

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

New Delhi, the 31st March, 2021

G.S.R. 242(E).—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Income-tax (7th Amendment) Rules, 2021.
 - (2) They shall come into force with effect from the 1st day of April, 2021.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12, in sub-rule (1), —
 - (a) in the opening portion, for the figure “2020”, the figure “2021” shall be substituted;
 - (b) in clause (a), in the proviso,—
 - (i) in sub-clause (v), the word “or” shall be omitted;
 - (ii) after sub-clause (vi), the following sub-clauses shall be inserted, namely:—

“(VII) is a person in whose case tax has been deducted under section 194N; or
(VIII) is a person in whose case payment or deduction of tax has been deferred under sub-section (2) of section 191 or sub-section (1C) of section 192;”;
 - (c) in clause (ca), in the proviso, after sub-clause (V), the following sub-clause shall be inserted, namely:—

“(VI) has income of the nature specified in clause (vi) of sub-section (2) of section 17 on which tax is payable or deductible, as the case may be, under sub-section (2) of section 191 or sub-section (1C) of section 192;”
3. In the principal rules, in Appendix-II, for Forms SAHAJ ITR-1, ITR-2, ITR-3, SUGAM ITR-4, ITR-5, ITR-6, ITR-7 and ITR-V the following Forms shall, respectively, be substituted, namely:—

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 or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP]
(Refer instructions for eligibility)

Assessment Year

2021 - 22

PART A GENERAL INFORMATION

PAN		Name	Date of Birth	Aadhaar Number (12 digits)/Aadhaar Enrolment Id (28 digits) (If eligible for Aadhaar No.)	
			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"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)		
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/Document Identification Number (DIN) & Date of such Notice or Order					
Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No					
Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No					
If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]					
Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)				Amount (Rs) (If Yes)	
Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/ No)				Amount (Rs) (If Yes)	
Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)				Amount (Rs) (If Yes)	

PART B GROSS TOTAL INCOME

Whole- Rupee (₹)

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

PART C – DEDUCTIONS AND TAXABLE TOTAL INCOME (Refer instructions for Deduction limit as per Income-tax Act. Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21)

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

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

PART D – COMPUTATION OF TAX PAYABLE									
D 1	Tax payable on total income		D2	Rebate u/s 87A		D3	Tax after Rebate		
D 4	Health and education Cess @ 4% on D3		D5	Total Tax and Cess		D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)		
D	Interest u/s 234A		D8	Interest u/s 234B		D9	Interest u/s 234C		
D	Fee u/s 234F		D11	Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6)					
D 12	Total Taxes Paid		D13	Amount payable (D11-D12) (if		D1 4	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)				
SI	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund
I				
1. Minimum one account should be selected for refund credit.				
2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing				

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

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

VERIFICATION

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

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

Date:

Signature:

If the return has been prepared by a Tax Return Preparer (TRP) give further details below:		
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	2	1	-	2

Part A-GEN

GENERAL

PERSONAL INFORMATION

PERSONAL INFORMATION	First name		Middle name		Last name		PAN					
	Flat/Door/Block No.			Name of Premises/Building/Village			Status (Tick) <input checked="" type="checkbox"/> Individual <input type="checkbox"/> HUF					
	Road/Street/Post Office			Date of Birth/ Formation (DD/MM/YYYY)								
	Area/locality			Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)								
	Town/City/District			State			PIN code/ZIP code					
				Country								
	Residential/Office Phone Number with STD code/ Mobile No. 1						Mobile No. 2					
	Email Address-1 (self)						Email Address-2					
	(a1)	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							
	(a2)	Are you opting for new tax regime u/s 115BAC? <input type="checkbox"/> Yes <input type="checkbox"/> No										
	(b)	Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]										
	(bi)	Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)						Amount (Rs) (If Yes)				
	(bii)	Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)						Amount (Rs) (If Yes)				
	(biii)	Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)						Amount (Rs) (If Yes)				
(c)	If Revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)									/ /		
(d)	If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such Notice/Order, or if filed u/s 92CD, enter date of Advance Pricing Agreement						(Unique Number)		/ /			
(e)	Residential Status in India (for individuals) (Tick applicable option)	A. Resident		<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]								
		B. Resident but not Ordinarily Resident		<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]								
		C. Non-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)]								
				(i) Please specify the jurisdiction(s) of residence during the previous year -								
				S.No.		Jurisdiction(s) of residence		Taxpayer Identification Number(s)				
		1										
		2										
		(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -										
		Total period of stay in India during the previous year (in days)				Total period of stay in India during the 4 preceding years (in days)						
Residential Status in India (for HUF) (Tick applicable option)		D. <input type="checkbox"/> Resident		<input type="checkbox"/> Resident but not Ordinarily Resident		<input type="checkbox"/> Non-resident						
(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)/ Aadhaar No. 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 -											

FILING STATUS

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S		Details of Income from Salary			
SALARIES	Name of Employer		Nature of employer (Tick) <input checked="" type="checkbox"/> (drop down to be provided)		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) (Note: Ensure that it is included in Total Gross salary in (2) above)			3
	4	Net Salary (2 - 3)			4
5	Deduction u/s 16 (5a + 5b + 5c)			5	
	A	Standard deduction u/s 16(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)					
HOUSE PROPERTY	1	Address of property 1		Town/ City	State	PIN Code/ ZIP Code	
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)						
	Your percentage of share in the property (%)						
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s)		Percentage Share in Property		
	I						
	II						
	[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/ Aadhaar No. of Tenant(s) (Please see note)		PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)
	<input type="checkbox"/> Let out		I				
	<input type="checkbox"/> Self-occupied		II				
	<input type="checkbox"/> Deemed let out						
	a	Gross rent received or receivable or lettable value			1a		
	b	The amount of rent which cannot be realized			1b		
	c	Tax paid to local authorities			1c		
	d	Total (1b + 1c)			1d		
	e	Annual value (1a - 1d) (nil, if self-occupied etc. as per section 23(2) of the Act)			1e		
	f	Annual value of the property owned (own percentage share x 1e)			1f		
	g	30% of 1f			1g		
	h	Interest payable on borrowed capital			1h		
	i	Total (1g + 1h)			1i		
	j	Arrears/Unrealised rent received during the year less 30%			1j		
k	Income from house property 1 (1f - 1i + 1j)			1k			
2	Address of property 2		Town/ City	State	PIN Code/ ZIP Code		
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)							
Your percentage of share in the property.(%)							
Name of Co-owner(s)		PAN/ Aadhaar No. of Co-owner(s)		Percentage Share in Property			
I							
II							

	<input checked="" type="checkbox"/> Tick <input type="checkbox"/> the applicable option <input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out	Name(s) of Tenant (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)	PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)
		I		
		II		
	a	Gross rent received/ receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)		
	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)		
	f	Annual value of the property owned (own percentage share x 2e)		
	g	30% of 2f	2g	
	h	Interest payable on borrowed capital	2h	
	i	Total (2g + 2h)		
	j	Arrears/Unrealised rent received during the year less 30%		
	k	Income from house property 2 (2f – 2i + 2j)		
3	Pass through income/loss if any *			3
4	Income under the head "Income from House Property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)			4
NOTE ▶	Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head.			
NOTE ▶	Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.			
NOTE ▶	Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.			

Schedule CG

Capital Gains

A	Short-term Capital Gains (STCG) (Sub-items 3 and 4 are not applicable for residents)							
Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)						
	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 (a) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a)ii]			aiii		
	b	Deductions under section 48						
		i	Cost of acquisition without indexation			Bi		
		ii	Cost of Improvement without indexation			Bii		
		iii	Expenditure wholly and exclusively in connection with transfer			Biii		
	c	iv			Total (bi + bii + biii)		Biv	
		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)						
	f	In case of transfer of immovable property, please furnish the following details (see note)						
		S.No.	Name of buyer(s)	PAN/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code
	NOTE ▶	Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.						
2	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(ii) proviso (for FII)							
a	Full value of consideration			2a				
	b	Deductions under section 48						
		i	Cost of acquisition without indexation			bi		
		ii	Cost of Improvement without indexation			bii		
		iii	Expenditure wholly and exclusively in connection with transfer			biii		
	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)							
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	aii						
		iii	Total (ic + ii)	aiii						
		b	Deductions under section 48							
		i	Cost of acquisition without indexation	bi						
		ii	Cost of improvement without indexation	bii						
		iii	Expenditure wholly and exclusively in connection with transfer	biii						
		iv	Total (i + ii + iii)	biv						
		c	Balance (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	aii						
		iii	Total (ic + ii)	aiii						
		b	Deductions under section 48							
		i	Cost of acquisition without indexation	bi						
		ii	Cost of Improvement without indexation	bii						
		iii	Expenditure wholly and exclusively in connection with transfer	biii						
		iv	Total (i + ii + iii)	biv						
		c	Balance (5aiii – biv)	5c						
		d	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 (X)				
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
	i	2017-18	54B							
	b	Amount deemed to be short term capital gains, other than at 'a'								
	Total amount deemed to be short term capital gains (aXi + b)								A6	
7	Pass Through Income/ Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A7a + A7b + A7c)									
	A	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%						A7a		
	b	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%						A7b		
	c	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates						A7c		
8	Amount of STCG included in A1 – A7 but not chargeable to tax or chargeable at special rates in India as per DTAA									
	Sl. No.	Amount of income	Item No. A1 to A7 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	I									
	II									
	a	Total amount of STCG not chargeable to tax in India as per DTAA								A8a
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA								A8b

	9	Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a)						A9		
Long-term Capital Gains	B	Long-term capital gain (LTCG) (Sub-items, 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			aii			
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]			aiii			
		b	Deductions under section 48							
			i	Cost of acquisition with indexation			bi			
			ii	Cost of Improvement with indexation			bii			
			iii	Expenditure wholly and exclusively in connection with transfer			biii			
			iv	Total (bi + bii + biii)			Biv			
		c	Balance (aiii – biv)				1c			
		d	Deduction under section 54/54B/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/ Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code	
		NOTE ▶	Furnishing of PAN/ Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.							
		2	From sale of bonds or debenture (other than capital indexed bonds issued by Government)							
			a	Full value of consideration			2a			
			b	Deductions under section 48						
				i	Cost of acquisition without indexation		bi			
				ii	Cost of improvement without indexation		bii			
				iii	Expenditure wholly and exclusively in connection with transfer		biii			
				iv	Total (bi + bii +biii)		biv			
			c	Balance (2a – biv)			2c			
			d	Deduction under sections 54F (Specify details in item D below)			2d			
			e	LTCG on bonds or debenture (2c – 2d)				B2e		
	3	From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA								
		a	Full value of consideration			3a				
		b	Deductions under section 48							
			i	Cost of acquisition without indexation		bi				
			ii	Cost of improvement without indexation		bii				
			iii	Expenditure wholly and exclusively in connection with transfer		biii				
			iv	Total (bi + bii +biii)		biv				
		c	Balance (3a – biv)			3c				
		d	Deduction under sections 54F (Specify details in item D below)			3d				
		e	Long-term Capital Gains on assets at B3 above (3c – 3d)				B3e			
	4	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A								
		a	LTCG u/s 112A (column 14 of Schedule 112A)			4a				
		b	Deduction under sections 54F (Specify details in item D below)			4b				
		c	Long-term Capital Gains on sale of capital assets at B4 above (4a – 4b)				B4c			
	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 in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up)								
		a	i	In case securities sold include shares of a company other than quoted shares, enter the following details						
				a	Full value of consideration received/receivable in respect of unquoted shares		ia			
				b	Fair market value of unquoted shares determined in the prescribed manner		ib			
				c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a		ic			
			ii	Full value of consideration in respect of securities other than unquoted shares			aii			
			iii	Total (ic + ii)			aiii			

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

	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details	
		a	Full value of consideration received/receivable in respect of unquoted shares	ia
		b	Fair market value of unquoted shares determined in the prescribed manner	ib
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic
		ii	Full value of consideration in respect of assets other than unquoted shares	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)		
	d	Deduction under sections 54F (Specify details in item D below)		
	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? Yes ; No ; Not applicable. (If yes, then provide the details below)			
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/ constructed	Amount not used for new asset or remained unutilized in Capital gains
	i	2017-18	54/54F/ 54GB		
	ii	2018-19	54B		
	b	Amount deemed to be long-term capital gains, other than at 'a'			
	Total amount deemed to be long-term capital gains (aXi + aXii + b)				
11	Pass Through Income/ Loss in the nature of Long Term Capital Gain,(Fill up schedule PTI) (B11a1+ B11a2 + B11b)				B11
	a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A			B11 a1
	a2	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than u/s 112A			B11 a2
	B	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%			B11b

12	Amount of LTCG included in B1- B11 but not chargeable to tax or chargeable at special rates in India as per DTAA									
	Sl. No.	Amount of income	Item No. B1 to B11 above 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 (B1c+B2e+B3e+B4c+B5c+B6e+B7c+B8c+B8f+B9e+B10 + B11 - B12a)									B13	
C		Income chargeable under the head "Capital Gains" (A9 + B13) (take B13 as nil, if loss)									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 (9=1-2-3-4-5-6-7-8)	
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates			
		1	2	3	4	5	6	7	8	9		

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

The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A6) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B10) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

F Information about accrual/receipt of capital gain

Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1 Short-term capital gains taxable at the rate of 15% <i>Enter value from item 3iii of schedule BFLA, if any.</i>					
2 Short-term capital gains taxable at the rate of 30% <i>Enter value from item 3iv of schedule BFLA, if any.</i>					
3 Short-term capital gains taxable at applicable rates <i>Enter value from item 3v of schedule BFLA, if any.</i>					
4 Short-term capital gains taxable at DTAA rates <i>Enter value from item 3vi of schedule BFLA, if any.</i>					
5 Long- term capital gains taxable at the rate of 10% <i>Enter value from item 3vii of schedule BFLA, if any.</i>					
6 Long- term capital gains taxable at the rate of 20% <i>Enter value from item 3viii of schedule BFLA, if any.</i>					
7 Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 3ix of schedule BFLA, if any.</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 head

Schedule 112A From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A														
Sl. No.	Share/ Unit Acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale-price per Share/ Unit	Full Value of Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January, 2018 - Please enter Full Value of Consideration	Cost of acquisition without indexation Higher of 8 and 9	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, - Lower of 6 and 11	Fair Market Value per share/unit as on 31st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(ac)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) of LTCG Schedule of ITR2
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
1														
2														
3														
4														
Add Rows														
Total														

Schedule OS Income from Other Sources

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

	2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
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NOTE ▶ Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.

Schedule CYLA Details of Income after Set off of Current Year Losses

Sl. No.	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Net loss from Other sources chargeable at normal applicable rates (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
		1	2	3	4=1-2-3
		i	Loss to be set off → (Fill this row only if computed figure is negative)		(4 of Schedule HP)
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	3
i	Salaries	(4ii of schedule CYLA)		
ii	House property	(4iii of schedule CYLA)	(B/f house property loss)	
iii	Short-term capital gain taxable @ 15%	(4iv of schedule CYLA)	(B/f short-term capital loss)	
iv	Short-term capital gain taxable @ 30%	(4v of schedule CYLA)	(B/f short-term capital loss)	
v	Short-term capital gain taxable at applicable rates	(4vi of schedule CYLA)	(B/f short-term capital loss)	
vi	Short-term capital gain taxable at special rates in India as per DTAA	(4vii of schedule CYLA)	(B/f short-term capital loss)	
vii	Long-term capital gain taxable @ 10%	(4viii of schedule CYLA)	(B/f short-term or long-term capital loss)	
viii	Long term capital gain taxable @ 20%	(4ix of schedule CYLA)	(B/f short-term or long-term capital loss)	
ix	Long term capital gains taxable at special rates in India as per DTAA	(4x of schedule CYLA)	(B/f short-term or long-term capital loss)	
X	Net income from other sources chargeable at normal applicable rates	(4xi of schedule CYLA)		
Xi	Profit from owning and maintaining race horses	(4xii of schedule CYLA)	(B/f loss from horse races)	
Xii	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2xi)			
Xiii	Current year's income remaining after set off Total of (3i + 3ii + 3iii + 3iv + 3v + 3vi + 3vii + 3viii + 3ix + 3x + 3xi)			

Schedule CFL		Details of Losses to be carried forward to future years					
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	2013-14					
	ii	2014-15					
	iii	2015-16					
	iv	2016-17					
	v	2017-18					
	vi	2018-19					
	vii	2019-20					
	viii	2020-21					
	ix	Total of earlier year losses					
	x	Adjustment of above losses in Schedule BFLA		(2ii of Schedule BFLA)			(2ix of Schedule BFLA)
	xi	2021-22 (Current year losses)		(2xii of Schedule CYLA)	(2x+3x+4x+5x) of item E of Schedule CG	(6x+7x+8x) of item E of Schedule CG	(8e of Schedule OS, if -ve)
xii	Total loss carried forward to future years						

Schedule VI-A		Deductions under Chapter VI-A				
Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21						
TOTAL DEDUCTIONS	1 Part B- Deduction in respect of certain payments					
	a	80C		b	80CCC	
	c	80CCD(1)		d	80CCD(1B)	
	e	80CCD(2)		f	80D	
	g	80DD		h	80DDB	
	i	80E		j	80EE	
	k	80EEA		l	80EEB	
	m	80G		n	80GG	
	o	80GGA		p	80GGC	
	2 Part C, CA and D- Deduction in respect of certain incomes/other deduction					
	q	80QQB		r	80RRB	
	s	80TTA		t	80TTB	
	u	80U				
	v	Total deductions under Chapter VI-A (Total of a to u)				

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

Schedule 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	Date of 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 2021-22 (1d of Part-B-TTI)					1	
2	Tax under other provisions of the Act in assessment year 2021-22 (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			AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)	
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)			
i	2013-14						
ii	2014-15						
iii	2015-16						
iv	2016-17						
v	2017-18						
vi	2018-19						
vii	2019-20						
viii	2020-21						
ix	Current AY (enter 1-2, if 1>2 else enter 0)						
x	Total						
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]					5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]					6	

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

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

Schedule SI

Sl No	Section	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
1	111- Accumulated balance of recognised provident for prior years	<input type="checkbox"/>		(2ciii of Schedule OS)	(2civ of Schedule OS)
2	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)	<input type="checkbox"/>	15	(3iii of Schedule BFLA)	
3	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(3iv of Schedule BFLA)	
4	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
5	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
7	115ACA (LTCG for an employee of specified company on GDR)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
8	115AD (LTCG for FIIs on securities)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
9	115E (LTCG for non-resident Indian on specified asset)	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
10	112 (LTCG on others)	<input type="checkbox"/>	20	(3viii of Schedule BFLA)	
11	112A or section 115AD(1)(b)(iii)-Proviso (LTCG on sale of shares or units on which STT is paid)	<input type="checkbox"/>	10	(part of 3vi of Schedule BFLA)	
12	STCG Chargeable at special rates in India as per DTAA			(part of 3vi of Schedule BFLA)	
13	LTCG Chargeable at special rates in India as per DTAA			(part of 3ix of schedule BFLA)	
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(part of 2a of Schedule OS)	
15	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
16	115BBF (Tax on income from patent)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
17	115BBG (Tax on income from transfer of carbon credits)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
18	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(part of 2d of Schedule OS)	
19	Other source of income chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f of Schedule OS)	
20	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 3iv of Schedule BFLA)	
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 3v of Schedule BFLA)	
22	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%- under sections other than u/s 112A	<input type="checkbox"/>	10	(part of 3vii of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 3viii of Schedule BFLA)	
25	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2e of Schedule OS)	
			Total		

SPECIAL RATE

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

Sl No	Particulars	Sl No	Particulars	Amount (Rs)
1	Interest income	1		
2	i Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i		
	ii Expenditure incurred on agriculture	ii		
	iii Unabsorbed agricultural loss of previous eight assessment years	iii		
	iv Net Agricultural income for the year (i – ii – iii) (enter nil if loss)			2

EXEMPT INCOME

v	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)						
	a	Name of district along with pin code in which agricultural land is located					
	b	Measurement of agricultural land in Acre					
	c	Whether the agricultural land is owned or held on lease (drop down to be provided)					
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)					
3	Other exempt income (including exempt income of minor child)						3
4	Income not chargeable to tax as per DTAA						
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)
	I						
	II						
	III	Total Income from DTAA not chargeable to tax					4
5	Pass through income not chargeable to tax (Schedule PTI)						5
6	Total (1+2+3+4+5+)						6

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

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

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

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

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

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

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

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

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

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

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

Part B – TI Computation of total income

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

Part B –TTI Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income u/s 115JC (4 of Schedule AMT)	1a		
		b	Surcharge on (a) (if applicable)	1b		
		c	Health and Education Cess @ 4% on (1a + 1b) above	1c		
		d	Total tax payable on deemed total income (1a + 1b + 1c)		1d	
	2	Tax payable on total income				
		a	Tax at normal rates on 15 of Part B-TI	2a		
		b	Tax at special rates (total of col. (ii) of Schedule SI)	2b		
		c	Rebate on agricultural income [applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax]	2c		
		d	Tax Payable on Total Income (2a + 2b - 2c)		2d	
	3	Rebate under section 87A			3	
	4	Tax payable after rebate (2d - 3)			4	
	5	Surcharge		Surcharge computed before marginal relief	Surcharge after marginal relief	
	i	@ 25% of 15(ii) of Schedule SI	5i	ia		
	ii	@10% or 15%, as applicable of 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI	5ii	iiia		

	iii	On [(4) – (16(ii), 2(ii), 3(ii), 8(ii), 11(ii), 21(ii), 23(ii) of Schedule SI)]			5iii					
	iv	Total ia + iia					5iv			
6	Health and Education Cess @ 4% on (4 + 5iv)							6		
7	Gross tax liability (4 + 5iv + 6)							7		
8	Gross tax payable (higher of 1d and 7)							8		
8a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)							8a		
8b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC							8b		
9	Credit 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 (8a - 9)							10		
11	Tax relief									
	a	Section 89(Please ensure to submit Form 10E)			11a					
	b	Section 90/ 90A (2 of Schedule TR)			11b					
	c	Section 91 (3 of Schedule TR)			11c					
	d	Total (11a + 11b + 11c)					11d			
12	Net tax liability (10 - 11d) (enter zero if negative)							12		
13	Interest and fee payable									
	a	Interest for default in furnishing the return (section 234A)			13a					
	b	Interest for default in payment of advance tax (section 234B)			13b					
	c	Interest for deferment of advance tax (section 234C)			13c					
	d	Fee for default in furnishing return of income (section 234F)			13d					
	e	Total Interest and Fee Payable (13a+13b+13c+13d)					13e			
14	Aggregate liability (12 + 13e)							14		
TAXES PAID	15	Taxes Paid								
		a	Advance Tax (from column 5 of 20A)			15a				
		b	TDS (total of column 5 of 20B and column 9 of 20C)			15b				
		c	TCS (total of column 5 of 20D)			15c				
		d	Self-Assessment Tax (from column 5 of 20A)			15d				
	e	Total Taxes Paid (15a + 15b + 15c + 15d)					15e			
16	Amount payable (Enter if 14 is greater than 15e, else enter 0)							16		
17	Refund (If 15e is greater than 14) (Refund, if any, will be directly credited into the bank account)							17		
BANK ACCOUNT	18	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)							Select Yes or	
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick accounts)				
		i								
	ii									
	<p>Note:</p> <p>1. Minimum one account should be selected for refund credit.</p> <p>2. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return</p>									
	Rows can be added as required									
	ii.	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:								
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN				
	Rows can be added as required									
	19	Do you at any time during the previous year,—								
		(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or								
		(ii) have signing authority in any account located outside India; or								
		(iii) have income from any source outside India?						<input type="checkbox"/> Yes	<input type="checkbox"/> No	
		[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]								

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						

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

B TDS ON SALARY	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

C1	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]
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Sl No	TDS credit relating to self/other person [spouse as per section 5A/other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/PAN/Aadhaar No. of Tenant/Buyer	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year, not applicable if TDS is deducted u/s 194N)			Corresponding Receipt/withdrawals offered		TDS credit being carried forward
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
							Income TDS		Income TDS	PAN/Aadhaar No.			
I													

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

D TCS	Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]					
	Sl No	Tax Deduction and Collection Account Number of the Collector	Name of the Collector	Tax Collected	Amount out of (4) being claimed	Amount out of (4) being claimed in the hands of spouse, if section 5A is applicable
	(1)	(2)	(3)	(4)	(5)	(6)
I						
II						

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

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

FORM	ITR-3	INDIAN INCOME TAX RETURN (For individuals and HUFs having income from profits and gains of business or profession) (Please see rule 12 of the Income-tax Rules,1962) (Please refer instructions)	Assessment Year				
			2	0	2	1	-

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"/> Individual <input type="checkbox"/> HUF			
	Road/Street/Post Office			Date of Birth/Formation (DD/MM/YYYY)						
	Area/locality			Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)						
	Town/City/District			State			PIN code/ZIP code			
				Country						
	Residential/Office Phone Number with STD code/Mobile No. 1				Mobile No. 2					
	Email Address-1 (self)				Email Address-2					
	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) Are you opting for new tax regime u/s 115BAC? <input type="checkbox"/> Yes <input type="checkbox"/> No									
	(bi) If yes, please furnish		Date of filing of form 10IE DD/MM/YYYY		Acknowledgement number:					
	(c) Are you filing return of income under seventh proviso to Section 139(1) but otherwise not required to furnish return of income? – (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No		If yes, please furnish following information [Note: To be filled only if a person is not required to furnish a return of income under section 139(1) but filing return of income due to fulfilling one or more conditions mentioned in the seventh proviso to section 139(1)]							
	(ci) Have you deposited amount or aggregate of amounts exceeding Rs. 1 Crore in one or more current account during the previous year? (Yes/No)		Amount (Rs) (If Yes)							
	(cii) Have you incurred expenditure of an amount or aggregate of amount exceeding Rs. 2 lakhs for travel to a foreign country for yourself or for any other person? (Yes/No)		Amount (Rs) (If Yes)							
	(ciii) Have you incurred expenditure of amount or aggregate of amount exceeding Rs. 1 lakh on consumption of electricity during the previous year? (Yes/No)		Amount (Rs) (If Yes)							
	(d) If revised/Defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)						/ /			
	(e) If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter Unique Number/Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement				(unique number)		/ /			
	(f) Residential Status in India (for individuals) (Tick applicable option)		A. Resident		<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]					
			B. Resident but not Ordinarily Resident		<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]					
			C. Non-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)]					
					<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					
					(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)		
	(g) Residential Status in India (for HUF) (Tick applicable option)		<input type="checkbox"/> Resident <input type="checkbox"/> Resident but not Ordinarily Resident <input type="checkbox"/> Non-resident							
	(h) Do you want to claim the benefit under section 115H? (applicable in case of resident)				<input type="checkbox"/> Yes <input type="checkbox"/> No					
	(i) Are you governed by Portuguese Civil Code as per section 5A? Tick <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)									

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

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]	Trade name of the proprietorship, if any	Description
	(i)			
	(ii)			
(iii)				

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

SOURCES OF FUNDS	1 Proprietor's fund			
	a	Proprietor's capital	a	
b	Reserves and Surplus			
	i	Revaluation Reserve	bi	
	ii	Capital Reserve	bii	
	iii	Statutory Reserve	biii	
	iv	Any other Reserve	biv	
	v	Total (bi + bii + biii + biv)	bv	
c	Total proprietor's fund (a + bv)		1c	
	2 Loan funds			
a	Secured loans			
	i	Foreign Currency Loans	ai	
	ii	Rupee Loans		
		A From Banks	iiA	
		B From others	iiB	
		C Total (iiA + iiB)	iiC	
	iii	Total (ai + iiC)	aiii	
b	Unsecured loans (including deposits)			
	i	From Banks	bi	
	ii	From others	bii	
	iii	Total (bi + bii)	biii	
c	Total Loan Funds (aiii + biii)		2c	
	3 Deferred tax liability		3	
	4 Sources of funds (1c + 2c + 3)		4	
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	Government and other Securities - Quoted	ai	
	ii	Government and other Securities - Unquoted	aii	
	iii	Total (ai + aii)	aiii	
b	Short-term investments			
	i	Equity Shares, including share application money	bi	

	ii	Preference Shares	bii			
	iii	Debentures	biii			
	iv	Total (bi + bii + biii)			biv	
	c	Total investments (aiii + biv)			2c	
3		Current assets, loans and advances				
	a	Current assets				
	i	Inventories				
	A	Stores/consumables including packing material	iA			
	B	Raw materials	iB			
	C	Stock-in-process	iC			
	D	Finished Goods/Traded Goods	iD			
	E	Total (iA + iB + iC + iD)			iE	
	ii	Sundry Debtors			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			aiv	
	v	Total current assets (iE + aii + iiiC + 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 corporates and others	bii			
	iii	Balance with Revenue Authorities	biii			
	iv	Total (bi + bii + biii)			biv	
	c	Total of current assets, loans and advances (av + biv)			3c	
	d	Current liabilities and provisions				
	i	Current liabilities				
	A	Sundry Creditors	iA			
	B	Liability for Leased Assets	iB			
	C	Interest Accrued on above	iC			
	D	Interest accrued but not due on loans	iD			
	E	Total (iA + iB + iC + iD)			iE	
	ii	Provisions				
	A	Provision for Income Tax	iiA			
	B	Provision for Leave encashment/Superannuation/Gratuity	iiB			
	C	Other Provisions	iiC			
	D	Total (iiA + iiB + iiC)			iiD	
	iii	Total (iE + iiD)			diii	
	e	Net current assets (3c – diii)			3e	
4	a	Miscellaneous expenditure not written off or adjusted	4a			
	b	Deferred tax asset	4b			
	c	Profit and loss account/ Accumulated balance	4c			
	d	Total (4a + 4b + 4c)			4d	
5		Total, application of funds (1e + 2c + 3e + 4d)			5	
NO ACCOUNT CASE	6	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31 st day of March, 2021, in respect of business or profession)				
	a	Amount of total sundry debtors			6a	
	b	Amount of total sundry creditors			6b	
	c	Amount of total stock-in-trade			6c	
	d	Amount of the cash balance			6d	

Part A-Manufacturing Account		Manufacturing Account for the financial year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)			
CREDITS TO TRADING ACCOUNT	1	Debits to manufacturing account			
		Opening Inventory			
	A	i	Opening stock of raw-material	i	
		ii	Opening stock of Work in progress	ii	
		iii	Total (i + ii)		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	
		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 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)			
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	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

DEBITS TO TRADING ACCOUNT	D	Total Revenue from operations (Aiv + B +Cix)			4D	
	5	Closing Stock of Finished Goods			5	
	6	Total of credits to Trading Account (4D + 5)			6	
	7	Opening Stock of Finished Goods			7	
	8	Purchases (net of refunds and duty or tax, if any)			8	
	9	Direct Expenses (9i + 9ii + 9iii)			9	
		i	Carriage inward	9i		
		ii	Power and fuel	9ii		
		iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	9iii		
	10	Duties and taxes, paid or payable, in respect of goods and services purchased				
		I	Custom duty	10i		
		Ii	Counter 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 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)

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

20	Repairs to building			20	
21	Repairs to machinery			21	
22	Compensation to employees				
	I	Salaries and wages	22i		
	ii	Bonus	22ii		
	iii	Reimbursement of medical expenses	22iii		
	iv	Leave encashment	22iv		
	v	Leave travel benefits	22v		
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)		22xi	
	xii	Whether any compensation, included in 22xi, paid to non-residents	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	

PRESUMPTIVE INCOME TAX AND APPROPRIATIONS	41	Scholarship				41	
	42	Gift				42	
	43	Donation				43	
	44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)					
		I	Union excise duty	44i			
		Ii	Service tax	44ii			
		Iii	VAT/ Sales tax	44iii			
		Iv	Cess	44iv			
		V	Central Goods & Service Tax (CGST)	44v			
		Vi	State Goods & Services Tax (SGST)	44vi			
		vii	Integrated Goods & Services Tax (IGST)	44vii			
		viii	Union Territory Goods & Services Tax (UTGST)	44viii			
		Ix	Any other rate, tax, duty or cess incl STT and CTT	44ix			
		X	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)	44x			
	45	Audit fee				45	
	46	Other expenses (specify nature and amount)					
		I		I			
		Ii		Ii			
		Iii	Total (i + ii)			46iii	
	47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)					
		i1			47 i1		
	i2			47 i2			
	i3			47 i3			
	i	Rows can be added as required Total (47i1+47i2+47i3)	47i				
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)	47ii				
	iii	Others (amounts less than Rs. 1 lakh)	47iii				
	Iv	Total Bad Debt (47i + 47ii + 47iii)			47iv		
48	Provision for bad and doubtful debts				48		
49	Other provisions				49		
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47 iv + 48 + 49)]				50		
51	Interest						
	I	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	I				
	Ii	To others	Ii				
	Iii	Total (i + ii)			51iii		
52	Depreciation and amortization				52		
53	Net profit before taxes (50 – 51iii – 52)				53		
54	Provision for current tax				54		
55	Provision for Deferred Tax				55		
56	Profit after tax (53 - 54 - 55)				56		
57	Balance brought forward from previous year				57		
58	Amount available for appropriation (56 + 57)				58		
59	Transferred to reserves and surplus				59		
60	Balance carried to balance sheet in proprietor's account (58 – 59)				60		
PRESUMPTIVE INCOME TAX 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 or other prescribed electronic modes 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				
<i>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</i>									
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		
<i>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</i>									
63	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>	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 (At any time during the year the number of vehicles should not exceed 10 vehicles)									
		Total							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 63(i)]					63(ii)		
<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 2020-21 in respect of business or profession -							
		(i)	For assessee carrying on Business						
		a	Gross receipts (a1 + a2)			ia			
			1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or other prescribed electronic modes 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 or other prescribed electronic modes 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"/> mercantile <input type="checkbox"/> cash	
2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b
4	Method of valuation of closing stock employed in the previous year	
	A Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	<input type="checkbox"/>
	B Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	<input type="checkbox"/>
	C Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	D Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d
	E Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e
5	Amounts not credited to the profit and loss account, being -	
	A the items falling within the scope of section 28	5a
	B the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b
	C escalation claims accepted during the previous year	5c
	D any other item of income	5d
	E capital receipt, if any	5e
	F Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses	
	A Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a
	B Premium paid for insurance on the health of employees [36(1)(ib)]	6b
	C Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c
	D Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d
	E Amount of discount on a zero-coupon bond [36(1)(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	Any other disallowance	6r			
	S	Total amount disallowable under section 36 (total of 6a to 6r)			6s	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37					
	A	Expenditure of capital nature [37(1)]	7a			
	B	Expenditure of personal nature [37(1)]	7b			
	C	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c			
	D	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d			
	E	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
	F	Any other penalty or fine	7f			
	G	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
	H	Amount of any liability of a contingent nature	7h			
	I	Any other amount not allowable under section 37	7i			
	J	Total amount disallowable under section 37 (total of 7a to 7i)			7j	
8	A Amounts debited to the profit and loss account, to the extent disallowable under section 40					
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
	c	Amount disallowable under section 40(a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae			
	f	Amount paid as wealth tax [40(a)(ia)]	Af			
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag			
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Ah			
	i	Any other disallowance	Ai			
	j	Total amount disallowable under section 40(total of Aa to Ai)			8Aj	
	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year			8B	
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A					
	A	Amounts paid to persons specified in section 40A(2)(b)	9a			
	B	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b			
	C	Provision for payment of gratuity [40A(7)]	9c			
	D	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d			
	E	Any other disallowance	9e			
	F	Total amount disallowable under section 40A (total of 9a to 9e)			9f	
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year					
	A	Any sum in the nature of tax, duty, cess or fee under any law	10a			
	B	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b			
	C	Any sum payable to an employee as bonus or commission for services rendered	10c			

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

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

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

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S Details of Income from Salary

SALARIES	Name of Employer		Nature of employer (Tick) <input checked="" type="checkbox"/> Drop down to be provided		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) (Note-Ensure that it is included in Total Gross salary in (2) above)				3							
	4	Net Salary (2 - 3)				4							
5	Deduction u/s 16 (5a + 5b + 5c)				5								
	a	Standard deduction u/s 16(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)

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/Aadhaar No. of Co-owner (s)			Percentage Share in Property						
	I											
	II											
	[Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)			PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)				

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	7e
		f	u/s	7f
8a	Expenses debited to profit and loss account which relate to exempt income			8a
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)			8b
9	Total (7a + 7b + 7c + 7d + 7e + 7f + 8a+8b)			9
10	Adjusted profit or loss (6+9)			10
11	Depreciation and amortisation debited to profit and loss account			11
12	Depreciation allowable under Income-tax Act			
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)	12i	
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA)	12ii	
	iii	Total (12i + 12ii)		12iii
13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)			13
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6 s of			14
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of			15
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj			16
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f			17
18	Any amount debited to profit and loss account of the previous year but disallowable under section			18
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises			19
20	Deemed income under section 41			20
21	Deemed income under section 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/			21
22	Deemed income under section 43CA			22
23	Any other item of addition under section 28 to			23
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which			24
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A -			25
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)			26
27	Deduction allowable under section 32(1)(iii)			27
28	Deduction allowable under section 32AD			28

29	Amount of deduction under section 35 or 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)	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 (10 h 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 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 & 8 (Item No. 38f)	38f		
39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4b-(38a+38b+38c+38d+38e)]		39	
B Computation of income from speculative business				
40	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)		40	
41	Additions in accordance with section 28 to 44DA		41	
42	Deductions in accordance with section 28 to 44DA		42	
43	Income from speculative business (40+ 41 – 42) (if loss, take the figure to 6xiii of schedule CFL)		B43	
C Computation of income from specified business under section 35AD				
44	Net profit or loss from specified business as per profit or loss account		44	
45	Additions in accordance with section 28 to 44DA		45	
46	Deductions in accordance with section 28 to 44DA (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction 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 7xiii 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	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

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

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

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

1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
		Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
2	Rate (%)							
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 assets on which full capital expenditure is allowable as deduction under any other section)

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

Schedule DCG Deemed Capital Gains on sale of depreciable assets

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

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

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

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

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

Schedule CG Capital Gains

A Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)			
Short-term Capital Gains	1 From sale of land or building or both (fill up details separately for each property)		
	a		
	i	Full value of consideration received/receivable	ai
	ii	Value of property as per stamp valuation authority	aii
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains () [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii
	b	Deductions under section 48	
	i	Cost of acquisition without indexation	bi
	ii	Cost of Improvement without indexation	bii
	iii	Expenditure wholly and exclusively in connection with transfer	biii
	iv	Total (bi + bii + biii)	biv
	c	Balance (aiii – biv)	1c
	d	Deduction under section 54B/54D/ 54G/54GA (Specify details in item D below)	1d
	e	Short-term Capital Gains on Immovable property (1c - 1d)	A1e
	f	In case of transfer of immovable property, please furnish the following details (see note)	
		S.No. Name of buyer(s) PAN/Aadhaar No. of buyer(s) Percentage share Amount Address of property Pin code	
	NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-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	STCG on transactions on which securities transaction tax (STT) is not paid		A4b
5		For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD		
	a	i In case securities sold include shares of a company other than quoted shares, enter the following details		
		a Full value of consideration received/receivable in respect of unquoted shares		
		b Fair market value of unquoted shares determined in the prescribed manner		
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	ii	Full value of consideration in respect of securities other than unquoted shares		
	iii	Total (ic + ii)	aiii	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (i + ii + iii)	biv	
	c	Balance (5aiii – biv)	5c	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)	5d	
	e	Short-term capital gain on sale of securities (other than those at A3 above) by an FII (5c +5d)		A5e
6		From sale of assets other than at A1 or A2 or A3 or A4 or A5 above		
	a	i In case assets sold include shares of a company other than quoted shares, enter the following details		
		a Full value of consideration received/receivable in respect of unquoted shares		
		b Fair market value of unquoted shares determined in the prescribed manner		
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	ii	Full value of consideration in respect of assets other than unquoted shares		
	iii	Total (ic + ii)	aiii	
	b	Deductions under section 48		
	i	Cost of acquisition without indexation	bi	
	ii	Cost of Improvement without indexation	bii	
	iii	Expenditure wholly and exclusively in connection with transfer	biii	
	iv	Total (i + ii + iii)	biv	
	c	Balance (6aiii – biv)	6c	
	d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	6d	
	e	Deemed short term capital gains on depreciable assets (6 of schedule-DCCG)	6e	
	f	Deduction under section 54D/54G/54GA	6f	
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e -6f)		A6g
7		Amount deemed to be short term capital gains		

a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below										
Sl.		Previous year in which asset transferred		Section under which deduction claimed in that year		New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)		
i		2017-18		54D/54G/54GA						
ii		2018-19		54B						
b Amount deemed to be short term capital gains u/s 54B/54D/54G/54GA, other than at 'a'										
Total amount deemed to be short term capital gains (Xi + Xii + b)										
8 Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)										
A		Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%						A8a		
b		Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%						A8b		
c		Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates						A8c		
9 Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates as per DTAA										
Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
I										
II										
A		Total amount of STCG not chargeable to tax as per DTAA								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 , 6, 7, 8 & 9 are not applicable for residents)										
1 From sale of land or building or both (fill up details separately for each property)										
a	I	Full value of consideration received/receivable						ai		
	ii	Value of property as per stamp valuation authority						aii		
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a)]						aiii		
b	Deductions under section 48									
	I	Cost of acquisition with indexation						bi		
	ii	Cost of Improvement with indexation						bii		
	iii	Expenditure wholly and exclusively in connection with transfer						biii		
	iv	Total (bi + bii + biii)						biv		
c	Balance (aiii – biv)									
d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)									
	1d									
e Long-term Capital Gains on Immovable property (1c - 1d)										
f In case of transfer of immovable property, please furnish the following details (see note)										
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code			
NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-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 below)						2d			
e Long term capital gains from slump sale (2c-2d)										
3 From sale of bonds or debenture (other than capital indexed bonds issued by Government)										
a	Full value of consideration						3a			
b	Deductions under section 48									
	i	Cost of acquisition without indexation						bi		
	ii	Cost of improvement without indexation						bii		

	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
	c	Balance (3a – biv)	3c		
	d	Deduction under sections /54F (Specify details in item D below)	3d		
	e	LTCG on bonds or debenture (3c – 3d)			B3e
4	From sale of, (i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable (ii) GDR of an Indian company referred in sec. 115ACA				
	a	Full value of consideration	4a		
	b	Deductions under section 48			
	i	Cost of acquisition without indexation	Bi		
	ii	Cost of improvement without indexation	Bii		
	iii	Expenditure wholly and exclusively in connection with transfer	Biii		
	iv	Total (bi + bii +biii)	Biv		
	c	Balance (4a – biv)	4c		
	d	Deduction under section 54F (Specify details in item D below)	4d		
	e	Long-term Capital Gains on assets at B4 above (4c – 4d)			B4e
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	a	LTCG u/s 112A (column 14 of Schedule 112A)	5a		
	b	Deduction under sections 54F (Specify details in item D below)	5b		
	c	Long-term Capital Gains on sale of capital assets at B5 above (5a – 5b)			B5c
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	a	LTCG computed without indexation benefit	6a		
	b	Deduction under sections /54F (Specify details in item D below)	6b		
	c	LTCG on share or debenture (6a-6b)			B6c
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in sec. 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)				
A	i	In case securities sold include shares of a company other than quoted shares, enter the following details			
	a	Full value of consideration received/receivable in respect of unquoted shares	ia		
	b	Fair market value of unquoted shares determined in the prescribed manner	ib		
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
	ii	Full value of consideration in respect of securities other than unquoted shares	aii		
	iii	Total (ic + ii)	aiii		
B	Deductions under section 48				
	i	Cost of acquisition without indexation	bi		
	ii	Cost of improvement without indexation	bii		
	iii	Expenditure wholly and exclusively in connection with transfer	biii		
	iv	Total (bi + bii +biii)	biv		
	c	Balance (aiii – biv)	7c		
	d	Deduction under sections /54F (Specify details in item D below)	7d		
	e	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d)			B7e
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	a	LTCG u/s 112A [Column 14 of 115AD(1)(b)(iii) proviso]	8a		
	b	Deduction under sections 54F (Specify details in item D below)	8b		
	c	Long-term Capital Gains on sale of capital assets at B8 above (8a – 8b)			B8c
9	From sale of foreign exchange asset by NON-RESIDENT INDIAN (If opted under chapter XII-A)				
	a	LTCG on sale of specified asset (computed without indexation)	9a		
	b	Less deduction under section 115F (Specify details in item D below)	9b		
	c	Balance LTCG on sale of specified asset (9a- 9b)			B9c
	d	LTCG on sale of asset, other than specified asset (computed without indexation)	9d		
	e	Less deduction under section 115F (Specify details in item D below)	9e		
	f	Balance LTCG on sale of asset, other than specified asset (9d- 9e)			B9f

10 From sale of assets where B1 to B9 above are not applicable																																																		
a																																																		
i In case assets sold include shares of a company other than quoted shares, enter the following details																																																		
a Full value of consideration received/receivable in respect of unquoted shares										ia																																								
b Fair market value of unquoted shares determined in the prescribed manner										ib																																								
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iv Total (bi + bii + biii)										biv																																								
c Balance (10aiii – 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																																																		
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Total amount deemed to be long-term capital gains (Xi + Xii + b)										B11																																								
12 Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b)										B12																																								
a1 Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10%										B12a1																																								
a2 Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A										B12a2																																								
b Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 20%										B12b																																								
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Sl. No.	Amount of income	Item No. B1 to B12 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]																																									
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a Total amount of LTCG not chargeable to tax as per DTAA										B13a																																								
b Total amount of LTCG chargeable to tax at special rates as per DTAA										B13b																																								
14 Total long term capital gain chargeable under I.T. Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 - B13a)										B14																																								
C Income chargeable under the head "CAPITAL GAINS" (A10 + B14) (take B14 as nil, if loss)										C																																								
D Information about deduction claimed against Capital Gains																																																		
1 In case of deduction u/s 54/54B/54D/54EC /54F/54G/54GA/115F give following details																																																		
a Deduction claimed u/s 54																																																		
i Date of transfer of original asset										ai																																								
ii Cost of new residential house										aii																																								
iii Date of purchase /construction of new residential house										aiii																																								
iv Amount deposited in Capital Gains Accounts Scheme before due date										aiv																																								
v Amount of deduction claimed										av																																								
b Deduction claimed u/s 54B																																																		
i Date of transfer of original asset										bi																																								
ii Cost of new agricultural land										bii																																								

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

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

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

ii	Short term capital gain	15%	$(A3e^*+A4a^*+A8a1+A8a2^*)$						
iii		30%	$(A5e^*+A8b^*)$						
iv		applicable rate	$(A1e^*+A2c^*+A4b^*+A6g^*+A7^*+A8c^*)$						
v		DTAA rates	$A9b$						
vi	Long term capital gain	10%	$(B4e^*+B5c^*+B7e^*+B8c^*+B9c^*+B12a^*)$						
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-A 9) as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B 13) as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.

F Information about accrual/receipt of capital gain

Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1 Short-term capital gains taxable at the rate of 15% <i>Enter value from item 5vi of schedule BFLA, if any.</i>					
2 Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vii of schedule BFLA, if any.</i>					
3 Short-term capital gains taxable at applicable rates <i>Enter value from item 5viii of schedule BFLA, if any.</i>					
4 Short-term capital gains taxable at DTAA rates <i>Enter value from item 5ix of schedule BFLA, if any.</i>					
5 Long- term capital gains taxable at the rate of 10% <i>Enter value from item 5x of schedule BFLA, if any.</i>					
6 Long- term capital gains taxable at the rate of 20% <i>Enter value from item 5xi of schedule BFLA, if any.</i>					
7 Long- term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xii of schedule BFLA, if any.</i>					

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 112A From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A														
Sl. No.	Share/Unit Acquired	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full value of consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January, 2018 - Please enter Full Value of Consideration	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, -Lower of 6 and 11	Fair Market Value per share/unit as on 31st January,2018	Total Fair Market Value of capital asset as per section 55(2)(ac)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) -Item 5 (a) of LTCG Schedule of ITR3
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
1														
2														
3														
4														
Add rows														
Total														

Schedule OS Income from other sources

OTHER SOURCES		1 Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)				1
		A	Dividends, Gross			1a
B	Interest, Gross (bi + bii + biii + biv + bv)			1b		
	i	From Savings Bank	bi			
	ii	From Deposits (Bank/ Post Office/ Co-operative Society/)	bii			
	iii	From Income-tax Refund	biii			
	iv	In the nature of Pass through income/Loss	biv			
	v	Others	bv			
c	Rental income from machinery, plants, buildings, etc., Gross			1c		
d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)			1d		
	i	Aggregate value of sum of money received without consideration	di			
	ii	In case immovable property is received without consideration, stamp duty value of property	dii			
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diiii			
	iv	In case any other property is received without consideration, fair market value of property	div			
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv			
e	Any other income (please specify nature)			1e		
	Sl. No.	Nature			Amount	
	1	Family Pension				
	2					
	Rows can be added as required					
OTHER SOURCES		2 Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)				2
		a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB			2a
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)			2b		
	i	Cash credits u/s 68	bi			
	ii	Unexplained investments u/s 69	bii			
	iii	Unexplained money etc. u/s 69A	biii			
	iv	Undisclosed investments etc. u/s 69B	biv			
	v	Unexplained expenditure etc. u/s 69C	bv			
	vi	Amount borrowed or repaid on hundi u/s 69D	bvi			
c	Accumulated balance of recognised provident fund taxable u/s 111			2c		
	S.No.	Assessment Year	Income benefit	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)(iia)	diiii			
	iv	Interest referred to in section 194LC (1)-chargeable u/s 115A(1)(a)(iiaa)@5%	div			
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	dv			
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	dvi			
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	dvii			
	viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii			

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

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

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

Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation loss or specified business loss) of the current year set off	Other sources loss (other than loss from owning race horses) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
I	Loss to be set off → (Fill this row only if computed figure is negative)		(4 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
ii	Salaries	(6 of Schedule S)				
iii	House property	(4 of Schedule HP)				
iv	Income from Business (excluding speculation profit and income from specified business) or profession	(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

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

CARRY FORWARD OF LOSS

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

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

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	
	i					
	ii					
	iii Total					
	B Donations entitled for 50% deduction without qualifying limit					
	Name and address of donee		PAN of Donee	Amount of donation		Eligible Amount of donation

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

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

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

Schedule 80-IA

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

Schedule 80-IB Deductions under section 80-IB

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

d	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
e	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	e1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
f	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	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 engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	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 engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	h1	Undertaking no. 1	(11(v) of Form 10CCBC)	
		h2	Undertaking no. 2	(11(v) of Form 10CCBC)	
i	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	i1	Undertaking no. 1	(11(d) of Form 10CCBD)	
		i2	Undertaking no. 2	(11(d) of Form 10CCBD)	
j	Total deduction under section 80-IB (Total of a1 to i2)				j

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

Schedule VI-A Deductions under Chapter VI-A

TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments		
	Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 20-21			
	a	80C	b	80CCC
	c	80CCD(1)	d	80CCD(1B)
e	80CCD(2)	f	80D	

g	80DD		h	80DDB		
i	80E		j	80EE		
k	80EEA		l	80EEB		
m	80G		n	80GG		
o	80GGC					
Total Deduction under Part B (total of a to o)						1
2 Part C- Deduction in respect of certain incomes						
p	80-IA	<i>(e of Schedule 80-IA)</i>	Q	80-IAB		
r	80-IB	<i>(m j of Schedule 80-IB)</i>	S	80-IBA		
t	80-IC/ 80-IE	<i>(e of Schedule 80-IC/ 80-IE)</i>	U	80JJA		
v	80JJAA	<i>[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]</i>	W	80QQB		
x	80RRB					
Total Deduction under Part C (total of p to x)						2
3 Part CA and D- Deduction in respect of other incomes/other deduction						
i	80TTA		ii	80TTB		
iii	80U					
Total Deduction under Part CA and D (total of i, ii and iii)						3
4 Total deductions under Chapter VI-A (1 + 2 + 3)						4

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

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

Schedule AMTC Computation of tax credit under section 115JD

1	Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TTI)				1	
2	Tax under other provisions of the Act in assessment year 2021-22 (2i 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			AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
		Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	2019-20					
viii	2020-21					
viii	Current AY (enter 1 -2, if 1>2 else enter 0)					
ix	Total					
5	Amount of tax credit under section 115JD utilised during the year [total of item no 4 (C)]				5	
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]				6	

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

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

Schedule SI

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

14	LTCG Chargeable at special rates in India as per DTAA		<input type="checkbox"/>		(part of 5xii of Schedule BFLA)
15	115BB (Winnings from lotteries, puzzles, races, games etc.)		<input type="checkbox"/>	30	(2a 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	(3e of Schedule BP)
	B	Income under head other sources	<input type="checkbox"/>	10	(2dxvi 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)
	B	Income under head other sources	<input type="checkbox"/>	10	(2dxvii of Schedule OS)
19	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)		<input type="checkbox"/>	10	(part of 2dviii of Schedule OS)
20	Income from other sources chargeable at special rates in India as per DTAA		<input type="checkbox"/>		(part of 2f of Schedule OS)
21	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%		<input type="checkbox"/>	15	(part of 5vi of Schedule BFLA)
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%		<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)
23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. 112A		<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s. other than section 112A			10	(part of 5ix of Schedule BFLA)
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%		<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)
26	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)		<input type="checkbox"/>		(2e of Schedule OS)
				Total	

Schedule IF Information regarding partnership firms in which you are partner

FIRMS IN WHICH PARTNER	Number of firms in which you are partner							
	Sl. No.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit? (Yes/No)	Whether section 92E is applicable to firm? (Yes/ No)	Percentage Share in the profit of the firm	Amount of share in the profit	Capital balance on 31 st March in the firm
							i	ii
1								
2								
3								
4	Total							

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

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

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

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

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

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

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

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

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

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

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

F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												

G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession									
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return		
							Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)									
(ii)									

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

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

Schedule 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)

A Details of immovable assets				
Sl. No.	Description	Address	Pin code	Amount (cost) in Rs.
(1)	(2)	(3)	(4)	(5)
(i)				
(ii)				
B Details of movable assets				
Sl. No.	Description			Amount (cost) in Rs.
(1)	(2)			(3)
(i)	Jewellery, bullion etc.			
(ii)	Archaeological collections, drawings, painting, sculpture or any work of art			
(iii)	Vehicles, yachts, boats and aircrafts			
(iv)	Financial assets			Amount (cost) in Rs.
	(a)	Bank (including all deposits)		
	(b)	Shares and securities		
	(c)	Insurance policies		
	(d)	Loans and advances given		
	(e)	Cash in hand		
C Interest held in the assets of a firm or association of persons (AOP) as a partner or member thereof				

Sl. No.	Name and address of the firm(s)/ AOP(s)	PAN of the firm/ AOP	Assessee's investment in the firm/ AOP on cost basis
(1)	(2)	(3)	(4)
(i)			
(ii)			
D Liabilities in relation to Assets at (A + B + C)			

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

Schedule GST INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST

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

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

PART-B

Part B – TI Computation of total income

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

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

Part B – 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) (if applicable)	1b	
		c Health and Education Cess @ 4% on (1a+1b) above	1c	
		d Total Tax Payable on deemed total income (1a+1b+1c)	1d	
	2	Tax payable on total income		
		A Tax at normal rates on 17 of Part B-TI	2a	
		B Tax at special rates (total /of col. (ii) of Schedule-SI)	2b	
		C Rebate on agricultural income [applicable if (14-15) of Part B-TI exceeds maximum amount not chargeable to tax]	2c	
		D Tax Payable on Total Income (2a + 2b – 2c)	2d	
		E Rebate under section 87A	2e	
		F Tax payable after rebate (2d – 2e)	2f	
		G Surcharge	Surcharge computed before marginal relief	Surcharge after marginal relief
		i @ 25% of 17(ii) of Schedule SI	2gi	ia
		ii @ 10% or 15%, as applicable of 2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI	2gii	iaa
		iii On [(2f) – (17(ii),2(ii),3(ii), 9(ii), 12(ii), 22(ii), 24(ii) of Schedule SI)]	2giii	
		iv Total (ia + iia)		2giv
		H Health and Education Cess @ 4% on (2f + 2giii)		2h
		I Gross tax liability (2f + 2giv + 2h)		2i
	3	Gross tax payable (higher of 1d and 2i)		
	3a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary)		
	3b	Tax deferred - relatable to income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC		
	4	Credit under section 115JD of tax paid in earlier years (applicable if 2i is more than 1d) (5 of Schedule AMTC)		
	5	Tax payable after credit under section 115JD (3a - 4)		
	6	Tax relief		
		a Section 89 (Please ensure to submit Form 10E to claim this relief)	6a	
	b Section 90/ 90A (2 of Schedule TR)	6b		
	c Section 91 (3 of Schedule TR)	6c		
	d Total (6a + 6b+ 6c)		6d	
7	Net tax liability (5 - 6d) (enter zero if negative)			
8	Interest and fee payable			
	a Interest for default in furnishing the return (section 234A)	8a		
	b Interest for default in payment of advance tax (section 234B)	8b		
	c Interest for deferment of advance tax (section 234C)	8c		

	d	Fee for default in furnishing return of income (section 234F)	8d		
	e	Total Interest and Fee Payable (8a+8b+8c+8d)		8e	
	9	Aggregate liability (7 + 8e)		9	
TAXES PAID	10	Taxes Paid			
	a	Advance Tax (from column 5 of 17A)	10a		
	b	TDS (total of column 5 of 18B and column 9 of 17C)	10b		
	c	TCS (column 7 of 17D)	10c		
	d	Self-Assessment Tax (from column 5 of 17A)	10d		
	e	Total Taxes Paid (10a+10b+10c+10d)		10e	
	11	Amount payable (Enter if 9 is greater than 10e, else enter 0)		11	
	12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)		12	
B	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)			Select Yes or No
	i.	a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)			
		Sl. IFS Code of the Bank in case of Bank Accounts held in India ()	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>)
		I			
		ii			
		Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return			
		Rows can be added as required			
	ii.	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:			
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location
		1			IBAN
	14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]			<input type="checkbox"/> Yes <input type="checkbox"/> No

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

Identification No. of TRP	Name of TRP	Counter Signature of TRP

If TRP is entitled for any reimbursement from the Government, amount thereof

16

17 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. 10a & 10d 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 10b of Part B-TTI

C	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C /16D furnished by Deductor(s)]				
---	--	--	--	--	--

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

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

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

NOTE ▶ Please enter total of column (7) in 10c of Part B-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	Assessment Year			
		[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP] (Please refer instructions for eligibility)	2	0	2	1

PART A GENERAL INFORMATION

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

PART B GROSS TOTAL INCOME**Whole- Rupee(₹) only**

B1	Income from Business & Profession (NOTE-Enter value from E8 of Schedule BP)			B1	
B2	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) [Ensure that it is included in salary income u/s 17(1)/17(2)/17(3)]		ii	
	iii	Net Salary (i – ii)		iii	
	iv	Deductions u/s 16 (iva + ivb+ivc)		iv	
	a	Standard deduction u/s 16(ia)	iva		
	b	Entertainment allowance u/s 16(ii)	ivb		
	c	Professional tax u/s 16(iii)	ivc		
	v	Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDSI")		B2	
B3	Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>				

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

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

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

PART D – TAX COMPUTATIONS AND TAX STATUS

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

BANK ACCOUNT	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	Select Account for Refund Credit
	i				
	ii				

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

SCHEDULE BP – DETAILS OF INCOME FROM BUSINESS OR PROFESSION					
COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD					
S. No.	Name of Business		Business code		Description
(i)					
E1	Gross Turnover or Gross Receipts				
	a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received or prescribed electronic modes received before specified date			E1a
	b	Any other mode			E1b
E2	Presumptive Income under section 44AD				
	a	6% of E1a or the amount claimed to have been earned, whichever is higher			E2a
	b	8% of E1b or the amount claimed to have been earned, whichever is higher			E2b
	c	Total (a + b)			E2c
	NOTE—If Income is less than the above percentage of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed				
COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA					
S. No.	Name of Business		Business code		Description
(i)					
E3	Gross Receipts				E3
E4	Presumptive Income under section 44ADA (50% of E3) or the amount claimed to have been earned, whichever is higher NOTE—If Income is less than 50% of Gross Receipts, it is mandatory to have a tax audit under 44AB & other ITR as applicable has to be filed				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.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 (At any time during the year the number of vehicles should not exceed 10 vehicles)					
E5	Presumptive Income from Goods Carriage under section 44AE [total of column (5)] NOTE—If the profits are lower than prescribed under S.44AE or the number of Vehicles owned at any time exceed 10 then other ITR, as applicable, has to be filed				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 the head 'Business or Profession' (E2c+E4+E7)				E8
INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST					
Note – Please furnish the information below for each GSTIN No. separately					
E9	GSTIN No(s).				E9
E10	Annual value of outward supplies as per the GST returns filed				E10

FINANCIAL PARTICULARS OF THE BUSINESS			
Note—For E11 to E25 furnish the information as on 31 st day of March, 2021			
E11	Partners/ Members own capital	E11	
E12	Secured loans	E12	
E13	Unsecured loans	E13	
E14	Advances	E14	
E15	Sundry creditors	E15	
E16	Other liabilities	E16	
E17	Total capital and liabilities (E11+E12+E13+E14+E15+E16)	E17	
E18	Fixed assets	E18	
E19	Inventories	E19	
E20	Sundry debtors	E20	
E21	Balance with banks	E21	
E22	Cash-in-hand	E22	
E23	Loans and advances	E23	
E24	Other assets	E24	
E25	Total assets (E18+E19+E20+E21+E22+E23+E24)	E25	
NOTE ▶ Please refer to instructions for filling out this schedule (E15, E19, E20, E22 are mandatory and others if available)			

SCHEDULE IT DETAILS OF ADVANCE TAX AND SELF ASSESSMENT TAX PAYMENTS																
	BSR Code				Date of Deposit (DD/MM/YYYY)				Challan No.				Tax paid			
	Col (1)				Col (2)				Col (3)				Col (4)			
R1																
R2																
R3																
NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in D13 & D14																

Schedule TCS Details of Tax Collected at Source [As per Form 27D issued by the Collector(s)]					
Sl No	Tax Collection Account Number of the Collector	Name of the Collector	Details of amount paid as mentioned in Form 26AS	Tax Collected	Amount out of (4) being claimed
(1)	Col (1)	Col (2)	Col (3)	Col (4)	Col (5)
i					
ii					
NOTE ▶ Please enter total of column (5) of Schedule-TCS in D16					

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

SCHEDULE TDS-2 DETAILS OF TAX DEDUCTED AT SOURCE ON INCOME OTHER THAN SALARY								
[As per Form 16 A issued or Form 16C or Form 16D furnished by Deductor(s)]								
Sl. No.	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant	Unclaimed TDS brought forward (b/f)		TDS of the current Fin. Year	TDS credit being claimed this Year (only if corresponding receipt is being offered for tax this year, not applicable if TDS is deducted u/s 194N)	Corresponding Receipt/ withdrawals offered		TDS credit being carried forward
		Fin. Year in which deducted	TDS b/f	TDS Deducted	TDS Claimed	Gross Amount	Head of Income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
i								
ii								
NOTE ▶ Enter the total of column 6 of Schedule TDS2 and column 4 of Schedule-TDS1 in D15								

VERIFICATION

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

Place:

Signature here →

Date :

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										
<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>												
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	2	1	-	22

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-1 sub-status- Partnership Firm, LLP, local authority-2, AOP/BOI- 3 sub-status- other cooperative bank, other cooperative society, society registered under society registration Act, 1860 or any other Law corresponding to that state, Primary agricultural credit society/cooperative bank, Rural development bank, Business trust, investment fund, Trust other than trust eligible to file Return in ITR 7, any other AOP/BOI, artificial juridical person-4, sub-status- Estate of the deceased, Estate of the insolvent, Other AJP),				<input type="checkbox"/>	
	Town/City/District		State		Pin code/Zip code			
			Country					
	Office Phone Number with STD code/ Mobile No. 1				Mobile No. 2			
	Email Address -1				Email Address -2			
FILING STATUS	(a)	Filed u/s (Tick) [Please see instruction]	<input type="checkbox"/> 139(1)-On or before due date, <input type="checkbox"/> 139(4)-After due date, <input type="checkbox"/> 139(5)-Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay.					
		Or Filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153A <input type="checkbox"/> 153C					
		Whether you are a business trust?	<input type="checkbox"/> Yes		<input type="checkbox"/> No			
		Whether you are an investment fund referred to in section 115UB?	<input type="checkbox"/> Yes		<input type="checkbox"/> No			
	(b)	If revised/Defective/ in response to notice for Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)					/ /	
							/ /	
	(c)	If filed in response to a notice u/s 139(9)/142(1)/148/153A/153C/ or order u/s 119(2)(b) enter Unique Number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement					(unique number) / /	
	(d)	Are you opting for new tax regime u/s 115BAD? <input type="checkbox"/> Yes	<input type="checkbox"/> No					
	(di)	If d) is Yes, Please furnish	Date of filing of form 10-IF DD/MM/YYYY			Acknowledgement number:		
	(e)	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident						
	(f)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
	(g)	Whether you are recognized as start up by DPIIT	<input type="checkbox"/> Yes		<input type="checkbox"/> No			
	(h)	If yes, please provide start up recognition number allotted by the DPIIT						
(i)	Whether certificate from inter-ministerial board for certification is received?	<input type="checkbox"/> Yes		<input type="checkbox"/> No				
(j)	If yes, please provide the certification number							
(k)	In the case of non-resident, is there a permanent establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
(l)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.							
(m)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No							
	If yes, please furnish following information -							
	(1)	Name of the representative assessee						
	(2)	Capacity of the Representative (drop down to be provided)						
	(3)	Address of the representative assessee						

	(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee																		
	(n)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information																		
		Name of Firm					PAN													
	(o)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares																		
		Name of company	Type of company	PAN	Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance							
					No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition					
		1a	1b	2	3	4	5	6	7	8	9	10	11	12	13					
AUDIT INFORMATION	a	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																		
	a2	Whether assessee is declaring income only under section 44AD/44ADA/44AE/44B/44BB/44BBA (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																		
	a2i	If No, whether during the year Total sales/turnover/gross receipts of business exceeds Rs.1 crore but does not exceed Rs.10 crores? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																		
	a2ii	If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of the said amount? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																		
	a2iii	If Yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loans etc. during the previous year, in cash, does not exceed five per cent of the said payment? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																		
	b	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																		
	c	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information-																		
		(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)/Aadhaar No. 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																		
	dii	If (di) is Yes, whether the accounts have been audited u/s 92E?					Yes					No					Date of furnishing audit report? DD/MM/YYYY			
	diii	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under) (Please see Instructions)																		
		Sl. No.		Section Code					Date (DD/MM/YYYY)											
PARTNERS/MEMBERS/TRUST INFORMATION	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"/> 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"/> 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"/> 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 st day of March, 2020 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 instructions)	Rate of Interest on Capital	Remuneration paid/ payable
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
For persons referred to in section 160(1)(iii) or (iv)	F	To be filled in case of 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 31ST DAY OF MARCH, 2021 OR DATE OF DISSOLUTION (fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)

SOURCES OF FUNDS	A	Sources of Funds								
		1	Partners' / members' fund							
			a	Partners' / members' capital					a	
			b	Reserves and Surplus						
				i	Revaluation Reserve			bi		
				ii	Capital Reserve			bii		
				iii	Statutory Reserve			biii		
				iv	Any other Reserve			biv		
				v	Credit balance of Profit and loss account			bv		
				vi	Total (bi + bii + biii + biv + bv)			bvi		
			c	Total partners' / members' fund (a + bvi)					1c	
			2	Loan funds						
				a	Secured loans					
					i	Foreign Currency Loans			ai	
					ii	Rupee Loans				
				A	From Banks			iiA		
				B	From others			iiB		
				C	Total (iiA + iiB)			iiC		

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

		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 st day of March, - 2021, 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 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

**Part A-Trading
Account**

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

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

DEBITS TO TRADING ACCOUNT	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied				
		i	Union Excise duties	i		
		ii	Service tax	ii		
		iii	VAT/ Sales tax	iii		
		iv	Central Goods & Service Tax (CGST)	iv		
		v	State Goods & Services Tax (SGST)	v		
		vi	Integrated Goods & Services Tax (IGST)	vi		
		vii	Union Territory Goods & Services Tax (UTGST)	vii		
		viii	Any other duty, tax and cess	viii		
		ix	Total (i + ii + iii + iv +v+ vi+vii+viii)		Cix	
		D	Total Revenue from operations (Aiv + B +Cix)			4D
	5	Closing Stock of Finished Goods			5	
	6	Total of credits to Trading Account (4D + 5)			6	
	7	Opening Stock of Finished Goods			7	
	8	Purchases (net of refunds and duty or tax, if any)			8	
	9	Direct Expenses (9i + 9ii + 9iii)			9	
		i	Carriage inward	i		
		ii	Power and fuel	ii		
		iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
10	Duties and taxes, paid or payable, in respect of goods and services purchased					
	i	Custom duty	10i			
	ii	Counter 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 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)

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

	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	xiiia	Yes / No		
		If Yes, amount paid to non-residents	xiiib			
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	

DEBITS TO PROFIT AND LOSS ACCOUNT

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	Salary/Remuneration paid to Partners of the firm										46	
47	Other expenses (specify nature and amount)											
	i									i		
	ii									ii		
	iii	Total (i + ii)								47iii		
48	Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)											
	i(1)									48i(1)		
	i(2)									48i(2)		
	i(3)									48i(3)		
	i	(Rows can be added as required) Total [48i(1)+48i(2)+48i(3)]								48i		
	ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)								48ii		
	iii	Others (amounts less than Rs. 1 lakh)								48iii		
	iv	Total Bad Debt (48i + 48ii + 48iii)								48iv		
49	Provision for bad and doubtful debts										49	
50	Other provisions										50	
51	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 + 50)]										51	
52	Interest											
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company								i		
	ii	To others								ii		
	iii	Total (i + ii)								52iii		
53	Depreciation and amortisation										53	
54	Net profit before taxes (51 – 52iii – 53)										54	
55	Provision for current tax										55	
56	Provision for Deferred Tax										56	
57	Profit after tax (54 - 55 - 56)										57	
58	Balance brought forward from previous year										58	
59	Amount available for appropriation (57 + 58)										59	

PRESUMPTIVE INCOME CASES	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	
		a	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date		ia			
		b	Any other mode		ib			
		(ii)	Presumptive Income under section 44AD (iia + iib)				62ii	
	a	6% of 62ia, or the amount claimed to have been earned, whichever is higher		iia				
	b	8% of 62ib, or the amount claimed to have been earned, whichever is higher		iib				
	<i>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</i>							
PRESUMPTIVE INCOME CASES	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	
		<i>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</i>						
	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)							
		Total						
	Add row options as necessary							
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 64(i)]				64(ii)		
	(iii)	Less: Salary/Remuneration to Partners of the firm				64(iii)		
	(iv)	Total Presumptive Income u/s 44AE (ii-iii)				64(iv)		
	<i>NOTE—If the profits are lower than prescribed under S.44AE or the number of goods carriage owned at any time during the year exceeds 10, it is mandatory to maintain books of accounts and have a tax audit under 44AB.</i>							
NO ACCOUNT CASE	65	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2020-21 in respect of business or profession -						
		(i)	For assessee carrying on Business					
		a	Gross receipts (a1 + a2)		ia			
		1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date		a1			
		2	Any other mode		a2			
		b	Gross profit		ib			
		c	Expenses		ic			
		d	Net profit			65i		
		(ii)	For assessee carrying on Profession					
		a	Gross receipts (a1 + a2)		iia			
	1	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system or other prescribed electronic modes received before specified date		a1				
	2	Any other mode		a2				

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

Part A- OI

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

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

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

	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	e	Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]	9e		
	f	Any other disallowance	9f		
	g	Total amount disallowable under section 40A		9g	
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h	
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Any sum payable to the Indian Railways for the use of railway assets	11g		
	h	Total amount disallowable under Section 43B (total of 11a to 11g)		11h	
12		Amount of credit outstanding in the accounts in respect of			
	a	Union Excise Duty	12a		
	b	Service tax	12b		
	c	VAT/sales tax	12c		
	d	Central Goods & Service Tax (CGST)	12d		
	e	State Goods & Services Tax (SGST)	12e		
	f	Integrated Goods & Services Tax (IGST)	12f		
	g	Union Territory Goods & Services Tax (UTGST)	12g		
	h	Any other tax	12h		
	i	Total amount outstanding (total of 12a to 12h)		12i	
13		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13
14		Any amount of profit chargeable to tax under section 41			14

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

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

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

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)**Schedule 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 other Co-owner(s)		PAN/Aadhaar No. of Co-owner (s)		Percentage Share in Property (%)	
	I					
	II					
	[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
	<input type="checkbox"/> Self-Occupied <input type="checkbox"/> Let out		PAN/Aadhaar No. of Tenant(s) (Please see note)			
	<input type="checkbox"/> Deemed let out					
	I					
	II					
	A	Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year, lower of the two if let out for part of the year)				1a
	B	The amount of rent which cannot be realized		1b		
	C	Tax paid to local authorities		1c		
	D	Total (1b + 1c)		1d		
E	Annual value (1a – 1d)				1e	
F	Annual value of the property owned (own percentage share x 1e)				1f	
G	30% of 1f		1g			
H	Interest payable on borrowed capital		1h			
I	Total (1g + 1h)				1i	
J	Arrears/Unrealised rent received during the year less 30%				1j	

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

Schedule BP Computation of income from business or profession

INCOME FROM BUSINESS OR PROFESSION	A	From business or profession other than speculative business and specified business				
	1	Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L)		1		
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) [Sl. No. 66iv of Schedule P&L]		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 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/ 44D/ 44DA/ 44DB/ First Schedule of Income-tax Act (other than profit from life insurance business referred to in section 115B) (Dropdown to be provided)		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 – 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	7a		
		B	Capital gains	7b		
		C	Other sources	7c		
		D	u/s 115BBF	7d		
		E	u/s 115BBG	7e		
8a	Expenses debited to profit and loss account which relate to exempt income			8a		
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)			8b		
9	Total (7a + 7b + 7c + 7d + 7e + 8a+ 8b)			9		
10	Adjusted profit or loss (6+9)					10
11	Depreciation and amortisation debited to profit and loss account					11
12	Depreciation allowable under Income-tax Act					
	I	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (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 (6t 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/			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(10h 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 in 37) (If loss take the figure to 2i of item E) (38a+ 38b + 38c + 38d + 38e + 38f)				A38
	a	Income chargeable under Rule 7	38a		
	b	Deemed income chargeable under Rule 7A	38b		
	c	Deemed income chargeable under Rule 7B(1)	38c		
	d	Deemed income chargeable under Rule 7B(1A)	38d		
	e	Deemed income chargeable under Rule 8	38e		
	f	Income other than Rule 7A, 7B & Rule 8 (Item No. 37)	38f		
39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(38a+38b+38c+38d+38e)]				39
B Computation of income from speculative business					
40	Net profit or loss from speculative business as per profit or loss account				40
41	Additions in accordance with section 28 to 44DB				41
42	Deductions in accordance with section 28 to 44DB				42
43	Income from speculative business (if loss, take the figure to 6xi of schedule CFL)				B43
C Computation of income from specified business under section 35AD					
44	Net profit or loss from specified business as per profit or loss account				44
45	Additions in accordance with section 28 to 44DB				45
46	Deductions in accordance with section 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 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 7xii of schedule CFL)				C49
50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)				C50
D	Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)				D
E Intra head set off of business loss of current year					
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	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	Income from life insurance business under section 115B	(4b)		
	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)				
DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3	Written down value on the first day of previous year				
	3a	Amount as adjusted on account of opting for taxation under section 115BAD				
	3b	Adjusted Written down value on the first day of previous year (3) + (3a)				
	4	Additions for a period of 180 days or more in the previous year				
	5	Consideration or other realization during the previous year out of 3b or 4				
	6	Amount on which depreciation at full rate to be allowed (3b + 4 - 5) (enter 0, if result is negative)				
	7	Additions for a period of less than 180 days in the previous year				
	8	Consideration or other realizations during the year out of 7				
	9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)				
	10	Depreciation on 6 at full rate				
	11	Depreciation on 9 at half rate				
	12	Additional depreciation, if any, on 4				
	13	Additional depreciation, if any, on 7				
	14	Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days				
	15	Total depreciation* (10+11+12+13+14)				
	16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
	17	Net aggregate depreciation (15-16)				
	18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets					
20	Capital gains/ loss under section 50* (5 + 8 - 3b - 4 - 7 - 19) (enter negative only if block ceases to exist)					
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative)					

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

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

Schedule DCG

Deemed Capital Gains on sale of depreciable assets

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

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

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

	iv	Total (bi + bii + biii)	biv		
	C	Long-term Capital Gains on assets at B4 above (4a – 4biv)			B4c
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				
	Long-term Capital Gains on sale of capital assets at B5 above) (Column 14 of schedule 112A)				B5
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	LTCG on share or debenture computed without indexation benefit				B6
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD				
	A	I In case securities sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
		ii	Full value of consideration in respect of securities other than unquoted shares	aii	
		iii	Total (ic + ii)	aiii	
	B	Deductions under section 48			
		i	Cost of acquisition without indexation	bi	
		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii + biii)	biv	
	C	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7a – 7biv)			B7c
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A				
	Long-term Capital Gains on sale of capital assets at B8 above (Column 14 of Schedule 115AD(1)(b)(iii) proviso)				B8
9	From sale of assets where B1 to B8 above are not applicable				
	A	i In case assets sold include shares of a company other than quoted shares, enter the following details			
		a	Full value of consideration received/receivable in respect of unquoted shares	ia	
		b	Fair market value of unquoted shares determined in the prescribed manner	ib	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
		ii	Full value of consideration in respect of assets other than unquoted	aii	
		iii	Total (ic + ii)	aiii	
	B	Deductions under section 48			
		i	Cost of acquisition with indexation	bi	
		ii	Cost of improvement with indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii + biii)	biv	
	C	Balance (aiii – biv)			9c
	D	Deduction under section 54D/54G/54GA (Specify details in item D below)			9d
	E	Long-term Capital Gains on assets at B9 above (9c- 9d)			B9e
10	Amount deemed to be long-term capital gains				
	Whether any amount of unutilized capital gain on asset transferred during the previous year shown a below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below				
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed Year in which asset acquired/constructed	Amount not used for new asset or remained unutilized in Capital gains account (X)
	I	2017-18	54D/54G/54GA		
	B	Amount deemed to be long-term capital gains, other than at 'a'			
	Amount deemed to be long-term capital gains (Xi + b)				B10
11	Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+B11a2 + B11b)				B11

	a1	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A							B11a1	
		Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A							B11a2	
	b	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%							B11b	
12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA									
	Sl. No.	Amount of income	Item No. B1 to B11 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (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								
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 + B3c + B4c + B5 + B6 + B7c + B8 + B9f+ B10+B11-B12a]									B13
C	Income chargeable under the head "CAPITAL GAINS" (A10+ B13) (take B13 as nil, if loss)									C
D	Information about deduction claimed against Capital Gains									
1	In case of deduction u/s 54D/54EC/54G/54GA give following details									
a	Deduction claimed u/s 54D									
i	Date of acquisition of original asset							ai	dd/mm/yyyy	
ii	Cost of purchase/ construction of new land or building for industrial undertaking							aii		
iii	Date of purchase of new land or building							aiii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date							aiv		
v	Amount of deduction claimed							av		
b	Deduction claimed u/s 54EC									
i	Date of transfer of original asset							bi	dd/mm/yyyy	
ii	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)							bii		
iii	Date of investment							biii	dd/mm/yyyy	
iv	Amount of deduction claimed							biv		
c	Deduction claimed u/s 54G									
i	Date of transfer of original asset							ci	dd/mm/yyyy	
ii	Cost and expenses incurred for purchase or construction of new asset							cii		
iii	Date of purchase/construction of new asset in an area other than urban area							ciii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date							civ		
v	Amount of deduction claimed							cv		

d	Deduction claimed u/s 54GA			
	i	Date of transfer of original asset from urban area	di	dd/mm/yyyy
	ii	Cost and expenses incurred for purchase or construction of new asset	dii	
	iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy
	iv	Amount deposited in Capital Gains Accounts Scheme before due date	div	
	v	Amount of deduction claimed	dv	
e	Total deduction claimed (1a + 1b + 1c + 1d)			e

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

Sl.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8)
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
			1	2	3	4	5	6	7	
i	Capital Loss to be set off (Fill this row only, if computed figure is negative)		(A3e*+ A4a*+ A8a*)	(A5e*+ A8b*)	(A1e*+ A2c*+ A4b*+ A6g*+ A7+A8c*)	A9b	(B4c*+B5*+ B7c*+B8*+ B11a1*+B11a2*)	B1e*+ B2e*+B3c*+ B6*+ B9e*+ B10*+ B11b*)	B12b	
ii	Short term capital gain	15%	(A3e+A4a+A8a*)							
iii		30%	(A5e+ A8b*)							
iv		applicable rate	(A1e*+ A2c*+ A4b*+ A6g*+ A7+A8c*)							
v		DTAA rates	A9b							
vi	Long term capital gain	10%	(B4c*+B5*+B7c*+ B8*+ B11a1*+B11a2*)							
vii		20%	B1e*+ B2e*+B3c*+ B6*+ B9e*+ B10*+ B11b*)							
viii		DTAA rates	B12b							
ix	Total loss set off (ii + iii + iv + v + vi+vii+viii)									
x	Loss remaining after set off (i – ix)									

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

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

F Information about accrual/receipt of capital gain

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

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

Schedule OS Income from other sources

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

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

Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off (Fill this row only, if computed figure is negative)		(4 of Schedule –HP)	(2vi of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property	(4 of Schedule HP)				
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)				
iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
v	Speculation income	(3ii of item E of Sch. BP)				
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2f of Schedule OS)				
xvii	Total loss set off					
xviii	Loss remaining after set-off (i – xvii)					

Schedule 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	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iii	Income from life insurance business u/s 115B	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			

v	Specified Business Income	(5vi of Schedule 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 businesses	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business losses	Amount as adjusted on account of opting for taxation under section 115BAD	Brought forward Business losses available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
i	2010-11											
ii	2011-12											
iii	2012-13											
iv	2013-14											
v	2014-15											
vi	2015-16											
vii	2016-17											
viii	2017-18											
ix	2018-19											
x	2019-20											
xi	2020-21											
xii	Total of earlier year losses b/f											
xiii	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)	(2ii of Schedule BFLA)			(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of Schedule BFLA)			(2xiv of Schedule BFLA)
xiv	2021-22 (Current year losses)		(2xviii of Schedule CYLA)	(3xviii of Schedule CYLA)			(B43 of Schedule BP, if -ve)	(C49 of Schedule BP, if -ve)	4b of Schedule BP, (if -ve)	(2x+3x+4x+5x) of item E of Schedule CG)	(6x+7x+8x) of item E of Schedule CG)	(8e of Schedule OS, if -ve)

CARRY FORWARD OF LOSS

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

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

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

Schedule ICDS Effect of Income Computation Disclosure Standards on profit

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

Schedule 10AA Deduction under section 10AA

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	<i>(item 17 of Annexure A of Form 56F for Undertaking 2)</i>	
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					
	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	Date of 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

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

Schedule 80-IB Deductions under section 80-IB

a	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	d1	Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)
		d2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)
c	Deduction in the case of convention centre [Section 80-IB(7B)]	e1	Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)
		e2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)
d	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	f1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		f2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
e	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	g1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		g2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
f	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	i1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		i2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
g	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	j1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		j2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
h	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	k1	Undertaking no. 1	(11(v) of Form 10CCBC)
		k2	Undertaking no. 2	(11(v) of Form 10CCBC)
i	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	l1	Undertaking no. 1	(11(d) of Form 10CCBD)
		l2	Undertaking no. 2	(11(d) of Form 10CCBD)
j	Total deduction under section 80-IB (Total of a1 to l2)	j		

Schedule 80-IC or 80-IE Deductions under section 80-IC or 80-IE

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

		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

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

Schedule VI-A Deductions under Chapter VI-A

TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments				
		Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 2020-21				
		a	80G	b	80GGA	
		c	80GGC			
		Total Deduction under Part B (a + b + c)				1
	2	Part C- Deduction in respect of certain incomes				
		d	80-IA	(f of Schedule 80-IA)	e	80-IAB
		f	80-IAC		g	80-IB
		h	80-IBA		i	80-IC/ 80-IE
		j	80JJA		k	80JJAA
					[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]	

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

Schedule AMT Computation of Alternate Minimum 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

1	Tax under section 115JC in assessment year 2021-22 (1d of Part-B-TTI)				1		
2	Tax under other provisions of the Act in assessment year 2021-22 (2g of Part-B-TTI)				2		
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]				3		
4	Utilisation of AMT credit Available (Sum of AMT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of AMT Credit Brought Forward)						
	S.No	Assessment Year (AY) (A)	AMT Credit			AMT Credit Utilised during the Current Assessment Year (C)	Balance AMT Credit Carried Forward (D)= (B3) –(C)
			Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)		
	i	2013-14					
	ii	2014-15					
	iii	2015-16					
	iv	2016-17					
	v	2017-18					
	vi	2018-19					
	vii	2019-20					
	Viii	2020-21					
	ix	Current AY (enter 1 -2, if 1>2 else enter 0)					
	x	Total					
5	Amount of tax credit under section 115JD utilised during the year [total of item No. 4 (C)]				5		
6	Amount of AMT liability available for credit in subsequent assessment years [total of 4 (D)]				6		

Schedule SI

SPECIAL RATE]	Sl No	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income(i)	Tax thereon (ii)
	1	111A or section 115AD(1)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)	<input type="checkbox"/>	15	<i>(part of 5vi of Schedule BFLA)</i>	
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	<i>(part of 5vii of Schedule BFLA)</i>	

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

Schedule IF Information regarding partnership firms in which you are partner

FIRMS IN WHICH PARTNER	Number of firms in which you are partner								
	Sl. No.	Name of the Firm	PAN of the firm	Whether the firm is liable for audit? (Yes/No)	Whether section 92E is applicable to firm? (Yes/ No)	Percentage Share in the profit of the firm	Amount of share in the profit	Capital balance on 31 st March in the firm	
							I	ii	
	1								
	2								
	3								
	4	Total							

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

EXEMPT INCOMES	1	Interest income			1
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i	
		ii	Expenditure incurred on agriculture	ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years	iii	

iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)						iv		
v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)						2		
vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)								
	a	Name of district along with pin code in which agricultural land is located							
	b	Measurement of agricultural land in Acre							
	c	Whether the agricultural land is owned or held on lease (drop down to be provided)							
	d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)							
3	Other exempt income (please specify)						3		
4	Income not chargeable to tax as per DTAA								
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)		
	I								
	II								
	III	Total Income from DTAA not chargeable to tax					4		
5	Pass through income not chargeable to tax (Schedule PTI)						5		
6	Total (1+2+3+4+5)						6		

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

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

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

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

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

	2	a	Additional Income tax payable @ 18% on above					
		b	Surcharge @ 12% on "a"					
		c	Health & Education cess on (a+b)					
		d	Total Additional tax payable (a+b+c)					
	3	Taxes paid						
	4	Net tax payable (2d-3)						
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY)	Date 2 (DD/MM/YYYY)	Date 3 (DD/MM/YYYY)	Date 4 (DD/MM/YYYY)	Date 5 (DD/MM/YYYY)	Date 6 (DD/MM/YYYY)
	6	Name of Bank and Branch						
	7	BSR Code						
	8	Serial number of challan						
9	Amount deposited							

Schedule FSI

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

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

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

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

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

Schedule FA

Details of Foreign Assets and Income from any source outside India

A1	Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period
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E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.												
Sl No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession												
Sl No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
(i)												
(ii)												

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

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

	iv	Total Long-term (bi + bii + biii) (enter nil if loss)	biv		
	c	Total capital gains (3av + 3biv) (enter nil if loss)			3c
4	Income from other sources				
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a		
	b	Income chargeable to tax at special rate (2 of Schedule OS)	4b		
	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c		
	d	Total (4a + 4b + 4c)			4d
5	Total of head wise income (1 + 2v + 3c + 4d)				5
6	Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)				6
7	Balance after set off of current year losses (5 – 6) (total of serial no (ii), (iii), (v) to (xv) of column 5 of schedule CYLA + 4b + 2iv)				7
8	Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)				8
9	Gross Total income (7 – 8) (also total of serial no (i), (ii), (iv) to (xiv) of column 5 of Schedule BFLA + 4b + 2iv)				9
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9				10
11	Deductions under Chapter VI-A				
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (i+ii+iv+v+viii+xiii+xiv) of column 5 of BFLA]			11a
	b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (ii) of schedule BFLA]			11b
	c	Total (11a + 11b) [limited upto (9-10)]			11c
12	Incomes not forming part of total income (12a + 12b+ 12c)				12
	a	Deduction u/s 10AA (Total of Sch. 10AA)			12a
	b	Income of investment fund referred to in section 10(23FB) or 10(23FBA)			12b
	c	Income of a business trust referred to in section 10(23FC) or 10(23FCA)			12c
13	Total income (9 - 11c - 12)				13
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 (3v 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 xv 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		Surcharge computed before marginal relief	Surcharge after marginal relief	
			I	25% of 12(ii) of Schedule SI	2ei	ia	
			ii	10% or 15 %, as applicable, of 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI	2eii		
			iii	On [(2d) – [(12(ii)+ 1(ii)+ 2(ii),7(ii),9(ii),21(ii),24(ii) of Schedule SI)]	2eiii	iaa	
			iv	Total (ia+iaa)		2eiv	
		f	Health and Education Cess @ 4% on 2d+2eiv		2f		
		g	Gross tax liability (2d + 2eiv + 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			

TAXES PAID AND BANK DETAILS	7	Net tax liability (5 – 6c) (enter zero, if negative)				7		
	8	Interest and fee payable						
		a	Interest for default in furnishing the return (section 234A)		8a			
		b	Interest for default in payment of advance tax (section 234B)		8b			
		c	Interest for deferment of advance tax (section 234C)		8c			
		d	Fee for default in furnishing return of income (section 234F)		8d			
	e	Total Interest and Fee Payable (8a+8b+8c+8d)			8e			
	9	Aggregate liability (7 + 8e)				9		
	10	Taxes Paid						
		a	Advance Tax (from column 5 of 115A)		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			
BANK ACCOUNT	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)				Select Yes or No		
		a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)						
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account <input checked="" type="checkbox"/>)		
		I						
		ii						
		Note: 1) All bank accounts held at any time is to be reported, except dormant A/c. 2) Minimum one account should be selected for refund credit						
		Rows can be added as required						
		b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:						
		Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN		
	Rows can be added as required							
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]				<input type="checkbox"/> Yes <input type="checkbox"/> No			

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

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

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]								
Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (Tax collected during FY 2020-21)	Amount out of (5) or (6) being claimed this Year (only if corresponding receipt is being offered for tax this year)	Amount out of (5) or (6) being carried forward	
			Fin. Year in which collected	Amount b/f				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
i								
ii								
NOTE ▶ Please enter total of column (7) in 10c of Part B-TTI								

VERIFICATION

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

Date

Sign here →

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

Part A-GEN		GENERAL													
PERSONAL INFORMATION	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"/>				
											(ii) Foreign 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) <input type="checkbox"/>				
						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									
	(b) If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)					_/_/___									
	(c) If filed, in response to notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement					/ /									
	(d) Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident														
	(e) Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB? (drop down to be provided in efilling utility) (applicable on Domestic Company)														
	(f) Whether total turnover/ gross receipts in the previous year 2018-19 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)														
	(g) Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?														
	(h) In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" 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"/> 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"/> Yes <input type="checkbox"/> No														
	(l) Whether the assessee company is under liquidation (Tick) <input checked="" 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? <input type="checkbox"/> Yes <input type="checkbox"/> No														
(o) Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -															
(1) Name of the representative assessee															
(2) Capacity of the Representative (drop down to be provided)															
(3) Address of the representative assessee															
(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee															
(p) Whether you are recognized as start up by DPIIT <input type="checkbox"/> Yes <input type="checkbox"/> No															
1 If yes, please provide start up recognition number allotted by the DPIIT															
2 Whether certificate from inter-ministerial board for certification is received? <input type="checkbox"/> Yes <input type="checkbox"/> No															
3 If yes provide the certification number															

	4	Whether declaration in Form-2 in accordance with para 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				
AUDIT INFORMATION	(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(a2i)	If No, Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(a2ii)	If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(a2iii)	If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment (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/Aadhaar No.) of the auditor (proprietorship/ firm)			
		(7)	Date of audit report			
	(d)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No				
	(dii)	If (d) is Yes, whether the accounts have been audited u/s. 92E?	Yes	No	Date of furnishing audit report? DD/MM/YYYY	
	(diii)	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under:) (Please see Instruction 5)				
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		Sl. No.	Section Code	Date (DD/MM/YYYY)		
	(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act				
		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		
KEY	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.					

SHAREHOLDERS INFORMATION	S.No.	Name	Designation	Residential Address	PAN/Aadhaar No.	Director Identification Number (DIN) issued by MCA, in case of Director
OWNERSHIP INFORMATION	Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name and Address		Percentage of shares held	PAN (if allotted)	
NATURE OF COMPANY AND ITS BUSINESS	In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year					
	S.No.	Name	Address	Percentage of shares held	PAN/Aadhaar No. (if allotted)	
	In case of Foreign company, please furnish the details of immediate parent company.					
	S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence
	In case of foreign company, please furnish the details of ultimate parent company					
S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence	
Nature of company						
					(Tick) <input checked="" type="checkbox"/>	
1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act				<input type="checkbox"/> Yes <input type="checkbox"/> No	
2	Whether a company owned by the Reserve Bank of India				<input type="checkbox"/> Yes <input type="checkbox"/> No	
3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank				<input type="checkbox"/> Yes <input type="checkbox"/> No	
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act,1949				<input type="checkbox"/> Yes <input type="checkbox"/> No	
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act				<input type="checkbox"/> Yes <input type="checkbox"/> No	
6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)				<input type="checkbox"/> Yes <input type="checkbox"/> No	
7	Whether a company being a non-banking Financial Institution				<input type="checkbox"/> Yes <input type="checkbox"/> No	
8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1				<input type="checkbox"/> Yes <input type="checkbox"/> No	
Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)						
S.No.	Code [Please see instruction No.7(i)]			Description		
(i)						
(ii)						
(iii)						

Part A-BS		BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2021 OR AS ON THE DATE OF AMALGAMATION				
EQUITY AND LIABILITIES	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		viia			
	b		viib			
	c	Total (viia + viib)		Bvii		
	viii	Surplus i.e. Balance in profit and loss account (<i>Debit balance to be shown as -ve figure</i>)		Bviii		
	ix	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (<i>Debit balance to be shown as -ve figure</i>)		Bix		
C	Money received against share warrants					1C
D	Total Shareholder's fund (Aiv + Bix + 1C)					1D
2	Share application money pending allotment					
	i	Pending for less than one year	i			
	ii	Pending for more than one year	ii			
	iii	Total (i + ii)			2	
3	Non-current liabilities					
A	Long-term borrowings					
	i	Bonds/ debentures				
	a	Foreign currency	ia			
	b	Rupee	ib			
	c	Total (ia + ib)			ic	
	ii	Term loans				
	a	Foreign currency	iiia			
	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 (<i>see instructions</i>)			iv	
	v	Other deposits			v	
	vi	Loans and advances from related parties (<i>see instructions</i>)			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	ii a		
	b	Amortization	ii b		

		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	
	D		Long-term loans and advances			
	i		Capital advances	i		
	ii		Security deposits	ii		
	iii		Loans and advances to related parties (<i>see instructions</i>)	iii		
	iv		Other Loans and advances	iv		
	v		Total Long-term loans and advances (i + ii + iii + iv)		Dv	
	vi		Long-term loans and advances included in Dv which is			
	a		for the purpose of business or profession	via		
	b		not for the purpose of business or profession	vib		
	c		given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic		
	E		Other non-current assets			
	i		Long-term trade receivables			
	a		Secured, considered good	ia		
	b		Unsecured, considered good	ib		
	c		Doubtful	ic		
	d		Total Other non-current assets (ia + ib + ic)	id		
	ii		Others	ii		
	iii		Total (id + ii)		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		
	F		Total Non-current assets (Av + Bix + C + Dv + Eiii)		1F	
2			Current assets			
	A		Current investments			
	i		Investment in Equity instruments			
	a		Listed equities	ia		
	b		Unlisted equities	ib		
	c		Total (ia + ib)	ic		
	ii		Investment in Preference shares	ii		
	iii		Investment in government or trust securities	iii		
	iv		Investment in debentures or bonds	iv		

	v	Investment in Mutual funds	v		
	vi	Investment in partnership firms	vi		
	vii	Other investment	vii		
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			Aviii
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
C		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 (<i>see instructions</i>)	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 ST DAY OF MARCH, 2021 OR AS ON THE DATE OF BUSINESS COMBINATION [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]			
I	Equity and Liabilities				
	1 Equity				
	A Equity share capital				
	i	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	A	Liabilities			
	I	Non-current liabilities			
	I	Financial Liabilities			
		Borrowings			
	a	Bonds or debentures			
		1 Foreign currency	a1		
		2 Rupee	a2		
		3 Total (1 + 2)		a3	
	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	
	II	Provisions			
	a	Provision for employee benefits	a		
	b	Others (specify nature)	b		
	c	Total Provisions		Iic	
	III	Deferred tax liabilities (net)		III	
	IV	Other non-current liabilities			
	a	Advances	a		
	b	Others (specify nature)	b		
	c	Total Other non-current liabilities		IVc	
		Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)		2A	
	B	Current liabilities			
	I	Financial Liabilities			
	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)		Iiii	
	iv	Total Financial Liabilities (Ii + Iii + Iiii)		Iiv	
	II	Other Current liabilities			
	a	Revenue received in advance	a		
	b	Other advances (specify nature)	b		
	c	Others (specify nature)	c		
	d	Total Other current liabilities (a + b + c)		IId	
	III	Provisions			
	a	Provision for employee benefits	a		
	b	Others (specify nature)	b		
	c	Total provisions (a + b)		IIIc	
	IV	Current Tax Liabilities (Net)		IV	
		Total Current liabilities (Iiv + IId + IIIc + IV)		2B	
		Total Equity and liabilities (1C + 2A + 2B)		I	
II		ASSETS			
	I	Non-current assets			
	A	Property, Plant and Equipment			
	a	Gross block	a		
	b	Depreciation	b		
	c	Impairment losses	c		

	d	Net block (a – b - c)		Ad	
	B	Capital work-in-progress		B	
	C	Investment Property			
	a	Gross block	a		
	b	Depreciation	b		
	c	Impairment losses	c		
	d	Net block (a – b - c)		Cd	
	D	Goodwill			
	a	Gross block	a		
	b	Impairment losses	b		
	c	Net block (a – b)		Dc	
	E	Other Intangible Assets			
	a	Gross block	a		
	b	Amortisation	b		
	c	Impairment losses	c		
	d	Net block (a – b - c)		Ed	
	F	Intangible assets under development		F	
	G	Biological assets other than bearer plants			
	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	
		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	vc	
VI	Other Financial Assets			VI
Total Financial Assets (I + II + III + IV + V + VI)				2B
C	Current Tax Assets (Net)			2C
D	Other current assets			
	i	Advances other than capital advances	i	
	ii	Others(specify nature)	ii	
	iii	Total		2D
Total Current assets (2A + 2B + 2C + 2D)				2
Total Assets (1 + 2)				II

**Part A-
Manufacturing
Account**
Manufacturing Account for the financial year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)

1	Debits to Manufacturing account			
	A	Opening Inventory		
		i	Opening stock of raw-material	i
		ii	Opening stock of Work in progress	ii
		iii	Total (i + ii)	
				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
		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 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62as 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	iiic	
				Total (iiia + iiib)		
			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 Goods			5
	6		Total of credits to Trading Account (4D + 5)			6
DEBITS TO TRADING ACCOUNT	7		Opening Stock of Finished Goods			7
	8		Purchases (net of refunds and duty or tax, if any)			8
	9		Direct Expenses (9i + 9ii + 9iii)			9
			i	Carriage inward	I	
			ii	Power and fuel	Ii	
			iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	Iii	
		10		Duties and taxes, paid or payable, in respect of goods and services purchased		
				i	Custom duty	10i
				ii	Counter 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		Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)			
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account			13
	14	Other income			
		i	Rent	I	
		ii	Commission	Ii	
		iii	Dividend income	Iii	
		iv	Interest income	Iv	
		v	Profit on sale of fixed assets	V	
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	Vi	
		vii	Profit on sale of other investment	Vii	
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	Viii	
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	Ix	
		x	Agricultural income	X	
		xi	Any other income (specify nature and amount)		
			A	Xia	
			B	Xib	
		C	Total (xia + xib)		
	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	xii	Yes / No	
	xiii	If Yes, amount paid to non-residents	xiii		

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)				

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

**Part A-
Manufacturing
Account Ind-AS**
Manufacturing Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

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

**Part A-Trading
Account Ind-AS**
Trading Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]

CREDITS TO TRADING ACCOUNT	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
		I	Sale of goods	I	
		Ii	Sale of services	Ii	
		Iii	Other operating revenues (specify nature and amount)		
		a		Iiia	
		b		Iiib	
		c	Total (iia + iib)	Iiic	
		Iv	Total (i + ii + iiii)		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)		
	D	Total Revenue from operations (Aiv + B + Cix)			4D
	5	Closing Stock of Finished Goods			5
	6	Total of credits to Trading Account (4D + 5)			6
DEBITS TO TRADING ACCOUNT	7	Opening Stock of Finished Goods			7
	8	Purchases (net of refunds and duty or tax, if any)			8
	9	Direct Expenses (9i + 9ii + 9iii)			9
		i	Carriage inward	I	
		ii	Power and fuel	ii	
		iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii	
	10	Duties and taxes, paid or payable, in respect of goods and services purchased			
		i	Custom duty	10i	
		ii	Counter 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	Profit and Loss Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]
Ind-AS	

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 (<i>specify nature and amount</i>)			
	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/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)														
	(i1)													47(i1)	
	(i2)													47i(2)	
	(i3)													47i(3)	
	(Rows can be added as required) Total (47i1+47i2+47i3)												47i		
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)										47ii			
	S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount			
	1														
	Rows can be added as required														
	iii	Others (amounts less than Rs. 1 lakh)										47iii			
	iv	Total Bad Debt (47i + 47ii + 47iii)											47iv		
48	Provision for bad and doubtful debts												48		
49	Other provisions												49		
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]												50		
51	Interest														
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										i			
	ii	To others										ii			
	iii	Total (i + ii)											51iii		

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

PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS

Part A- OI		Other Information (mandatory, if liable for audit under section 44AB, for other fill, if applicable)			
OTHER INFORMATION	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)(iia)]	6e		
	f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f		
	g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
	h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		
	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i		
	j	Amount of contributions to any other fund	6j		
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k		
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l		
	m	Provision for bad and doubtful debts [36(1)(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	Any other disallowance	6r		
	s	Total amount disallowable under section 36 (total of 6a to 6r)		6s	
	t	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)			
		i	deployed in India	i	
		ii	deployed outside India	ii	
		iii	Total	iii	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37				
	a	Expenditure of capital nature [37(1)]	7a		
	b	Expenditure of personal nature [37(1)]	7b		
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c		
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d		
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e		
	f	Any other penalty or fine	7f		
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g		
	h	Expenditure incurred on corporate social responsibility (CSR)	7h		
	i	Amount of any liability of a contingent nature	7i		
	j	Any other amount not allowable under section 37	7j		
	k	Total amount disallowable under section 37 (total of 7a to 7j)		7k	
8	A. Amounts debited to the profit and loss account, to the extent disallowable under section 40				
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa		

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

	h	Total amount disallowable under Section 43B(total of 11a to 11g)		11h		
12	Amount of credit outstanding in the accounts in respect of					
	a	Union Excise Duty	12a			
	b	Service tax	12b			
	c	VAT/sales tax	12c			
	d	Central Goods & Service Tax (CGST)	12d			
	e	State Goods & Services Tax (SGST)	12e			
	f	Integrated Goods & Services Tax (IGST)	12f			
	g	Union Territory Goods & Services Tax (UTGST)	12g			
	h	Any other tax	12h			
	i	Total amount outstanding (total of 12a to 12h)		12i		
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC				13	
14	Any amount of profit chargeable to tax under section 41				14	
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)				15	
16	Amount of expenditure disallowed u/s 14A				16	
17	Whether assessee is exercising option under subsection 2A of section 92CE (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No [If yes, please fill schedule TPSA]				17	

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

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

		b		2iib												
		c		2iic												
		d	Total (iia + iib + iic)	2iid												
	iv	Realisation of dues/debtors		2iv												
	v	Others (pls. specify nature and amount)														
		a		2va												
		b		2vb												
		c	Total of other receipts (va + vb)	2vc												
	vi	Total receipts (2i + 2ii + 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 %												
	Name of Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)				Percentage Share in Property				
	I												
	II												
	[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see Note)				PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)				
	<input type="checkbox"/> Let out		I										
	<input type="checkbox"/> Deemed let out		II										
	<input type="checkbox"/> Self occupied												
	a	Gross rent received or receivable or lettable value							1a				
	b	The amount of rent which cannot be realized			1b								
	c	Tax paid to local authorities			1c								
	d	Total (1b + 1c)			1d								
	e	Annual value (1a – 1d) (nil, if self -occupied etc. as per section 23(2) of the Act)							1e				
	f	Annual value of the property owned (own percentage share x 1e)							1f				
	g	30% of 1f			1g								
	h	Interest payable on borrowed capital			1h								
	i	Total (1g + 1h)							1i				
	j	Arrears/Unrealised rent received during the year less 30%							1j				
k	Income from house property 1 (1f – 1i+1j)							1k					
HOUSE PROPERTY	2	Address of property 2				Town/ City			State		PIN Code/Zip code		
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)												
	Assessee's percentage of share in the property												
	Name of Co-owner(s)				PAN/Aadhaar No. of Co-owner (s)				Percentage Share in Property				
	I												
	II												
	[Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)				PAN/TAN/Aadhaar No. of Tenant(s) if TDS credit is claimed)				
	<input type="checkbox"/> Let out		I										
	<input type="checkbox"/> Deemed let out		II										
	<input type="checkbox"/> Self occupied												
	a	Gross rent received or receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)							2a				
	b	The amount of rent which cannot be realized			2b								
	c	Tax paid to local authorities			2c								
	d	Total (2b + 2c)			2d								
	e	Annual value (2a – 2d)							2e				
	f	Annual value of the property owned (own percentage share x 2e)							2f				
	g	30% of 2f			2g								
	h	Interest payable on borrowed capital			2h								
	i	Total (2g + 2h)							2i				
	j	Arrears/Unrealised rent received during the year less 30%							2j				
k	Income from house property 2 (2e – 2h + 2j)							2k					
3	Pass through income/loss if any *							3					
4	Income under the head "Income from house property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)							4					
NOTE ▶	Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.												

Schedule BP		Computation of income from business or profession					
INCOME FROM BUSINESS OR	A	From business or profession other than speculative business and specified business					
	1	Profit before tax as per profit and loss account (item 53 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P&L – Ind AS) (as applicable)					
	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/44AE/44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)	4a				
	4b	Profit and gains from life insurance business referred to in section 115B	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				
			Share of income from AOP/ BOI	5b			
				Any other exempt income (specify nature and amount)			
						I	ci
						ii	cii
						iii Total (ci + cii)	Sciii
	d	Total exempt income (5a + 5b + 5ciii)		5d			
	6	Balance (1– 2a – 2b – 3a – 3b – 3c – 3d – 3e – 4– 5d)	6				
	7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG	a House property 7a				
			b Capital gains 7b				
			c Other sources 7c				
			d u/s 115BBF 7d				
			e u/s 115BBG 7e				
	8a	Expenses debited to profit and loss account which relate to exempt income	8a				
	8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)	8b				
	9	Total (7a + 7b + 7c + 7d + 7e + 8)	9				
	10	Adjusted profit or loss (6+9)	10				
	11	Depreciation and amortization debited to profit and loss account	11				
	12	Depreciation allowable under Income-tax Act					
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(ia) (item 6 of Schedule-DEP)	12i				
			Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii			
				12iii Total (12i + 12ii)			
	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 (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/ 80-IA	21				
	22	Deemed income under section 43CA	22				

	23	Any other item of addition under section 28 to 44DA	23		
	24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	24		
	25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)	25		
	26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)		26	
	27	Deduction allowable under section 32(1)(iii)	27		
	28	Deduction allowable under section 32AD	28		
	29	Amount allowable as deduction under section 32AC	29		
	30	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (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 (10h of Part A-OI)	32		
	33	Any other amount allowable as deduction	33		
	34	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	34		
	35	Total (27+28+29+30+31+32+33+34)		35	
	36	Income (13+26-35)		36	
	37	Profits and gains of business or profession deemed to be under -			
	i	Section 44AE (61(ii) of schedule P&L)	37i		
	ii	Section 44B	37ii		
	iii	Section 44BB	37iii		
	iv	Section 44BBA	37iv		
	v	Section 44BBB	37v		
	vi	Section 44D	37vi		
	vii	Section 44DA	37vii		(item 4 of Form 3CE)
	viii	Chapter-XII-G (tonnage)	37viii		(total of col. 7 of item 10 of Form 66)
	ix	First Schedule of Income-tax Act (other than 115B)	37ix		
	x	Total (37i to 37ix)		37x	
	38	Net profit or loss from business or profession other than speculative and specified business (34+37x)		38	
	39	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure to 2i of item F) (39a+ 39b + 39c + 39d + 39e + 39f)		A39	
	a	Income chargeable under Rule 7	39a		
	b	Deemed income chargeable under Rule 7A	39b		
	c	Deemed income chargeable under Rule 7B(1)	39c		
	d	Deemed income chargeable under Rule 7B(1A)	39d		
	e	Deemed income chargeable under Rule 8	39e		
	f	Income other than Rule 7A, 7B & 8 (Item No. 38)	39f		
	40	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(39a+39b+39c+39d+39e)]		40	
B	Computation of income from speculative business				
	41	Net profit or loss from speculative business as per profit or loss account		41	
	42	Additions in accordance with section 28 to 44DA		42	
	43	Deductions in accordance with section 28 to 44DA		43	
	44	Income from speculative business) (41+42-43) (if loss, take the figure to 6xv 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 7xv of schedule CFL)		C50	
	51	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		C51	
D	Income chargeable under the head 'Profits and gains from business or profession' (A39+B44+C50)				

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	Income from Life Insurance business u/s. 115B	(4b)		
v	Total loss set off (ii + iii)			
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	45
		(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of previous year				
4	Additions for a period of 180 days or more in the previous year				
5	Consideration or other realization during the previous year out of 3 or 4				
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)				
7	Additions for a period of less than 180 days in the previous year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7 – 8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only, if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0, if result is negative)				

DEPRECIATION ON PLANT AND MACHINERY

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

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

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

Schedule CG		Capital Gains						
A		Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)						
Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of capital gain)						
		a	i	Full value of consideration received/receivable	ai			
			ii	Value of property as per stamp valuation authority	aii			
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]	aiii			
		b	Deductions under section 48					
			i	Cost of acquisition without indexation	bi			
			ii	Cost of Improvement without indexation	bii			
			iii	Expenditure wholly and exclusively in connection with transfer	biii			
			iv	Total (bi + bii + biii)	biv			
		c	Balance (aiii – biv)					1c
d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)					1d		
e	Short-term Capital Gains on Immovable property (1c - 1d)					A1e		
F	In case of transfer of immovable property, please furnish the following details (see note)							
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code	

	D	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)				6d				
	E	Deemed short term capital gains on depreciable assets (6 of schedule-DCG)				6e				
	f	Deduction under section 54D/54G/54GA				6f				
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)							A6g	
	7	Amount deemed to be short term capital gains								
	a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below								
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)				
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
	i	2017-18	54D/54G/54GA							
	b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'								
Amount deemed to be short term capital gains (Xi + b)								A7		
8	Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8a + A8b + A8c)								A8	
a	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 15%				A8a					
b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%				A8b					
c	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates				A8c					
9	Amount of STCG included in A1 – A8 but not chargeable to tax or chargeable at special rates in India as per DTAA									
Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
I										
II										
a	Total amount of STCG not chargeable to tax in India as per DTAA				A9a					
b	Total amount of STCG chargeable to tax at special rates in India as per DTAA				A9b					
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a)				A10					
B	Long-term capital gain (LTCG) (Sub-items 6, 7 & 8 are not applicable for residents)									
Long-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of Capital Gain)								
	a	I	Full value of consideration received/receivable		ai					
		Ii	Value of property as per stamp valuation authority		aii					
		Iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]		aiii					
	b	Deductions under section 48								
		I	Cost of acquisition with indexation		bi					
		Ii	Cost of Improvement with indexation		bii					
		Iii	Expenditure wholly and exclusively in connection with transfer		biii					
		Iv	Total (bi + bii + biii)		biv					
	c	Balance (aiii – biv)				1c				
d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)				1d					
e	Long-term Capital Gains on Immovable property (1c - 1d)								B1e	
f	In case of transfer of immovable property, please furnish the following details (see note)									
	S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property	Pin code			

	NOTE	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.			
	2	From slump sale			
		a	Full value of consideration	2a	
		b	Net worth of the under taking or division	2b	
		c	Balance (2a – 2b)	2c	
		d	Deduction u/s 54EC	2d	
		e	Long term capital gains from slump sale (2c-2d)		B2e
	3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)			
		a	Full value of consideration	3a	
		b	Deductions under section 48		
		i	Cost of acquisition without indexation	bi	
		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii +biii)	biv	
		c	LTCG on bonds or debenture - (3a-biv)		B3c
	4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable			
		a	Full value of consideration	4a	
		b	Deductions under section 48		
		i	Cost of acquisition without indexation	bi	
		ii	Cost of improvement without indexation	bii	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	
		iv	Total (bi + bii +biii)	biv	
		c	Long Term Capital Gains on assets at B4 (4a – biv)		4c
	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			
		Long-term Capital Gains on sale of capital assets at B5(Column 14 of schedule 112A)			B5
	6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
		LTCG computed without indexation benefit			B6
	7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD			
		a	i	In case securities sold include shares of a company other than quoted shares, enter the following details	
			a	Full value of consideration received/receivable in respect of unquoted shares	ia
			b	Fair market value of unquoted shares determined in the prescribed manner	ib
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic
			ii	Full value of consideration in respect of securities other than unquoted shares	aii
			iii	Total (ic + ii)	aiii
		b	Deductions under section 48		
			i	Cost of acquisition without indexation	bi
			ii	Cost of improvement without indexation	bii
			iii	Expenditure wholly and exclusively in connection with transfer	biii
			iv	Total (bi + bii +biii)	biv
		c	Long-term Capital Gains on assets at 7 above in case of NON-REESIDENT (aiii-biv)		
					B7c
	8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A			
		Long-term Capital Gains on sale of capital assets at B8 (Column 14 of 115AD(1)(b)(iii) proviso)			B8
	9	From sale of assets where B1 to B8 above are not applicable			
		a	i	In case assets sold include shares of a company other than quoted shares, enter the following details	
			a	Full value of consideration received/receivable in respect of unquoted shares	ia
			b	Fair market value of unquoted shares determined in the prescribed manner	ib

	iii	Date of purchase/construction of new asset in an area other than urban area	ci	dd/mm/yyyy	
		iv	Amount deposited in Capital Gains Accounts Scheme before due date	civ	
		v	Amount of deduction claimed	cv	
	d	Deduction claimed u/s 54GA			
	i	Date of transfer of original asset from urban area	di	dd/mm/yyyy	
		ii	Cost and expenses incurred for purchase or construction of new asset	dii	
		iii	Date of purchase/construction of new asset in SEZ	diii	dd/mm/yyyy
		iv	Amount deposited in Capital Gains Accounts Scheme before due date	dvi	
		v	Amount of deduction claimed	dv	
	e	Total deduction claimed (1a + 1b + 1c + 1d)			e

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & B12a which is NOT chargeable under DTAA)

Sl.	Type of Capital Gain	Gain of current year (Fill this column only if	Short term capital loss set off				Long term capital loss set off			Current year's capital gains
			15%	30%	applicable rate	DTAA rates	10%	20%	DTAA rates	
		1	2	3	4	5	6	7	8	9
i	Loss to be set off (Fill this row if figure computed is negative) →		(A3e*+ A4a*+ A8a*)	(A5e*+ A8b*)	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)	A9b	(B4c*+ B5*+ B7c*+ B8*+ B9e*+ B11a1*+B11a2*)	(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+ B11b*)	B12b	
ii	Short term capital gain	15%	(A3e*+ A4a*+ A8a*)							
iii		30%	(A5e*+ A8b*)							
iv		applicable rate	(A1e*+ A2c*+A4b*+A6g* +A7*+A8c*)							
v		DTAA rates	A9b							
vi		Long term capital gain	10%	(B4c*+ B5*+ B7c*+ B8*+ B9e*+ B11a1*+B11a2*)						
vii	20%		(B1e*+ B2e*+B3c*+B6*+B9e*+ B10*+ B11b*)							
viii		DTAA rates	B12b							
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)									
x	Loss remaining after set off (i-ix)									

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

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

F Information about accrual/receipt of capital gain

Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1 Short-term capital gains taxable at the rate of 15% Enter value from item 5vi of schedule BFLA, if any.					
2 Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.					
3 Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.					
4 Short-term capital gains taxable at DTAA rates Enter value from item 5xi of schedule BFLA, if any.					
5 Long- term capital gains taxable at the rate of 10% Enter value from item 5x of schedule BFLA, if any.					
6 Long- term capital gains taxable at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.					
7 Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xiii of schedule BFLA, if any.					

Schedule OS		Income from other sources		
OTHER SOURCES	1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)		1
	a	Dividends, Gross		1a
	b	Interest, Gross (bi + bii + biii + biv+bv)		1b
	i	From Savings Bank	bi	
	ii	From Deposits (Bank/ Post Office/ Co-operative) Society	bii	
	iii	From Income-tax Refund	biii	
	iv	In the nature of Pass through income/Loss	biv	
	v	Others	bv	
	c	Rental income from machinery, plants, buildings, etc., Gross		1c
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)		1d
	i	Aggregate value of sum of money received without consideration		di
	ii	In case immovable property is received without consideration, stamp duty value of property		dii
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration		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
	1e	Any other income (please specify nature)		
	Sl. No	Nature		Amount
	1			1
		Add rows		
	2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl.no.1)		2
	A	Income by way of winnings from lotteries, crossword puzzles etc.		2a
	B	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)		2b
	i	Cash credits u/s 68		Bi
	ii	Unexplained investments u/s 69		bii
	iii	Unexplained money etc. u/s 69A		biii
	iv	Undisclosed investments etc. u/s 69B		biv
	v	Unexplained expenditure etc. u/s 69C		Bv
	vi	Amount borrowed or repaid on hundi u/s 69D		bvi
	c	Any other income chargeable at special rate (total of ci to cxv)		2c
	i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)		ci
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)		cii
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)		ciii
	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 5%		civ
	v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)		cv
	vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)		cvi
	vii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)		cvii
	viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)		cviii
	ix	Income by way of interest or dividends from bonds or GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC		cix
	x	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)		cx
	xi	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)		cxii
	xii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)		cxiii
	xiii	Tax on non-residents sportsmen or sports associations chargeable u/s 115BBA		cxiv
	xiv	Anonymous Donations in certain cases chargeable u/s 115BBC		cxv
	xv	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiaa) @ 4%		cxvi
	xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF		cxvii

			xvii	Income by way of transfer of carbon credits - chargeable u/s 115BBG					cxvii					
			xviii	Tax on dividend received by an Indian company from specified foreign company-115BBD					cxviii					
			xix	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act					cxix					
			xx	Distributed income being Dividend referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)					xx					
			d	Pass through income in the nature of income from other sources chargeable at special rates (<i>drop down to be provided</i>)								2d		
			e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (<i>total of column (2) of table below</i>)								2e		
				Sl. No.	Amount of income	Item No. 1a to 1 d 2a, 2c & 2d in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
				I										
				II										
			3	Deductions under section 57 (<i>other than those relating to income chargeable at special rates under 2a, 2b, 2c & 2d</i>)										
				a	Expenses / Deductions				3a					
				b	Depreciation (available only if income offered in 1c)				3b					
				c	Interest expenditure u/s 57(1) (available only if income offered in 1a)				3c					
				d	Total				3d					
			4	Amounts not deductible u/s 58								4		
			5	Profits chargeable to tax u/s 59								5		
			6	Net Income from other sources chargeable at normal applicable rates [1(after reducing income related to DTAA portion) - 3 + 4 + 5] (<i>If negative take the figure to 4i of schedule CYLA</i>)								6		
			7	Income from other sources (other than from owning and maintaining race horses) (2 + 6) (<i>enter 6 as nil, if negative</i>)								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) (<i>if negative take the figure to 11xv of Schedule CFL</i>)								8e	
			9	Income under the head "Income from other sources" (7 + 8e) (<i>take 8e as nil if negative</i>)								9		
			10	Information about accrual/receipt of income from Other Sources										
				S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3				
						(i)	(ii)	(iii)	(iv)	(v)				
				1	Dividend Income									
				2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)									

Schedule CYLA		Details of Income after Set off of current year losses				
Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off (Fill this row only, if computed figure is negative)		(4 of Schedule –HP)	(2vi of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property	(4 of Schedule HP)				
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A39 of Schedule BP)				
iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
v	Speculation income	(3ii of item E of Sch. BP)				
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
vii	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)				
x	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)				
xi	Long term capital gain taxable @ 10%	(9vi of item E of Schedule CG)				
xii	Long term capital gain taxable @ 20%	(9vii of item E of Schedule CG)				
xiii	Long term capital gains taxable at special rates in India as per DTAA	(9viii of item E of schedule CG)				
xiv	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xvi	Income from other sources taxable at special rates in India as per DTAA	(2e 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	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding Income from Insurance Business , 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												
S. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
				Brought forward business losses	Amount as adjusted on account of opting for taxation section 115BAA	Brought forward Business losses available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
i	2010-11											
ii	2011-12											
iii	2012-13											
iv	2013-14											
v	2014-15											
vi	2015-16											
vii	2016-17											
viii	2017-18											
ix	2018-19											
x	2019-20											
xi	2020-21											
xii	Total of earlier year losses b/f											
xiii	Adjustment of above losses in Schedule BFLA		(2i of Schedule BFLA)	(2ii of Schedule BFLA)			(2iv of Schedule BFLA)	(2v of Schedule BFLA)	(2iii of Schedule BFLA)			(2xii of Schedule BFLA)
xiv	2021-22 (Current year losses)		(2xviii of Schedule CYLA)	(3xviii of Schedule CYLA)			(B44 of Schedule BP, if -ve)	(C50 of Schedule BP, if -ve)	4b of Schedule BP, (if -ve)	(2x+3x+4x+5x) of item E of Schedule CG	(6x+7x+8x) of item E of Schedule CG	(8e of Schedule OS, if -ve)
xv	Current year loss distributed among the unit-holder (Applicable for Investment fund only)											
xvi	Current year losses to be carried forward (xiv-xv)											
xvii	Total loss Carried forward to future years (xii-xiii+xvi)											

CARRY FORWARD OF LOSS

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

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				
	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					
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	Date of 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)		
			d2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)		
	e	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution network]	e1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)		
			e2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)		
f	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1 + c2+ d1 + d2+ e1 + e2)						f

Schedule 80-IB		Deductions under section 80-IB				
a	Deduction in respect of industrial undertaking located in Jammu & Kashmir & Ladakh [Section 80-IB(4)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
b	Deduction in the case of multiplex theatre [Section 80-IB(7A)]	b1	Undertaking no. 1	(10(v) of Form 10CCBA of the undertaking)		
		b2	Undertaking no. 2	(10(v) of Form 10CCBA of the undertaking)		
c	Deduction in the case of convention centre [Section 80-IB(7B)]	c1	Undertaking no. 1	(10(v) of Form 10CCBB of the undertaking)		
		c2	Undertaking no. 2	(10(v) of Form 10CCBB of the undertaking)		
d	Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
e	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	e1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		e2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
f	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	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 engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	g1	Undertaking no. 1	(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 engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	h1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		h2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
i	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]	i1	Undertaking no. 1	(11(v) of Form 10CCBC)		
		i2	Undertaking no. 2	(11(v) of Form 10CCBC)		
j	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]	j1	Undertaking no. 1	(11(d) of Form 10CCBD)		
		j2	Undertaking no. 2	(11(d) of Form 10CCBD)		
k	Total deduction under section 80-IB (Total of a1 to j2)					k

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 Uttaranchal	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)		
		c1	Undertaking no. 2	(30 of Form 10CCB of the undertaking)		
d	Deduction in respect of undertaking located in North-East					
		da	Assam	da1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
				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

DEDUCTION U/S 80-IC

Schedule VI-A		Deductions under Chapter VI-A					
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments					
	Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31-07-2020 cannot be claimed again, if already claimed in the AY 2020-21.						
	a	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	(f of Schedule 80-IA)	f	80-IAB		
	g	80-IAC		h	80-IB		(k of Schedule 80-IB)
	i	80-IBA		j	80-IC/ 80-IE		(e of Schedule 80-IC/ 80-IE)
	k	80JJA		l	80JJAA		[Sl.no. 5I(eiv) + 5II of Annexure to Form 10DA]
m	80LA(1)	(9 of Annexure to Form 10CCF)	n	80LA(1A)	(9 of Annexure to Form 10CCF)		
o	80M- Details of distribution of dividend as provided in e-filing utility		p	80-PA			
Total Deduction under Part C (total of e to p)					2		
3	Total deductions under Chapter VI-A (1 + 2)				3		

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

23	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% u/s 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi of Schedule BFLA)	
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10% other than section 112A	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
26	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2e of Schedule OS)	
27	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	<input type="checkbox"/>	10	(2dx of Schedule OS)	
28	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement	<input type="checkbox"/>	50	(2dxix of Schedule OS)	
			Total		

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

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

8	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	
	A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB				
	a	Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	8a		
	b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8b		
	c	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8c		
	d	Others (including residual adjustment)	8d		
	e	Total additions (8a + 8b + 8c + 8d)	8e		
	B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB				
	f	Amounts debited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	8f		
	g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8g		
	h	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8h		
	i	Others (including residual adjustment)	8i		
	j	Total deductions (8f + 8g + 8h + 8i)	8j		
9	Deemed total income under section 115JB (7 + 8e - 8j)	9			
10	Tax payable under section 115JB			10	

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

Schedule- BBS		Details of tax on distributed income of a domestic company on buy back of shares							
TAX ON BUY BACK OF SHARES	Sl	Description		Details of 1 st buy-back		Details of 2 nd buy-back		Details of 3 rd buy-back	
	(i)	(ii)		(iii)		(iv)		(v)	
	1	Date of 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	Date 2	Date 1	Date 2	Date 1	Date 2
(DD/MM/YYYY)				(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	(DD/MM/YYYY)	
11	Name of Bank and Branch								
12	BSR Code								
13	Serial number of challan								
14	Amount deposited								

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

Schedule FSI			Details of Income from outside India and tax relief (available only in case of resident)								
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)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period												
SI No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period												
SI No	Country Name and code	Zip Code	Address of the Property	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period												
SI No	Country Name and code	Zip Code	Nature of Asset	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.												
SI No	Name of the Institution in which the account is held	Address of the Institution	Zip Code	Name of the account holder	Account Number	Peak Balance/ Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return			
									Amount	Schedule where offered	Item number of schedule	
(1)	(2)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)												
(ii)												
F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
SI No	Country Name and code	Zip Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
G Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession												
SI No	Country Name and code	Zip Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return					
							Amount	Schedule where offered	Item number of schedule			
(1)	2a	2b	(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 company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or a start-up for which Schedule SH-2 is to be filled up)									
If you are an unlisted company, please furnish the following details:-											
Details of shareholding at the end of the previous year											
Name of the shareholder	Residential status in India	Type of share	PAN /Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received			
Details of equity share application money pending allotment at the end of the previous year											
Name of the applicant	Residential status in India	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price			
Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year											
Name of the shareholder	Residential status in India	Type of share	PAN/Aadhaar No.	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of allotment	Date on which cease to be shareholder	Mode of cessation	In case of transfer/sale, PAN of the new shareholder

SCHEDULE SH-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											
Name of the shareholder	Category of shareholder (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Share premium		
Details of share application money pending allotment as at the end of the previous year											
Name of the applicant	Category of applicant (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Face value per share	Proposed issue price per share	Share application money	Share application premium		
Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year											
Name of the shareholder	Category of shareholder (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar no.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Date on which ceased to be shareholder	Mode of cessation	In case of transfer, PAN of the new shareholder
NOTE		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	A	Details of building or land appurtenant there to, or both, being a residential house									
	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	Details of land or building or both not being in the nature of residential house									
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)														
C	Details of listed equity shares													
	Opening balance			Shares acquired during the year			Shares transferred during the year			Closing balance				
	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		
D	Details of unlisted 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	
E	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 purchase from existing holder)	Purchase price per security (in case of purchase from existing holder)	No. of securities	Sale consideration	No. of securities	Cost of acquisition	
F	Details of capital contribution to other entity													
	Name of entity	PAN	Opening balance	Amount contributed during the year	Amount withdrawn during the year	Amount of profit/loss/dividend/interest debited or credited during the year	Closing balance							
G	Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business)													
	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest debited, if any	Closing balance	Rate of interest (%)						
H	Details of motor vehicle, aircraft, yacht or other mode of transport													
	Particulars of asset		Registration number of vehicle		Cost of acquisition		Date of acquisition		Purpose for which used (dropdown to be provided)					
I	Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion													
	Particulars of asset		Quantity		Cost of acquisition		Date of acquisition		Purpose of use (dropdown to be provided)					
J	Details of liabilities													
	Details of loans, deposits and advances taken from a person other than financial institution													
	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited, if any	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)									
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;-									
DETAILS OF ASSETS AND LIABILITIES	A Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation								
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year, if Yes date of transfer		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
	(i)								
	(ii)								
	B Details of land or building or both not being a residential house acquired since incorporation								
	Sl. No.	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year, if Yes date of transfer		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		
	(i)								
	C Details of Loans & Advances made since incorporation (If lending of money is not assessee's substantial business)								
		Name of person	PAN	Date on which loans and advances has been made	Amount of loans and advances	Amount	Whether loans and advances has been repaid, if Yes date of such repayment	Closing balance as at the end of the previous year, if any	Rate of interest, if any
	D Details of capital contribution made to any other entity since incorporation								
		Name of entity	PAN	Date on which capital contribution has been made	Amount of contribution	Amount withdrawn, if any	Amount of profit/loss/ dividend/ interest debited or credited	Closing balance as at the end of the previous year, if any	
E Details of acquisition of shares and securities									
	Name of company/entity	PAN	Type of shares/securities	Number of shares/securities acquired	Cost of acquisition	Date of acquisition	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
F Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation									
	Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer			
G Details of Jewellery acquired since incorporation									
	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any		
H Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation									
	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any		
I Details of liabilities									
Details of loans, deposits and advances taken from a person other than financial institution									
	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of interest (%)	

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

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

11	Deductions under Chapter VI-A		
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto total of (i, ii, iv, v, viii, xiii, xiv) of column 5 of Schedule BFLA]	11a
	b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto (ii) of Column 5 of Schedule BFLA]	11b
	c	Total (11a + 11b) [limited upto (9-10)]	11c
12	Deduction u/s 10AA (Total Sch. 10AA)		12
13	Total income (9 - 11c - 12)		13
14	Income chargeable to tax at special rates (total of (i) of Schedule SI)		14
15	Income chargeable to tax at normal rates (13 - 14)		15
16	Net agricultural income(3v of Schedule EI)		16
17	Losses of current year to be carried forward (total of xvi of Schedule CFL)		17
18	Deemed total income under section 115JB (9 of Schedule MAT)		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 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	Tax payable on total income		
		a	Tax at normal rates on 15 of Part B-TI	2a
		b	Tax at special rates (total of col. (ii) of Schedule-SI)	2b
		c	Tax Payable on Total Income (2a + 2b)	2c
		d	Surcharge	
		i	25% of 12(ii) of Schedule SI	2di
		ii	On [(2c) – (12(ii) of Schedule SI)]	2dii
		iii	Total (i + ii)	2diii
		e	Health and Education Cess @ 4% on (2c+2diii)	2e
		f	Gross tax liability (2c+2diii+2e)	2f
	3	Gross tax payable (higher of 1d and 2f)		3
	4	Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d) (5 of Schedule MATC)		4
	5	Tax payable after credit under section 115JAA [(3 - 4)]		5
	6	Tax relief		
		a	Section 90/90A(2 of Schedule TR)	6a
		b	Section 91(3 of Schedule TR)	6b
	c	Total (6a + 6b)	6c	
7	Net tax liability (5 – 6c) (enter zero if negative)		7	
8	Interest and fee payable			
	a	Interest for default in furnishing the return (section 234A)	8a	
	b	Interest for default in payment of advance tax (section 234B)	8b	
	c	Interest for deferment of advance tax (section 234C)	8c	
	d	Fee for default in furnishing return of income (section 234F)	8d	
	e	Total Interest and Fee Payable (8a+8b+8c+8d)	8e	
9	Aggregate liability (7 + 8e)		9	
TAXES PAID	10	Taxes Paid		
		a	Advance Tax (from column 5 of 15A)	10a
		b	TDS (total of column 9 of 15B)	10b
		c	TCS (total of column 7 of 15C)	10c
		d	Self-Assessment Tax (from column 5 of 15A)	10d
		e	Total Taxes Paid (10a+10b+10c + 10d)	10e
	11	Amount payable (9 - 10e) (Enter if 9 is greater than 10e, else enter 0)		11
	12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)		12
BA NK	13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)		
	(a)	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)		

	Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number)	Indicate the account in which you prefer to get your refund credited, if any (<i>tick one account</i> <input checked="" type="checkbox"/>)	
					i	
					ii	
Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return Row can be added as required						
(b)	Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:					
	S. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	
Row can be added as required						
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? <i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]</i>				<input type="checkbox"/> Yes <input type="checkbox"/> No	

15 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												
NOTE ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI													

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

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 financial Year (TCS collected during the FY 2020-21)	Amount out of (5) or (6) being claimed this Year (only if corresponding Receipt is being offered for tax this year)	Amount out of (5) or (6) being carried forward	
				Fin. Year in which collected	Amount b/f				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	i								
	ii								
NOTE ▶ Please enter total of column (7) in 10c of Part B-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 →	
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FORM	ITR-7	INDIAN INCOME TAX RETURN [For persons including companies required to furnish return under sections 139(4A) or 139(4B) or 139(4C) or 139(4D) only] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions for guidance)	Assessment Year					
			2	0	2	1	-	2

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)			<input type="checkbox"/> Sub Status (see instructions)				
	Town/City/District					State					Pin code/Zip code							
	Office Phone Number with STD code/Mobile No. 1					Mobile No. 2					Email Address 1							
	[Grid for phone numbers]												Email Address 2					
	Email Address 2																	

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

Details of the projects/institutions run by you

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

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

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

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

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

(a)	Return filed 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 (<i>dropdown to be provided</i>)													
(c)	If revised/ defective/Modified, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)												_/_/___	
(d)	If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b), enter unique number/ Document Identification Number (DIN) and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement										(unique number)		_/_/___	
(e)	Residential status? (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"/> Yes <input type="checkbox"/> No If yes, please furnish following information -													
	(1) Name of the representative													
	(2) Capacity of the Representative (<i>drop down to be provided</i>)													
	(3) Address of the representative													
	(4) Permanent Account Number (PAN)/Aadhaar No. of the representative													
(h)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information													
	Name of Firm						PAN							
	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares													
	Name of company	Type of the company	PAN	Opening balance		Shares acquired during the year				Shares transferred during the year		Closing balance		
				No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
	1a	1b	2	3	4	5	6	7	8	9	10	11	12	13
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								%			
	b	i	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to section 2(15)?								<input type="checkbox"/> Yes <input type="checkbox"/> No			
		ii	If yes, then percentage of receipt from such activity vis-à-vis total receipts								%			
ii	If 'a' or 'b' is YES, the aggregate annual receipts from such activities in respect of that institution													
	Sl.	Name of the project/Institution						Amount of aggregate annual receipts from such activities						
	a													
	b													
i	Whether approval obtained u/s 80G?										<input type="checkbox"/> Yes <input type="checkbox"/> No			
ii	If yes, then enter Approval No.													
iii	Date of Approval (DD/MM/YYYY)										_/_/___			
i	Is there any change in the objects/activities during the Year on the basis of which approval/registration was granted?										<input type="checkbox"/> Yes <input type="checkbox"/> No			
ii	If yes, please furnish following information:-													
	a	date of such change (DD/MM/YYYY)										_/_/___		
	b	Whether an application for fresh registration has been made in the prescribed form and manner within the stipulated period of thirty days as per Clause (ab) of sub-section (1) of section 12A										<input type="checkbox"/> Yes <input type="checkbox"/> No		
	c	Whether fresh registration has been granted under section 12AA										<input type="checkbox"/> Yes <input type="checkbox"/> No		
	d	date of such fresh registration (DD/MM/YYYY)										_/_/___		

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

AUDIT INFORMATION	H	Are you liable for audit under the Income-tax Act?(Tick) <input checked="" type="checkbox"/> <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)													
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; height: 20px;"></td> </tr> </table>													
	a	Name of the auditor signing the tax audit report												
	b	Membership No. of the auditor												
	c	Name of the auditor (proprietorship/ firm)												
d	Permanent Account Number (PAN)/Aadhaar No. of the proprietorship/ firm													
e	Date of audit report													
f	Date of furnishing of the audit report ___/___/___ (DD/MM/YYYY).													
I	If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report?													
		<i>Act and section</i>	<i>(DD/MM/YY)</i>			<i>Act and section</i>	<i>(DD/MM/YY)</i>							
MEMBER'S INFORMATION	J	Particulars of persons who were members in the AOP on 31 st day of March, 2021 (to be filled by venture capital fund/ investment fund)												
		S.No	Name and Address	Percentage of share (if determinate)	PAN	Aadhaar Number/ Enrolment Id (if eligible for Aadhaar)	Status							
		(1)	(2)	(3)	(4)	(5)	(6)							

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule I Details of amounts accumulated / set apart within the meaning of section 11(2) or in terms of third proviso to section 10(23C)

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

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)]

A	i	Balance in the corpus fund as on the last day of the previous year				Rs. _____	
	ii	Balance in the non-corpus fund as on the last day of the previous year				Rs. _____	
B Details of investment/deposits made under section 11(5)							
Sl No	Mode of investment as per section 11(5)		Date of investment	Date of maturity	Amount of investment	Maturity amount	
(1)	(2)		(3)	(4)	(5)	(6)	
i	Investment in Government Saving Scheme						
ii	Post Office Saving Bank						
iii	Deposit in Schedule Bank or co-operative societies as per section 11(5)(iii)						
iv	Investment in UTI						
v	Any Other						
vi	TOTAL						
C Investment held at any time during the previous year (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 (tick as applicable <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 (tick as applicable <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
TOTAL							
D Other investments as on the last day of the previous year							
Sl No	Name and address of the concern	Whether the concern is a company (tick as applicable <input 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	TOTAL						
E Voluntary contributions/donations received in kind but not converted into investments in the specified modes u/s 11(5) within the time provided							
Sl.No	Name and address of the donor	Value of contribution/donation	Value of contribution applied towards objective	Amount out of (3) invested in modes prescribed under section 11(5)		Balance to be treated as income under section 11(3)	
(1)	(2)	(3)	(4)	(5)		(6)	
i							
ii							
iii							
iv	TOTAL						

DETAILS OF INVESTMENT OF FUNDS

Schedule 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)
D Name(s) of relative(s) of author(s), founder(s), trustee(s), manager(s), and substantial contributor(s) and where any such author, founder, trustee, manager or substantial contributor is a Hindu undivided family, also the names of the members of the family and their relatives			
Sl.	Name and address	PAN	Aadhaar Number/ Enrolment Id (if available)

Schedule LA**Political Party**

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

Schedule ET**Electoral Trust**

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

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

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	Aiia	
	(b)	Grants Received from Companies under Corporate Social Responsibility	Aiib	
	(c)	Other specific grants	Aiic	
	(d)	Other Donations	Aiid	
	(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 assesses claiming exemption u/s 11 and 12 or u/s 10(23C)(iv) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(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)		
			Nature	
	a	Pass through income/Loss (Fill schedule PTI)	a	

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

Schedule 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) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]

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

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

Schedule 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) or 10(23C)(v) or 10(23C)(vi) or 10(23C)(via)]

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

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

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

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

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

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

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

5	Amount applied for objective	5	
6	Balance accumulated	6	

Schedule IE- 4

Income & Expenditure statement [applicable for assessee claiming exemption under sections 10(23C)(iiia) or 10(23C)(iiib)]
(please fill up separate schedule for each institution):

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

Schedule HP

HOUSE PROPERTY	1	Address of property 1	Town/ City	State	PIN Code/ Zip Code	
	Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)					
	Assessee's percentage of share in the property					
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s) (optional)		Percentage Share in Property	
	I					
	II					
	/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (if available)	
	<input type="checkbox"/> Let out		I			
	<input type="checkbox"/> Deemed let out		II			
	a		Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)			1a
	b		The amount of rent which cannot be realized			1b
	c		Tax paid to local authorities			1c
	d		Total (1b + 1c)			1d
	e		Annual value (1a - 1d)			1e
	f		30% of 1e			1f
	g		Interest payable on borrowed capital			1g
	h		Total (1f + 1g)			1h
	i		Arrears/Unrealised rent received during the year less 30%			1i
	j		Income from house property 1 (1e - 1h + 1i)			1j
	2	Address of property 2	Town/ City	State	PIN Code/ Zip Code	
Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)						
Assessee's percentage of share in the property						
Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s) (optional)		Percentage Share in Property		
I						
II						
/Tick <input checked="" type="checkbox"/> the applicable option]		Name(s) of Tenant (if let out)		PAN/Aadhaar No. of Tenant(s) (Please see note)		
<input type="checkbox"/> Let out		I				
<input type="checkbox"/> Deemed let out		II				
a		Gross rent received/ receivable/ lettable value (higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)			2a	
b		The amount of rent which cannot be realized			2b	
c		Tax paid to local authorities			2c	
d		Total (2b + 2c)			2d	
e		Annual value (2a - 2d)			2e	
f		30% of 2e			2f	
g		Interest payable on borrowed capital			2g	
h		Total (2f + 2g)			2h	
i		Arrears/Unrealised rent received during the year less 30%			2i	

	j	Income from house property 2 (2e – 2h + 2i)	2j	
3		Pass through income/Loss if any *	3	
4		Income under the head “Income from house property” (1j + 2j + 3) (if negative take the figure to 2i of schedule CYLA)	4	
NOTE ▶ Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.				

Schedule CG Capital Gains

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

		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic				
		ii	Full value of consideration in respect of assets other than unquoted shares	aii				
		iii	Total (ic + ii)	aiii				
	b	Deductions under section 48						
		i	Cost of acquisition after indexation	bi				
		ii	Cost of improvement after indexation	bii				
		iii	Expenditure on transfer	biii				
		iv	Total (bi + bii +biii)	biv				
	c	Balance (1aiii – 1biv)					1c	
	d	Long-term capital gains where proviso under section 112(1) is not applicable (1c)					B1d	
2	From asset where proviso under section 112(1)/112A is applicable (without indexation)							
	a	Full value of consideration			2a			
		b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi				
		ii	Cost of improvement without indexation	bii				
		iii	Expenditure on transfer	biii				
		iv	Total (bi + bii +biii)	biv				
	c	Balance (2a – biv)					2c	
	d	Long-term capital gains where proviso under section 112(1)/112A is applicable (2c)					B2d	
3	Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B3a + B3b)						B3	
	a	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10%			B3a			
	b	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 20%			B3b			
4	Total long term capital gain (B1d + B2d + B3)						B4	
C	Income chargeable under the head "CAPITAL GAINS" (A5 + B4) (enter B4 as nil, if loss)						C	

Schedule OS

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

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

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

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

Schedule 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 details)		
1	Nature of Business or profession (refer to the instructions)	1
2	Number of branches <input type="text"/>	2
3	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> mercantile <input type="checkbox"/> cash	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"/>	6a
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"/>	6b
c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	6c
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

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

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

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

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

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

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

SPECIAL RATE	SI 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 indexation)	<input type="checkbox"/>	10		
	3	112 (LTCG on others)	<input type="checkbox"/>	20		
	4	112A(LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid)	<input type="checkbox"/>	10		
	5	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30		
	6	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60		
	7	Any other income chargeable at special rate (Drop down to be provided)	<input type="checkbox"/>		(part of 2c of schedule OS)	
	8	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of schedule OS)	
	9	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15		
	10	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 10%	<input type="checkbox"/>	10		
	11	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20		
	12	Pass through income in the nature of income from other source chargeable at special rates	<input type="checkbox"/>		(2d of schedule OS)	
				Total		

Schedule 115TD Accreted income under section 115TD

1	Aggregate Fair Market Value (FMV) of total assets of trust/institution			1	
2	Less: Total liability of trust/institution			2	
3	Net value of assets (1 – 2)			3	
4	(i)	FMV of assets directly acquired out of income referred to in section 10(1)	4i		
	(ii)	FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration u/s 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 – (4iv – 5)]			6	
7	Additional income-tax payable u/s 115TD at maximum marginal rate			7	
8	Interest payable u/s 115TE			8	
9	Specified date u/s 115TD			9	
10	Additional income-tax and interest payable			10	
11	Tax and interest paid			11	
12	Net payable/refundable (10 - 11)			12	
13	Date(s) of deposit of tax on accreted income	Date 1 DD/MM/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 (available only in case of resident)

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

NOTE ▶ Please refer to the instructions for filling out this schedule.**Schedule TR** Summary of tax relief claimed for taxes paid outside India (available only in case of resident)

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

NOTE ▶ Please refer to the instructions for filling out this schedule.**Schedule FA** Details of Foreign Assets and Income from any source outside India

A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												

A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period												
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)	

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

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

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

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 – TI STATEMENT OF INCOME FOR THE PERIOD ENDED ON 31ST MARCH, 2021

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

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

Part B - TTI Computation of tax liability on total income

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

FORM ITR-V	<u>INDIAN INCOME TAX RETURN VERIFICATION FORM</u>		Assessment Year 2021-22
	[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically] (Please see Rule 12 of the Income-tax Rules, 1962)		
Name			
PAN		Form Number	
Filed u/s		e-Filing Acknowledgement Number	
VERIFICATION			
I, _____ son/ daughter of _____, solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number _____ is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as _____ and I am also competent to make this return and verify it. I am holding permanent account number _____.			
Signature →			
Date of submission		Source IP address	
System Generated Barcode/QR Code			
Instructions:			
<ol style="list-style-type: none"> 1. Please send the duly signed (preferably in blue ink) Form ITR-V to “Centralized Processing Centre, Income Tax Department, Bengaluru 560500”, by ORDINARY POST OR SPEED POST ONLY. Alternately, you may e-verify the electronic transmitted return data using Aadhaar OTP or Login to e-filing account through Net-Banking login or EVC obtained generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM. 2. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-filing account. 3. On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income. 			

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

* *Strike of whichever is not applicable*

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU.

[Notification No. 21/2021][F.No. 370142/5/2021-TPL]
SHEFALI SINGH, Under Secy., Tax Policy and Legislation

Note:- The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification GSR 212(E), dated the 26th March, 2021.