>	Current investments				
	i	Investment in Equity instruments				
	a	Listed equities	ia			
	b	Unlisted equities	ib			
	c	Total (ia + ib)	ic			
	ii	Investment in Preference shares	ii			
	iii	Investment in government or trust securities	iii			
	iv	Investment in debentures or bonds	iv			
	v	Investment in Mutual funds	v			
	vi	Investment in partnership firms	vi			
	vii	Other investment	vii			
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			Aviii	
	<b>B</b>	Inventories				
	i	Raw materials	i			
	ii	Work-in-progress	ii			
	iii	Finished goods	iii			
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv			
	v	Stores and spares	v			
	vi	Loose tools	vi			
	vii	Others	vii			
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii	
	<b>C</b>	Trade receivables				

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

## Part A-BS – Ind AS

**BALANCE SHEET AS ON 31<sup>ST</sup> DAY OF MARCH, 2019 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] (fill items below in a case where regular books of accounts are maintained, otherwise fill item III)

I	Equity and Liabilities						
1	Equity						
	A	Equity share capital					
	i	Authorised	Ai				
	ii	Issued, Subscribed and fully paid up	Aii				
	iii	Subscribed but not fully paid	Aiii				
	iv	Total (Aii + Aiii)				Aiv	
	B	Other Equity					
	i	Other Reserves					
	a	Capital Redemption Reserve	ia				
	b	Debenture Redemption Reserve	ib				
	c	Share Options Outstanding account	ic				
	d	Other (specify nature and amount)	id				
	e	Total other reserves (ia + ib + ic + id)	ie				
	ii	Retained earnings (Debit balance of statement of P&L to be shown as -ve figure)	ii				
	iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)				Biii	
	C	Total Equity (Aiv + Biii)					1C
2	Liabilities						
	A	Non-current liabilities					
	I	Financial Liabilities					
		Borrowings					

	a	Bonds or debentures						
	1	Foreign currency	a1					
	2	Rupee	a2					
	3	Total (1 + 2)						
	b	Term loans						
	1	Foreign currency	b1					
	2	Rupee loans						
	i	From Banks	i					
	ii	From other parties	ii					
	iii	Total (i + ii)	b2					
	3	Total Term loans (b1 + b2)			b3			
	c	Deferred payment liabilities			c			
	d	Deposits			d			
	e	Loans from related parties (see instructions)			e			
	f	Long term maturities of finance lease obligations			f			
	g	Liability component of compound financial instruments			g			
	h	Other loans			h			
	i	Total borrowings (a3 + b3 + c + d + e + f + g + h)			i			
	j	Trade Payables			j			
	k	Other financial liabilities (Other than those specified in II under provisions)			k			
<b>II</b> Provisions								
a	Provision for employee benefits	a						
b	Others (specify nature)	b						
c	Total Provisions			IIC				
<b>III</b> Deferred tax liabilities (net)					III			
<b>IV</b> 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>B</b>	Current liabilities						
	<b>I</b>	Financial Liabilities						
	i	Borrowings						
	a	Loans repayable on demand						
	1	From Banks	1					
	2	From Other parties	2					
	3	Total Loans repayable on demand (1 + 2)	3					
	b	Loans from related parties	b					
	c	Deposits	c					
	d	Other loans (specify nature)	d					
	Total Borrowings (a3 + b + c + d)				Ii			
	ii	Trade payables			Iii			
	iii	Other financial liabilities						
	a	Current maturities of long-term debt	a					
	b	Current maturities of finance lease obligations	b					
	c	Interest accrued	c					
	d	Unpaid dividends	d					

		e	Application money received for allotment of securities to the extent refundable and interest accrued thereon	e			
		f	Unpaid matured deposits and interest accrued thereon	f			
		g	Unpaid matured debentures and interest accrued thereon	g			
		h	Others (specify nature)	h			
		i	Total Other financial liabilities (a + b +c +d +e +f +g+ h)		livi		
		iv	Total Financial Liabilities (li + llii + lliii)		liv		
		<b>II Other Current liabilities</b>					
		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)		lIId		
		<b>III Provisions</b>					
		a	Provision for employee benefits	a			
		b	Others (specify nature)	b			
		c	Total provisions (a + b)		IIIc		
		<b>IV Current Tax Liabilities (Net)</b>					
		Total Current liabilities (liv + lIId + IIIc+ IV)					
Total Equity and liabilities (1C + 2A +2B)					I		
<b>II ASSETS</b>							
		<b>1 Non-current assets</b>					
		<b>A Property, Plant and Equipment</b>					
		a	Gross block	a			
		b	Depreciation	b			
		c	Impairment losses	c			
		d	Net block (a – b - c)		Ad		
		<b>B Capital work-in-progress</b>					
		<b>C Investment Property</b>					
		a	Gross block	a			
		b	Depreciation	b			
		c	Impairment losses	c			
		d	Net block (a – b - c)		Cd		
		<b>D Goodwill</b>					
		a	Gross block	a			
		b	Impairment losses	b			
		c	Net block (a – b )		Dc		
		<b>E Other Intangible Assets</b>					
		a	Gross block	a			
		b	Amortisation	b			
		c	Impairment losses	c			
		d	Net block (a – b - c)		Ed		
		<b>F Intangible assets under development</b>					
		<b>G Biological assets other than bearer plants</b>					
		a	Gross block	a			
		b	Impairment losses	b			

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

	iii	Finished goods	iii			
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv			
	v	Stores and spares	v			
	vi	Loose tools	vi			
	vii	Others	vii			
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)		2A		
B	Financial Assets					
I	Investments					
	i	Investment in Equity instruments				
	a	Listed equities	ia			
	b	Unlisted equities	ib			
	c	Total (ia + ib)	ic			
	ii	Investment in Preference shares	ii			
	iii	Investment in government or trust securities	iii			
	iv	Investment in debentures or bonds	iv			
	v	Investment in Mutual funds	v			
	vi	Investment in partnership firms	vi			
	vii	Other Investments	vii			
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)		I		
II	Trade receivables					
	i	Secured, considered good	i			
	ii	Unsecured, considered good	ii			
	iii	Doubtful	iii			
	iv	Total Trade receivables (i + ii + iii)		II		
III	Cash and cash equivalents					
	i	Balances with Banks (of the nature of cash and cash equivalents)	i			
	ii	Cheques, drafts in hand	ii			
	iii	Cash on hand	iii			
	iv	Others (specify nature)	iv			
	v	Total Cash and cash equivalents (i + ii + iii + iv)		III		
IV	Bank Balances other than III above					IV
V	Loans					
	i	Security Deposits	i			
	ii	Loans to related parties (see instructions)	ii			
	iii	Others(specify nature)	iii			
	iv	Total loans (i + ii + iii)		V		
	v	Loans and advances included in V above which is-				
	a	for the purpose of business or profession	va			
	b	not for the purpose of business or profession	vb			
		given to a shareholder, being the beneficial owner				
	c	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			

III NO ACCOUNT CASE	ii	Others(specify nature)	ii		
	iii	Total		2D	
	Total Current assets (2A + 2B + 2C + 2D)				2
	Total Assets (1 + 2)				II
	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 <sup>st</sup> day of March, 2019, in respect of business or profession)				
a Amount of total sundry debtors				IIIa	
b Amount of total sundry creditors				IIIb	
c Amount of total stock-in-trade				IIIc	
d Amount of the cash balance				IIId	

**Part A-  
Manufacturing  
Account**
**Manufacturing Account for the financial year 2018-19** (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

1	Opening Inventory				
	A	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)			
	C	Direct wages			
	D	Direct expenses (Di + Dii + Diii)			
		i	Carriage inward	i	
		ii	Power and fuel	ii	
		iii	Other direct expenses	iii	
	E	Factory Overheads			
		I	Indirect wages	i	
		II	Factory rent and rates	ii	
		III	Factory Insurance	iii	
		IV	Factory fuel and power	iv	
		V	Factory general expenses	v	
		VI	Depreciation of factory machinery	vi	
		VII	Total (i+ii+iii+iv+v+vi)	Evii	
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			
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 2018-19** (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 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		

DEBITS TO TRADING ACCOUNT		b		iiib					
		c	Total (iiia + iiib)	iiic					
	iv	Total (i + ii + iii)			Aiv				
	<b>B</b> Gross receipts from Profession					<b>B</b>			
	<b>C</b> 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				
	<b>D</b> Total Revenue from operations (Aiv + B + Cix)					<b>4D</b>			
5	<b>5</b> Closing Stock of Finished Stocks					<b>5</b>			
6	<b>6</b> Total of credits to Trading Account (4D + 5iv)					<b>6</b>			
7	<b>7</b> Opening Stock of Finished Goods					<b>7</b>			
8	<b>8</b> Purchases (net of refunds and duty or tax, if any)					<b>8</b>			
9	<b>9</b> Direct Expenses (9i + 9ii + 9iii)					<b>9</b>			
	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	<b>10</b> Duties and taxes, paid or payable, in respect of goods and services purchased								
	i	Custom duty	10i						
	ii	Counter veiling duty	10ii						
	iii	Special additional duty	10iii						
	iv	Union excise duty	10iv						
	v	Service tax	10v						
	vi	VAT/ Sales tax	10vi						
	vii	Central Goods & Service Tax (CGST)	10vii						
	viii	State Goods & Services Tax (SGST)	10viii						
	ix	Integrated Goods & Services Tax (IGST)	10ix						
	x	Union Territory Goods & Services Tax (UTGST)	10x						
	xi	Any other tax, paid or payable	10xi						
	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)			10xii				
11	<b>11</b> Cost of goods produced – Transferred from Manufacturing Account					<b>11</b>			
12	<b>12</b> Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)					<b>12</b>			
12a	<b>12a</b> Turnover from Intraday Trading					<b>12a</b>			
12b	<b>12b</b> Income from Intraday Trading					<b>12b</b>			

## Part A-P&amp;L

## Profit and Loss Account for the financial year 2018-19 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

CREDITS TO PROFIT AND LOSS ACCOUNT

15

22

DEBITS TO PROFIT AND LOSS ACCOUNT

23

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	
16	Freight outward			16	
17	Consumption of stores and spare parts			17	
18	Power and fuel			18	
19	Rents			19	
20	Repairs to building			20	
21	Repairs to machinery			21	
22	Compensation to employees				
i	Salaries and wages	22i			
ii	Bonus	22ii			
iii	Reimbursement of medical expenses	22iii			
iv	Leave encashment	22iv			
v	Leave travel benefits	22v			
vi	Contribution to approved superannuation fund	22vi			
vii	Contribution to recognised provident fund	22vii			
viii	Contribution to recognised gratuity fund	22viii			
ix	Contribution to any other fund	22ix			
x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
xi	Total compensation to employees (total of 22i to 22x)			22xi	
xiia	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No		
xiib	If Yes, amount paid to non-residents	xiib			
23	Insurance				
i	Medical Insurance	23i			
ii	Life Insurance	23ii			
iii	Keyman's Insurance	23iii			
iv	Other Insurance including factory, office, car, goods, etc.	23iv			
v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	

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

47	Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)																	
	i										47i							
	ii										47ii							
	iii										47iii							
	iv	Rows can be added as required				47iv												
	v	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)				47v												
	vi	Others (amounts less than Rs. 1 lakh)				47vi												
vii Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v+ 47vi)											47vii							
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 + 47vii + 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)																
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 and deferred liability											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	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)																	

NO ACCOUNT CASE	Add row options as necessary (upto maximum 10)			
	(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			
	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 for the financial year 2018-19** [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] (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

1	Opening Inventory					
A	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					
	Factory rent and rates					
	Factory Insurance					
	Factory fuel and power					
	Factory general expenses					
	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				
	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 2018-19** [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] (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

CREDITS TO TRADING ACCOUNT	4	Revenue from operations								
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)								
		i Sale of goods	i							
		ii Sale of services	ii							
	iii	Other operating revenues (specify nature and amount)								
		a	iiia							
		b	iiib							
	c	Total (iiia + iiib)	iiic							

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

**Part A-P&L**  
**Ind-AS**

**Profit and Loss Account for the financial year 2018-19** [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] (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 64 as applicable)

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)			14xii	
15	Total of credits to profit and loss account (13+14xii)			15	
16	Freight outward			16	
17	Consumption of stores and spare parts			17	
18	Power and fuel			18	
19	Rents			19	
20	Repairs to building			20	
21	Repairs to machinery			21	
22	Compensation to employees				
i	Salaries and wages	22i			
ii	Bonus	22ii			
iii	Reimbursement of medical expenses	22iii			
iv	Leave encashment	22iv			
v	Leave travel benefits	22v			
vi	Contribution to approved superannuation fund	22vi			
vii	Contribution to recognised provident fund	22vii			
viii	Contribution to recognised gratuity fund	22viii			
ix	Contribution to any other fund	22ix			
x	Any other benefit to employees in respect of which an expenditure has been incurred	22x			
xi	Total compensation to employees (total of 22i to 22x)			22xi	
xii	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No		
	If Yes, amount paid to non-residents	xiib			
23	Insurance				
i	Medical Insurance	23i			
ii	Life Insurance	23ii			
iii	Keyman's Insurance	23iii			
iv	Other Insurance including factory, office, car, goods, etc.	23iv			

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

47	Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)															
i										47i						
ii										47ii						
iii										47iii						
iv	Rows can be added as required					47iv										
v	Others (more than Rs. 1 lakh) where PAN is not available (provide name and complete address)					47v										
vi	Others (amounts less than Rs. 1 lakh)					47vi										
vii	Total Bad Debt (47i + 47ii + 47iii + 47iv + 47v+47vi)										47vii					
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 + 47vii + 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 and deferred liability											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			
<b>63 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE</b>								
	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 (upto maximum 10)							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]			63(ii)			
<i>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</i>								
NO ACCOUNT CASE	64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 in respect of business or profession – (OTHER THAN COVERED U/S 44AE)						
	(i)	For assessee carrying on Business						
	a	Gross receipts / Turnover (a1 + a2)			ia			
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date			a1			
	2	Any other mode			a2			
	b	Gross profit			ib			
	c	Expenses			ic			
	d	Net profit				64i		
	(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 received before specified date			a1			
	2	Any other mode			a2			
	b	Gross profit			iib			
	c	Expenses			iic			
	d	Net profit				64ii		
	(iii)	Total profit (64i + 64ii)						64iii

## Part A- OI Other Information (mandatory, if liable for audit under section 44AB, for other fill, if applicable)

1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash	
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input 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 (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"/> <input 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)(ii)]	6c
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d
e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i
j	Amount of contributions to any other fund	6j
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k
l	Amount of bad and doubtful debts [36(1)(vii)]	6l
m	Provision for bad and doubtful debts [36(1)(viia)]	6m
n	Amount transferred to any special reserve [36(1)(viii)]	6n
o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p

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

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

(a) In the case of a trading concern			
1	Opening stock	1	
	Purchase during the previous year	2	
	Sales during the previous year	3	
	Closing stock	4	
	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	
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

1 Opening balance			
i	Cash in hand	1i	
	Bank	1ii	
	Total opening balance	1iii	
2 Receipts			
i	Interest	2i	
	Dividend	2ii	
	iii Sale of assets (pls. specify nature and amount)		
ii	a	2iiia	
	b	2iiib	
	c	2iiic	
	d Total (iiia + iiib + iiic)	2iid	
iv	Realisation of dues/debtors	2iv	
	v Others (pls. specify nature and amount)		
	a	2va	
v	b	2vb	
	c Total of other receipts (va + vb)	2vc	
	vi Total receipts (2i + 2ii + 2iid + 2iv + 2vc)	2vi	
3 Total of opening balance and receipts		3	
4 Payments			
i	Repayment of secured loan	4i	

	ii Repayment of unsecured loan	4ii		
	iii Repayment to creditors	4iii		
	iv Commission	4iv		
	v Others (pls. specify)			
	a	4va		
	b	4vb		
	c Total of other payments (4va + 4vb)	4vc		
	vi Total payments (4i + 4ii + 4iii + 4iv + 4vc)	4vi		
5	Closing balance			
	i Cash in hand	5i		
	ii Bank	5ii		
	iii Total of closing balance (5i + 5ii)	5iii		
6	Total of closing balance and payments (4vi + 5iii)		6	

**SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**

**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)				
	Assessee's percentage of share in the property <input type="text"/>				
	Name of Co-owner(s)		PAN of Co-owner (s)		Percentage Share in Property
	I	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	II	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)	PAN of Tenant(s) (if available)	PAN/TAN of Tenant(s) (if TDS credit is claimed)
	<input type="checkbox"/> Let out		I <input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="checkbox"/> Deemed let out		II <input type="text"/>	<input type="text"/>	<input type="text"/>
	a Gross rent received or receivable or letable value				1a <input type="text"/>
b The amount of rent which cannot be realized				1b <input type="text"/>	
c Tax paid to local authorities				1c <input type="text"/>	
d Total (1b + 1c)				1d <input type="text"/>	
e Annual value (1a – 1d) (nil, if self-occupied etc. as per section 23(2) of the Act)				1e <input type="text"/>	
f Annual value of the property owned (own percentage share x 1e)				1f <input type="text"/>	
g 30% of 1f				1g <input type="text"/>	
h Interest payable on borrowed capital				1h <input type="text"/>	
i Total (1g + 1h)				1i <input type="text"/>	
j Arrears/Unrealised rent received during the year less 30%				1j <input type="text"/>	
k Income from house property 1 (1f – 1i+1j)				1k <input type="text"/>	
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 <input type="text"/>					
Name of Co-owner(s)		PAN of Co-owner (s)		Percentage Share in Property	
I	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
II	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)	PAN of Tenant(s) (Please see note)	PAN/TAN of Tenant(s) (Please see note)	

<input type="checkbox"/> Let out	I																							
<input type="checkbox"/> Deemed let out	II																							
a	Gross rent received or receivable/ letable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)	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 – 2h + 2j)	2k																						
3	Pass through income 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																						
<b>NOTE ►</b>	<i>Furnishing of PAN of tenant is mandatory, if tax is deducted under section 194-IB.</i> <i>Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.</i>																							

**Schedule BP** Computation of income from business or profession

<b>INCOME FROM BUSINESS OR PROFESSION</b>	A	From business or profession other than speculative business and specified business					
	1	Profit before tax as per profit and loss account (item 53 and 61(iii) of Part A-P&L) / (item 55 and 63(iii) 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/44BBA/44BBB/ 44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)			4a		
	4b	Profit and gains from life insurance business referred to in section 115B			4b		
	4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)			4c		
	5	Income credited to Profit and Loss account (included in 1) which is exempt					
	a	Share of income from firm(s)		5a			
	b	Share of income from AOP/ BOI		5b			
	c	Any other exempt income (specify nature and amount)					
	i			ci			
	ii			cii			
	iii	Total (ci + cii)		5ciii			
	d	Total exempt income (5a + 5b + 5ciii)			5d		
	6	Balance (1– 2a – 2b – 3a - 3b – 3c – 3d – 3e – 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	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)(iia) (item 6 of Schedule-DEP)	12i	
	ii Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii	
	iii Total (12i + 12ii)	12iii	
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)	13	
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r of Part A-OI)	14	
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)	15	
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)	16	
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)	17	
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (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/ 80HHD/	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	24	
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock	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 (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)	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 (10g 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 (62(ii) of schedule P&L or 64(ii) of Ind As P&L)	37i	
	ii Section 44B	37ii	
	iii Section 44BB	37iii	
	iv Section 44BBA	37iv	
	v Section 44BBB	37v	

	vi	Section 44D	37vi		
	vii	Section 44DA	37vii	(item 4 of Form 3CE)	
	viii	Chapter-XII-G (tonnage)	37viii	(total of col. 7 of item 10 of Form 3CE)	
	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 to 2i of item E) (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 [4b-(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 6xi 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(1)	49		
	50	Income from Specified Business) (48-49 ) (if loss, take the figure to 7xi 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' (A38+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	Business income remaining after set off
		(1)	(2)	(3) = (1) - (2)
i	Loss to be set off (Fill this row only if figure is negative)		(A39)	
ii	Income from speculative business	(B44)		
iii	Income from specified business	(C50)		
iv	Total loss set off (ii + iii)			
v	Loss remaining after set off (i - iv)			

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				
2	Rate (%)	15	30	40		
		(i)	(ii)	(iii)		
3	Written down value on the first day of previous year					
4	Additions for a period of 180 days or more in the previous year					
5	Consideration or other realization during the previous year out of 3 or 4					
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)					
7	Additions for a period of less than 180 days in the previous year					
8	Consideration or other realizations during the year out of 7					
9	Amount on which depreciation at half rate to be allowed (7 – 8) (enter 0, if result is negative)					
10	Depreciation on 6 at full rate					
11	Depreciation on 9 at half rate					
12	Additional depreciation, if any, on 4					
13	Additional depreciation, if any, on 7					
14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days					
15	Total depreciation (10+11+12+13+14)					
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)					
17	Net aggregate depreciation (15-16)					
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)					
19	Expenditure incurred in connection with transfer of asset/ assets					
20	Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only, if block ceases to exist)					
21	Written down value on the last day of previous year* (6+ 9-15) (enter 0, if result is negative)					

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

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

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

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

**Schedule DCG** Deemed Capital Gains on sale of depreciable assets

<b>SUMMARY OF DEPRECIATION ON ASSETS</b>	<b>1</b>	Plant and machinery					
	<b>a</b>	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)		<b>1a</b>			
	<b>b</b>	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)		<b>1b</b>			

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

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

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

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

**Schedule CG****Capital Gains**

CAPITAL GAINS  Short-term 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)			
		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 1.05 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 (b <sub>i</sub> + b <sub>ii</sub> + b <sub>iii</sub> )	b <sub>iv</sub>				
	c	Balance (a <sub>iii</sub> – b <sub>iv</sub> )			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)					A1 e	
	f	In case of transfer of immovable property, please furnish the following details (see note)						
		S.N o.	Name of buyer(s)	PAN of buyer(s)	Percentage share	Amoun t	Address of property	Pin code
	NOTE ►	Furnishing of PAN is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.						
2	From slump sale							
	a	Full value of consideration			2a	(5 of Form)		
	b	Net worth of the under taking or division			2b	(6(e) of Form)		
	c	Short term capital gains from slump sale (2a-2b)					A2 c	
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)							
	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)					A3 e	
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					A4 a	
	b	STCG on transactions on which securities transaction tax (STT) is not paid					A4 b	
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	ia			
			b	Fair market value of unquoted shares determined in the prescribed manner	ib			
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains	ic			
		ii	Full value of consideration in respect of securities other than unquoted shares			a <sub>ii</sub>		
		iii	Total (ic + ii)			a <sub>iii</sub>		
	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	ic		
		ii	Full value of consideration in respect of assets	a(ii)			
		iii	Total (ic + ii)	a(iii)			
	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	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?						
	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)	
	i	2015-16	54D/54G/54GA	Year in which asset acquired/construc	Amount utilised out of Capital Gains account		
b	Amount deemed to be short-term capital gains u/s 54D/54G/54GA, other than at 'a'						
	Total Amount deemed to be short-term capital gains u/s 54D/54G/54GA (aXi + b)					A7	
8	Pass Through Income in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)					A8	
	a	Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 15%			A8a		
	b	Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 30%			A8b		

			c Pass Through Income in the nature of Short Term Capital Gain, chargeable at applicable rates							A8 c																																																																																																																																																																																																																																																																								
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	Sl. No.	Amount of income	Item No. A1 to A8 above in which include d	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of L.T. Act	Rate as per L.T. Act	Applicable rate (lower of (6) or (9))																																																																																																																																																																																																																																																																								
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	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 (Specify details in item D below)	3d			
	e	LTCG on bonds or debenture (3c – 3d)				
					B3 e	
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	biii			
	i	Total (bi + bii +biii)	biv			
	c	Balance (4a – biv)	4c			
	d	Deduction under sections (Specify details in item D below)	4d			
	e	Long-term Capital Gains on assets at B4 above (4c – 4d)				
					B4 e	
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	Full value of consideration	5a			
	b	Deductions under section 48				
	i	Cost of acquisition without indexation (higher of iA and iB)	bi			
		A Cost of acquisition	iA			
		B If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2	iB			
	1	Fair Market Value of capital asset as per section 55(2)(ac)	B1			
	2	Full value of consideration	B2			
	ii	Cost of improvement without indexation	bii			
	iii	Expenditure wholly and exclusively in connection with transfer	biii			
	iv	Total deductions (bi + bii +biii)	biv			
	c	Balance (5a – biv)	5c			
	d	Less- LTCG threshold limit as per section 112A (5c – Rs. 1 lakh)	5d			
	e	Deduction under sections 54F (Specify details in item D below)	5e			
	f	Long-term Capital Gains on sale of capital assets at B5 above (5d – 5e)				
					B5f	
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 (Specify details in item D below)	6b			
	c	LTCG on share or debenture (6a – 6b)				

		7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD (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			a(ii)		
	iii	Total (ic + ii)			a(iii)		
	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 (a(iii) – biv)			7c			
d	Deduction under sections (Specify details in item D below)			7d			
	e	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7 – 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	Full value of consideration			8a		
	b	Deductions under section 48					
	i	Cost of acquisition without indexation (higher of iA and iB)			bi		
	A	Cost of acquisition			iA		
	B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2			iB		
	1	Fair Market Value of capital asset as per section 55(2)(ac)			B1		
	2	Full value of consideration			B2		
	ii	Cost of improvement without indexation			bii		
	iii	Expenditure wholly and exclusively in connection with transfer			biii		
	iv	Total deductions (bi + bii +biii)			biv		
	c	Balance (8a – biv)			8c		
d	Less- LTCG threshold limit as per section 112A (8c – Rs. 1 lakh)			8d			
e	Deduction under sections 54F (Specify details in item D below)			8e			
f	Long-term Capital Gains on sale of capital assets at B8 above (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			
			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	

		<td>ii</td> <td>Full value of consideration in respect of assets other than unquoted shares</td> <td></td> <td></td> <td></td> <td></td> <td></td>	ii	Full value of consideration in respect of assets other than unquoted shares						
		<td>iii</td> <td>Total (ic + ii)</td> <td></td> <td>aии</td> <td></td> <td></td> <td></td>	iii	Total (ic + ii)		aии				
	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 (aии – biv)				7c				
	d	Deduction under section 54D/54G/54GA (Specify details in item D below)				7d				
e	Long-term Capital Gains on assets at B9 above (9c- 9d)						B9e			
10	Amount deemed to be long-term capital gains									
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?									
<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)				
	i	2015-16	54/54D/54F/54G/54GA	Year in which asset acquired/constructed	Amount 403tilized out of Capital Gains account					
b	Amount deemed to be long-term capital gains, other than at 'a'									
	Total amount deemed to be long-term capital gains (aXi + b)								B10	
11	Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a + B12b)								B11	
a	Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10%						B11a			
b	Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 20%						B11b			
12	Amount of LTCG included in items B1 to B8 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 (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 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+ B5f+ B6c+ B7e + B8f + B9e+ B10 + B11 – B12a) (In case of loss take the figure to 9xi of schedule CFL)								B13	
C	Income chargeable under the head "CAPITAL GAINS" (A10 + B13) (take B10 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				aии	dd/mm/yyyy			
	iv	Amount deposited in Capital Gains Accounts Scheme before due date				aiv				
	v	Amount of deduction claimed				av				

<b>b</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	
<b>c</b>	Deduction claimed u/s 54G		
i	Date of transfer of original asset from urban area	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	
<b>d</b>	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	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	div	
v	Amount of deduction claimed	dv	
<b>e</b>	Total deduction claimed (1a + 1b + 1c + 1d)	1e	

The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B11) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.						
F Information about accrual/receipt of capital gain						
	Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1	Short-term capital gains taxable at the rate of 15% <i>Enter value from item 5v of schedule BFLA, if any.</i>					
2	Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vi of schedule BFLA, if any.</i>					
3	Short-term capital gains taxable at applicable rates <i>Enter value from item 5vii of schedule BFLA, if any.</i>					
4	Short-term capital gains taxable at DTAA rates <i>Enter value from item 5viii of schedule BFLA, if any.</i>					
5	Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5ix of schedule BFLA, if any.</i>					
6	Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5x of schedule BFLA, if any.</i>					
7	Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xi of schedule BFLA, if any.</i>					

## 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)			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		biv			
	v	Others		bv			
	c	Rental income from machinery, plants, buildings, etc., Gross			1c		
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)			1d		
	i	Aggregate value of sum of money received without consideration			di		

	ii	In case immovable property is received without consideration, stamp duty value of property			dii	
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration			diii	
	iv	In case any other property is received without consideration, fair market value of property			div	
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration			dv	
	2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e)				
	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		



3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d )							
	a	Expenses / Deductions		3a				
	b	Depreciation		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 – 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 10xi of Schedule CFL)						
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 u/s 115BBDA						
	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 year losses**

CURRENT YEAR LOSS ADJUSTMENT	Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
			1	2	3	4	5=1-2-3-4
i	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	ii	House property	( 4 of Schedule HP)				
iii	iii	Business (excluding speculation income and income from specified business)	(A39 of Schedule BP)				
iv	iv	Profit and gains from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
v	v	Speculation income	(3ii of item E of Sch. BP)				
vi	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 – xv)					

**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	<b>House property</b>	(5ii of schedule CYLA)	(B/f house property loss)			
ii	<b>Business (excluding speculation income and income from specified business)</b>	(5iii of schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iii	<b>Profit and gains from life insurance business u/s 115B</b>	(5iv of schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	<b>Speculation Income</b>	(5v of schedule CYLA)	(B/f normal business or speculation loss)			
v	<b>Specified Business Income</b>	(5vi of schedule CYLA)	(B/f normal business or specified business loss)			
vi	<b>Short-term capital gain taxable @ 15%</b>	(5vii of schedule CYLA)	(B/f short-term capital loss)			
vii	<b>Short-term capital gain taxable @ 30%</b>	( 5viii of schedule CYLA)	(B/f short-term capital loss)			
viii	<b>Short-term capital gain taxable at applicable rates</b>	(5ix of schedule CYLA)	(B/f short-term capital loss)			
ix	<b>Short-term capital gain taxable at special rates in India as per DTAA</b>	(5x of schedule CYLA)	(B/f short-term capital loss)			
x	<b>Long-term capital gain taxable @ 10%</b>	(5xi of schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	<b>Long term capital gain taxable @ 20%</b>	( 5xii of schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	<b>Long term capital gains taxable at special rates in India as per DTAA</b>	(5xiii of schedule CYLA)	(B/f short-term or long-term capital loss)			

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

**Schedule CFL Details of Losses to be carried forward to future years**

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
1	2	3	4	5	6	7	8	9	10
i	2011-12								
ii	2012-13								
iii	2013-14								
iv	2014-15								
v	2015-16								
vi	2016-17								
vii	2017-18								
viii	2018-19								
ix	Total of earlier year losses b/f								
x	Adjustment of above losses in Schedule BFLA								
xi	2019-20 (Current year losses to be carried forward)								
xii	Total loss Carried forward to future years								

**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 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)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year						
ii							
iii							
iv	Total		(3xvi of BFLA)			( 4xvi of BFLA)	

Schedule ICDS		Effect of Income Computation Disclosure Standards on profit	
Sl. No.	ICDS	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.	<b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)</b>		
11b.	<b>Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)</b>		

**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	
	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	<b>Total deduction under section 10AA (a + b)</b>			c

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

DETAILS OF DONATIONS	A		Donations entitled for 100% deduction without qualifying limit							
			Name and address of donee		PAN of Donee		Amount of donation		Eligible Amount of donation	
	i						Donation in cash	Donation in other mode	Total Donation	
	ii									
	iii									
	iv	Total								
DETAILS OF DONATIONS	B		Donations entitled for 50% deduction without qualifying limit							
			Name and address of donee		PAN of Donee		Amount of donation		Eligible Amount of donation	
	i						Donation in cash	Donation in other mode	Total Donation	
	ii									
	iii									
	iv	Total								
DETAILS OF DONATIONS	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 80GGA** Details of donations for scientific research or rural development

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

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

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

**Schedule 80-IA** Deductions under section 80-IA

DEDUCTION U/S 80-IA	a Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]		a1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)		
			a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)		
	b Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(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)		

		<b>d2</b>	<b>Undertaking no. 2</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>e</b>	<b>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]</b>	<b>e1</b>	<b>Undertaking no. 1</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
		<b>e2</b>	<b>Undertaking no. 2</b>	<i>(item 30 of Form 10CCB of the undertaking)</i>	
<b>f</b>	<b>Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2+ e1 + e2)</b>			<b>f</b>	

**Schedule 80-IB****Deductions under section 80-IB**

<b>a</b>	<b>Deduction in respect of industrial undertaking located in Jammu &amp; Kashmir [Section 80-IB(4)]</b>	<b>a1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>b</b>	<b>Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]</b>	<b>a2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>b1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>c</b>	<b>Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]</b>	<b>b2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>c1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>d</b>	<b>Deduction in the case of multiplex theatre [Section 80-IB(7A)]</b>	<b>c2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>d1</b>	<b>Undertaking no. 1</b>	<i>(10(v) of Form 10CCBA of the undertaking)</i>	
<b>e</b>	<b>Deduction in the case of convention centre [Section 80-IB(7B)]</b>	<b>d2</b>	<b>Undertaking no. 2</b>	<i>(10(v) of Form 10CCBA of the undertaking)</i>	
		<b>e1</b>	<b>Undertaking no. 1</b>	<i>(10(v) of Form 10CCB of the undertaking)</i>	
<b>f</b>	<b>Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]</b>	<b>e2</b>	<b>Undertaking no. 2</b>	<i>(10(v) of Form 10CCB of the undertaking)</i>	
		<b>f1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>g</b>	<b>Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]</b>	<b>f2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>g1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>h</b>	<b>Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]</b>	<b>g2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>h1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>i</b>	<b>Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]</b>	<b>h2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>i1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>j</b>	<b>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)]</b>	<b>i2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>j1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>k</b>	<b>Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]</b>	<b>j2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>k1</b>	<b>Undertaking no. 1</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
<b>l</b>	<b>Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]</b>	<b>k2</b>	<b>Undertaking no. 2</b>	<i>(30 of Form 10CCB of the undertaking)</i>	
		<b>l1</b>	<b>Undertaking no. 1</b>	<i>(11(v) of Form 10CCBC)</i>	
<b>m</b>	<b>Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than</b>	<b>l2</b>	<b>Undertaking no. 2</b>	<i>(11(v) of Form 10CCBC)</i>	
		<b>m1</b>	<b>Undertaking no. 1</b>	<i>(11(d) of Form 10CCBD)</i>	

	excluded area [Section 80-IB(11C)]	m2	Undertaking no. 2	(11(d) of Form 10CCBD)	
n	Total deduction under section 80-IB (Total of a1 to m2)			n	

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

Schedule VI-A		Deductions under Chapter VI-A			
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments			
	a	80G		b	80GGB
	c	80GGA		d	80GGC
	Total Deduction under Part B (a + b + c +d)				
	1				
	2	Part C- Deduction in respect of certain incomes			
	e	80-IA	(of Schedule 80-IA)	f	80-IAB
	g	80-IAC		h	80-IB
	i	80-IBA		j	80-IC/ 80-IE
	k	80JJA		l	80JJAA
	m	80LA	(9 of Annexure to Form 10CCF)		(10 of Annexure to Form 10DA)
	Total Deduction under Part C (total of e to m)				
	2				
	3	Total deductions under Chapter VI-A (1 + 2)			
	3				

Schedule SI Income chargeable to tax at special rates [Please see instruction Number-7(ii) for section and rate of tax]

SPECIAL RATE	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
	<b>1 111A (STCG on shares/equity oriented MF on which STT paid)</b>	<input type="checkbox"/>	<b>15</b>	<i>(5v of schedule BFLA)</i>	
	<b>2 115AD (STCG for FIIs on securities where STT not paid)</b>	<input type="checkbox"/>	<b>30</b>	<i>(part of 5vii of schedule BFLA)</i>	
	<b>3 112 proviso (LTCG on listed securities/ units without indexation)</b>	<input type="checkbox"/>	<b>10</b>	<i>(part of 5x of schedule BFLA)</i>	
	<b>4 112(1)(c)(iii) (LTCG for non-resident on unlisted securities)</b>	<input type="checkbox"/>	<b>10</b>	<i>(part of 5x of schedule BFLA)</i>	
	<b>5 115AB (LTCG for non-resident on units referred in section 115AB)</b>	<input type="checkbox"/>	<b>10</b>	<i>(part of 5x of schedule BFLA)</i>	
	<b>6 115AC (LTCG for non-resident on bonds/GDR)</b>	<input type="checkbox"/>	<b>10</b>	<i>(part of 5x of schedule BFLA)</i>	
	<b>7 115AD (LTCG for FII on securities)</b>	<input type="checkbox"/>	<b>10</b>	<i>(part of 5x of schedule BFLA)</i>	
	<b>8 112 (LTCG on others)</b>	<input type="checkbox"/>	<b>20</b>	<i>(5xi of schedule BFLA)</i>	
	<b>9 112A (LTCG on sale of shares or units on which STT is paid)</b>	<input type="checkbox"/>	<b>10</b>	<i>(B5f and B8f of schedule CG)</i>	
	<b>10 STCG chargeable at special rates in India as per DTAA</b>	<input type="checkbox"/>		<i>(part of 5ix of schedule BFLA)</i>	
	<b>11 LTCG Chargeable at special rates in India as per DTAA</b>	<input type="checkbox"/>		<i>(part of 5xii of schedule BFLA)</i>	
	<b>12 115B (Profits and gains of life insurance business)</b>	<input type="checkbox"/>	<b>12.50</b>	<i>(part of 4b of schedule BP)</i>	
	<b>13 115AC (Income of a non-resident from bonds or GDR purchased in foreign currency)</b>	<input type="checkbox"/>	<b>10</b>	<i>(part of 1fii of schedule OS)</i>	
	<b>14 115BB (Winnings from lotteries, puzzles, races, games etc.)</b>	<input type="checkbox"/>	<b>30</b>	<i>(2a of schedule OS)</i>	
	<b>15 115BBD (Dividend received from specified foreign company)</b>	<input type="checkbox"/>	<b>15</b>	<i>(part of 2dxi of schedule OS)</i>	
	<b>16 115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)</b>	<input type="checkbox"/>	<b>60</b>	<i>(2b of schedule OS)</i>	
	<b>17 115A(1)(b) (Income of a foreign company from Royalty)</b>	<input type="checkbox"/>	<b>25</b>	<i>(part of 2dvi of schedule OS)</i>	
	<b>18 115BBF (Tax on income from patent)</b>				
	<b>a Income under head business or profession</b>	<input type="checkbox"/>	<b>10</b>	<i>(3d of schedule BP)</i>	
	<b>b Income under head other sources</b>	<input type="checkbox"/>	<b>10</b>	<i>(2dxi of schedule OS)</i>	
	<b>19 115BBG (Tax on income from transfer of carbon credits)</b>				
	<b>a Income under head business or profession</b>	<input type="checkbox"/>	<b>10</b>	<i>(8e of schedule BP)</i>	
	<b>b Income under head other sources</b>	<input type="checkbox"/>	<b>10</b>	<i>(2dxi of schedule OS)</i>	
	<b>20 Income from other sources chargeable at special rates in India as per DTAA</b>	<input type="checkbox"/>		<i>(part of 2f of schedule OS)</i>	
	<b>21 Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%</b>	<input type="checkbox"/>		<i>(part of 5vi of schedule BFLA)</i>	
	<b>22 Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%</b>	<input type="checkbox"/>		<i>(part of 5vii of schedule BFLA)</i>	
	<b>23 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%</b>	<input type="checkbox"/>		<i>(part of 5x of schedule BFLA)</i>	
	<b>24 Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%</b>	<input type="checkbox"/>		<i>(part of 5xi of schedule BFLA)</i>	
	<b>25 Pass through income in the nature of income from other source chargeable at special rates</b>	<input type="checkbox"/>		<i>(2e of schedule OS)</i>	
			<b>Total</b>		

## Schedule EI

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

1	Interest income						1			
2	Dividend income						2			
3	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 loss)							3	
	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)								
4	Other exempt income including exempt income of minor child (please specify)						4			
5	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)			
6	Pass through income not chargeable to tax (Schedule PTI)						6			
7	Total (1+2+3+4+5+6)						7			

## Schedule PTI

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

PASS THROUGH INCOME	Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any
	1.			i	House property		
				ii	Capital Gains		
				a	Short term		
				b	Long term		
				iii	Other Sources		
				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		
				b	Long term		
				iii	Other Sources		
				iv	Income claimed to be exempt		
				a	u/s 10(23FBB)		
				b	u/s .....		
				c	u/s .....		

**NOTE ►**

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

## Schedule MAT

## Computation of Minimum Alternate Tax payable under section 115JB

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

	<b>k</b> Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	<b>6k</b>		
	<b>l</b> Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)		<b>6l</b>	
<b>7</b>	Book profit under section 115JB (4+5n – 6l)		<b>7</b>	
<b>8</b>	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:-		<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB</b>			
<b>a</b>	Amounts credited to other comprehensive income in statement of profit & loss under the head “ <i>items that will not be reclassified to profit &amp; loss</i> ”		<b>8a</b>	
<b>b</b>	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger		<b>8b</b>	
<b>c</b>	One fifth of the transition amount as referred to in section 115JB (2C) ( <i>if applicable</i> )		<b>8c</b>	
<b>d</b>	Others (including residual adjustment)		<b>8d</b>	
<b>e</b>	Total additions (8a + 8b + 8c + 8d)		<b>8e</b>	
	<b>B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB</b>			
<b>f</b>	Amounts debited to other comprehensive income in statement of profit & loss under the head “ <i>items that will not be reclassified to profit &amp; loss</i> ”		<b>8f</b>	
<b>g</b>	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger		<b>8g</b>	
<b>h</b>	One fifth of the transition amount as referred to in section 115JB (2C) ( <i>if applicable</i> )		<b>8h</b>	
<b>i</b>	Others (including residual adjustment)		<b>8i</b>	
<b>j</b>	Total deductions (8f + 8g + 8h + 8i)		<b>8j</b>	
<b>9</b>	Deemed total income under section 115JB (7 + 8e – 8j)		<b>9</b>	
<b>10</b>	Tax payable under section 115JB		<b>10</b>	

**Schedule MATC Computation of tax credit under section 115JAA**

<b>1</b>	Tax under section 115JB in assessment year 2019-20 (1d of Part-B-TTI)			<b>1</b>	
<b>2</b>	Tax under other provisions of the Act in assessment year 2019-20 (2f of Part-B-TTI)			<b>2</b>	
<b>3</b>	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]			<b>3</b>	
<b>4</b>	Utilisation of MAT credit Available [Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward ]				
S.No	Assessment Year (A)	MAT Credit		MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) – (C)
		Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)	
i	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				
xi	2019-20 (enter 1 – 2, if 1>2 else enter 0)				
xii	Total				
<b>5</b>	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xiii]			<b>5</b>	
<b>6</b>	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xiii]			<b>6</b>	

Schedule- DDT		Details of tax on distributed profits of domestic companies and its payment						
Sl	Description	Details of 1 <sup>st</sup> dividend		Details of 2 <sup>nd</sup> dividend		Details of 3 <sup>rd</sup> dividend		
(i)	(ii)	(iii)		(iv)		(v)		
1	Section Under which dividend is being declared							
2	Date of declaration or distribution or payment, whichever is earliest, of dividend by domestic company	(DD/MM/YYYY)		(DD/MM/YYYY)		(DD/MM/YYYY)		
3	Rate of dividend, declared, distributed or paid							
4	Amount of dividend declared, distributed or paid							
5	Amount of reduction as per section 115-O(1A)							
6	Tax payable on dividend declared, distributed or paid	Additional income-tax @15% or 30% as applicable payable under section 115-O on (4-5)						
7	Interest payable under section 115P							
8	Additional income-tax and interest payable (6d+7)							
9	Tax and interest paid							
10	Net payable/refundable (8-9)							
11	Date(s) of deposit of dividend distribution tax	Date 1		Date 1		Date 1		
		(DD/MM/YY YY)		(DD/MM/YY YY)		(DD/MM/YY YY)		
12	Name of Bank and Branch							
13	BSR Code							
14	Serial number of challan							
15	Amount deposited							

## Schedule- BBS Details of tax on distributed income of a domestic company on buy back of shares, not listed on stock exchange

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

## Schedule FSI Details of Income from outside India and tax relief

INCOME FROM OUTSIDE INDIA AND TAX RELIEF	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 TR** Summary of tax relief claimed for taxes paid outside India

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)
	(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))				
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of I(d))				
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				
	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	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			
(1)	(2)	(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	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				
(1)	(2)	(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	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				
(1)	(2)	(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	Name of the	Address of	Name of	Account	Peak Balance/	Whether	If (7) is	If (7) is yes, Income offered in this return				

No	Institution in which the account is held	the Institution	the account holder	Number	Investment during the year (in rupees)	income accrued is taxable in your hands?	yes, Income accrued in the account	Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)										
(ii)										
<b>F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>										
Sl No	Country Name and 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(i)										
(ii)										
<b>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</b>										
Sl No	Country Name and 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)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	
(i)										

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

**SCHEDULE SH-1** **SHAREHOLDING OF UNLISTED COMPANY** (other than a 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**

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

**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**

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

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

**Details of shareholding as at the end of the previous year**

									Total				
<b>Details of share application money pending allotment as at the end of the previous year</b>													
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	Date of application	Number of shares applied for	Face value per share	Proposed issue price per share	Share application money	Share application premium				
									Total				
<b>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</b>													
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	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		
<b>NOTE</b>	For definition of expressions- “venture capital company”, “venture capital fund” and “specified company”, please refer DPIIT notification dated 19.02.2019.												

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

DETAILS OF ASSETS AND LIABILITIES	<b>A Details of building or land appurtenant there to, or both, being a residential house</b>											
	Sl. No		Address		Pin code		Date of acquisition		Cost of acquisition Rs.		Purpose for which used (dropdown to be provided)	
	(1)	(2)	(3)	(4)	(5)	(6)						
	(i)											
	(ii)											
	<b>B Details of land or building or both not being in the nature of residential house</b>											
	Sl. No	Address		Pin code		Date of acquisition		Cost of acquisition Rs.		Purpose for which used (dropdown to be provided)		
	(1)	(2)	(3)	(4)	(5)	(6)						
	(i)											
	<b>C Details of listed equity shares</b>											
	<b>Opening balance</b>			<b>Shares acquired during the year</b>			<b>Shares transferred during the year</b>			<b>Closing balance</b>		
	No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Cost of acquisition	No. of shares	Type of shares	Sale consideration	No. of shares	Type of shares	Cost of acquisition
	1	2	3	4	5	6	7	8	9	10	11	12
	<b>D Details of unlisted equity shares</b>											
	Name of company	PAN	Opening balance	Shares acquired during the year					Shares transferred during the year	Closing balance		

		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder )	No. of shares	Sale consideration	No. of shares	Cost of acquisition	
<b>E</b> Details of other securities													
	Type of securities	Whether listed or unlisted	Opening balance		Securities acquired during the year					Securities transferred during the year		Closing balance	
			No. of securities	Cost of acquisition	No. of securities	Date of subscription/ purchase	Face value per share	Issue price of security (in case of fresh issue)	Purchase price per security (in case of purchase from existing holder)	No. of securities	Sale consideration	No. of securities	Cost of acquisition
<b>F</b> Details of capital contribution to other entity													
	Name of entity	PAN	Opening balance	Amount contributed during the year	Amount withdrawn during the year	Amount of profit/loss/ dividend/ interest debited or credited during the year	Closing balance						
<b>G</b> 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	Closing balance	Rate of interest (%)					
<b>H</b> 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)								
<b>I</b> 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)			
<b>J</b> Details of liabilities													
	Details of loans, deposits and advances taken from a person other than financial institution												
	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of interest (%)					

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

Schedule AL-  
2

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

<p>If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following information for the period from the date of incorporation upto end of the year:-</p>							
<b>A</b>	<b>Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation</b>						
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>B</b>	<b>Details of land or building or both not being a residential house acquired since incorporation</b>						
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)							
<b>C</b>	<b>Details of Loans &amp; Advances made since incorporation (If lending of money is not assessee's substantial business)</b>						
	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
<b>D</b>	<b>Details of capital contribution made to any other entity since incorporation</b>						
	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
<b>E</b>	<b>Details of acquisition of shares and securities</b>						
	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
<b>F</b>	<b>Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation</b>						
	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	
<b>G</b>	<b>Details of Jewellery acquired since incorporation</b>						
	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

<b>H</b>	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
<b>I</b>	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
<b>NOTE ►</b>	Please refer to instructions for filling out this schedule.						

**Schedule GST****INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

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

**NOTE ►** Please furnish the information above for each GSTIN No. separately**Schedule FD****Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)**

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

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

## Part B

**Part B - TI****Computation of total income**

TOTAL INCOME	1	Income from house property ( 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 (A39 of Schedule BP) (enter nil if loss)	2i	
	ii	Profits and gains from speculative business (B44 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	2ii	
	iii	Profits and gains from specified business ( C50 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 of Schedule BP)	2iv	
	v	Total (2i + 2ii+2iii + 2iv )	2v	
	3	Capital gains		
	a	Short term		
	i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	ai	
	ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	aii	

	iii	Short-term chargeable at applicable rate ( 9iv of item E of schedule CG)	aии		
	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	<b>Long-term</b>				
	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	<b>Income from other sources</b>				
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	<b>Total of head wise income (1 + 2v + 3c + 4d)</b>				5
6	<b>Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)</b>				6
7	<b>Balance after set off current year losses (5 – 6) (total of column 5 of schedule CYLA + 4b + 2iv)</b>				7
8	<b>Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)</b>				8
9	<b>Gross Total income (7 – 8) ( 5xvii of Schedule BFLA + 4b + 2iv)</b>				9
10	<b>Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9</b>				10
11	<b>Deductions under Chapter VI-A</b>				
a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (9-10)]	11a			
b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (9-10-2iii)]	11b			
c	Total (11a + 11b) [limited upto (9-10)]	11c			
12	<b>Deduction u/s 10AA (c of Sch. 10AA)</b>				12
13	<b>Total income (9 - 11c - 12)</b>				13
14	<b>Income chargeable to tax at special rates (total of (i) of schedule SI)</b>				14
15	<b>Income chargeable to tax at normal rates (13 - 14)</b>				15
16	<b>Net agricultural income( 3 of Schedule EI)</b>				16
17	<b>Losses of current year to be carried forward (total of xi of Schedule CFL)</b>				17
18	<b>Deemed total income under section 115JB (9 of Schedule MAT)</b>				18

**Part B - TTI**      **Computation of tax liability on total income**

1	a	Tax Payable on deemed total Income under section 115JB (10 of Schedule MAT)	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	<b>Tax payable on total income</b>			
	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	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	

TAXES PAID	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) (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		
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 ACCOUNT	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund)					
	Sl.	IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account)	Name of the Bank		Account Number (IBAN in case of foreign Bank Accounts)	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )
	i					
	ii					
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?					<input type="checkbox"/> Yes <input type="checkbox"/> No

ADVANCE/ SELF ASSESSMENT TAX	15 TAX PAYMENTS					
	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 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 of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Fin. Year			TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)			Corresponding Income 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
i												

**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)]											
TCS ON 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			(7)	(8)		
	(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, \_\_\_\_\_ 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 ➔

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 1 9 - 2 0

**Part A-GEN**

## 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 para 11b)	Sub Status (see instructions para 11b)
Town/City/District		State			
Office Phone Number with STD code/Mobile No. 1		Fax Number/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 para 11ca)	Nature of activity (see instruction para 11d)		Classification (see instructions para 11d)	
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
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				

For Office Use Only

For Office Use Only

Receipt No.

Date

Seal and Signature of receiving official

FILING STATUS	(a)	Return 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)	Return furnished under section <input type="checkbox"/> 139(4A) <input type="checkbox"/> 139(4B) <input type="checkbox"/> 139(4C) <input type="checkbox"/> 139(4D) <input type="checkbox"/> Others													
		Please specify the section under which the exemption is claimed (dropdown to be provided)													
	(c)	If revised/ defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)		<input type="text"/> / <input type="text"/> / <input type="text"/>											
	(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 date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement											<input type="text"/> / <input type="text"/>		
	(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 [applicable in the case of resident] [if yes, ensure to fill Schedule FSI and Schedule TR]													
	(g)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input 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) of the representative													
(h)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information														
	Name of Firm							PAN							
(i)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares														
	Name of company		PAN	Opening balance		Shares acquired during the year					Shares transferred during the year		Closing balance		
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition	
			1	2	3	4	5	6	7	8	9	10	11	12	13
OTHER DETAILS	A	i	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								<input type="checkbox"/> %			
		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								<input type="checkbox"/> %			
			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												
		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)	/ / /	
C	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)	/ / /	
D	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		
E	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)	/ / /	
F	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
G	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"/> <input 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) (see Instruction 6(ii))					
	12A _____ / _____ / _____					
	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				
	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?				
	Act and section	(DD/MM/YY)	Act and section	(DD/MM/YY)		
J	Particulars of persons who were members in the AOP on 31 <sup>st</sup> day of March, 2019 (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)
2012-13							
2013-14							
2014-15							
2015-16							
2016-17							
2017-18							
2018-19							
<b>Total</b>							

**Schedule J** 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)(via)/10(21)]

<b>A</b>	<b>i</b>	Balance in the corpus fund as on the last day of the previous year	Rs. _____				
	<b>ii</b>	Balance in the non-corpus fund as on the last day of the previous year	Rs. _____				
<b>B</b>	<b>Details of investment/deposits made under section 11(5)</b>						
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	<b>TOTAL</b>						
<b>C</b>	Investment held at any time during the previous year (s) in concern (s) 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 ( <i>tick as applicable</i> <input checked="" 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 ( <i>tick as applicable</i> <input checked="" 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
<b>TOTAL</b>						
<b>D Other investments as on the last day of the previous year</b>						
Sl. No.	Name and address of the concern	Whether the concern is a company (tick as applicable <input checked="" 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	<b>TOTAL</b>					
<b>E Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided</b>						
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	<b>TOTAL</b>					

**Schedule K 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)

<b>D</b>	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 LA Political Party**

<b>POLITICAL PARTY</b>	<b>1</b>	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>2</b>	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
	<b>3</b>	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) of the auditor (proprietorship/ firm)		
	g	Date of audit report		
	<b>4</b>	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
	<b>5</b>	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
	<b>6</b>	If yes, then date of submission of the report (DD/MM/YYYY)	____ / ____ / ____	

**Schedule ET Electoral Trust**

<b>ELECTORAL TRUST</b>	<b>1</b>	Whether books of account were maintained? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>2</b>	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 applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>3</b>	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 <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>4</b>	Whether the accounts have been audited as per rule 17CA(12)? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		If yes, date of audit report in Form No.10BC (DD/MM/YYYY )	____ / ____ / ____	
	<b>5</b>	Whether the report as per rule 17CA(14) furnished to the Commissioner of Income-tax or Director of Income-tax? (tick as applicable <input checked="" type="checkbox"/> )	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	<b>6</b>	Details of voluntary contributions received and amounts distributed during the year		
	i	Opening balance as on 1 <sup>st</sup> 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	v	
	vi	Total (iv + v)	vi	
	vii	Total amount eligible for exemption under section 13B	vii	

	viii	Closing balance as on 31 <sup>st</sup> March (iii – vi)	viii	
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## Schedule VC Voluntary Contributions (to be mandatorily filled in by all persons filing ITR-7)

A	Local			
	i	Corpus fund donation		Ai
	ii	Other than corpus fund donation		
	(a)	Grants Received from Government		
	(b)	Grants Received from Companies under Corporate Social Responsibility		
	(c)	Other specific grants		
	(d)	Other Donations		
	(e)	Total		Aiie
	iii	Voluntary contribution local (Ai + Aiie)		Aiii
B	Foreign contribution			
	i	Corpus fund donation		Bi
	ii	Other than corpus fund donation		Bii
	iii	Foreign contribution (Bi + Bii)		Biii
C	Total Contributions (Aiii + Biii)		C	
D	Anonymous donations, included in C, chargeable u/s 115BBC			
	i	Aggregate of such anonymous donations received		i
	ii	5% of total donations received at C or 1,00,000 whichever is higher		ii
	iii	Anonymous donations chargeable u/s 115BBC @ 30% (i – ii)		iii

## Schedule AI Aggregate of income derived during the previous year excluding Voluntary contributions [to be filled by assessee claiming exemption u/s 11 and 12 or u/s 10(23C)(iv)/(v)/(vi)/(via)]

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

## Schedule ER 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)(iv),(v),(vi),(via)]

A	Establishment and Administrative expenses		Amount
1	Rents	1	
2	Repairs and maintenance	2	
3	Compensation to employees	3	

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

Schedule EC		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)/(v)/(vi)/(via)]		
				Amount
<b>1</b>	<b>Addition to Capital work in progress (for which exemption u/s 11(1A) has not been claimed)</b>			<b>1</b>
<b>2</b>	<b>Acquisition of capital asset (not claimed earlier as application of income and for which exemption u/s 11(1A) has not been claimed)</b>			<b>2</b>
<b>3</b>	<b>Cost of new asset for claim of Exemption u/s 11(1A) (restricted to the net consideration (row 8 of schedule AI, if new asset is not application towards object)</b>			<b>3</b>
<b>4</b>	<b>Other capital expenses</b>			
i		<b>4i</b>		
ii		<b>4ii</b>		
iii		<b>4iii</b>		
iv	<b>Total expenses (4i + 4ii + 4iii)</b>	<b>4</b>		
<b>5</b>	<b>Total capital expenses (1 + 2 +3 +4)</b>			<b>5</b>
<b>A</b>	<b>Source of fund to meet capital expenditure</b>			
1	<b>Income derived from the property during previous year</b>			<b>1</b>
2	<b>Income deemed as application in any preceding year under clause 2 of explanation 1 of section 11(1)</b>			<b>2</b>
3	<b>Income of earlier years upto 15% accumulated or set apart</b>			<b>3</b>
4	<b>Borrowed Fund</b>			<b>4</b>
5	<b>Any other (Please specify)</b>			<b>5</b>

Schedule IE- 1		Income & Expenditure statement (Applicable for assessees claiming exemption under sections 10(21), 10(22B), 10(23AAA), 10(23B), 10(23D), 10(23DA), 10(23EC), 10(23ED), 10(23EE), 10(29A), 10(46), 10(47) and other clauses of section 10 where income is unconditionally exempt)
	<b>1</b>	Total receipts including any voluntary contribution
	<b>2</b>	Application of income towards object of the institution
	<b>3</b>	Accumulation of income

Schedule IE- 2 Income & Expenditure statement (Applicable for assessees claiming exemption under sections 10(23A), 10(24))		
<b>A</b>	<b>1</b>	Total receipts including any voluntary contribution
	<b>2</b>	Application of income towards object of the institution
	<b>3</b>	Accumulation of income
<b>B</b>	<b>1</b>	Do you have any income which is taxable? If Yes Please provide details of taxable income (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
	<b>a</b>	Income from House Property (Please fill Schedule HP)
	<b>b</b>	Income from Business or Profession (Please fill Schedule BP)
	<b>c</b>	Income from Capital gains (Please fill Schedule CG)
	<b>d</b>	Income from other Sources (Please fill Schedule OS)

Schedule IE- 3 Income & Expenditure statement (applicable for assessees claiming exemption under sections 10(23C)(iiab) or 10(23C)(iiiac) (please fill up separate schedule for each institution):	
<b>1</b>	<b>Objective of the institution (drop down to be provided - Educational / Medical)</b>
<b>2</b>	<b>Addresses where activity is carrying out</b>
<b>3</b>	<b>Total receipts including any voluntary contribution</b>
<b>4</b>	<b>Government Grants out of Sl. No. 3 above</b>
<b>5</b>	<b>Amount applied for objective</b>
<b>6</b>	<b>Balance accumulated</b>

Schedule IE- 4 Income & Expenditure statement (applicable for assessees claiming exemption under sections 10(23C)(iiiad) or 10(23C)(iiiae) (please fill up separate schedule for each institution):	
<b>1</b>	<b>Objective of the institution (drop down to be provided - Educational / Medical)</b>
<b>2</b>	<b>Addresses where activity is carrying out</b>
<b>3</b>	<b>Gross Annual receipts</b>
<b>4</b>	<b>Amount applied for objective</b>
<b>5</b>	<b>Balance accumulated</b>

**Schedule HP** **Details of Income from House Property** (Please refer to 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 <input type="text"/>								
Name of Co-owner(s)		PAN of Co-owner(s) (optional)		Percentage Share in Property				
I								
II								
[Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out <input type="checkbox"/> Deemed let out		Name(s) of Tenant (if let out)		PAN of Tenant(s) (if available)		PAN/TAN of Tenant(s) (if TDS credit is claimed)		
I								
II								
a Gross rent received or receivable or letable 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 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 (1f – 1i + 1j)				1j				
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 <input type="text"/>								
Name of Co-owner(s)		PAN of Co-owner(s) (optional)		Percentage Share in Property				
I								
II								
[Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out <input type="checkbox"/> Deemed let out		Name(s) of Tenant (if let out)		PAN of Tenant(s) (Please see note)		PAN/TAN of Tenant(s) (Please see note)		
I								
II								
a Gross rent received/ receivable/ letable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)				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 2f		2f						
g Interest payable on borrowed capital		2g						
h Total (2f + 2g)				2h				
i Arrears/Unrealised rent received during the year less 30%				2i				
j Income from house property 2 (2e – 2h + 2j)				2j				
3	Pass through income 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 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**

CAPITAL GAINS	<b>A Short-term capital gain</b>				
	<b>1 From assets (shares/units) where section 111A is applicable (STT paid)</b>				
	<b>a Full value of consideration</b>		<b>1a</b>		
	<b>b Deductions under section 48</b>				
	<b>i Cost of acquisition</b>		<b>bi</b>		
	<b>ii Cost of Improvement</b>		<b>bii</b>		
	<b>iii Expenditure on transfer</b>		<b>biii</b>		
	<b>iv Total (i + ii + iii)</b>		<b>biv</b>		
	<b>c Balance (1a – biv)</b>		<b>1c</b>		
	<b>d Loss, if any, to be ignored under section 94(7) or 94(8) (Enter positive value only)</b>		<b>1d</b>		
<b>e Short-term capital gain (1c + 1d)</b>				<b>A1e</b>	
<b>2 From assets where section 111A is not applicable</b>					
<b>a i</b> In case assets sold include shares of a company other than quoted shares, enter the following details					
<b>a Full value of consideration received/receivable in respect of unquoted shares</b>		<b>ia</b>			
<b>b Fair market value of unquoted shares determined in the prescribed manner</b>		<b>ib</b>			
<b>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)</b>		<b>ic</b>			
<b>ii Full value of consideration in respect of assets other than unquoted shares</b>		<b>aii</b>			
<b>iii Total (ic + ii)</b>		<b>aivi</b>			
<b>b Deductions under section 48</b>					
<b>i Cost of acquisition</b>		<b>bi</b>			
<b>ii Cost of Improvement</b>		<b>bii</b>			
<b>iii Expenditure on transfer</b>		<b>biii</b>			
<b>iv Total (i + ii + iii)</b>		<b>biv</b>			
<b>c Balance (2aivi – biv)</b>		<b>2c</b>			
<b>d Loss, if any, to be ignored under section 94(7) or 94(8) (Enter positive value only)</b>		<b>2d</b>			
<b>e Short-term capital gain (2c + 2d)</b>				<b>2e</b>	
<b>3 Deemed short term capital gain on depreciable assets</b>				<b>A3</b>	
<b>4 Exemption other than u/s 11(1A), if any (pls. specify section)</b>				<b>A4</b>	
<b>5 Pass Through Income in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A5a + A5b + A5c)</b>				<b>A5</b>	
<b>a Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 15%</b>		<b>A5a</b>			
<b>b Pass Through Income in the nature of Short Term Capital Gain, chargeable at applicable rates</b>		<b>A5b</b>			
<b>6 Total short term capital gain (A1e + 2e + A3 - A4 + A5)</b>				<b>A6</b>	
<b>B Long term capital gain</b>					
<b>1 From asset where proviso under section 112(1) is not applicable</b>					
<b>a i</b> In case assets sold include shares of a company other than quoted shares, enter the following details					
<b>a Full value of consideration received/receivable in respect of unquoted shares</b>		<b>ia</b>			
<b>b Fair market value of unquoted shares determined in the prescribed manner</b>		<b>ib</b>			
<b>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)</b>		<b>ic</b>			
<b>ii Full value of consideration in respect of assets other than unquoted shares</b>		<b>aii</b>			
<b>iii Total (ic + ii)</b>		<b>aivi</b>			
<b>b Deductions under section 48</b>					
<b>i Cost of acquisition after indexation</b>		<b>bi</b>			

		ii	Cost of improvement after indexation	bii		
		iii	Expenditure on transfer	biii		
		iv	Total (bi + bii +biii)	biv		
	c	Balance (1aiii – biv)		1c		
	d	Long-term capital gains where proviso under section 112(1) is not applicable		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	Exemption other than u/s 11(1A), if any (pls. specify section)		2d		
	e	Exemption u/s 112A		2e		
	f	Balance after exemption (2c-2d-2e)		2f		
	g	Long-term capital gains where proviso under section 112(1)/112A is applicable 2e – 2f)		2g		
3	Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B3a + B3b)			B3		
	a	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%		B3a		
	b	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%		B3b		
	4	Total long term capital gain (B1e + B2g + B3)		B4		
C	Income chargeable under the head "CAPITAL GAINS" (A6 + B4) (enter B4 as nil, if loss)			C		

**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	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	biv	
	v	Others	bv	
	c	Rental income from machinery, plants, buildings, etc., Gross	1c	
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)	1d	
	i	Aggregate value of sum of money received without consideration	di	
	ii	In case immovable property is received without consideration, stamp duty value of property	dii	
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii	
	iv	In case any other property is received without consideration, fair market value of property	div	
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv	
	e	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e)	2	
	a	Income from 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		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 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)(iiia)	diii		
	iv	Interest referred to in section 194LC - chargeable u/s 115A(1)(a)(iiia)	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)	dviii		
	ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	dix		
	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)	dxi		
	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)	dxii		
	xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA	dxiii		
	xiv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxiv		
	xv	Income by way of dividend received by specified assessee, being resident, from domestic company exceeding rupees ten lakh chargeable u/s 115BBDA	dxv		
	xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvi		
	xvii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	dxvii		
	xviii	Investment Income of a Non-Resident Indian - chargeable u/s 115E	dxviii		
	xix	Any other income (Please specify)	dxix		
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

			Sl. No.	Amount of income	Item No.2a to 2e 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									
3	<b>Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b &amp; 2d)</b>																							
		a Expenses / Deductions						3a																
		b Depreciation						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 – 3 + 4 + 5) (If negative take the figure to 4i 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 (3) 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											
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 u/s 115BBDA																							
2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)																							
<b>NOTE</b>		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 OA | 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)			
1	Nature of Business or profession (refer to the instructions)	1	
2	Number of branches	2	
3	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile	3	
4	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes	4	
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	5	
6	Method of valuation of closing stock employed in the previous year	6	
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"/> <input 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	6d	

**Schedule BP Computation of income from business or profession**

<b>A</b>	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>B</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		
<b>C</b>	Computation of income from specified business under section 35AD			C	
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)	33	
	34	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	35	
D		Income chargeable under the head 'Profits and gains' (A21+B27+C33)	D34	
E		Computation of income chargeable to tax under section 11(4)		
	35	Income as shown in the accounts of business under taking [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 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 or specified business loss) of the current year set off	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
			Total loss (4 of Schedule – HP)	Total loss (A21 of Schedule-BP)	Total loss (6+2 of Schedule-OS)	
			1	2	3	4
	<b>Loss to be adjusted -&gt;</b>					
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**

Sl.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Amount of income	TDS on such amount, if any
1.			i	House property		
			ii	Capital Gains		
			a	Short term		
			b	Long term		
			iii	Other Sources		
			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		
			b	Long term		
			iii	Other Sources		

				iv	Income claimed to be exempt		
				a	u/s 10(23FBB)		
				b	u/s .....		
<b>NOTE ►</b>	Please refer to the instructions for filling out this schedule.						

**Schedule SI** Income chargeable to tax at special rates *[Please see instruction]*

Sl No	Section	<input checked="" 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	<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	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.50		
6	115BB (Winnings from lotteries, puzzles, races, games	<input type="checkbox"/>	30		
7	115BBDA (Dividend Income from domestic company that exceeds Rs.10 Lakh)	<input type="checkbox"/>	10		
8	115BBE (Income under section 68, 69, 69A, 69B, 69C or	<input type="checkbox"/>	60		
9	115BBF (Tax on income from patent)	<input type="checkbox"/>	10		
10	115BBG (Tax on income from transfer of carbon credits)	<input type="checkbox"/>	10		
11	Any other income chargeable at special rate <i>(Drop down to be provided)</i>	<input type="checkbox"/>		<i>(part of 2d of schedule OS)</i>	
12	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		<i>(part of 2f of schedule OS)</i>	
13	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15		
14	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>	10		
15	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20		
16	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		<i>(2e of schedule OS)</i>	
			<b>Total</b>		

**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 12AA, 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 – (4 – 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 accredited income	Date 1 DD/MM/YYYY	Date 2 DD/MM/YYYY	Date 3 DD/MM/YYYY
14	Name of Bank and Branch			
15	BSR Code			
16	Serial number of challan			
17	Amount deposited			

Schedule FSI		Details of Income from outside India and tax relief								
INCOME FROM OUTSIDE INDIA AND TAX RELIEF	Sl. No.	Country Code	Taxpayer Identification Number	Sl. No.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e) = (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)	
1				i	House Property					
				ii	Business or Profession					
				iii	Capital Gains					
				iv	Other sources					
				Total						
2				i	House Property					
				ii	Business or Profession					
				iii	Capital Gains					
				iv	Other sources					
				Total						

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

Schedule TR   Summary of tax relief claimed for taxes paid outside India						
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)	(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	Yes/No
<b>NOTE ►</b>	Please refer to the instructions for filling out this schedule.					

## Schedule FA

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

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)	

period

Sl No	Country Name and 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
<b>D</b>	<b>Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period</b>										
Sl No	Country Name and 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
<b>E</b>	<b>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.</b>										
Sl No	Name of the Institution in which the account is held	Address of the Institution	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
								Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
<b>F</b>	<b>Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor</b>										
Sl No	Country Name and 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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)											
(ii)											
<b>G</b>	<b>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</b>										
Sl No	Country Name and 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)	(3)		(4)	(5)	(6)	(7)	(8)	(9)		
(i)											
(ii)											
<b>NOTE</b>	<b>Please refer to instructions for filling out this schedule.</b>										

SCHEDULE SH		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 – STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31 <sup>ST</sup> MARCH, 2019			
TI			
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 [(Aiie + 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] [(A16 + B10- E2-E3-E4-E5) from 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] [(5 –A2-A3-A4-A5) 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(1)(a)/11(1)(b) or in terms of third proviso to section 10(23C) [restricted to the maximum of 15% of (2 + 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		4viib	
viii      Total [4i +4ii+4iii+4v+4vi+4vii] (excluding the item 4iv - Utilisation of deemed income of an earlier year)		4viii	
5      Additions			
i      Corpus donation to other trust or institution chargeable as per Explanation 2 to section 11(1) [item No. B1(i) of Schedule ER]		5i	
ii      Income chargeable under section 11(1B)		5ii	

	iii	Income chargeable under section 11(3)		5iii	
	iv	Income in respect of which exemption under section 11 is not available			
	a	Being anonymous donation (Diii of schedule VC)	5iva		
	b	Disallowable u/s 13(1)(c) or 13(1)(d) (including Part E of Schedule J)	5ivb		
	v	Income chargeable under section 12(2)		5v	
	vi	Amount disallowable under section 11(1) r.w.s 40(a)(ia) or 10(23C) r.w.s 40(a)(ia)		5vi	
	vii	Amount disallowable under section 11(1) r.w.s 40A(3)/(3A) or 10(23C) r.w.s 40A(3)/(3A)		5vii	
	viii	Total [5i + 5ii+5iii+5iva+5ivb+5v + 5vi + 5vii]		5viii	
6		Income chargeable u/s 11(4) [as per item No. E36 of Schedule BP]		6	
7		Total (2+3-4viii+5viii+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)(iiab), 10(23C)(iiiac), 10(23C)(iiiad), 10(23C)(iiiae), 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 11(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			
	i	Income from house property [ 4 of Schedule HP] (enter nil if loss)		13i	
	ii	Profits and gains of business or profession [as per item No. D 34 of schedule BP]		13ii	
	iii	Income under the head Capital Gains			
	a	Short term (A6 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-8-9-10-12a-12b]		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		Deduction u/s 10AA		18	
19		Total Income [16-18]		19	
20		Income which is included in 19 and chargeable to tax at special rates (total of col. (i) of schedule SI)		20	
21		Net Agricultural income for rate purpose		21	
22		Aggregate Income (19-20+21) [applicable if (19-20) exceeds maximum amount not chargeable to tax]		22	
23		Anonymous donations, included in 22, to be taxed under section 115BBC @ 30% (Diii of Schedule VC)		23	
24		Income chargeable at maximum marginal rates (22-23)		24	

**Part B - TTI** Computation of tax liability on total income

1	Tax payable on total income				
	a	Tax at normal rates on [22-23-24] of Part B-TI]	1a		
	b	Tax at special rates (total of col. (ii) of Schedule-SI)	1b		
	c	Tax on anonymous donation u/s 115BBC @30% on 23 of Part B-TI	1c		
	d	Tax at maximum marginal rate on 24 of Part B-TI	1d		
	e	Rebate on agricultural income [applicable if (19-20) 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 8(ii) of Schedule SI	2i		
	ii	On [1f - (8(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			
TAXES PAID	9	Taxes Paid						
		a	Advance Tax (from column 5 of 14A)	9a				
		b	TDS (total of column 9 of 14B)	9b				
		c	TCS (total of column 7 of 14C)	9c				
		d	Self-Assessment Tax (from column 5 of 14A)	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			
BANK ACCOUNT	12	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts) (In case of non-residents, details of any one foreign Bank Account may be furnished for the purpose of credit of refund)						
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India (SWIFT Code in case of foreign Bank Account)	Name of the Bank	Account Number (IBAN in case of foreign Bank Accounts)	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/> )		
		i						
		ii						
13	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			
14	TAX PAYMENTS							
A	Details of payments of Advance Tax and Self-Assessment Tax							
ADVANCE/SELF ASSESSMENT TAX	Sl No	BSR Code		Date of Deposit (DD/MM/YYYY)		Serial Number of Challan	Amount (Rs)	
	(1)	(2)		(3)		(4)	(5)	
	i							
	ii							
	iii							
	iv							
<b>NOTE</b>	Enter the totals of Advance tax and Self-Assessment tax in Sl No. 9a & 9d of Part B-TTI							

B 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 of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Fin. Year		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)			Corresponding Income 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
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)]											
TCS ON 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 TCS collected	Amount b/f						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
	i										
	ii										

NOTE ► Please enter total of column (7) in 9c of Part B-TTI

### VERIFICATION

I, \_\_\_\_\_ son/ daughter of \_\_\_\_\_, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules, statements, etc. accompanying it 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 \_\_\_\_\_ 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)

Place

Date

Sign here ➔

ITR- V	ACKNOWLEDGEMENT	AY 2019-20
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(A1) First name				(A2) Middle name			(A3) Last name			(A4) Permanent Account Number					
(A5) Date of Birth(DD/MM/YYYY)				(A6) Flat/Door/Building						(A7) Name of Premises/ Building/ Village					
D	D	M	M	Y	Y	Y	Y								

(A8) <b>Road/ Street</b>		(A9) <b>Area/ locality</b>	(A10) <b>Town/ City/ District</b>				
(A11) <b>State</b>		<b>Country</b>	(A12) <b>Pin code</b>				

(A13) **Fill only one:** Filed-  On or before due date -139(1),  After due date -139(4),  Revised Return-139(5) OR In response to notice under section  139(9)-Defective  142(1)  148  153A/153C OR  Under Sec. 119(2)(b)

Received with thanks from \_\_\_\_\_ a return of income in ITR No. 1(SAHAJ)→O 2→O 3→O 4(SUGAM)→O 5→O 7→O for assessment year 2019-20, having the following particulars

<b>COMPUTATION OF INCOME AND TAX RETURN Whole – Rupee (₹) only.</b>			
B1	<b>Gross Total Income</b>	B1 ( )	
B2	<b>Deductions under Chapter-VI-A</b>	B2	
B3	<b>Total Income</b>	B3 ( )	
B4	<b>Current loss, if any</b>	B4 ( )	
B5	<b>Net Tax Payable</b>	B5	
B6	<b>Interest and fee Payable</b>	B6	
B7	<b>Total Tax, Interest and fee Payable</b>	B7	
B8	<b>Total Advance Tax Paid</b>	B8	
B9	<b>Total Self-Assessment Tax Paid</b>	B9	
B10	<b>Total TDS deducted</b>	B10	
B11	<b>Total TCS collected</b>	B11	
B12	<b>Total Prepaid Taxes (B8 + B9 + B10+ B11)</b>	B12	
B13	<b>Tax Payable (B7-B12, If B7&gt;B12)</b>	B13	
B14	<b>Refund (B12-B7, If B12&gt;B7)</b>	B14	
B15	Exempt Income	Agriculture Others	B15

**STAMP RECEIPT  
NO. HERE**

**SIGN HERE**

**SEAL, DATE AND SIGNATURE OF  
RECEIVING OFFICIAL.**

FOR OFFICIAL USE ONLY

[Notification No. 32/2019/ F.No.370142/1/2019-TPL]  
SAURABH GUPTA, Under Secy.

**Note.-** The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O. 969(E), dated the 26<sup>th</sup> March, 1962 and last amended by the Income-tax (First Amendment) Rules, 2019, *vide* notification number G.S.R. No. 76(E), dated 30<sup>th</sup> January, 2019.