

Income-Tax Rules,1962(All Amendments of 2023)

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

NOTIFICATION

New Delhi, the 10th February, 2023

G.S.R 91(E).—In exercise of the powers conferred by section 139 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement.— (1) These rules may be called the Income-tax (First Amendment) Rules, 2023.

(2) They shall come into force with effect from the 1st day of April, 2023.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), in rule 12,-

(a) in sub-rule (1), in the opening portion, for the figures “2022”, the figures “2023” shall be substituted.

(b) in sub-rule (5), for the figures “2021”, the figures “2022” shall be substituted.

3. In the principal rules, in Appendix-II, for Forms ITR-1 SAHAJ, ITR-2, ITR-3, ITR-4 SUGAM, ITR-5, ITR-6, ITR-V and Indian Income Tax Return Acknowledgement, the following Forms shall, respectively, be substituted, namely:—

FORM	SAHAJ (ITR-1)	INDIAN INCOME TAX RETURN	Assessment Year							
			2	0	2	3	-	2	4	
		<p>[For individuals being a resident (other than not ordinarily resident) having total income up to Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income up to Rs.5 thousand]</p> <p>[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]</p> <p>(Refer instructions for eligibility)</p>								

PART A GENERAL INFORMATION

(A1) PAN	(A2) Name (A2a) Middle Name (A3) Last name	First (A4) Date of Birth D D M M Y Y Y Y	(A5) Aadhaar Number (12 digits)/Aadhaar Enrolment Id (28 digits) (If eligible for Aadhaar No.)
(A6) Mobile No.	(A7) E-mail Address	Address: (A8) Flat/Door/Block No. (A9) Name of Premises/Building/Village (A10) Road/Street/Post Office Area/Locality (A11) Town/City/District (A12) State (A13) Country (A14) PIN code	
(A15) 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		
(A16) 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"/> 153C		
(A18) If revised/defective, then enter Receipt No. and Date of filing original return (DD/MM/YYYY)			/ /
(A19) If filed in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b)- enter Unique Number/Document Identification Number (DIN) & Date of such Notice or Order			/ /
(A20) Are you opting for new tax regime u/s 115BAC ? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(A21) 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)]			
(i) 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)

(ii)	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)
(iii)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No

PART B GROSS TOTAL INCOME				Whole- Rupee() only	
SALARY / PENSION	B1	i	Gross Salary (ia + ib + ic+id+ie)	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		
	d	Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing utility)			
	e	Income from retirement benefit account maintained in a country other than notified country u/s 89A	ie		
	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		
	iia	Less: Income claimed for relief from taxation u/s 89A	iia		
	iii	Net Salary (i – ii-iia)	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 and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C)			B3	
	Less: Deduction u/s 57(iiia) (in case of family pension only)				
	Less: Income claimed for relief from taxation u/s 89A				
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.)

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	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

D1	Tax payable on total income	D2	Rebate u/s 87A	D3	Tax after Rebate	
D4	Health and education Cess @ 4% on D3	D5	Total Tax and Cess	D6	Relief u/s 89 (Please ensure to submit Form 10E to claim this relief)	
D7	Interest u/s 234A	D8	Interest u/s 234B	D9	Interest u/s 234C	
D10	Fee u/s 234F	D11	Total Tax, Fee and Interest (D5+D7+D8+D9+D10 – D6)			
D12	Total Taxes Paid	D13	Amount payable (D11-D12) (if D11>D12)	D14	Refund (D12-D11) (if D12>D11)	

PART E – OTHER INFORMATION

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

Sl.	IFS Code of the Bank	Name of the Bank	Account Number	Select Account for Refund Credit
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 accounts decided by CPC after processing the return.

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)/ Collector(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 (1)	Col (2)	Col (3)	Col (4)	Col (5)	Col (6)
T1						
T2						

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

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

FORM No.	ITR-2	INDIAN INCOME TAX RETURN [For Individuals and HUFs not having income from profits and gains of business or profession] (See rule 12) (Please refer instructions)	Assessment Year					
		2	0	2	3	-	2	4

Part A-GEN		GENERAL										
PERSONAL INFORMATION	(A1) First name	(A2) Middle name	(A3) Last name	(A4) PAN								
	(A6) Flat/Door/Block No.			(A7) Name of Premises/Building/Village			(A5) Status (Tick) <input checked="" type="checkbox"/>					
							<input type="checkbox"/> Individual			<input type="checkbox"/> HUF		
	(A8) Road/Street/Post Office			(A14) Date of Birth/ Formation (DD/MM/YYYY)								
	(A9) Area/locality			(A15) Aadhaar Number (12 digit) / Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)								
	(A10) Town/City/District			(A11) State			(A13) PIN code/ZIP code					
				(A12) Country								
	(A16) Residential/Office Phone Number with STD code/ Mobile No. 1				(A17) Mobile No. 2							
	(A18) E-mail Address-1 (self)					(A19) E-mail Address-2						
	(A20)	(a1i) 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							
		(a1ii) 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"/> 153C							
	(a2)	Are you opting for new tax regime u/s 115BAC? <input type="checkbox"/> Yes <input type="checkbox"/> No										
	(FILING STATUS)	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)]										
		(b) 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)		

(biv)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)								(Tick) o Yes o No		
(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)/148/153C 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) <i>(Tick applicable option)</i>	A. Resident	<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)]								
			<input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable]								
			<input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)]								
			<input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)]								
			B. Resident but not Ordinarily Resident	<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)]							
				<input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)]							
				<input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)]							
				<input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]							
			C. Non-resident	<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year -							
				S.No.	Jurisdiction(s) of residence	Taxpayer Identification Number(s)					
1											
2											
(ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -											
Total period of stay in India during the previous year (in days)				Total period of stay in India during the 4 preceding years (in days)							
Residential Status in India (for HUF) <i>(Tick applicable option)</i>	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? <i>(applicable in case of resident)</i>								<input type="checkbox"/> Yes	<input type="checkbox"/> No	
(g)	Are you governed by Portuguese Civil Code as per section 5A? <input checked="" type="checkbox"/>								<input type="checkbox"/> Yes	<input type="checkbox"/> No	
(h)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No										
(i)	Whether this return is being filed by a Representative Assessee? <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -										
(j)	(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										
(j)	Whether you were Director in a company at any time during the previous year? <input checked="" type="checkbox"/> <input 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)			

			(Drop down to be provided)										
(k)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares												
Name of company	Type of Company	PAN	Opening balance	Shares acquired during the year						Shares transferred during the year		Closing balance	
	(Drop down to be provided)		No. of shares	Cost of acquisition	No. of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No. of shares	Sale consideration	No. of shares	Cost of acquisition
1a	1b	2	3	4	5	6	7	8	9	10	11	12	13

SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule S		Details of Income from Salary												
Name of Employer					Nature of employer (Tick) <input checked="" type="checkbox"/> (drop down to be provided)					TAN of Employer (mandatory if tax is deducted)				
Address of employer					Town/City			State			PIN code/ ZIP code			
1	Gross Salary (1a + 1b + 1c+1d+1e)										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									
d	Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)				1d									
e	Income from retirement benefit account maintained in a country “other than notified country u/s 89A”				1e									
f	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year.				1f									
(Add multiple rows for Gross Salary in case of more than one employer)														
2	Total Gross Salary (from all employers)										2			
3	Less allowances to the extent exempt u/s 10 (drop down to be provided in e-filing utility) (please refer instructions)										3			
(Note: Ensure that it is included in Total Gross salary in (2) above)														
3(a)	Less: Income claimed for relief from taxation u/s 89A										3a			
4	Net Salary (2 – 3 – 3a)										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			
SALARIES														

Schedule HP	Details Of Income From House Property (Please Refer Instructions) (Drop down to be provided indicating ownership of property)												
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HOUSE PROPERTY	1	Address of property 1		Town/ City	State	Country	PIN Code/ ZIP Code
	<p>Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)</p> <p>Your percentage of share in the property (%) <input type="text"/></p>						
	Name of Co-owner(s)		PAN/Aadhaar No. of Co-owner(s)		Percentage Share in Property		
	I						
	II						
	<i>[Tick <input checked="" type="checkbox"/> the applicable option]</i>		Name(s) of Tenant(s) <i>(Please see note)</i>	PAN/ Aadhaar No. of Tenant(s)	PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)		
	<input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out		I				
			II				
	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) (<i>nil if self-occupied etc. as per section 23(2) of the Act</i>)				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/Unrealized 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		
<p>Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)</p> <p>Your percentage of share in the property. (%) <input type="text"/></p>							
Name of Co-owner(s)		PAN/ Aadhaar No. of Co-owner(s)		Percentage Share in Property			
I							
II							
<i>[Tick <input checked="" type="checkbox"/> the applicable option]</i>		Name(s) of Tenant(s) (if let out) <i>(Please see note)</i>	PAN/ Aadhaar No. of Tenant(s)	PAN/TAN/ Aadhaar No. of Tenant(s) (if TDS credit is claimed)			
<input type="checkbox"/> Let out <input type="checkbox"/> Self-occupied <input type="checkbox"/> Deemed let out		I					
		II					
a	Gross rent received/ receivable/ lettable value <i>(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)</i>				2a		
b	The amount of rent which cannot be realized				2b		
c	Tax paid to local authorities				2c		
d	Total (2b + 2c)				2d		
e	Annual value (2a – 2d)				2e		
f	Annual value of the property owned (own percentage share x 2e)				2f		
g	30% of 2f				2g		
h	Interest payable on borrowed capital				2h		
i	Total (2g + 2h)				2i		
j	Arrears/Unrealized rent received during the year less 30%				2j		
k	Income from house property 2 (2f – 2i + 2j)				2k		

3	Pass through income/loss if any *	3	
4	Income under the head "Income from House Property" (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)	4	
NOTE ►	Please include the income of the specified persons referred to in Schedule SPI and Pass through income referred to in schedule PTI while computing the income under this head.		
NOTE ►	Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. 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			a(ii)				
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a(ii)) does not exceed 1.10 times (a(i)), take this figure as (a(i)), or else take (a(ii))]							
	b	Deductions under section 48								
		i	Cost of acquisition without indexation			bi				
		ii	Cost of Improvement without indexation			b(ii)				
		iii	Expenditure wholly and exclusively in connection with transfer			b(iii)				
		iv	Total (bi + b(ii) + b(iii))			b(iv)				
	c	Balance (a(iii) – b(iv))							1c	
d	Deduction under section 54B (Specify details in item D below)							1d		
e	Short-term Capital Gains on Immovable property (1c - 1d)							A1e		
f	In case of transfer of immovable property, please furnish the following details (see note)									
	S. No.	Name of PAN/ Aadhaar No. of buyer(s)	of buyer(s)	Percentage share	Amount	Address of property, country code, ZIP code	Pin code	State		
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			b(ii)					
	iii	Expenditure wholly and exclusively in connection with transfer			b(iii)					
	iv	Total (i + ii + iii)			b(iv)					
c	Balance (2a – b(iv))					2c				
d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)					2d				
e	Short-term capital gain on equity share or equity oriented MF (STT paid) (2c + 2d)							A2e		
3	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)									
a	STCG on transactions on which securities transaction tax (STT) is paid							A3a		
b	STCG on transactions on which securities transaction tax (STT) is not paid							A3b		
4	For NON-RESIDENT- from sale of securities (other than those at A2) by an FII as per section 115AD									

a	i	In case securities sold include shares of a company other than quoted shares, enter the following details		
	a	Full value of consideration received/receivable in respect of unquoted shares		
	b	Fair market value of unquoted shares determined in the prescribed manner		
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		
ii		Full value of consideration in respect of securities other than unquoted shares	a(ii)	
iii		Total (ic + ii)	a(iii)	
b		Deductions under section 48		
i		Cost of acquisition without indexation	b(i)	
ii		Cost of improvement without indexation	b(ii)	
iii		Expenditure wholly and exclusively in connection with transfer	b(iii)	
iv		Total (i + ii + iii)	b(iv)	
c		Balance (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		
	b	Fair market value of unquoted shares determined in the prescribed manner		
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		
ii		Full value of consideration in respect of assets other than unquoted shares	a(ii)	
iii		Total (ic + ii)	a(iii)	
b		Deductions under section 48		
i		Cost of acquisition without indexation	b(i)	
ii		Cost of Improvement without indexation	b(ii)	
iii		Expenditure wholly and exclusively in connection with transfer	b(iii)	
iv		Total (i + ii + iii)	b(iv)	
c		Balance (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 unutilised capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?

Yes No Not applicable. If yes, then provide the details below

Sl. No.	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 unutilised in Capital gains account (X)
i	2020-21	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, (<i>Fill up schedule PTI</i>) (A7a + A7b + A7c)							A7			
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 above which included	Item No. A1 to A7 in name & of Code	Country & of DTAA	Article	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)]		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
I											
II											
a	Total amount of STCG not chargeable to tax in India as per DTAA							A8a			
b	Total amount of STCG chargeable to tax at special rates in India as per DTAA							A8b			
9	Total Short-term Capital Gain (A1e+ A2e+ A3a+ A3b+ A4e+ A5e+A6 + A7 - A8a)							A9			
B	Long-term capital gain (LTCG) (<i>Sub-items, 5 , 6, 7and 8 are not applicable for residents</i>)										
1	From sale of land or building or both (<i>fill up details separately for each property</i>)										
	Date of purchase/ acquisition DD/MM/YYYY			Date of sale/transfer DD/MM/YYYY							
a	i	Full value of consideration received/receivable							ai		
	ii	Value of property as per stamp valuation authority							a(ii)		
	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a(ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a(ii))]							a(iii)		
b	Deductions under section 48										
	i	Cost of acquisition							bi		
	iiia	Cost of acquisition with indexation							biia		
	iiib	Total cost of improvement with indexation							biib		
	(a)	Cost of improvement									
	(b)	Year of Improvement									
	(c)	Cost of Improvement with indexation									
	Add row										
	iii	Expenditure wholly and exclusively in connection with transfer							b(iii)		
	iv	Total (biia + biib + b(iii))							b(iv)		
c	Balance (a(iii) – b(iv))							1c			
d	Deduction under section 54/54B/54EC/54F/54GB (<i>Specify details in item D below</i>)							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, country code, ZIP code	Pin code	State			
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 to in sec. 115AD (other than securities referred to in section 112A for which column B7 is to be filled up)					
a	i In case securities sold include shares of a company other than quoted shares, enter the following details					
	a Full value of consideration received/receivable in respect of unquoted shares		ia			
	b Fair market value of unquoted shares determined in the prescribed manner		ib			
	c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic			
	ii Full value of consideration in respect of securities other than unquoted shares		a(ii)			
	iii Total (ic + ii)		a(iii)			
b	Deductions under section 48					
i	Cost of acquisition without indexation		bi			
ii	Cost of improvement without indexation		bii			
iii	Expenditure wholly and exclusively in connection with transfer		biii			
iv	Total (bi + bii +biii)		biv			
c	Balance (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)	9c						
d	Deduction under sections 54F (Specify details in item D below)	9d						
e	Long-term Capital Gains on assets at B9 above ((9c – 9d)	B9e						
10	Amount deemed to be long-term capital gains							
a	Whether any amount of unutilised 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							
	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 utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital gains account (X)	
	i	2019-20	54/54F/ 54GB					
	ii	2020-21	54B					
	b	Amount deemed to be long-term capital gains, other than at 'a'						
		Total amount deemed to be long-term capital gains (aXi + aXii + b)					B10	
	I1	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 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty <i>(Enter NIL, if not chargeable)</i>	Whether obtained (Y/N)	TRC	Section of I.T. Act	Rate as per I.T. Act	Applicable rate /lower of (6) or (9)/	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		I											
		II											
		a	Total amount of LTCG not chargeable to tax as per DTAA									B12a	
		b	Total amount of LTCG chargeable to tax at special rates as per DTAA									B12b	
		13	Total Long-term capital gain chargeable under I.T. Act (B1e+B2e+B3e+B4c+B5c+B6e+B7c+B8c+B8f+B9c+B10 + B11 - B12a)									B13	
C1	Sum of Capital Gains (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)											C1	
C2	Income from transfer of virtual digital assets (Col. 7 of Schedule VDA)											C2	
C3	Income chargeable under the head “CAPITAL GAINS” (C1 + C2)											C3	
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			a ii							
		iii	Date of purchase/construction of new residential house			a iii	dd/mm/yyyy						
		iv	Amount deposited in Capital Gains Accounts Scheme before due date			a iv							
		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			b ii							
		iii	Date of purchase of new agricultural land			b iii	dd/mm/yyyy						
		iv	Amount deposited in Capital Gains Accounts Scheme before due date			b iv							
		v	Amount of deduction claimed			b v							
c	Deduction claimed u/s 54EC												
		i	Date of transfer of original asset			ci	dd/mm/yyyy						
		ii	Amount invested in specified/notified bonds <i>(Not exceeding fifty lakh rupees)</i>			c ii							
		iii	Date of investment			c iii	dd/mm/yyyy						
		iv	Amount of deduction claimed			c iv							
d	Deduction claimed u/s 54F												
		i	Date of transfer of original asset			di	dd/mm/yyyy						
		ii	Cost of new residential house			d ii							
		iii	Date of purchase/construction of new residential house			d iii	dd/mm/yyyy						
		iv	Amount deposited in Capital Gains Accounts Scheme before due date			d iv							
		v	Amount of deduction claimed			d v							
e	Deduction claimed u/s 54GB												
		i	Date of transfer of original residential property			ei	dd/mm/yyyy						
		ii	PAN of the eligible company			e ii							
		iii	Amount utilised for subscription of equity shares of eligible company			e iii							
		iv	Date of subscription of shares			e iv	dd/mm/yyyy						
		v	Cost of new plant and machinery purchased by the eligible company			e v							
		vi	Date of purchase of plant and machinery			e vi	dd/mm/yyyy						
		vii	Amount deposited in Capital Gains Accounts Scheme before due date			e vii							
		viii	Amount of deduction claimed			e viii							
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			f ii							
		iii	Date of investment			f iii	dd/mm/yyyy						
		iv	Amount of deduction claimed			f iv							
g	Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)											g	
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	Short term capital loss	Long-term capital loss	Current year's capital gains							

The figures of STCG in this table (A1c* 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

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.

2													
3													
4													
Add Rows													
Total													

Schedule VDA	Income from transfer of virtual digital assets					
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Capital Gain)	Cost of Acquisition (In case of gift;	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
Add Rows						
Total (Sum of all Positive Incomes of Capital Gain in Col. 7)						(Item No. C2 of Schedule CG)

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 (ai+aii)					1a
i	Dividend income other than (ii)					ai
ii	Dividend income u/s 2(22)(e)					aii
b	Interest, Gross (bi + bii + biii + biv+ bv + bvi + bvii + bviii + bix)					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	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)					bv
vi	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(11)					bvi
vii	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)					bvii
viii	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)					bvii
ix	Others					bix
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				

		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	Family Pension						
2	Income from retirement benefit account maintained in a notified country u/s 89A (choose country from drop down menu)						
3	Income from retirement benefit account maintained in a country “other than notified country u/s 89A”						
4	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year.						
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 dxx)			2d			
i	Dividends received by non-resident (not being company) or foreign company chargeable u/s 115A(1)(a)(i)			dii			
ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)			diii			
iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)			div			
iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iia) @ 5%			dv			
v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iib)			dv			
vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iic)			dv			

		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)	dvi								
		viii	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115A(1)(b)(B)	dviii								
		ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	idx								
		x	Income by way of Dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	idx								
		xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA	idxi								
		xii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxii								
		xiii	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	dxiii								
		xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBB	dxiv								
		xv	Anonymous Donations in certain cases chargeable u/s 115BBC	dxv								
		xvi	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iiia) @ 4%	dxvi								
		xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dxvii								
		xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG	Dxviii								
		xix	Investment Income of a Non-Resident Indian - chargeable u/s 115E	-d xix								
	xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dxx									
e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)											2e
f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)											2f
	Sl. No.	Amount of income	Item No.1 ai , 1b to 2 in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether obtained (Y/N)	TRC Section of I.T. Act	Rate per Act	as I.T.	Applicable rate (lower of (6) or (9))	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) (12)		
	I											
	II											
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b & 2d)											
	ai	Expenses / Deductions other than "aii"(in case other than family pension)					3ai					
	a ii	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1A)					3aii					
	aiii	Eligible Interest expenditure u/s 57(1) – Computed Amount					3aiia					

	a	Deduction u/s. 57(iiia) (in case of family pension only)	3aiii				
	b	Depreciation (available only if income offered in 1c of Schedule OS)	3b				
	c	Total	3c				
4		Amounts not deductible u/s 58		4			
5		Profits chargeable to tax u/s 59		5			
5a		Income claimed for relief from taxation u/s 89A		5a			
6		Net Income from other sources chargeable at normal applicable rates (1(after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (If negative take the figure to 3i of schedule CYLA)		6			
7		Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)		7			
8		Income from the activity of owning and maintaining race horses					
	a	Receipts	8a				
	b	Deductions under section 57 in relation to receipts at 8a only	8b				
	c	Amounts not deductible u/s 58	8c				
	d	Profits chargeable to tax u/s 59	8d				
	e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 6xii of Schedule CFL)		8e			
9		Income under the head “Income from Other Sources” (7 + 8e) (take 8e as nil if negative)		9			
10		Information about accrual/receipt of income from Other Sources					
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
			(i)	(ii)	(iii)	(iv)	(v)
1		Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
2		Dividend Income referred in Sl. No. 1a(i)					
3		Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income)					
4		Dividend Income u/s 115AC @ 10%					
5		Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)					
6		Dividend Income of FII (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)					
7		Dividend income chargeable at DTAA Rates					

		8	Income from retirement benefit account maintained in a notified country u/s 89A (Taxable portion after reducing relief u/s 89A)							
NOTE ►	<i>Please include the income of the specified persons (spouse, minor child etc.) referred to in Schedule SPI while computing the income under this head.</i>									

CURRENT YEAR LOSS ADJUSTMENT	Details of Income after Set off of Current Year Losses					
	Sl. No.	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Net loss from Other sources chargeable at normal applicable rates (other than loss from race horses) of the current year set off	Current year's Income remaining after set off
			1	2	3	4=1-2-3
	i	Loss to be set off → (Fill this row only if computed figure is negative)		(4 of Schedule HP)	(6 of Schedule-OS)	
	ii	Salaries	(6 of Schedule S)			
	iii	House property	(4 of Schedule HP)			
	iv	Short-term capital gain taxable @ 15%	(9ii of item E of Schedule CG)			
	v	Short-term capital gain taxable @ 30%	(9iii of item E of Schedule CG)			
	vi	Short-term capital gain taxable at applicable rates	(9iv of item E of Schedule CG)			
	vii	Short-term capital gain taxable at special rates in India as per DTAA	(9v of item E of Schedule CG)			
	viii	Long-term capital gain taxable @ 10%	(9vi of item E of Schedule CG)			
	ix	Long-term capital gain taxable @ 20%	(9vii of item E of Schedule CG)			
	x	Long-term capital gains taxable at special rates in India as per DTAA	(9viii of item E of Schedule CG)			
	xi	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)			
	xii	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)			
xiii	Total loss set off (ii + iii + iv + v + vi + vii + viii + ix + x + xi + xii)					
xiv	Loss remaining after set-off (i – xiii)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years			
BROUGHT FORWARD LOSS ADJUSTMENT	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	
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

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	2015-16					
ii	2016-17					
iii	2017-18					
IV	2018-19					
v	2019-20					
vi	2020-21					
vii	2021-22					
viii	2022-23					
ix	Total of earlier year losses					
x	Adjustment of above losses in Schedule BFLA					(2xi of Schedule BFLA)
xi	2023-24 (Current year losses)		(2xiv of Schedule CYLA)	(2x+3x+4x+5x) of item E of Schedule CG	(6x+7x+8x) of item E of Schedule CG	(8e of Schedule OS, if -ve)

xii	Total loss carried forward to future years					
-----	--	--	--	--	--	--

Schedule VI-A		Deductions under Chapter VI-A			
TOTAL DEDUC	1	Part B- Deduction in respect of certain payments			
		a	80C	b	80CCC

Schedule VI-A Deductions under Chapter VI-A

TOTAL DEDUCTIONS	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							
	B	Name and address of Donee		PAN Donee	of	Amount of donation			Eligible Amount of donation
	i					Donation cash	in other mode	Total Donation	
	ii								
	iii	Total							
	C	Donations entitled for 50% deduction without qualifying limit							Eligible Amount of donation
	D	Name and address of Donee		PAN Donee	of	Amount of donation			Eligible Amount of donation
	i					Donation cash	in other mode	Total Donation	
	ii								
	iii	Total							
	E	Donations entitled for 100% deduction subject to qualifying limit							Eligible Amount of donation
	F	Name and address of Donee		PAN Donee	of	Amount of donation			Eligible Amount of donation
	g					Donation cash	in other mode	Total Donation	
	h								
	i	Total							
	J	Donations entitled for 50% deduction subject to qualifying limit							Eligible Amount of donation

	Name and address of Donee	PAN Donee	ARN (Donation Reference Number)	Amount of donation			Eligible donation	Amount of donation
				Donation in cash	Donation in other mode	Total Donation		
i								
ii								
iii	Total							
E	Total donations (Aiii + Biii + Ciii + Diii)							

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

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

Schedule AMTC		Computation of tax credit under section 115JD				
1	Tax under section 115JC in assessment year 2023-24 (1d of Part-B-TTI)		1			
2	Tax under other provisions of the Act in assessment year 2023-24 (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	Utilization of AMT credit Available (Sum of AMT credit utilised 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	2021-22					
x	2022-23					

	xii	Current AY (enter 1-2, if 1>2 else enter 0)					
	xiii	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					
SI No	Name of person	PAN/ Aadhaar No. of person (optional)			Relationship	Amount (Rs)	Head of Income in which included
1							
2							
3							

Schedule SI

SPECIAL RATES OF TAXATION	SI 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 sections 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
	16	115BBH (Income from transfer of virtual digital asset)	<input type="checkbox"/>	30	(C2 of Schedule CG)	
	17	115BBF (Tax on income from patent)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
	18	115BBG (Tax on income from transfer of carbon credits)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
	19	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)	
	20	Other source of income 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 3iv of Schedule BFLA)	
	22	Pass Through Income in the nature of Short-Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 3v 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 3vii of Schedule BFLA)	
24	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)	
25	Pass Through Income in the nature of Long-Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 3viii 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 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 rules 7A, 7B or 8)			i	
		ii	Expenditure incurred on agriculture			ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years			iii	
		iv	Net Agricultural income for the year (i – ii – iii) (enter nil if loss)			2	
		v	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)				
		a	Name of district along with pin code in which agricultural land is located				
		b	Measurement of agricultural land in Acre				
		c	Whether the agricultural land is owned or held on lease (drop down to be provided)				
		d	Whether the agricultural land is irrigated or rain-fed (drop down to be provided)				
3	Other exempt income (including exempt income of minor child)					3	
4	Income not chargeable to tax as per DTAA						
	Sl. No.	Amount of Nature income	of Country name & Article of DTAA	Head of Income	Whether obtained (Y/N)	TRC	
	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								
PASS THROUGH INCOME	Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income	Current year income	Share of current year loss distributed by Investment fund	Net Income/ Loss (7-8)	TDS on such amount, if any
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	1.	(Dropdown to be provided)			I	House property				
					ii	Capital Gains				
					a	Short-term				
					ai	Section 111A				
					aii	Others				
					b	Long-term				
					bi	Section 112A				
					bii	Other than section 112A				
				iii	Other Sources					

					A	Dividend			
					B	Others			
					iv	Income claimed to be exempt			
					a	u/s 10(23FBB)			
					b	u/s			
					c	u/s			
2.					I	House property			
					ii	Capital Gains			
					a	Short-term			
					ai	Section 111A			
					aii	Others			
					b	Long-term			
					bi	Section 112A			
					bii	Other than Section 112A			
					iii	Other Sources			
					a	Dividend			
					B	Others			
					iv	Income claimed to be exempt			
					a	u/s 10(23FBB)			
					b	u/s			
					c	u/s			
NOTE ►		Please refer to the instructions for filling out this schedule.							

Schedule FSI			Details of Income from outside India and tax relief (available only in case of resident)						
Sl. No.	Country Code	Taxpayer Identification Number	Sl. No.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e) = (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
			(a)	(b)	(c)	(d)		(e)	(f)
1			i	Salary					
			ii	House Property					
			iii	Capital Gains					
			iv	Other sources					
			Total						
2			i	Salary					
			ii	House Property					
			iii	Capital Gains					
			iv	Other sources					
			Total						
NOTE ►		Please refer to the instructions for filling out this schedule.							

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

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

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 <i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i>	
(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 calendar year ending as on 31st day of December, 2022											
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 calendar year ending as on 31st day of December, 2022											
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	Total gross amount paid/credited with respect to the contract during the period			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
(i)												
(ii)												
B	Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022											
Sl No	Country	ZIP Code	Nature of	Name and	Nature	Date since	Total	Income	Nature	Income taxable and offered in this return		
	Name and			Address of the	Interest-	held	Investment	accrued	of			

		code	entity	Entity	Direct/ Beneficial owner/ Beneficiary		(at cost) (in rupees)	from Interest	such Income	Amount	Schedule where offered	Item number of schedule
(1)	(2)	2a	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31st December, 2022												
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 calendar year ending as on 31st December, 2022												
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 calendar year ending as on 31st December, 2022 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 in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		

										Amount where offered	Schedule where offered	Item number of schedule	
(1)	(2)	(3)	(3a)	(3b)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(i)													
(ii)													
F	Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor												
Sl No	Country Name and code	ZIP Code	Name and address of the trust	Name and address of trustees	Name and address of Settlor	Name and address of Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return	Amount	Schedule where offered	Item number of schedule
(1)	(2)	(2a)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)													
(ii)													
G	Details of any other income derived from any source outside India which is not included in—(i) items A to F above and, (ii) income under the head business or profession												
Sl No	Country Name and code	ZIP Code	Name and address of the person from whom derived		Income derived		Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return				
(1)	(2)	(2b)	(3)		(4)		(5)	(6)	(7)	(8)	(9)		
(i)													
(ii)													
NOTE ►	<i>Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.</i>												

Schedule 5A		Information regarding apportionment of income between spouses governed by Portuguese Civil Code	
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 ►	<i>Please refer to instructions for filling out this schedule.</i>				

Schedule: Tax deferred on ESOP		Information related to 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						
DETAILS	Sl. No.	Assessment Year	Has any of the following events occurred during the previous year relevant to current assessment year				Amount of tax payable in the current Assessment Year (to be populated from col. (3) or (4) as the case maybe)	Balance amount of tax deferred to be carried forward to the next Assessment years Col (3)-(7)
			Amount of Tax deferred brought forward from earlier AY	Such specified security or sweat equity shares were sold (i)Fully (ii)Partly (iii)Not sold Specify the date and amount of tax attributed to such sale out of Col 3 (Details to be provided as per utility)	Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share? <input type="radio"/> Yes <input type="radio"/> No If yes , specify date	Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted. If yes, specify date		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1	2021-22	Sl. No. 8 of Schedule ESOP for last year					
	2	2022-23	Sl. No. 8 of Schedule ESOP for last year				(To be enabled from AY 2026-27) (Payment to be made in FY 2025-26)	
	3	2023-24						

PART-B

Part B – TI		Computation of 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		
TOTAL INCOME	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)	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)	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)	3b(iv)	
	c	Sum of Short-term/Long-term capital gains (3av + 3b(iv)) (enter nil if loss)	3c	
	d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	3d	
	e	Total capital gains (3c + 3d)	3e	
	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+3e+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		
	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	

COMPUTATION OF TAX LIABILITY	2	Tax payable on total income				
	a	Tax at normal rates on 15 of Part B-TI	2a			
	b	Tax at special rates (<i>total of col. (ii) of Schedule SI</i>)	2b			
	10	Deductions under Chapter VI-A (<i>o of Schedule VI A</i>)				
	11	Total income				
	12	Net agricultural income/ any other income for rate purpose				
	13	'Aggregate income' (8+ 9)				
	14	Losses of current year to be carried forward (<i>total of 2viii</i>)				
	c	Rebate on agricultural income [<i>applicable if (12-13) of Part B-TI exceeds maximum amount not chargeable to tax</i>]	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 4	ia		
	ii	@10% or 15%, as applicable (Refer instructions)	5ii	iia		
	iii	On [(4) – 15(ii) of Schedule SI – tax on incomes referred in 5(ii) above)]	5iii			
	iv	Total ia + iia		5iv 5iii		
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) (8a+8b)				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) (8-8b)				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	
8c	Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP				8c	
9	Credit u/s 115JD of tax paid in earlier years (<i>applicable only if 7 is higher than 1d</i>) (row 5 of Schedule AMTC)				9	
10	Tax payable after credit u/s 115JD (8a + 8c - 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) (<i>enter zero if negative</i>)				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 7(i) 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 No		
	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 for refund)			
	i							
	ii							
	<p>Note:</p> <ol style="list-style-type: none"> Minimum one account should be selected for refund credit. In case of Refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return 							
	Rows can be added as required							
ii.	b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:							
	Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN			
	Rows can be added as required							
19	<p>Do you at any time during the previous year,</p> <p>(i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or</p> <p>(ii) have signing authority in any account located outside India; or</p> <p>(iii) have income from any source outside India?</p> <p><i>[applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes]</i></p>						<input type="checkbox"/> Yes	<input type="checkbox"/> No

20	TAX PAYMENTS					
A	Details of payments of Advance Tax and Self-Assessment Tax					
ADVANCE/ SELF ASSESSMENT TAX	SI No	BSR Code	Date of Deposit (DD/MM/YYYY)	Serial Number of Challan	Amount (Rs)	
	(1)	(2)	(3)	(4)	(5)	
	i					
	ii					
	iii					
	iv					
NOTE ► Enter the totals of Advance tax and Self-Assessment tax in Sl No. 15a & 15d of Part B-TTI						
B	Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]					
TDS ON SALARY	SI 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 ►	<i>Please enter total of column 5 in 15b of Part B-TTI</i>										
C1	Details of Tax Deducted at Source (TDS) on Income [As per Form No. 16 A issued or Form No. 16B/16C/16E 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 Financial deducted 2022-23)	the current Year (TDS during FY	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)			
(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	Details of Tax Collected at Source (TCS) [As per Form No. 27D issued by the Collector(s)]										
TDS ON OTHER INCOME	Sl. No.	TCS credit relating to self /other person [spouse as per section 5A/ other person as per rule 37BA(2)]	Tax Deduction and Tax Collection Account Number of the Collector	PAN of other Person (if TCS credit related to other person)	Unclaimed forward (b/f)	TCS brought forward (b/f)	TCS of the current fin. Year	TCS credit claimed this Year		TCS credit being carried forward	
								Fin. Year in which collected	Amount b/f		
	(1)	(2)(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)	(8)
										TCS	PAN
i											

NOTE ►*Please enter total of column 7(i) 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		Place			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) (See rule 12) (Please refer instructions)	Assessment Year						
			2	0	2	3	-	2	4

Part A-GEN		GENERAL												
PERSONAL INFORMATION	(A1) First name	(A2) Middle name	(A3) Last name	(A4) PAN										
	(A5) Flat/Door/Block No.		(A6) Name Of Premises/Building/Village									(A14) Status (Tick) <input checked="" type="checkbox"/>		
												<input type="checkbox"/> Individual <input type="checkbox"/> HUF		
	(A7) Road/Street/Post Office		(A8) Date of Birth/Formations (DD/MM/YYYY)									(A15) Date of Commencement of Business (DD/MM/YYYY)		
	(A9) Area/locality		(A16) Aadhaar Number (12 digit)/ Aadhaar Enrolment Id (28 digit) (if eligible for Aadhaar)											
	(A10) Town/City/District		(A11) State				(A12) PIN code/ZIP code							
	(A17) Residential/Office Phone Number with STD code/Mobile No.		Mobile No. 2											
	(A18) E-mail Address-1 (self)		E-mail Address-2											
	(A19) (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											
	(b) 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"/> 153C											
	(c) a. Have you ever opted for new tax regime u/s 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is exercised along with date of filing and Acknowledgement number of form 10-IE)													
	b. Have you ever opted out of section 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is opted out along with date of filing and Acknowledgement number of form 10-IE)c. Option for current assessment year <input type="checkbox"/> Opting in now <input type="checkbox"/> Not opting <input type="checkbox"/> Continue to opt <input type="checkbox"/> Opt out <input type="checkbox"/> Not eligible to opt in (Select "Opting in now" only if you are opting in first time)													
	(d) For other than Not opting, Continue to opt & Not eligible to opt in, please furnish		Date of filing of form 10IE DD/MM/YYYY					Acknowledgement number:						
(e) 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														
(f) If yes, please furnish following information														
(g) [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)													
(civ)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)										(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No													
(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)/148/153C 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) <i>(Tick applicable option)</i>	A. Resident		<input type="checkbox"/> You were in India for 182 days or more during the previous year [section 6(1)(a)] <input type="checkbox"/> You were in India for 60 days or more during the previous year, and have been in India for 365 days or more within the 4 preceding years [section (6)(1)(c)] [where Explanation 1 is not applicable] <input type="checkbox"/> You are a citizen of India, who left India, for the purpose of employment, as a member of the crew of an Indian ship and were in India for 182 days or more during the previous year and 365 days or more within the preceding 4 years [Explanation 1(a) of section (6)(1)(c)] <input type="checkbox"/> You are a citizen of India or a person of Indian origin and have come on a visit to India during the previous year and were in India for a) 182 days or more during the previous year and 365 days or more within the preceding 4 years; or b) 120 days or more during the previous year and 365 days or more within the preceding 4 years if the total income, other than income from foreign sources, exceeds Rs. 15 lakh. [Explanation 1(b) of section (6)(1)(c)]																				
		B. Resident but not Ordinarily Resident		<input type="checkbox"/> You have been a non-resident in India in 9 out of 10 preceding years [section 6(6)(a)] <input type="checkbox"/> You have been in India for 729 days or less during the 7 preceding years [section 6(6)(a)] <input type="checkbox"/> You are a citizen of India or person of Indian origin, who comes on a visit to India, having total income, other than the income from foreign sources, exceeding Rs. 15 lakh and have been in India for 120 days or more but less than 182 days during the previous year [section 6(6)(c)] <input type="checkbox"/> You are a citizen of India having total income, other than the income from foreign sources, exceeding Rs. 15 lakh during the previous year and not liable to tax in any other country or territory by reason of your domicile or residence or any other criteria of similar nature [section 6(6)(d) rws 6(1A)]																				
		C. Non-resident		<input type="checkbox"/> You were a non-resident during the previous year. (i) Please specify the jurisdiction(s) of residence during the previous year - <table border="1"> <thead> <tr> <th>S.No.</th> <th>Jurisdiction of residence</th> <th>Taxpayer Identification Number</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td></td> </tr> <tr> <td>2</td> <td></td> <td></td> </tr> </tbody> </table> (ii) In case you are a Citizen of India or a Person of Indian Origin (POI), please specify -												S.No.	Jurisdiction of residence	Taxpayer Identification Number	1			2		
		S.No.	Jurisdiction of residence	Taxpayer Identification Number																				
		1																						
		2																						
				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) <i>(Tick applicable option)</i>		<input type="checkbox"/> Resident		<input type="checkbox"/> Resident but not Ordinarily Resident		<input type="checkbox"/> Non-resident																
		(g)	Do you want to claim the benefit under section 115H? (applicable in case of resident)										<input type="checkbox"/> Yes <input type="checkbox"/> No											
(h)	Are you governed by Portuguese Civil Code as per section 5A? Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (If "YES" please fill Schedule 5A)																							

AUDIT INFORMATION	<p>(i) 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, furnish following information -</p> <p>(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> <p>(j) 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 -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>Name of Company</th> <th>Type of Company</th> <th>PAN</th> <th>Whether its shares are listed or unlisted</th> <th>Director Identification Number (DIN)</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p>(k) Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>Name of Firm</th> <th>PAN</th> </tr> <tr> <td></td> <td></td> </tr> </table> <p>(l) Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Name of company</th> <th rowspan="2">Type of Com pany</th> <th rowspan="2">PAN</th> <th colspan="2">Opening balance</th> <th colspan="5">Shares acquired during the year</th> <th colspan="2">Shares transferred during the year</th> <th colspan="2">Closing balance</th> </tr> <tr> <th>No. of shares</th> <th>Cost of acquisition</th> <th>No. of shares</th> <th>Date of subscription / purchase</th> <th>Face value per share</th> <th>Issue price per share (in case of fresh issue)</th> <th>Purchase price per share (in case of purchase from existing shareholder)</th> <th>No. of shares</th> <th>Sale considera tion</th> <th>No. of share s</th> <th>Cost of acquisition</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>6</td> <td>7</td> <td>8</td> <td>9</td> <td>10</td> <td>11</td> <td>12</td> <td>13</td> <td>14</td> </tr> <tr> <td></td> </tr> <tr> <td></td> </tr> </tbody> </table> <p>(m) In case of non-resident, is there a permanent establishment (PE) in India? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(n) In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="radio"/> Yes <input type="radio"/> No please provide details of <ul style="list-style-type: none"> (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in <i>Explanation 2A(a)</i> to section 9(1)(i) (b) number of users in India as referred in <i>Explanation 2A(b)</i> to section 9(1)(i). </p> <p>(o) Whether assessee has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(p) Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No</p> <p>(a1) Are you liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(a2) Whether assessee is declaring income only under section 44AE/44B/44BB/44AD/44ADA/44BBA <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>a2i If No, whether during the year Total sales/turnover/gross receipts of business is between Rs. 1 crore and Rs. 10crores? <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No, turnover exceeds 10 crores</p> <p>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 & non-a/c payee cheque/DD, does not exceed five per cent of said amount? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>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 and non-a/c payee cheque/DD during the previous year does not exceed five per cent of the said payment? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(b) Are you liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>(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</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>(1)</td> <td>Date of furnishing of the audit report (DD/MM/YYYY)</td> <td>/</td> <td>/</td> </tr> <tr> <td>(2)</td> <td colspan="3">Name of the auditor signing the tax audit report</td> </tr> </table>														Name of Company	Type of Company	PAN	Whether its shares are listed or unlisted	Director Identification Number (DIN)						Name of Firm	PAN			Name of company	Type of Com pany	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 considera tion	No. of share s	Cost of acquisition	1	2	3	4	5	6	7	8	9	10	11	12	13	14																													(1)	Date of furnishing of the audit report (DD/MM/YYYY)	/	/	(2)	Name of the auditor signing the tax audit report		
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(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 have been audited u/s 92E?					<input type="checkbox"/> Yes	<input type="checkbox"/> No	Date of furnishing the audit report? DD/MM/YY						
(diii)	If liable to furnish other audit report, mention whether have you furnished such report. If yes, please provide the details as under: (Please see Instruction)													
	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 <i>[Please see instruction]</i>	Trade name of the proprietorship, if any	Description
	(i)			
	(ii)			
	(iii)			

Part A- BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2023 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)	lc			
	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				

APPLICATION OF FUNDS		iii	Total (ai + iiC)		a iii	
	b	Unsecured loans (including deposits)				
	i	From Banks	bi			
	ii	From others	bii			
	iii	Total (bi + bii)			biii	
	c	Total Loan Funds (a iii + b iii)				
	3	Deferred tax liability				
	4	Advances				
	i	From persons specified in section 40A(2)(b) of the I. Ti Act				
	ii	From others	ii			
	iii	Total Advances (i + ii)			4iii	
	5	Sources of funds (1c + 2c +3+4iii)				
	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	a ii			
	iii	Total (ai + a ii)			a iii	
	b	Short-term investments				
	i	Equity Shares, including share application money	bi			
	ii	Preference Shares	bii			
	iii	Debentures	biii			
	iv	Total (bi + bii + biii)			b iv	
	c	Total investments (a iii + b iv)				
	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				
	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					
ii	Deposits, loans and advances to corporates and others					
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 31st day of March, 2023, 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 2022-23 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)				
1	Debits to manufacturing account					
	Opening Inventory					
	A	i	Opening stock of raw-material	i		
		ii	Opening stock of Work in progress	ii		

	iii	Total (i + ii)	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 2022-23 (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	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 and Service Tax (CGST)	iv		
v	State Goods and Services Tax (SGST)	v		
vi	Integrated Goods and Services Tax (IGST)	vi		
vii	Union Territory Goods and Services Tax (UTGST)	vii		
viii	Any other duty, tax and cess	viii		

DEBITS TO TRADING ACCOUNT		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	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 and Service Tax (CGST)	10vii	
	viii		State Goods and Services Tax (SGST)	10viii	
	ix		Integrated Goods and Services Tax (IGST)	10ix	
	x		Union Territory Goods and 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 - transferred to Profit and Loss account	12b	

CREDITS TO PROFIT AND LOSS ACCOUNT	Part A- P and L		Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 65 as applicable)		
	13		Gross profit transferred from Trading Account (12+12b)	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	

DEBITS TO PROFIT AND LOSS ACCOUNT	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				
	ii	To others				
	iii	Total (i + ii)				31iii
32	Professional / Consultancy fees / Fee for technical services					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company				
	ii	To others				
	iii	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 and Service Tax (CGST)				44v
	vi	State Goods and Services Tax (SGST)				44vi
	vii	Integrated Goods and Services Tax (IGST)				44vii
	viii	Union Territory Goods and 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	

PROVISIONS, PROVISION FOR TAX AND APPROPRIATIONS	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		
PRESUMPTIVE INCOME CASES	52	Depreciation and amortization		52		
	53	Net profit before taxes (50 – 51iii – 52)		53		
	54	Provision for current tax		54		
	55	Provision for Deferred Tax		55		
	56	Profit after tax (53 - 54 - 55)		56		
	57	Balance brought forward from previous year		57		
	58	Amount available for appropriation (56 + 57)		58		
	59	Transferred to reserves and surplus		59		
	60	Balance carried to balance sheet in proprietor's account (58 –59)		60		
	61	COMPUTATION OF PRESUMPTIVE BUSINESS INCOME UNDER SECTION 44AD				
PRESUMPTIVE INCOME CASES	SR. NO	Name of Business	Business code	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				
	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				
	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>					
PRESUMPTIVE INCOME CASES	62	COMPUTATION OF PRESUMPTIVE INCOME FROM PROFESSIONS UNDER SECTION 44ADA				
	SR. NO	Name of Business	Business code	Description		
	(i)	Gross Receipts		62i		
PRESUMPTIVE INCOME CASES	(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>					

NO ACCOUNT CASE	63 COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE								
	SR. NO	Name of Business		Business code		Description			
(i) (1) (2) (3) (4) (5)	Registration No. of goods carriage	Whether owned/leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher				
	(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>								
(ii) (1) (2) (3) (4) (5) 64i 64ii 64iii 65i 65ii 65iii 65iv	64 IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2022-23 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 ii iii iv	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 others, 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		
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		<input type="checkbox"/>
c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	
e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
5	Amounts not credited to the profit and loss account, being -		
a	the items falling within the scope of section 28	5a	
b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	
c	escalation claims accepted during the previous year	5c	
d	any other item of income	5d	
e	capital receipt, if any	5e	
f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses		
a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a	
b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b	
c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c	
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d	
e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e	
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f	
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)(iia)]	Af			
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag			
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member 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			
	da	Any sum payable 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	10d a			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank	10e			
	f	Any sum payable towards leave encashment	10f			
	g	Any sum payable to the Indian Railways for the use of railway assets	10g			
	h	Total amount allowable under section 43B (total of 10a to 10g)		10h		
11		Any amount debited to profit and loss account of the previous year but disallowable under section 43B				
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a			
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b			
	c	Any sum payable to an employee as bonus or commission for services rendered	11c			
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d			
	da	Any sum payable 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	11d a			
	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 and Service Tax (CGST)	12d				
e	State Goods and Services Tax (SGST)	12e				
f	Integrated Goods and Services Tax (IGST)	12f				
g	Union Territory Goods and 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 sub-section (2A) of section 92CE <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 (<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+1d+1e+1f)			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		
	d	Income from retirement benefit account maintained in a notified country u/s 89A	1d		
	e	Income from retirement benefit account maintained in a country 'other than notified country' u/s 89A	1e		
	f	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	1f		
	(Add multiple rows for Gross Salary in case of more than one employer)				
2	Total Gross Salary (from all employers)			2	
2a	Income claimed for relief from taxation u/s 89A			2a	
Less allowances to the extent exempt u/s 10					
3	(drop-down to be provided in e-filing utility) (please refer instructions)			3	
(Note—Ensure that it is included in Total Gross salary in (2) above)					
4	Net Salary (2 – 2a-3)			4	
5	Deduction u/s 16 (5a + 5b + 5c)			5	
a	Standard deduction u/s 16(iia)	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	Country	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	Name(s) of Tenant(s) (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see note)			PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
	<input type="checkbox"/> Let out						
	<input type="checkbox"/> Self-occupied	I					
	<input type="checkbox"/> Deemed let out	II					

	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	Country	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(s) (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/ lettable value <i>(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)</i>	2a			
	b The amount of rent which cannot be realised	2b			
	c Tax paid to local authorities	2c			
	d Total (2b + 2c)	2d			
	e Annual value (2a – 2d)	2e			
	f Annual value of the property owned (own percentage share x 2e)	2f			
	g 30% of 2f	2g			
	h Interest payable on borrowed capital	2h			
	i Total (2g + 2h)	2i			
	j Arrears/Unrealised rent received during the year less 30%	2j			
	k Income from house property 2 (2f – 2i + 2j)	2k			
3	Pass through income/Loss if any *	3			
4	Income under the head "Income from house property" (1k + 2k + 3) <i>(if negative take the figure to 2i of schedule CYLA)</i>	4			
NOTE ►	<i>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</i>				
NOTE ►	<i>Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.</i>				
	<i>Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.</i>				

Schedule BP Computation of income from business or profession	
₹ [₹]A	From business or profession other than speculative business and specified business

1	Profit before tax as per profit and loss account (item 53, 61(ii), 62(ii), 63(ii), 64(iii) and 65(iv) of P and L)	P ₁	
2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) /Sl.no.12b of Trading account + Sl.no 65iv of Schedule P and 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 or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a Salaries b House property c Capital gains d Other sources di Dividend income dii other than Dividend income e u/s 115BBF f u/s 115BBG g u/s 115BBH (net of Cost of Acquisition)	3a 3b 3c 3d 3di 3dii 3e 3f 3g (Item No. A of Schedule VDA)
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 as individual line item)	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 -3g– 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 or u/s 115BBH	a Salaries b House property c Capital gains d Other sources e u/s 115BBF f u/s 115BBG	7a 7b 7c 7d 7e 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 amortization debited to profit and loss account	11	
12	Depreciation allowable under Income-tax Act		
i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)	12i	
ii	Depreciation allowable under section 32(1)(i) <i>(Make your own computation refer Appendix-IA of IT Rules)</i>	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 PartA-OI)	14	
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7J of PartA-OI)	15	
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of PartA-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 PartA-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 32AD/ 33AB/ 33ABA/ 35ABA /35ABB/ 40A(3A)/ 72A/80HHD/ 80-IA	21	
22	Deemed income under section 43CA	22	
23	Any other item of addition under sections 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 individual/HUF/prop. concern 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	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	28	
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year (8B of PartA-OI)	29	
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10 h of PartA-OI)	30	

	31	Any other amount allowable as deduction	31			
	32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	32			
	33	Total (27+28+29+30+31+32)	33			
	34	Income (13+26-33)	34			
	35	Profits and gains of business or profession deemed to be under -				
	i	Section 44AD (61(ii) of schedule P&L)	35i			
	ii	Section 44ADA (62(ii) of schedule P&L)	35ii			
	iii	Section 44AE (63(ii) of schedule P&L)	35iii			
	iv	Section 44B	35iv			
	v	Section 44BB	35v			
	vi	Section 44BBA	35vi			
	vii	Section 44DA	35vii	(item 4 of Form 3CE)		
	viii	Total (35i to 35vii)	35viii			
	36	Net profit or loss from business or profession other than speculative and specified business (34 + 35viii)	36			
	37	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 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)	A37			
	a	Income chargeable under rule 7	37a			
	b	Deemed income chargeable under rule 7A	37b			
	c	Deemed income chargeable under rule 7B(1)	37c			
	d	Deemed income chargeable under rule 7B(1A)	37d			
	e	Deemed income chargeable under rule 8	37e			
	f	Income other than rules 7A, 7B and 8 (Item No. 36)	37f			
	38	Balance of income deemed to be from agriculture, after applying rules 7, 7A, 7B(1), 7B(1A) and rule 8 for the purpose of aggregation of income as per Finance Act [4b-(37a+37b+37c+37d+37e)]	38			
B	Computation of income from speculative business					
	39	Net profit or loss from speculative business as per profit or loss account (Item No. 2a)	39			
	40	Additions in accordance with sections 28 to 44DA	40			
	41	Deductions in accordance with sections 28 to 44DA	41			
	42	Income from speculative business (39+ 40 – 41) (if loss, take the figure to 6xvi of schedule CFL)	B42			
C	Computation of income from specified business under section 35AD					
	43	Net profit or loss from specified business as per profit or loss account	43			
	44	Additions in accordance with sections 28 to 44DA	44			
	45	Deductions in accordance with sections 28 to 44DA (other than deduction under section, (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	45			
	46	Profit or loss from specified business (43 + 44 -45)	46			
	47	Deductions in accordance with section 35AD(1)	47			
	48	Income from Specified Business (46-47) (if loss, take the figure to 7xvi of schedule CFL)	C48			
	49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C49			
D	D	Income chargeable under the head 'Profits and gains from business or profession' A37+B42+C48)	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)		(A37)	
ii	Income from speculative business	(B42)		
iii	Income from specified business	(C48)		
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)

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					
	4	Additions for a period of 180 days or more in the previous year					
	5	Consideration or other realisation 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 realisations 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) (out of column 15)					
	17	Net aggregate depreciation (15-16)					
	18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)					
	19	Expenditure incurred in connection with transfer of asset/ assets					

20	Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only if block ceases to exist)					
21	Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative)					

Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)						
1	Block of assets	Land	Building (not including land)	Furniture and fittings	Intangible assets	Ships
2	Rate (%)	Nil (i)	5 (ii)	10 (iii)	40 (iv)	10 (v)
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) (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	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 <i>(Schedule DPM - 17ii or 18ii as applicable)</i>	1b			
	c	Block entitled for depreciation @ 40 per cent <i>(Schedule DPM - 17iii or 18iii as applicable)</i>	1c			
	d	Block entitled for depreciation @ 45 per cent <i>(Schedule DPM - 17iv or 18iv as applicable)</i>	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 <i>(Schedule DOA- 14ii or 15ii as applicable)</i>	2a			
	B	Block entitled for depreciation @ 10 per cent <i>(Schedule DOA- 14iii or 15iii as applicable)</i>	2b			
	c	Block entitled for depreciation @ 40 per cent <i>(Schedule DOA- 14iv or 15iv as applicable)</i>	2c			
	d	Total depreciation on building (total of 2a + 2b + 2c)	2d			
3		Furniture and fittings (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				
1	Plant and machinery					
	a	Block entitled for depreciation @ 15 per cent <i>(Schedule DPM - 20i)</i>	1a			
	b	Block entitled for depreciation @ 30 per cent <i>(Schedule DPM – 20ii)</i>	1b			
	c	Block entitled for depreciation @ 40 per cent <i>(Schedule DPM - 20iii)</i>	1c			
	d	Block entitled for depreciation @ 45 per cent <i>(Schedule DPM - 20iv)</i>	1d			
	e	Total (1a +1b + 1c+1d)	1e			
2		Building (not including land)				
	a	Block entitled for depreciation @ 5 per cent <i>(Schedule DOA- 17ii)</i>	2a			
	b	Block entitled for depreciation @ 10 per cent <i>(Schedule DOA- 17iii)</i>	2b			
	c	Block entitled for depreciation @ 40 per cent <i>(Schedule DOA- 17iv)</i>	2c			
	d	Total (2a + 2b + 2c)	2d			
3		Furniture and fittings (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	Amount, if any, debited to profit	Amount of deduction allowable	Amount of deduction in excess of the		

	referred to in section (1)	and loss account (2)	(3)	amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iia)			
iv	35(1)(iii)			
V	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
X	Total			
NOTE	In case any deduction is claimed under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.			

Schedule CG		Capital Gains							
Short-term Capital Gains	A	Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)							
	1	From sale of land or building or both (fill up details separately for each property)							
		Date of purchase/ acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY				
	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 aiii 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, Country code, Zip code	Pin code	State	
	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.								
	In case of more than one buyer, please indicate the respective percentage share and amount.								
2	From slump sale								
	a	i	Fair market value as per rule 11UAE(2)			2ai			
		ii	Fair market value as per rule 11UAE(3)			2aii			
		iii	Full value of consideration (higher of ai or aii)			2aii			
	b	Net worth of the undertaking or division			2b	(6(e) of Form 3CEA)			

	c	Short-term capital gains from slump sale (2aiii-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 (bi + bii +biii)	biv		
c	Balance (3a – 3biv)	3c		
d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)	3d		
e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)	A3e		
4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
a	STCG on transactions on which securities transaction tax (STT) is paid	A4a		
b	STCG on transactions on which securities transaction tax (STT) is not paid	A4b		
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD			
a	i In case securities sold include shares of a company other than quoted shares, enter the following details			
	a Full value of consideration received/receivable in respect of unquoted shares	ia		
	b Fair market value of unquoted shares determined in the prescribed manner	ib		
	c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic		
	ii Full value of consideration in respect of securities other than unquoted shares	ii		
	iii Total (ic + ii)	aии		
b	Deductions under section 48			
i	Cost of acquisition without indexation	bi		
ii	Cost of improvement without indexation	bii		
iii	Expenditure wholly and exclusively in connection with transfer	biii		
iv	Total (bi + bii + biii)	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)	aии						
b	Deductions under section 48									
	i	Cost of acquisition without indexation			bi					
	ii	Cost of Improvement without indexation			bii					
	iii	Expenditure wholly and exclusively in connection with transfer			biii					
	iv	Total (bi + bii + biii)			biv					
c	Balance (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 unutilised capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?									
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below									
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital gains account (X)				
i	2019-20	54D/54G/54GA								
ii	2020-21	54B								
b	Amount deemed to be short-term capital gains u/s 54B/54D/54G/54GA, other than at 'a'									
	Total amount deemed to be Short-term capital gains (Xi + Xii + b)						A7			
8	Pass Through Income/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 as per DTAA									
Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name and Code	Article DTAA	Rate as per of Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per L.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)							A10		

B	Long-term capital gain (LTCG) (Sub-items, 6, 7, 8 and 9 are not applicable for residents)								
Long-term Capital Gains		1 From sale of land or building or both (fill up details separately for each property)							
		Date of purchase/ acquisition		DD/MM/YYYY	Date of sale/transfer			DD/MM/YYYY	
		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 (a), take this figure as (a), or else take (a)]				aiii	
		b	Deductions under section 48						
			i	Cost of acquisition				bi	
			iia	Cost of acquisition with indexation				biia	
			iib	Total cost of improvement with indexation				biib	
			(a)	Cost of improvement					
	(b)	Year of improvement							
	(c)	Cost of Improvement with indexation							
	Add row								
	iii	Expenditure wholly and exclusively in connection with transfer			biii				
	iv	Total (biia + biib+ biii)			biv				
c	Balance (aiii – biv)						1c		
d	Deduction under section 54/54B/54D/54EC/54F/54G/54GA/54GB (Specify details in item D below)						1d		
e	Long-term Capital Gains on Immovable property (1c - 1d)						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 Country code, Zip code			Pin code and state
	NOTE ►	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents.							
		In case of more than one buyer, please indicate the respective percentage share and amount.							
2	From slump sale								
	a	i	Fair market value as per Rule 11UAE(2)			2ai			
		ii	Fair market value as per Rule 11UAE(3)			2aii			
		iii	Full value of consideration (higher of ai or aii)			2aiii			
	b	Net worth of the undertaking or division			2b	(6(e) of Form 3CEA)			
	c	Balance (2aiii – 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)						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	Balance (3a – biv)			3c				
	d	Deduction under section 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)	6c		
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per section 112(1)(c), (ii) bonds or GDR as referred in sec. 115AC, (iii) securities by FII as referred to in section 115AD (other than securities referred to in section 112A for which column B8 is to be filled up)			
A	i	In case securities sold include shares of a company other than quoted shares, enter the following details		
	a	Full value of consideration received/receivable in respect of unquoted shares	ia	
	b	Fair market value of unquoted shares determined in the prescribed manner	ib	
	c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	ii	Full value of consideration in respect of securities other than unquoted shares	a(ii)	
	iii	Total (ic + ii)	a(iii)	
B	Deductions under section 48			
i	Cost of acquisition without indexation	bi		
ii	Cost of improvement without indexation	bii		
iii	Expenditure wholly and exclusively in connection with transfer	biii		
iv	Total (bi + bii +biii)	biv		
c	Balance (a(iii) – biv)	7c		
d	Deduction under sections /54F (Specify details in item D below)	7d		
e	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (7c – 7d)	B7e		
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A			
a	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	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 a unquoted shares							
		b	Fair market value of unquoted shares determined in the prescribed manner							
		c	Full value of consideration in respect of unquoted shares as adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)							
	ii	Full value of consideration in respect of assets other than unquoted shares								
	iii	Total (ic + ii)					aии			
	b	Deductions under section 48								
	i	Cost of acquisition with indexation					bi			
	ii	Cost of improvement with indexation					biv			
	iii	Expenditure wholly and exclusively in connection with transfer					bv			
	iv	Total (bi + bii+biii)					bvi			
	c	Balance (10aiii – biv)					10c			
	d	Deduction under section 54D//54F/54G/54GA (Specify details in item D below)								
	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 unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?									
	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below									
Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital gains account (X)				
i	2019-20	54/54D/54F/54G/54GA								
ii	2020-21	54B								
b	Amount deemed to be long-term capital gains, other than at 'a'									
	Total amount deemed to be long-term capital gains (xi + xii + b)								B11	
12	Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) (B12a1+B12a2 + B12b)								B12	
a1	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10%						B12a1			
a2	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% - under sections other than u/s. 112A						B12a2			
b	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 20%						B12b			
13	Amount of LTCG included in items B1 to B12 but not chargeable to tax or chargeable at special rates in India as per DTAA									
Sl. No.	Amount of income	Item No. B1 to B12 above in which included	Country name & Code	Article DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
I										
II										
a	Total amount of LTCG not chargeable to tax as per DTAA								B13a	
b	Total amount of LTCG chargeable to tax at special rates as per DTAA								B13b	
14	Total long-term capital gain chargeable under Income-tax Act (B1e + B2e + B3e + B4e + B5f + B6c + B7e + B8f + B9c + B9f + B10e + B11 + B12 – B13a)								B14	
C1	Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)								C1	
C2	Income from transfer of virtual digital assets (Item No. B of Schedule VDA)								C2	
C3	Income chargeable under the head "CAPITAL GAINS" (C1 + C2)								C3	

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	dd/mm/yyyy	
ii	Cost of new residential house	a ii		
iii	Date of purchase /construction of new residential house	a iii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date	a iv		
v	Amount of deduction claimed	a v		
b	Deduction claimed u/s 54B			
i	Date of transfer of original asset	b i	dd/mm/yyyy	
ii	Cost of new agricultural land	b ii		
iii	Date of purchase of new agricultural land	b iii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date	b iv		
v	Amount of deduction claimed	b v		
c	Deduction claimed u/s 54D			
i	Date of acquisition of original asset	c i	dd/mm/yyyy	
ii	Cost of purchase/ construction of new land or building for industrial undertaking	c ii		
iii	Date of purchase of new land or building	c iii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date	c iv		
v	Amount of deduction claimed	c v		
d	Deduction claimed u/s 54EC			
i	Date of transfer of original asset	d i	dd/mm/yyyy	
ii	Amount invested in specified/notified bonds <i>(not exceeding fifty lakh rupees)</i>	d ii		
iii	Date of investment	d iii	dd/mm/yyyy	
iv	Amount of deduction claimed	d iv		
e	Deduction claimed u/s 54F			
i	Date of transfer of original asset	e i	dd/mm/yyyy	
ii	Cost of new residential house	e ii		
iii	Date of purchase/construction of new residential house	e iii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date	e iv		
v	Amount of deduction claimed	e v		
f	Deduction claimed u/s 54G			
i	Date of transfer of original asset from urban area	f i	dd/mm/yyyy	
ii	Cost and expenses incurred for purchase or construction of new asset	f ii		
iii	Date of purchase/construction of new asset in an area other than urban area	f iii	dd/mm/yyyy	
iv	Amount deposited in Capital Gains Accounts Scheme before due date	f iv		

F	Information about accrual/receipt of capital gain	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	Type of Capital gain / Date 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>					
8	Capital gains on transfer of virtual digital asset taxable at the rate of 30% <i>Enter value from item 17B of schedule SI, 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

4											
Add rows											
Total											

Schedule 115AD(1)(b)(iii) proviso		For NON-RESIDENTS – From sale of equity share in a company or unit of equity-oriented fund or unit of a business trust on which STT is paid under section 112A													
Sl. No.	Share/ Unit Acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/U nits	Sale- price per Share/ Unit	Full value of consideration -If shares are acquired on or before 31.01.2018 - If shares are Acquired after 31 st January 2018 – Please enter Full Value of Consideration	(Total Sale Value) (4*5)	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 31 st January, 2018	Total Fair Market Value of capital asset as per section 55(2)(a)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 8 (a) of LTCG Schedule of ITR3
(Co l. 1)	(Col. 1a)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)	(Col. 12)	(Col. 13)	(Col. 14)	
1															
2															
3															
4															
Add rows															
Total															

Schedule VDA		Income from transfer of virtual digital assets					
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Business/Capital Gain)	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)	
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	
Add Rows							
A. Total (Sum of all Positive Incomes of Business Income in Col. 7)						(Item No. A3g of Schedule BP)	
B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)						(Item No. C2 of Schedule CG)	

Schedule OS Income from other sources			
	1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)	
	A	Dividends, Gross	1A
	i	Dividend income other than ii	ai
	ii	Dividend income u/s 2(22)(e)	a(ii)
	B	Interest, Gross (bi + bii + biii + biv + bv + bvi + bvii + bviii + bix)	
	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	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(11)	bv
	vi	Interest accrued on contributions to provident fund to the extent taxable as per Second proviso to section 10(11)	bvi
	vii	Interest accrued on contributions to provident fund to the extent taxable as per first proviso to section 10(12)	bvii
	viii	Interest accrued on contributions to provident fund to the extent taxable as per second proviso to section 10(12)	bviii
	ix	Others	bix
OTHER SOURCES	C	Rental income from machinery, plants, buildings, etc., Gross	
	D	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)	
	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)	
	Sl. No.	Nature	Amount
	1	Family Pension	
	2	Income from retirement benefit account maintained in a notified country u/s 89A	
	3	Income from retirement benefit account maintained in a country other than notified country u/s 89A	
	4	Income taxable during the previous year on which relief u/s 89A was claimed in any earlier previous year	
	Rows can be added as required		
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e + 2f related to Sl. No. 1)		2

a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB			2a		
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)			2b		
i	Cash credits u/s 68		bi			
ii	Unexplained investments u/s 69		bii			
iii	Unexplained money etc. u/s 69A		biii			
iv	Undisclosed investments etc. u/s 69B		biv			
v	Unexplained expenditure etc. u/s 69C		bv			
vi	Amount borrowed or repaid on hundi u/s 69D		bvi			
c	Accumulated balance of recognised provident fund taxable u/s 111			2c		
S.No.	Assessment Year	Income benefit	Tax benefit			
(i)	(ii)	(iii)	(iv)			
d	Any other income chargeable at special rate (<i>total of di to dx</i>)			2d		
i	Dividends received by non-resident (not being 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)					
iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iiia)					
iv	Interest referred to in section 194LC (1)-div chargeable u/s 115A(1)(a)(iiaa)@5%					
v	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iab)					
vi	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iac)					
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)					
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)					
ix	Income by way of interest on bonds purchased in foreign currency by non-residents - chargeable u/s 115AC					
x	Income by way of dividend on GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC					
xi	Income by way of dividends from GDRs purchased in foreign currency by residents - chargeable u/s 115ACA					
xii	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)					
xiii	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)					
xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA					
xv	Anonymous Donations in certain cases chargeable u/s 115BBC					

		xvi	Interest referred to in Proviso to section 194LC(1)-chargeable u/s 115A(1)(a)(iiia)@4%	dixvi							
		xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF	dixvii							
		xviii	Income by way of transfer of carbon credits-chargeable u/s 115BBG	dixviii							
		xix	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	dixix							
		xx	Investment Income of a Non-Resident Indian -chargeable u/s 115E	dxx							
	e	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)							2e		
	f	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)							2f		
		Sl. No.	Amount of income	Item No.1a,1b to 1d and 2 in which included	Country name and Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		I									
		II									

3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2d, 2e & 2f)														
	a(i)	Expenses / Deductions other than entered in "C" (in case of other than family pension)					3a(i)								
	a(ii)	Deduction u/s 57(iiia) (in case of family pension only)					3a(ii)								
	b	Depreciation (available only if income offered in 1.C of "Schedule OS")					3b								
	C	Interest expenditure on dividend u/s 57(1)(Available only if income offered in 1a)					3c								
	ci	Eligible Interest expenditure u/s 57(1) – computed value					3ci								
	d	Total					3d								
4	Amounts not deductible u/s 58														
5	Profits chargeable to tax u/s 59														
5a	Income claimed for relief from taxation u/s 89A														
6	Net Income from other sources chargeable at normal applicable rates (1 (after reducing income related to DTAA portion) – 3 + 4 + 5-5a) (If negative take the figure to 4i of schedule CYLA)														
7	Income from other sources (other than from owning race horses) (2 +6) (enter 6 as nil, if negative)														
8	Income from the activity of owning and maintaining race horses														
	a	Receipts					8a								
	b	Deductions under section 57 in relation to receipts at 8a only					8b								
	c	Amounts not deductible u/s 58					8c								

	d	Profits chargeable to tax u/s 59	8d					
	e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xvi of Schedule CFL)		8e				
9		Income under the head “Income from other sources” (7 + 8e) (take 8e as nil, if negative)		9				
10		Information about accrual/receipt of income from Other Sources						
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 15/12 to	From 16/12 15/3 to	From 16/3 31/3 to	
			(i)	(ii)	(iii)	(iv)	(v)	
1		Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
2		Dividend Income referred in Sl. No. 1a(i)						
3		Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income)						
4		Dividend Income u/s 115AC @ 10% (Including PTI Income)						
5		Dividend Income u/s 115ACA (1)(a) @ 10% (Including PTI Income)						
6		Dividend Income (other than units referred to in section 115AB) u/s 115AD(1)(i) @ 20% (Including PTI Income)						
7.		Income from retirement benefit account maintained in a country specified u/s 89A but not claimed for relief from taxation u/s 89A						
8		Dividend income chargeable at DTAA Rates						
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					
CURRENT YEAR LOSS ADJUSTMENT	Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation loss or specified business loss) of the current year set off	Other sources loss (other than loss from owning race horses) of remaining after the current year set off	Current year's Income after the current year 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		(A37 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					
BROUGHT FORWARD LOSS ADJUSTMENT	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
i	Salaries		(5ii of Schedule CYLA)				

ii	House property	(5iii of Schedule CYLA)	(B/f house property loss)			
iii	Business (excluding speculation income and income from specified business)	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 15%	(5vii of Schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)			
x	Long-term capital gain taxable @ 10%	(5xi of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long-term capital gain taxable @ 20%	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Long-term capital gains taxable at special rates in India as per DTAA	(5xiii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xiii	Net income from other sources chargeable at normal applicable rates	(5xiv of Schedule CYLA)				
xiv	Profit from owning and maintaining race horses	(5xv of Schedule CYLA)	(B/f loss from horse races)			
xv	Income from other sources income taxable at special rates in India as per DTAA	(5xvi of Schedule CYLA)				
xvi	Total of brought forward loss set off (2ii + 2iii + 2iv + 2v + 2vi + 2vii + 2viii + 2ix + 2x + 2xi + 2xii + 2xiv)					
xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii + 5xiii+ 5xiv + 5xv)					

Schedule CFL		Details of Losses to be carried forward to future years										
CARRY FORWARD OF LOSS	Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss	Loss from business other than speculative business and specified business			Loss from speculative business	Loss from specified business	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
	1	2	3	4	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	2021-22										
	xiii	2022-23										
	xiv	Total of earlier year losses b/f										
	xv	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)
	xvi	2023-24 (Current year losses to be carried forward)			(2xviii of Schedule CYLA)		(3xviii of Schedule CYLA)	(B42 of Schedule BP, if -ve)	(C48 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)
	xvii	Total loss Carried forward to future years										

Schedule UD		Unabsorbed depreciation and allowance under section 35(4)									
Sl No	Assessment Year	Depreciation					Allowance under section 35(4)				
		Amount brought forward unabsorbed depreciation	Amount adjusted account opting taxation 115BAC	as on depreciation off against current u/s income	Amount set-off against current year	Balance set-forward to the next year	Amount carried forward to the next year	Amount of unabsorbed depreciation	Amount of brought forward set-off against the allowance	Amount of allowance 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 (<i>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</i>)	
iii	Construction Contracts	
iv	Revenue Recognition	
v	Tangible Fixed Assets	
vi	Changes in Foreign Exchange Rates	
vii	Government Grants	
viii	Securities (<i>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</i>)	
ix	Borrowing Costs	
x	Provisions, Contingent Liabilities and Contingent Assets	
11-a.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) <i>(if positive)</i>	
11b.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) <i>(if negative)</i>	

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

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 Donee	of	Amount of donation	Eligible Amount of donation
	i				Donation in cash	Donation in other mode
	ii					
	iii	Total				
	B	Donations entitled for 50% deduction without qualifying limit				
		Name and address of donee	PAN Donee	of	Amount of donation	Eligible Amount of donation
	i				Donation in cash	Donation in other mode
	ii					
	iii	Total				
	C	Donations entitled for 100% deduction subject to qualifying limit				

	Name and address of donee	PAN 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 Donee	ARN of (Donation Reference Number)	Amount of donation		Eligible donation	Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
	i						
	ii						

Schedule 80GGA (applicable in the case of a partner of firm deriving only profit from the firm)		Details of donations for scientific research or rural development					
S. No.	Relevant clause under which deduction is claimed (drop down to be provided)	Name and address of Donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash	Donation in other mode	Total Donation	
i							
ii							
	Total donation						

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

Schedule 80-IA							
a	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	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	Total deductions under section 80-IA (a1 + a2)				b		

Schedule 80-IB		Deductions under section 80-IB					
a	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	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 an undertaking developing and	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)			

	building housing projects [Section 80-IB(10)]	b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
c	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)]	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
d	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)	
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)	
e	Total deduction under section 80-IB (Total of a1 to d2)			e	

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 No. 10CCB of the undertaking)	
			a2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)	
b	Deduction in respect of undertaking located in Himachal Pradesh		b1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)	
			b2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)	
c	Deduction in respect of undertaking located in Uttarakhand		c1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)	
			c1	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)	
d	Deduction in respect of undertaking located in North-East					
da	Assam	da1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)		
		da2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)		
db	Arunachal Pradesh	db1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)		
		db2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)		
dc	Manipur	dc1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)		
		dc2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)		
dd	Mizoram	dd1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)		
		dd2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)		
de	Meghalaya	de1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)		
		de2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)		
df	Nagaland	df1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)		
		df2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)		
dg	Tripura	dg1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)		
		dg2	Undertaking no. 2	(30 of Form No. 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				
1	Part B- Deduction in respect of certain payments					

TOTAL DEDUCTIONS	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		o(i)	80GGC		
	Total Deduction under Part B (total of a to o(i))						1
	2	Part C- Deduction in respect of certain incomes					
	p	80-IA (b of Schedule 80-IA)		q	80-IAB		
	r	80-IB (E of Schedule 80-IB)		s	80-IBA		
	t	80-IC/ 80-IE (e of Schedule 80-IC/ 80-IE)		u	80JJA		
	v	80JJAA [SI.no. 5I(eiv) +5II of Annexure w to Form 10DA]		w	80QQB		
	x	80RRB					
Total Deduction under Part C (total of p to w)						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	
a	Adjusted Total Income u/s 115JC from units located in IFSC, if any	3a	
b	Adjusted Total Income u/s 115JC from other Units (3-3a)	3b	
4	Tax payable under section 115JC [(9% of (3a)+ 18.5% of (3b)] (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 2023-24 (1d of Part-B-TTI)	1	
2	Tax under other provisions of the Act in assessment year 2023-24 (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 utilised 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.	Assessment Year	AMT Credit	AMT Credit Utilised Balance AMT Credit

	No. (A)	Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	during the Current Assessment Year (C)	Carried Forward (D) = (B3) – (C)
i	2013-14					
ii	2014-15					
iii	2015-16					
iv	2016-17					
v	2017-18					
vi	2018-19					
vii	2019-20					
viii	2020-21					
ix	2021-22					
x	2022-23					
xi	Current AY (enter 1 -2, if 1>2 else enter 0)					
xii	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			(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)	
7a	115AC (Income by way of interest received by non-resident on bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2d of Schedule OS)	
7b	115AC (Income by way of Dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2d 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 o Schedule BFLA)	
14	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xii o 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	115BBH (Income from transfer of virtual digital asset)				
A	Income under head business or profession	<input type="checkbox"/>	30	(A3g of Schedule BP)	
B	Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)	
18	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	(2d of Schedule OS)	
19	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	(2d of Schedule OS)	
20	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2d o Schedule OS)	
21	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2f o Schedule OS)	
22	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 15%	<input type="checkbox"/>	15	(part of 5vi o Schedule BFLA)	
23	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii o Schedule BFLA)	
24	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10% u/s. 112A	<input type="checkbox"/>	10	(part of 5x o Schedule BFLA)	
25	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 10% u/s. other than section 112A		10	(part of 5x o Schedule BFLA)	
26	Pass Through Income in the nature of Long-term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5xi o Schedule BFLA)	
27	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)	
28	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2d 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
	1					i		ii
	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			I
	2	i	Gross Agricultural receipts (other than income to be excluded under rules 7A, 7B or 8)	i	
		i	Expenditure incurred on agriculture	ii	
		iii	Unabsorbed agricultural loss of previous eight assessment years	iii	

iv	Agricultural income portion relating to rules 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 38 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 & Article of DTAA	Head of Income	Whether obtained (Y/N)	TRC			
	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. No.	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					
				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 adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)						
	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	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 if (e)= (c) or (d) whichever is lower	Relevant article 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						

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

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

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 calendar year ending as on 31 st day of December 2022												
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 calendar year ending as on 31 st day of December 2022												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficiary 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(a))	(2(b))	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												
(ii)												
C Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December 2022												
Sl No	Country Name and code	ZIP Code	Address of the Property	Ownership- Direct/ Beneficiary 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(a))	(2(b))	(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 calendar year ending as on 31 st day of December 2022												
Sl No	Country Name and code	ZIP Code	Nature of Asset	Ownership- Direct/ Beneficiary 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(a))	(2(b))	(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 calendar year ending as on 31 st day of December 2022 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		
(1)	(2(a))	(2(b))	(3(a))	(3(b))	(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		
(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				
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)		(7)	(8)	(9)		
(i)												
(ii)												
NOTE ►	<i>Please refer to instructions for filling out this schedule. In case of an individual, not being an Indian citizen, who is in India on a business, employment or student visa, an asset acquired during any previous year in which he was non-resident is not mandatory to be reported in this schedule if no income is derived from that asset during the current previous year.</i>											

Schedule 5A	Information regarding apportionment of income between spouses governed by Portuguese Civil Code				
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)					
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	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)/PAN of the firm/ AOP AOP(s)	Assessee's investment in the firm/ AOP on cost basis	
(I)	(2)	(3)	(4)
(i)			
(ii)			
D	Liabilities in relation to Assets at (A + B + C)		
NOTE ►	<i>Please refer to instructions for filling out this schedule.</i>		

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 ►	<i>Please furnish the information above for each GSTIN No. separately</i>		

Schedule : Tax deferred on ESOP		Information related to 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						
DETAILS	Sl. No.	Assessment Year	Amount of Tax deferred brought forward from earlier AY	Has any of the following events occurred during the previous year relevant to current assessment year			Amount of tax payable in the current Assessment Year (to be populated from col. (3) or (4) as the case maybe)	Balance amount of tax deferred to be carried forward to be next Assessment years Col (3)-(7)
				Such specified security or sweat equity shares were sold (i)Fully (ii)Partly (iii)Not sold	Ceased to be the employee of the employer who allotted or transferred such specified security or sweat equity share? o Yes o No	Forty-eight months have expired from the end of the relevant assessment year in which specified security or sweat equity shares referred to in the said *clause were allotted. If yes, specify date If yes, specify date		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1	2021-22	Sl. No. 8 of Schedule ESOP for last year			(To be enabled from AY 2026-27) (Payment to be made in FY 2025-26)		

	2	2022-23	Sl. No. 8 of Schedule ESOP for last year				
	3	2023-24					

PART-B

Part B – T1 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 Profits and gains from business or profession		
	i Profit and gains from business other than speculative business and specified business (A37 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 & 3g 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 + aii + aiii + aiv) (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 + bii+biii) (enter nil if loss)	4biv		
c Sum of Short-term/Long-term capital gains (4av+4biv) (enter nil if loss)	4c		
d Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	4d		
e Total capital gains (4c + 4d)	4e		
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 + 4e + 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]	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 (2v 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 xvi 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		
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 (Refer Instructions)	2gii	iiia
	iii	On [(2f) – 17(ii) of Schedule SI- tax on income referred in 2G(ii)above]]	2giii	
	iv	Total (ia + iiia)	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+3b)			3
3a	Tax on income without including income on perquisites referred in section 17(2)(vi) received from employer, being an eligible start-up referred to in section 80-IAC (Schedule Salary) (3-3b)			3a
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			3b

3c	Tax deferred from earlier years but payable during current AY (total of col 7 of schedule Tax deferred on ESOP)			3c		
4	Credit under section 115JD of tax paid in earlier years (applicable if 2I is more than 1d) (5 of Schedule AMTC)			4		
5	Tax payable after credit under section 115JD (3a +3c - 4)			5		
6	Tax relief					
a	Section 89 (Please ensure to submit Form 10E to claim this relief)		6a			
b	Section 90/ 90A (2 of Schedule TR)		6b			
c	Section 91 (3 of Schedule TR)		6c			
d	Total (6a + 6b+ 6c)		6d			
7	Net tax liability (5 – 6d) (enter zero if negative)			7		
8	Interest and fee payable					
a	Interest for default in furnishing the return (section 234A)		8a			
b	Interest for default in payment of advance tax (section 234B)		8b			
c	Interest for deferment of advance tax (section 234C)		8c			
d	Fee for default in furnishing return of income (section 234F)		8d			
e	Total Interest and Fee Payable (8a+8b+8c+8d)		8e			
9	Aggregate liability (7 + 8e)			9		
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(i) 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	IBAN	
	1					
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? <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	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			
SELF ADVANCE/ ASSESSMENT TAX	TAX PAYMENTS												
	A Details of payments of Advance Tax and Self-Assessment Tax												
	SI 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 and 10d of Part B-TTI											
	B	Details of Tax Deducted at Source from Salary [As per Form 16 issued by Employer(s)]											
TDS ON SALARY	SI No	Tax Deduction Account Number (TAN) of the Employer	Name of the Employer			Income Salaries		chargeable under			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 No. 16 A issued or Form No. 16B/16C /16D/16E 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 2022-23)	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												

Details of Tax Collected at Source (TCS) [As per Form No. 27D issued by the Collector(s)]										
TCS	SL. No.	TCS credit relating to self /other person [spouse as per section 5A/ other person as	Tax Deduction and Tax Collection Account Number of the Collector	PAN of other Person (if TCS credit related to	Unclaimed forward (b/f)		TCS brought forward (b/f)		TCS of the current fin. Year	TCS credit claimed this Year being carried forward
					Fin. Year in	Amount b/f	Collected in own	Collected in		

		per 37i(1)] rule	other person)	which collected		hands	the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 5A or any other person as per rule 37i(1) (if applicable)	
(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)	(8)
i									TCS	PAN
NOTE ► Please enter total of column (7)(i) 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 _____

Place _____

Sign here ➔

FORM	SUGAM (ITR-4)	INDIAN INCOME TAX RETURN [For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE, [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP or has agricultural income more than Rs.5000] (Please refer instructions for eligibility)]	Assessment Year						
			2	0	2	3	-	2	4

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.)									
(A16) Residential/Office Phone Number with STD code/ Mobile No.1				(A17) Mobile No. 2					(A18) E-mail Address-1 (self)
(A19) Nature of employment - <input type="checkbox"/> Central Govt. <input type="checkbox"/> State Govt. <input type="checkbox"/> Public Sector Undertaking <input type="checkbox"/> Pensioners-CG <input type="checkbox"/> Pensioners-SG <input type="checkbox"/> Pensioners-PSU <input type="checkbox"/> Pensioners- Others <input type="checkbox"/> Others <input type="checkbox"/> Not Applicable (e.g. Family Pension etc.)									
(A20) (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"/> 119(2)(b)- After Condonation of delay						
(b) 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"/> 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)/148/153C or order u/s 119(2)(b)- enter Unique Number/ Document Identification Number (DIN) & Date of such Notice or Order									
(A23)									
<p>a. Have you ever opted for new tax regime u/s 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is exercised along with date of filing and Acknowledgement number of form 10-IE)</p> <p>b. Have you ever opted out of section 115BAC in earlier years? <input type="checkbox"/> Yes <input type="checkbox"/> No (If Yes is selected, please furnish the AY in which said option is opted out along with date of filing and Acknowledgement number of form 10-IE)</p> <p>c. Option for current assessment year <input type="checkbox"/> Opting in now <input type="checkbox"/> Not opting <input type="checkbox"/> Continue to opt <input type="checkbox"/> Opt out <input type="checkbox"/> Not eligible to opt in (Select "Opting in now" only if you are opting in first time)</p> <p>For other than not opting & continue to opt & not eligible to opt in, please furnish date of filing of form 10-IE & Acknowledgment number</p>									
(A24) Are you filing return of income under Seventh proviso to section 139(1) but otherwise not required to furnish return of income? (Not applicable in case of firm) - (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No									
If yes, please furnish following information as provided in e-filing utility									
[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)]									
(i) 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)	

(ii)	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)
(iii)	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)
(iv)	Are you required to file a return as per other conditions prescribed under clause (iv) of seventh proviso to section 139(1) (If yes, please select the relevant condition from the drop-down menu)	(Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No

(A25) Whether this return is being filed by a representative assessee? (Tick) Yes 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 and Profession (NOTE-Enter value from E8 of Schedule BP)			B1	
B2 i	Gross Salary (ia+ib+ic+id+ie)_			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		
	d	Income from retirement benefit account maintained in a notified country u/s 89A (country drop down will be provided in e-filing id utility)			
	e	Income from retirement benefit account maintained in a country other than notified country u/s 89A	ie		
	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
	iiia	Less: Income claimed for relief from taxation u/s 89A			iiia
	iii	Net Salary (i – ii-iiia)			iii
	iv	Deductions u/s 16 (iva + ivb+ivc)			iv
	a	Standard deduction u/s 16(ia)	iva		
HOUSE PROPERTY	b	Entertainment allowance u/s 16(ii)	ivb		
	c	Professional tax u/s 16(iii)	ivc		
	v	Income chargeable under the head 'Salaries' (iii – iv) (NOTE- Ensure to Fill "Sch TDSI")			B2
	B3 Tick applicable option Self Occupied <input type="checkbox"/> Let Out <input type="checkbox"/> Deemed Let Out <input type="checkbox"/>				
	i	Gross rent received/ receivable/ lettable value during the year			i
	ii	Tax paid to local authorities	ii		
	iii	Annual Value (i – ii)	iii		
HOUSE PROPERTY	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 off of loss, please use ITR -3/5.	vii	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 and Income from retirement benefit account maintained in a notified country u/s 89A, please mention quarterly breakup for allowing applicable relief from section 234C NOTE- Fill "Sch TDS2" if applicable.	B4	
	Less: Deduction u/s 57(iiA) (in case of family pension only)		
	Less: Income claimed for relief from taxation u/s 89A		
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)

C1	80C		C2	80CCC		C3	80CCD (1)		<i>Details to be filled in drop down to be provided in e-filing utility</i>
C4	80CCD(1B)		C5	80CCD(2)		C6	80D		
C7	80DD	<i>Details to be filled in drop down to be provided in e-filing utility</i>	C8	80DDB	<i>Details to be filled in drop down to be provided in e-filing utility</i>	C9	80E		
C10	80EE		C11	80EEA		C12	80EEB		
C13	80G	<i>Details to be filled in drop down to be provided in e-filing utility</i>	C14	80GG		C15	80GGC		
C16	80TTA		C17	80TTB		C18	80U	<i>Details to be filled in the drop down to be provided in e-filing utility</i>	
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) <i>(Drop down to be provided in e-filing utility mentioning nature of exempt income, relevant clause and section)</i>			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 accounts 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)					
	Registration No. of goods carriage	Whether owned/ leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/ leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned,

					whichever is higher	
(i)	(1)	(2)	(3)	(4)	(5)	
(a)						
(b)						
Add row options as necessary (At any time during the year the number of vehicles should not exceed 10 vehicles)						
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, 2022						
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 ►	<i>Enter the totals of Advance tax and Self-Assessment tax in D13 & D14</i>																		

Schedule TCS Details of Tax Collected at Source [As per Form No. 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 No. 16 A issued or Form No. 16C or Form No. 16D furnished by Deductor(s)]

Sl. No.	TAN of the Deductor/ PAN/ Aadhaar No. of Tenant	Unclaimed TDS brought forward (b/f)	Fin. Year in which deducted	TDS 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
							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
Amount to be paid to TRP		

FORM No.	ITR-5	INDIAN INCOME TAX RETURN [For persons other than- (i) individual, (ii) HUF, (iii) company and (iv) person filing Form ITR-7] (See rule 12) (Please refer instructions)	Assessment Year					
		2	0	2	3	-	2	4

Part A-GEN		GENERAL									
PERSONAL INFORMATION	(A1) Name			(A2) PAN							
	(A3) Is there any change in the name? If yes, please furnish the old name			(A4) Limited Liability Partnership Identification Number (LLPIN) issued by MCA, if applicable							
	(A7) Flat/Door/Block No		(A8) Name of Premises/Building/Village					(A5) Date of formation (DDMMYYYY)			
								(A6) Date of commencement of business (DD/MM/YYYY)			
	(A9) Road/Street/Post Office		(A10) 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"/>		
	(A11) Town/City/District			(A12) State		(A13) Pin code/Zip code					
	(A14) Country										
	(A15) Office Phone Number with STD code/ Mobile No. 1				(A16) Mobile No. 2						
	(A17) E-mail Address -1				(A18) E-mail Address -2						
	A19(i)		(ai) 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.						
		(aii) 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"/> 153C							
		(aiii) Whether you are a business trust?				<input type="checkbox"/> Yes		<input type="checkbox"/> No			
		(aiii) 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)/148/153C 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						<i>(unique number)</i>		/ /	
(di)		Have you opted for tax regime u/s 115BAD? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of Form 10-IF and acknowledgment number.									
(dii)		If "No", Option for current assessment year <input type="checkbox"/> Not opting <input type="checkbox"/> opting it now If "opting it now", 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 has a unit in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No													
(g)	Whether you are recognised 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"/> <input type="checkbox"/> Yes <input type="checkbox"/> No													
	In the case of non-resident, is there a significant economic presence (SEP) in India as defined in <i>Explanation (2A)</i> to section 9(1) (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide details of													
(l)	(a) aggregate of payments arising from the transaction or transactions during the previous year as referred in <i>Explanation 2A(a)</i> to section 9(1)(i) (b) number of users in India as referred in <i>Explanation 2A(b)</i> to Section 9(1)(i)													
(m)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.													
(n)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -													
	(1) Name of the representative assessee (2) Capacity of the Representative (drop down to be provided) (3) Address of the representative assessee (4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee													
(o)	Whether you are Partner in a firm? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information													
	Name of Firm				PAN									
(p)	Whether you have held unlisted equity shares at any time during the previous year? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information in respect of equity shares													
	Name of company	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"/> <input 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"/> <input type="checkbox"/> Yes <input type="checkbox"/> No												
	a2i	If No, whether during the year Total sales/turnover/gross receipts of business is between Rs.1 crore and Rs.10 crores? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No turnover does not exceed 1 crore <input type="checkbox"/> turnover exceeds 10 crores												
	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, & non-a/c payee cheque/DD does not exceed five per cent of the said amount? (Tick) <input checked="" type="checkbox"/> <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. & non-a/c payee cheque/DD during the previous year, in cash, 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-						
(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?			<input type="checkbox"/> Yes	<input type="checkbox"/> 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)	
e	If liable to audit under any Act other than the Income-tax Act, mention the Act, section and date of furnishing the audit report						
	Act and section		(DD/MM/YY)		Act and section		(DD/MM/YY)
A	Whether there was any change during the previous year in the partners/members of the firm/AOP/BOI (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (In case of societies and cooperative banks give details of Managing Committee) If Yes, provide the details in respect of admitted / retired partners.						
Sl.	Name of the Partner/member	Admitte d/Retire d	PAN	Date of admission/retirement	Remuneration paid / payable in case of retiring partner (in the case of a firm)	Percentage of share (if determinate)	
1.							
2.							
B	Is any member of the AOP/BOI/executor of AJP a foreign company? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No						
C	If Yes, mention the percentage of share of the foreign company in the AOP/BOI/executor of AJP <input type="checkbox"/> <input type="checkbox"/>						
D	Whether total income of any member of the AOP/BOI/executor of AJP (excluding his share from such association or body or executor of AJP) exceeds the maximum amount which is not chargeable to tax in the case of that member? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No						
E	Particulars of persons who were partners/members in the firm/AOP/BOI or settlor/trustee/beneficiary in the trust or executors in the case of estate of deceased / estate of insolvent as on 31 st day of March, 2023 or date of dissolution						

	S.N o	Name and Address	Percentage of share (if determinate)	PA N	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	Remuneratio n paid/ payable		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
F For persons referred to in section 160(1)(iii) or (iv)		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.N o.		Code <i>[Please see instruction]</i>		Trade name of the business, if any			Description				
(i)											
(ii)											

Part A-BS		BALANCE SHEET AS ON 31 ST DAY OF MARCH, 2023 OR DATE OF DISSOLUTION <i>(fill items A and B in a case where regular books of accounts are maintained, otherwise fill item C)</i>				
SOURCES OF FUNDS	A	Sources of Funds				
	1	Partners' / members' fund				
	a	Partners' / members' capital				
	b	Reserves and Surplus				
	i	Revaluation Reserve	bi			
	ii	Capital Reserve	bii			
	iii	Statutory Reserve	biii			
	iv	Any other Reserve	biv			
	v	Credit balance of Profit and loss account	bv			
	vi	Total (bi + bii + biii + biv + bv)	bvi			
c	Total partners'/ members' fund (a + bvi)	1c				
2	Loan funds					
a	Secured loans					
i	Foreign Currency Loans	ai				
ii	Rupee Loans					

				A	From Banks	iiA		
				B	From others	iiB		
				C	Total (iiA + iiB)	iiC		
				iii	Total secured loans (ai + iiC)		aии	
				b	Unsecured loans (including deposits)			
				i	Foreign Currency Loans	bi		
				ii	Rupee Loans			
				A	From Banks	iiA		
				B	From persons specified in section 40A(2)(b)	iiB		
				C	From others	iiC		
				D	Total Rupee Loans (iiA + iiB + iiC)	iiD		
				iii	Total unsecured loans (bi + iiD)		Biii	
				c	Total Loan Funds (aии + bии)		2c	
				3	Deferred tax liability		3	
				4	Advances			
				i	From persons specified in section 40A(2)(b)	i		
				ii	From others	ii		
				iii	Total Advances (I + ii)		4iii	
				5	Sources of funds (1c + 2c +3 + 4iii)		5	
APPLICATION OF FUNDS				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		3	Current assets, loans and advances		
	a	Current assets			
	i	Inventories			
	A	Raw materials	iA		
	B	Work-in-progress	iB		
	C	Finished goods	iC		
	D	Stock-in-trade (in respect of goods acquired for trading)	iD		
	E	Stores/consumables including packing material	iE		
	F	Loose tools	iF		
	G	Others	iG		
	H	Total (iA + iB + iC + iD + iE + iF + iG)	iH		
	ii	Sundry Debtors			
	A	Outstanding for more than one year	iiA		
	B	Others	iiB		
	C	Total Sundry Debtors	iiC		
	iii	Cash and bank balances			
	A	Balance with banks	iiiA		
	B	Cash-in-hand	iiiB		
	C	Others	iiiC		
	D	Total Cash and cash equivalents (iiiA + iiiB + iiiC)	iiiD		
	iv	Other Current Assets		aiv	
	v	Total current assets (iH + iiC + iiiD + aiv)	av		
	b	Loans and advances			
	i	Advances recoverable in cash or in kind or for value to be received	bi		
	ii	Deposits, loans and advances to corporate and others	bii		
	iii	Balance with Revenue Authorities	biii		
	iv	Total (bi + bii + biii)	biv		
	v	Loans and advances included in biv which is			
	a	for the purpose of business or profession	va		
	b	not for the purpose of business or profession	vb		
	c	Total (av + biv)	3c		
	d	Current liabilities and provisions			
	i	Current liabilities			
	A	Sundry Creditors			
	1	Outstanding for more than one year	1		
	2	Others	2		
	3	Total (1 + 2)	A3		
	B	Liability for leased assets	iB		
	C	Interest Accrued and due on borrowings	iC		
	D	Interest accrued but not due on borrowings	iD		
	E	Income received in advance	iE		
	F	Other payables	iF		
	G	Total (A3 + iB + iC + iD + iE + iF)	iG		
	ii	Provisions			
	A	Provision for Income-tax	iiA		
	B	Provision for Leave encashment/Superannuation/Gratuity	iiB		

			C	Other Provisions	iiC		
			D	Total (iiA + iiB + iiC)	iiE		
		iii		Total (iE + iiD)	diii		
	e			Net current assets (3c – diii)	3e		
4	a			Miscellaneous expenditure not written off or adjusted	4a		
	b			Deferred tax asset	4b		
	c			Debit balance in Profit and loss account/ accumulated balance	4c		
	d			Total (4a + 4b + 4c)	4d		
5				Total, application of funds (1e + 2c + 3e + 4d)	5		
NO ACCOUNT CASE	C			In a case where regular books of account of business or profession are not maintained, furnish the following information as on 31 st day of March, 2023, 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 2022-23 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)
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	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 2022-23 (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					
	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 and Service Tax (CGST)	iv				
	v	State Goods and Services Tax (SGST)	v				
	vi	Integrated Goods and Services Tax (IGST)	vi				
	vii	Union Territory Goods and 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)					
DEBITS TO TRADING ACCOUNT	5	Closing Stock of Finished Goods					
	6	Total of credits to Trading Account (4D + 5)					
	7	Opening Stock of Finished Goods					
	8	Purchases (net of refunds and duty or tax, if any)					
	9	Direct Expenses (9i + 9ii + 9iii)					
	i	Carriage inward	i				
	ii	Power and fuel	ii				
	iii	Other direct expenses <i>Note: Row can be added as per the nature of Direct Expenses</i>	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 and Service Tax (CGST)	10vii				
	viii	State Goods and Services Tax (SGST)	10viii				
	ix	Integrated Goods and Services Tax (IGST)	10ix				

	x	Union Territory Goods and 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 - transferred to Profit and Loss account			12b		

Part A-P and L	Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)		
13	Gross profit transferred from Trading Account (12+12b)	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	

CREDITS TO PROFIT AND LOSS ACCOUNT	Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)		
	13	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	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 and Service Tax (CGST)	44v		
vi	State Goods and Services Tax (SGST)	44vi		
vii	Integrated Goods and Services Tax (IGST)	44vii		
viii	Union Territory Goods and 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 to 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	
PROVISIONS FOR TAX AND APPROPRIATIONS				
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	
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								
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								
b	8% of 62ib, or the amount claimed to have been earned, whichever is higher								
<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>									
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						
Registration No. of goods carriage	Whether owned/leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/ leased/ hired by assessee	Presumptive income u/s 44AE for the goods carriage					
(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 2022-23 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"/> <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 3a ICDS]		
	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 3b ICDS]		
	4	Method of valuation of closing stock employed in the previous year		
	a	Raw Material (if at cost or market rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3) <input type="checkbox"/>		
	b	Finished goods (if at cost or market rates, whichever is less write 1, if at cost, write 2, if at market rate, write 3) <input type="checkbox"/>		
	c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A <input type="checkbox"/> 4d		
	e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A <input type="checkbox"/> 4e		
5	Amounts not credited to the profit and loss account, being -			
a	the items falling within the scope of section 28	5a		

	b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b			
	c	escalation claims accepted during the previous year	5c			
	d	any other item of income	5d			
	e	capital receipt, if any	5e			
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f			
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-					
	a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a			
	b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b			
	c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c			
	d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d			
	e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e			
	f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f			
	g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g			
	h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h			
	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i			
	j	Amount of contributions to any other fund	6j			
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under Employees' State Insurance Act, 1948 or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k			
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l			
	m	Provision for bad and doubtful debts [36(1)(viia)]	6m			
	n	Amount transferred to any special reserve [36(1)(viii)]	6n			
	o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o			
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p			
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q			
	r	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 (<i>mandatory in case company has recognised Provident Fund</i>)				
	i	deployed in India	i			

		ii deployed outside India	ii		
		iii Total	iii		
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37				
a	Expenditure of capital nature [37(1)]	7a			
b	Expenditure of personal nature [37(1)]	7b			
c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c			
d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d			
e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
f	Any other penalty or fine	7f			
g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
h	Amount of any liability of a contingent nature	7h			
i	Any other amount not allowable under section 37	7i			
j	Total amount disallowable under section 37 (total of 7a to 7i)	7j			
8	A. Amounts debited to the profit and loss account, to the extent disallowable under section 40				
a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
c	Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae			
f	Amount paid as wealth tax [40(a)(iia)]	Af			
g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag			
h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	Ah			
i	Any other disallowance	Ai			
j	Total amount disallowable under section 40(total of Aa to Ai)	8Aj			
B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year				
8B					
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A				
a	Amounts paid to persons specified in section 40A(2)(b)	9a			
b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b			
c	Provision for payment of gratuity [40A(7)]	9c			
d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d			
e	Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]	9e			

	f	Any other disallowance	9f			
	g	Total amount disallowable under section 40A		9g		
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year				
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a			
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b			
	c	Any sum payable to an employee as bonus or commission for services rendered	10c			
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d			
	da	Any sum payable 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	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 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	11d			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e			
	f	Any sum payable towards leave encashment	11f			
	g	Any sum payable to the Indian Railways for the use of railway assets	11g			
	h	Total amount disallowable under Section 43B(total of 11a to 11g)		11h		
12		Amount of credit outstanding in the accounts in respect of				
	a	Union Excise Duty	12a			
	b	Service tax	12b			

	c	VAT/sales tax	12c			
	d	Central Goods and Service Tax (CGST)	12d			
	e	State Goods and Services Tax (SGST)	12e			
	f	Integrated Goods and Services Tax (IGST)	12f			
	g	Union Territory Goods and 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 sub-section (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	Country	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 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						
	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	Country	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									
/Tick <input checked="" type="checkbox"/> the applicable option		Name(s) of 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							
A	Gross rent received or receivable or lettable value (higher of the two, if let out for whole of the year; lower of the two, if let out for part of the year)						2a		

	B	The amount of rent which cannot be realized	2b			
	C	Tax paid to local authorities	2c			
	D	Total (2b + 2c)	2d			
	E	Annual value (2a – 2d)		2e		
	F	Annual value of the property owned (own percentage share x 2e)		2f		
	G	30% of 2f	2g			
	H	Interest payable on borrowed capital	2h			
	I	Total (2g + 2h)		2i		
	J	Arrears/Unrealised rent received during the year less 30%		2j		
	K	Income from house property 2 (2f – 2i + 2j)		2k		
3	Pass through income/ Loss if any *				3	
4	Income under the head “Income from house property” (1k + 2k +3) (if negative, take the figure to 2i of schedule CYLA)				4	
	NOTE	Furnishing of PAN/Aadhaar No. of tenant is mandatory if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory if tax is deducted under section 194-I.				

Schedule BP		Computation of income from business or profession				
	A	From business or profession other than speculative business and specified business				
	1	Profit before tax as per profit and loss account (item 54, 62(ii), 63(ii), 64(iv), 65(iii) & 66(iv) of Part A-P&L)				
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) /Sl. No. 66iv of Schedule P and L/				
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)				
	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH				
		a	House property	3a		
		b	Capital gains	3b		
		c	Other sources	3c		
		ci	Dividend income	3ci		
		cii	Other than dividend income	3cii		
		d	u/s 115BBF	3d		
		e	u/s 115BBG	3e		
		f	u/s 115BBH (net of Cost of Acquisition, if any)	3f	(Item No. A of Schedule VDA)	
	4a	Profit or loss included in 1, which is referred to in section 44AD/ 44ADA/ 44AE/ 44B/ 44BB/ 44BBA / 44DA/ First schedule of Income-tax Act(other than profit from life insurance business referred to in section 115B) (Dropdown to be provided)				
	4b	Profit and gains from life insurance business referred to in section 115B				
	4c	Profit from activities covered under rules 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)				

	5	Income credited to Profit and Loss account (included in 1) which is exempt					
		a	Share of income from firm(s)	5a			
		b	Share of income from AOP/ BOI	5b			
		c	Any other exempt income (specify nature and amount)				
		i		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-4c— 5d)				6	
		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)(iia) (column 6 of Schedule-DEP)	12i			
		ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii			
		iii	Total (12i + 12ii)	12iii			
	13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)				13	
	14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (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 (9g 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			

		Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/21 80-IA			
	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	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	28		
	29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	29		
	30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of Part A-OI)	30		
	31	Any other amount allowable as deduction	31		
	32	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	32		
	33	Total (27+28+29+30+31+32)	33		
	34	Income (13+26-33)	34		
	35	Profits and gains of business or profession deemed to be under -			
	i	Section 44AD [62(ii) of schedule]	35i		
	ii	Section 44ADA [63(ii) of schedule]	35ii		
	iii	Section 44AE [64(iv) of schedule]	35iii		
	iv	Section 44B	35iv		
	v	Section 44BB	35v		
	vi	Section 44BBA	35vi		
	vii	Section 44DA	35 vii	(item 4 of Form 3CE)	
	viii	First Schedule of Income-tax Act (other than 115B)	35viii		
	ix	Total (35i to 35viii)	35 ix		
	36	Net profit or loss from business or profession other than speculative and specified business (34 + 35 ix)	36		
	37	Net Profit or loss from business or profession other than speculative business and specified business after applying rules 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item E) (37a+ 37b + 37c + 37d + 37e + 37f)	A37		

	a	Income chargeable under rule 7	37a			
	b	Deemed income chargeable under rule 7A	37b			
	c	Deemed income chargeable under rule 7B(1)	37c			
	d	Deemed income chargeable under rule 7B(1A)	37d			
	e	Deemed income chargeable under rule 8	37e			
	f	Income other than rules 7A, 7B and rule 8 (Item No. 36)	37f			
38	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-(37a+37b+37c+37d+37e)]					38
B	Computation of income from speculative business					
39	Net profit or loss from speculative business as per profit or loss account					39
40	Additions in accordance with section 28 to 44DB					40
41	Deductions in accordance with section 28 to 44DB					41
42	Income from speculative business (if loss, take the figure to 6xvi of schedule CFL)					B42
C	Computation of income from specified business under section 35AD					
43	Net profit or loss from specified business as per profit or loss account					43
44	Additions in accordance with section 28 to 44DB					44
45	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)					45
46	Profit or loss from specified business 43+44-45)					46
47	Deductions in accordance with section 35AD(1)					47
48	Income from Specified Business (46-47) (if loss, take the figure to 7xv i of schedule CFL)					48
49	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)					C49
D	Income chargeable under the head ‘Profits and gains from business or profession’ (A37+B42+C48)					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) (1)	Business loss set off (2)	Business income remaining after set off (3) = (1) – (2)	
i	Loss to be set off (Fill this row only if figure is negative)			(A37)		
ii	Income from speculative business (B42)					
iii	Income from specified business (C48)					
iv	Income from life insurance business under section 115B (4b)					
v	Total loss set off (ii + iii+iv)					
v	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			
	Rate (%)	15 (i)	30 (ii)	40 (iii)	45 (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 realisation 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) (<i>out of column 15</i>)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (<i>out of column 17</i>)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50* (5 + 8 - 3-4 - 7 - 19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0 if result is negative)				

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

Schedule DEP		Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)				
1 Plant and machinery						
a Block entitled for depreciation @ 15 per cent <i>(Schedule DPM – 17i or 18i as applicable)</i>		1a				
b Block entitled for depreciation @ 30 per cent <i>(Schedule DPM – 17ii or 18ii as applicable)</i>		1b				
c Block entitled for depreciation @ 40 per cent <i>(Schedule DPM – 17iii or 18iii as applicable)</i>		1c				
d Block entitled for depreciation @ 45 per cent <i>(Schedule DPM – 17iv or 18iv as applicable)</i>						
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			
1	Plant and machinery				
a	Block entitled for depreciation @ 15 per cent (Schedule DPM – 20i)	1a			
b	Block entitled for depreciation @ 30 per cent (Schedule DPM – 20ii)	1b			
c	Block entitled for depreciation @ 40 per cent (Schedule DPM – 20iii)	1c			
d	Block entitled for depreciation @ 45 per cent (Schedule DPM – 20iv)				
e	Total (1a +1b + 1c + 1d)	1d			
2	Building (not including land)				
a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a			
b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b			
c	Block entitled for depreciation @ 40 per cent (Schedule 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	Amount, if any, debited to profit and loss account	Amount of deduction allowable	Amount of deduction in excess of the amount debited to profit and loss account	
	(1)	(2)	(3)	(4) = (3) – (2)	
i	35(1)(i)				
ii	35(1)(ii)				
iii	35(1)(iia)				
iv	35(1)(iii)				
v	35(1)(iv)				

vi	35(2AA)				
vii	35(2AB)				
viii	35CCC				
ix	35CCD				
x	Total				
NOTE	In case any deduction is claimed under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.				

Schedule CG		Capital Gains						
A Short-term Capital Gains (STCG) (Sub-items 4 & 5 are not applicable for residents)								
Short-term Capital Gains	1	From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of capital gain)						
			Date of purchase/ acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY		
		a	i	Full value of consideration received/receivable	ai			
			ii	Value of property as per stamp valuation authority	a(ii)			
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a(ii)) does not exceed 1.10 times (a(i)), take this figure as (a(i)), or else take (a(ii))]	a(iii)			
		b	Deductions under section 48					
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi			
			ii	Cost of acquisition without indexation	b(ii)			
			iii	Cost of Improvement without indexation	b(iii)			
			iv	Expenditure wholly and exclusively in connection with transfer	b(iv)			
		v	Total (bi + b(ii) + b(iii)+b(iv))	Bv				
c	Balance (a(iii) – bv)	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 PAN/Aadhaar buyer(s)	No. of buyer(s)	Percentage share	Amount	Address of property, Country code, ZIP code	Pin code	State
NOTE ►	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.							
2	From lump sale							
A	i	Fair market value as per rule 11 UAE(2)	2ai					
	ii	Fair market value as per rule 11 UAE(3)	2aii					
	iii	Full value of consideration (higher of ai or aii)	2aiii					
B	Net worth of the under taking or division	2b						
C	Short-term capital gains from lump sale (2Aiii-2B)						A2c	
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)							
a	Full value of consideration	3a						
b	Deductions under section 48							
	i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi					
	ii	Cost of acquisition without indexation	Bii					
	iii	Cost of Improvement without indexation	Biii					
	iv	Expenditure wholly and exclusively in connection with transfer	b(iv)					
	v	Total (i + ii + iii+iv)	b(v)					
c	Balance (3a – bv)	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 b c d e	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 a unquoted shares			
	b	Fair market value of unquoted shares determined in the prescribed manner			
	c	Full value of consideration in respect of unquoted shares as adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)			
	ii	Full value of consideration in respect of securities other than unquoted shares			
	iii	Total (ic + ii)		a iii	
	b	Deductions under section 48			
	i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules		b i	
	ii	Cost of acquisition without indexation		B ii	
	iii	Cost of improvement without indexation		B iii	
iv	Expenditure wholly and exclusively in connection with transfer		B iv		
v	Total (i + ii + iii+iv)		B v		
c	Balance (5aiii – b v)			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 B C D E F G	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	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB		b i	
	ii	Cost of acquisition without indexation		B ii	
	iii	Cost of Improvement without indexation		B iii	
iv	Expenditure wholly and exclusively in connection with transfer		B iv		
v	Total (i + ii + iii+iv)		B v		
C	Balance (6aiii – b v)			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 unutilised 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 unutilised in Capital gains account (X)				
		i	2019-20	54D/54G/54GA	Year in which asset acquired/constructed	Amount utilized out of Capital Gains account				
b	Amount deemed to be Short-term capital gains u/s 54D/54G/54GA, other than at 'a'									
c	Amount deemed to be Short-term capital gains as per section 45(4) read with section 9B of the Act						7c	Sl. NO. 4b of form 5c		
	Amount deemed to be Short-term capital gains ($X_i + b+c$)						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 A1 above in which included	Item No. A1 to which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL if not chargeable)	Whether obtained (Y/N)	TRC	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) (in case of co-ownership, enter your share of Capital Gain)									
	Date of purchase/ acquisition	DD/MM/YYYY	Date of sale/transfer	DD/MM/YYYY						
Long-term Capital Gains	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 (i), take this figure as (i), or else take (ii)]				aiii			
	b	Deductions under section 48								
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules				bi			
		ii	Cost of acquisition				bii			
		iia	Cost of acquisition with indexation				biiia			
		iib	Total cost of improvement with indexation				biiib			
		(a)	Cost of Improvement							
		(b)	Year of Improvement							
		(c)	Cost of Improvement with Indexation							
		Add Row								
		iii	Expenditure wholly and exclusively in connection with transfer				biiii			
		iv	Total (bi+bi+bii +biiii)				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 Country code, ZIP code	Pin code	State		

		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	i	Fair market value as per rule 11UAE(2)	2ai
		ii	Fair market value as per rule 11UAE(3)	2a(ii)
		iii	Full value of consideration (higher of ai or aii)	2a(iii)
	b		Net worth of the under taking or division	2b
	c		Balance (2a(iii) – 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	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi
		ii	Cost of acquisition without indexation	bii
		iii	Cost of improvement without indexation	biii
		iv	Expenditure wholly and exclusively in connection with transfer	b(iv)
		v	Total (bi + bii +biii+biv)	bv
	c		LTCG on bonds or debenture – (3a-bv)	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	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	bi
		ii	Cost of acquisition without indexation	bii
		iii	Cost of improvement without indexation	biii
		iv	Expenditure wholly and exclusively in connection with transfer	b(iv)
		v	Total (bi + bii +biii+biv)	bv
	c		Long-Term Capital Gains on assets at B4 (4a – bv)	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 sic (higher of a or b)	ic
		ii	Full value of consideration in respect of securities other than unquoted shares	a(ii)
		iii	Total (ic + ii)	a(iii)
	b	Deductions under section 48		
		i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB of the Rules	bi
		ii	Cost of acquisition without indexation	bii
		iii	Cost of improvement without indexation	biii
		iv	Expenditure wholly and exclusively in connection with transfer	b(iv)
		v	Total (bi + bii +biii+biv)	bv
	c		Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (a(iii)-bv)	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	a				
			b	Fair market value of unquoted shares determined in the prescribed manner	b				
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	c				
			ii	Full value of consideration in respect of assets other than unquoted shares	ii				
			iii	Total (ic + ii)	iii				
			b	Deductions under section 48					
			i	Reduction as per clause (iii) of section 48 of the Act, read with rule 8AB	i				
			ii	Cost of acquisition with indexation	ii				
			iii	Cost of improvement with indexation	iii				
			iv	Expenditure wholly and exclusively in connection with transfer	iv				
v	Total (bi + bii +biii+biv)	v							
c	Balance (aiii – bv)	c							
d	Deduction under section 54D//54G/54GA (Specify details in item D below)	d							
e	Long-term Capital Gains on assets at B9 above (9c- 9d)				B9e				
10	Amount deemed to be long-term capital gains								
a	Whether any amount of unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below								
S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed		Amount not used for new asset or remained unutilised in Capital gains account				
i	2019-20	54D//54G/54GA	Year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
b	Amount deemed to be long-term capital gains, other than at 'a'								
c	Amount deemed to be Long-term capital gains as per Section 45(4) read with Section 9B of the Act						10c	Sl. NO. 4b of form 5c	
	Amount deemed to be long-term capital gains (Xi + b+c)						B10		
11	Pass Through Income/Loss in the nature of Long-term Capital Gain, (Fill up schedule PTI) (B11a1+11a2 + B11b)						B11		
a1	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A								
a2	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% under sections other than 112A								
b	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 20%								
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 in B11 above in which & Code included	Item No. B1 Country name	Article of DTAA	Rate as per Treaty (enter NIL if not chargeable)	Whether obtained (Y/N)	TRC	Section of I.T. Act	Rate as per L.T. Act	Applicable rate [lower of (6) or (9)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I									
II									
a	Total amount of LTCG not chargeable to tax in India as per DTAA								B12a
b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA								B12b
13	Total Long-term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8+ B9e+ B10+B11-12a]								B13
C1	Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)								C1
C2	Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA)								C2
C3	Income chargeable under the head “CAPITAL GAINS” (C1 + C2)								C3
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	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 computed figure is positive)	Short-term capital loss set off				Long-term capital loss set off				Current year's capital gains remaining after set off (9=1-2-3-4-5-6-7-8) 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	Loss to be set off (Fill this row if figure computed is negative) →		(A3e*+ A4a*+ A8a*)	(A5e*+ A42c*+A4b*+ A8b*)	(A1e*+ A2c*+A4b*+ A6g* +A7*+A8c*)	A9b	(B4c*+ B5*+ B7c*+ B9e* B11a1*+B11a2*)	(B1e*+ B8*+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*+ 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 5ix of schedule BFLA, if any.					
5	Long-term capital gains taxable at the rate of 10% Enter value from item 5x of schedule BFLA, if any.					
6	Long-term capital gains taxable at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.					
7	Long-term capital gains taxable at the rate DTAA rates Enter value from item 5xii of schedule BFLA, if any.					

8	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 17B of schedule SI, if any</i>					
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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

115AD(1)(b)(iii) proviso

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

4											
Add Rows											
Total											

Schedule VDA		Income from transfer of virtual digital assets				
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Business/Capital Gain)	Cost of Acquisition (In case of gift; a. Enter the amount on which tax is paid u/s 56(2)(x) if any b. In any other case cost to previous owner)	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
Add Rows						
A. Total (Sum of all Positive Incomes of Business Income in Col. 7)						(Item No. 3f of Schedule BP)
B. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)						(Item No. C2 of Schedule CG)

Schedule OS		Income from other sources		
1	Gross Income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)	1a	1b	1c
a	Dividends, Gross (ai + aii)	ai		
i	Dividend income other than (ii)	ai		
ii	Dividend income u/s 2(22)(e)	a ii		
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		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		
1				
2				
	Rows can be added as required			

2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e related to sl. no. 1)				2	
	a	Income by way of winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	2a			
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b			
	i	(i) Cash credits u/s 68	bi			
	ii	(ii) Unexplained investments u/s 69	bii			
	iii	(iii) Unexplained money etc. u/s 69A	biii			
	iv	(iv) Undisclosed investments etc. u/s 69B nvestments etc. u/s 69B	biv			
	v	(v) Unexplained expenditure etc. u/s 69C	bv			
	vi	(vi) Amount borrowed or repaid on hundi u/s 69D	bvi			
	c	Any other income chargeable at special rate (<i>total of ci to cxxii</i>)	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 Proviso to section 194LC(1)- chargeable u/s 115A(1)(a)(iiia)@4%	cv			
	vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iab)	cvi			
	vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iac)	cvii			
	viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cvi			
	ix	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)	cix			
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	cx			
	xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cxi			
	xii	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			
	xiii	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			
	xiv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA	cxiv			

		xv	Anonymous Donations in certain cases chargeable u/s 115BBC													
		xvi	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF													
		xvii	Income by way of transfer of carbon credits chargeable u/s 115BBG													
		xviii	Investment Income of a Non-Resident Indian chargeable u/s 115E													
		xix	115AB(1)(a) - Income in respect of units - off shore fund													
		xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)													
		xxi	Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)													
		xxii	Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)													
		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 income	Item No.1ai 1b to 1d to No.2a to 2d in which included	Country name and Code	Article of DTAA	Rate as Treaty (enter NIL, not chargeable)	per TRC obtained if (Y/N)	Whether 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 and 2e)															
	A	Expenses / Deductions other than "C"					3a									
	B	Depreciation (available only if income offered in 1c)					3b									
	C	Interest expenditure on dividend u/s 57(i) (available only if income offered in 1a)					3c									
	Ci	Eligible Interest expenditure u/s 57(i) – computed value					3ci									
	d	Total					3d									
4	Amounts not deductible u/s 58															
5	Profits chargeable to tax u/s 59															
6	Net Income from other sources 1(after reducing income related to DTAA portion)-3+4+5 (If negative take the figure to 4i of schedule CYLA)															
7	Income from other sources (other than from owning and maintaining race horses) (2 + 6) (enter 6 as nil, if negative)															
8	Income from the activity of owning race horses															
	a	Receipts					8a									
	b	Deductions under section 57 in relation to receipts at 8a only					8b									

	c	Amounts not deductible u/s 58	8c				
	d	Profits chargeable to tax u/s 59	8d				
	e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10 xvi of Schedule CFL)		8e			
9		Income under the head “Income from other sources” (7+ 8e) (take 8e as nil if negative)		9			
10		Information about accrual/receipt of income from Other Sources					
	S.No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
			(i)	(ii)	(iii)	(iv)	(v)
	1	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)					
	2	Dividend Income referred in Sl. No 1a(i)					
	3	Dividend Income u/s 115A(1)(a)(i) @ 20% (Including PTI Income)					
	4	Dividend Income u/s 115AC @ 10% (Including PTI Income)					
	5	Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income)					
	6	Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income)					
	7	Dividend income chargeable at DTAA Rates					

Schedule CYLA Details of Income after Set off of current year losses							
CURRENT YEAR LOSS ADJUSTMENT	Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year	Business loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
			1	2	3	4	5=1-2-3-4

i	Loss to be set off → (Fill this row only, if computed figure is negative)		(4 of Schedule -HP)	(2v of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property	(4 of Schedule HP)				
iii	Business (excluding Income from life insurance business u/s 115B, speculation income and income from specified business)	(A37 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							
BROUGHT FORWARD LOSS ADJUSTMENT	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	i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	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	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	iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
v	v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
vi	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													
CARRY FORWARD OF LOSS	Sl. No.	Assessment Year	Date of Filing (DD/MM/Y YYY)	House property loss	Loss from business other than speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
					Brought forward business loss	Amount as adjusted on account of opting for taxation under section 115BAD	Brought forward Business loss available for set off during the year						
i	1	2010-11	3	4	5a	5b	5c=5a-5b	6	7	8	8	9	10
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		2021-22											
xiii		2022-23											
xiv	Total of earlier year losses b/f												
xv	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)			(2xiii of Schedule BFLA)

xvi	2023-24 (Current year losses)	(2xvii of Schedule CYLA)	(3xvii of Schedule CYLA)	(B42 of Schedule BP, if -ve)	(C48 of Schedule BP, if -ve)	(A4b 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)
xvii	Current year loss distributed among the unit-holder (Applicable for Investment fund only)								
xviii	Current year losses to be carried forward (xvi-xvii)								
xix	Total loss Carried forward to future years (xiv-xv+xviii)								

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 (<i>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</i>)		
III	Construction Contracts		
IV	Revenue Recognition		
V	Tangible Fixed Assets		
VI	Changes in Foreign Exchange Rates		
VII	Government Grants		
VIII	Securities (<i>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</i>)		
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	
	a	Undertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)
	b	Undertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)
	c	Total deduction under section 10AA (a + b + c + d)		c	

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

Schedule 80GGA		Details of donations for scientific research or rural development					
S. No.	Relevant clause under which deduction is claimed (<i>drop down to be provided</i>)	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							
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 referred to in section 80-IA(4)(i) [Infrastructure facility]	a1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)
		a2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	b1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)
		b2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)
c	Total deductions under section 80-IA (a1 + a2 + b1 + b2)		c	

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 No. 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
b	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	b1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		b2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
c	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	c1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		c2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
d	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)]	d1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		d2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
e	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	e1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
		e2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
f	Total deduction under section 80-IB (Total of a1 to e2)			f

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 (<i>30 of Form No. 10CCB of the undertaking</i>) a2 Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)	
	b	Deduction in respect of undertaking located in Himachal Pradesh			b1 Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>) b2 Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)	
	c	Deduction in respect of undertaking located in Uttarakhand			c1 Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>) c1 Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)	
	d	Deduction in respect of undertaking located in North-East				
	da	Assam	da1	Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>)		
			da2	Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)		
	db	Arunachal Pradesh	db1	Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>)		
			db2	Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)		
	dc	Manipur	dc1	Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>)		
			dc2	Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)		
	dd	Mizoram	dd1	Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>)		
			dd2	Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)		
	de	Meghalaya	de1	Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>)		
			de2	Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)		
	df	Nagaland	df1	Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>)		
			df2	Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)		
	dg	Tripura	dg1	Undertaking no. 1 (<i>30 of Form No. 10CCB of the undertaking</i>)		
			dg2	Undertaking no. 2 (<i>30 of Form No. 10CCB of the undertaking</i>)		
	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			
	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 (c of Schedule 80-IA)	e	80-IAB	
	f	80-IAC	g	80-IB (f of Schedule 80-IB)	
	h	80-IBA	i	80-IC/ 80-IE (e of Schedule 80-IC/ 80-IE)	
	j	80JJA	k	80JJAA [Sl.no. 5I(eiv) + 5II of Annexure to Form 10DA]	
	l	80LA(1) (9 of Annexure to Form 10CCF)	m	80LA(1A) (9 of Annexure to Form 10CCF)	
	n	80P			
	Total Deduction under Part C (total of d to n)				2
	3	Total deductions under Chapter VI-A (1 + 2)			

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	
	a	Adjusted Total Income u/s 115JC from units located in IFSC, if any		
	b	Adjusted Total Income u/s 115JC from other Units (3-a)		
	4	Tax payable under section 115JC(1) [(9% of (3a)+ 18.5% or 15% of (3b) as applicable)]/ (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 2023-24 (1d of Part-B-TTI)	1		
	2	Tax under other provisions of the Act in assessment year 2023-24 (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 utilised 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
					Balance AMT Credit Carried Forward

			Gross (B1)	Set-off in earlier assessment years (B2)	Balance brought forward to the current assessment year (B3) = (B1) – (B2)	(C)	(D) = (B3) – (C)
i	2011-12						
ii	2012-13						
iii	2013-14						
iv	2014-15						
v	2015-16						
vi	2016-17						
vii	2017-18						
viii	2018-19						
ix	2019-20						
x	2020-21						
xi	2021-22						
xii	2022-23						
xiii	Current AY (enter 1 -2, if 1>2 else enter 0)						
xiv	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	(part of 5vi of Schedule BFLA)	
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
	3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	8	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
	9	112A 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	<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)	
	12a	115AC (Income by way of interest received by a non-resident from bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cx of Schedule OS)	

12b	115AC (Income by way of dividend received by non-resident from GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cxiof Schedule OS)	
13	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)	
14	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	
15	115BBF (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	(2cxv of Schedule OS)	
16	115BBG (Income from transfer of carbon credits)				
	a Income under head business or profession	<input type="checkbox"/>	10	(7e of Schedule BP)	
	b Income under head other sources	<input type="checkbox"/>	10	(2cxvi of Schedule OS)	
17	115BBH (Income from transfer of Virtual Digital Asset)				
	a. Income under head business or profession	<input type="checkbox"/>	30	3f of Schedule BP	
	b. Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)	
18	115A(1)(b) (A) & 115A(1)(b)(B) (Income of a non-resident from Royalty)	<input type="checkbox"/>	10	(part of 2cvii of Schedule OS)	
19	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 2e of Schedule OS)	
20	Pass Through Income in the nature of Short-term Capital Gain chargeable @ 15% u/s other than 112A	<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"/>		(2d of Schedule OS)	
26	Any other income chargeable at special rate (Please choose from dropdown menu)	<input type="checkbox"/>		(part of 2c 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 Sharein 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. 38 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) (3a+3b)				3			
	a	Income u/s 10(23FB) or 10(23FBA) or 10 (23FC) or 10(23FCA) or 10(23FE) or 10(23FF) or 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed) Add row option and drop down to be provided in utility for each section separately				3a			
	b	Any other Income (Specify nature) – Add row option with free text to enter the nature of income to be provided in utility				3b			
	4	Income not chargeable to tax as per DTAA							
	I	Sl. No.	Amount of income	Nature of income	Country name & Code	Article DTAA	Head Income	Whether obtained (Y/N)	TRC
	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									
PASS THROUGH INCOME	Sl.	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.	Head of income		Current year income	Share of current year loss distributed by Investment fund	Net Income/Loss 9=7-8	TDS on such amount, if any
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	1.				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					
				a ii	Others					
				b	Long-term					
				bi	Section 112A					
				b ii	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 ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	1	Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)							
	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. No.	Country Code	Taxpayer Identification Number	Sl. No.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India such income under normal provisions in India	Tax payable on (e) = (c) or (d) whichever is lower	Tax relief available in India of u/s 90 or 90A if relief claimed	Relevant article
				(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						

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))				
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.					

D		Details of any other Capital Asset held (including any beneficial interest) at any time during the calendar year ending on 31 st day of December, 2022												
	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 calendar year ending on 31 st day of December, 2022 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 ►	<i>Please furnish the information above for each GSTIN No. separately</i>		

PART-B

Part B - TI Computation of total income	
1	Income from house property (4 of Schedule-HP) (enter nil if loss)
2	Profits and gains from business or profession
i	Profits and gains from business other than speculative business and specified business (A37 of Schedule BP)(enter nil if loss)
ii	Profits and gains from speculative business (3(ii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)
iii	Profits and gains from specified business (3(iii) of table E of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)
iv	Income chargeable to tax at special rate (3d, 3e, 3f and 4b of Schedule BP)
v	Total (2i + 2ii + 2iii + 2iv) (enter nil, if loss and carry this figure of loss to Schedule CYLA)
3	Capital gains
a	Short-term
i	Short-term chargeable @ 15% (9ii of item E of schedule CG)
ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)
iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)
iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of Schedule CG)
v	Total Short-term (ai + aii + aiii + aiv) (enter nil if loss)
b	Long-term
i	Long-term chargeable @ 10% (9vi of item E of Schedule CG)
ii	Long-term chargeable @ 20% (9vii of item E of Schedule CG)
iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)
iv	Total Long-term (bi + bii + biii) (enter nil if loss)
c	Sum of Short-term / Long-term capital gains (3av + 3biv) (enter nil if loss)
d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)
e	Total capital gains (3c + 3d)
4	Income from other sources
a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)
b	Income chargeable to tax at special rate (2 of Schedule OS)
c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)
d	Total (4a + 4b + 4c)

5	Total of head wise income (1 + 2v + 3e + 4d)	5	
6	Losses of current year to be set off against 5 (total of 2xvi, 3xvi and 4xvi of Schedule CYLA)	6	
7	Balance after set off of current year losses (5 – 6) (total of serial no (ii), (iii), (iv) to (xv) of column 5 of schedule CYLA + 4b + 2iv)	7	
8	Brought forward losses to be set off against 7 (total of 2xv, 3xv and 4xv 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 + 2iii)	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+iii+iv+v+viii+xiii+xiv) of column 5 of BFLA]	11a	
b	Part-C of Chapter VI-A [2 of Schedule VI-A]	11b	
c	Total (11a + 11b) [limited upto (9-10)]	11c	
12	Deduction u/s 10AA (Total of 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	Net agricultural income/ any other income for rate purpose (2v 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 xviii 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		
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 2g(ii))	ia
	ii	10% or 15 % as applicable (Refer instructions)	2eii	iia
	iii	On [(2d) – (12(ii) of Schedule SI – tax on Income referred in 2e(ii))] / 2e(ii)]	2eiii	
	iv	Total (ia+iia)		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			

TAXES PAID AND BANK DETAILS	a	Section 90/90A (2 of Schedule TR)	6a		
	b	Section 91(3 of Schedule TR)	6b		
	c	Total (6a + 6b)	6c		
	7	Net tax liability (5 – 6c) (enter zero, if negative)	7		
	8	Interest and fee payable			
	a	Interest for default in furnishing the return (section 234A)	8a		
	b	Interest for default in payment of advance tax (section 234B)	8b		
	c	Interest for deferment of advance tax (section 234C)	8c		
	d	Fee for default in furnishing return of income (section 234F)	8d		
	e	Total Interest and Fee Payable (8a+8b+8c+8d)	8e		
	9	Aggregate liability (7 + 8e)	9		
	10	Taxes Paid			
	a	Advance Tax (from column 5 of 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			
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 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? <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	

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

B Details of Tax Deducted at Source (TDS) on Income [As per Form No. 16 A issued or Form No. 16B/16C/16D furnished by Deductor(s)]												
Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/Aa dhaar No. of Other Person (if TDS credit related to other person)	TAN of the deducto r/ PAN/Aa dhaar No. of Tenant/ Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Financial Year (TDS deducted during the FY 2022-23)	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				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				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	
I						Income	TDS		Income	TDS	PAN/ Aadhaar No.	

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

C Details of Tax Collected at Source (TCS) [As per Form No. 27D issued by the Collector(s)]												
TCS ON INCOME	Sl No	TCS credit relating to self /other person [other person as per rule 37I(1)]	Tax Deduction and Collection Account Number of the Collector	PAN/Aadhaar No. of Other Person (if TCS credit related to other person)	Unclaimed TCS brought forward (b/f)	TCS of the current financial Year (Tax collected during FY 2022-23)	TCS credit being claimed this Year	TCS credit being carried forward				
	(1)	2(ii)	(2)(ii)	(3)	(4)	(5)	(6)(i)	(6)(ii)	(7)(i)	7(ii)	(8)	
	i									TCS	PAN/ Aadhar No.	
	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	Place			Sign here ➔	
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FORM No.	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (See rule 12) (Please refer instructions)	Assessment Year					
			2	0	2	3	-	2

Part A-GEN		GENERAL								
PERSONAL INFORMATION	(A1) Name						(A2) PAN			
	(A3) Is there any change in the company's name? If yes, please furnish the old name						(A4) Corporate Identity Number (CIN) issued by MCA			
	(A8) Flat/Door/Block No		(A9) Name of Premises/Building/Village			(A5) Date of incorporation (DD/MM/YYYY)		(A6) Date of commencement of business (DD/MM/YYYY)		
						/ /		/ /		
	(A10) Road/Street/Post Office		(A11) Area/Locality			(A7) Type of company (Tick any one) <input checked="" type="checkbox"/>				
						(i) Domestic Company <input type="checkbox"/>				
	(A12) Town/City/District		(A13) State		(A14) 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)			
			(A15) Country							
	(A16) Office Phone Number with STD code/ Mobile No. 1			(A17) Mobile No. 2			(A18) E-mail Address-1			
E-mail Address-2										
FILING STATUS	(A19) (a)	(i) Filed u/s (Tick)[Please see instruction]	<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay, <input type="checkbox"/> 170A- After order by the tribunal or court							
		(ii) Or filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, 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)/148/153C or order u/s 119(2)(b) or order referred to in section 170A , 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"/> <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident								
	(e)	Have you opted for taxation under section 115BA/115BAA/115BAB ? (drop down to be provided in efilng utility) (applicable on Domestic Company) If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of relevant form (10-IB/ 10-IC/ 10-ID) & acknowledgment number.								
		If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year? (drop down to be provided in efilng utility)								
		Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.								
	(f)	Whether total turnover/ gross receipts in the previous year 2020-2021 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"/> <input type="checkbox"/> Yes <input type="checkbox"/> No									

		In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i); (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).			
	(j)	Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.			
AUDIT INFORMATION		Act under which registration required			
		Date of Registration	(DD/MM/YYYY)	Registration Number	
	(k)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
	(l)	Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
	(m)	Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
	(n)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.			
	(o)	Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	(p)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -			
		(1)	Name of the representative assessee		
		(2)	Capacity of the Representative (<i>drop down to be provided</i>)		
		(3)	Address of the representative assessee		
		(4)	Permanent Account Number (PAN)/Aadhaar No. of the representative assessee		
		(q)	Whether you are recognised 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			
	(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/44D? (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 is between 1 Crore Rupees but does not exceed 10 Crore Rupees? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No, turnover does not exceed 1 crore <input type="checkbox"/> No , turnover exceeds 10 crores			
	(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 & non-a/c payee cheque/DD, 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 & non-a/c payee cheque/DD, 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 (Note to Systems: For cases where a2i exceeds INR 10 crores, this should be an automatic Yes.)			
	(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															
	(dii)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No															
	(diii)	If (dii) is Yes, whether the accounts have been audited u/s. 92E?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)															
		Sl. No.			Section Code				Date (DD/MM/YYYY)								
	(e)	Mention the <u>Act, section</u> and date of furnishing the audit report under any Act other than the Income-tax Act															
		Act and section		(DD/MM/YY)	Act and section				(DD/MM/YY)								
HOLDING STATUS	(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)															
	(b)	If subsidiary company, mention the details of the Holding Company															
		PAN	Name of Holding Company			Address of Holding Company			Percentage of Shares held								
	(c)	If holding company, mention the details of the subsidiary companies															
		PAN	Name of Subsidiary Company			Address of Subsidiary Company			Percentage of Shares held								
BUSINESS ORGANISATION	(a)	In case of amalgamating company, mention the details of amalgamated company															
		PAN	Name of Amalgamated Company	of			Address of Amalgamated Company			Date of Amalgamation							
	(b)	In case of amalgamated company, mention the details of amalgamating company															
		PAN	Name of Amalgamating Company	of			Address of Amalgamating Company			Date of Amalgamation							
	(c)	In case of demerged company, mention the details of resulting company															
		PAN	Name of Resulting Company	of			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 PERSONS INFORMATION	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.					
	S.No.	Name	Designation	Residential Address	PAN/Aadhaar No.	Director Identification Number (DIN) issued by MCA, in case of Director
SHAREHOLDERS 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, 1934				<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, 2023 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 (Debit balance to be shown as -ve figure)	Bviii			
ix	Total (Bi + Bii + Bi + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure)	Bix			
C	Money received against share warrants				
D	Total Shareholder's fund (Aiv + Bix + 1C)				
2	Share application money pending allotment				
i	Pending for less than one year	i			
ii	Pending for more than one year	ii			
iii	Total (i + ii)	2			
3	Non-current liabilities				
A	Long-term borrowings				
i	Bonds/ debentures				
a	Foreign currency	ia			

	b	Rupee	ib			
	c	Total (ia + ib)			ic	
ii	Term loans					
	a	Foreign currency	iia			
	b	Rupee loans				
	1	From Banks	b1			
	2	From others	b2			
	3	Total (b1 + b2)	b3			
	c	Total Term loans (iia + b3)			iic	
iii	Deferred payment liabilities					iii
iv	Deposits from related parties (see instructions)					iv
v	Other deposits					v
vi	Loans and advances from related parties (see instructions)					vi
vii	Other loans and advances					vii
viii	Long-term maturities of finance lease obligations					viii
ix	Total Long-term borrowings (ic + iic + iii + iv + v + vi + vii + viii)					3A
B	Deferred tax liabilities (net)					3B
C	Other long-term liabilities					
i	Trade payables					
ii	Others					
iii	Total Other long-term liabilities (i + ii)					3C
D	Long-term provisions					
i	Provision for employee benefits					
ii	Others					
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					
ii	Others					
iii	Total Trade payables (i + ii)					4B
C	Other current liabilities					

	i	Current maturities of long-term debt	i			
	ii	Current maturities of finance lease obligations	ii			
	iii	Interest accrued but not due on borrowings	iii			
	iv	Interest accrued and due on borrowings	iv			
	v	Income received in advance	v			
	vi	Unpaid dividends	vi			
	vii	Application money received for allotment of securities and due for refund and interest accrued	vii			
	viii	Unpaid matured deposits and interest accrued thereon	viii			
	ix	Unpaid matured debentures and interest accrued thereon	ix			
	x	Other payables	x			
	xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)		4C		
D	Short-term provisions					
	i	Provision for employee benefit	i			
	ii	Provision for Income-tax	ii			
	iii	Proposed Dividend	iii			
	iv	Tax on dividend	iv			
	v	Other	v			
	vi	Total Short-term provisions (i + ii + iii + iv + v)		4D		
E	Total Current liabilities (4A + 4B + 4C + 4D)					4E
	Total Equity and liabilities (1D + 2 + 3E + 4E)					I
II	ASSETS					
1	Non-current assets					
A	Fixed assets					
i	Tangible assets					
a	Gross block	ia				
b	Depreciation	ib				
c	Impairment losses	ic				
d	Net block (ia - ib - ic)	id				
ii	Intangible assets					
a	Gross block	iia				
b	Amortization	iib				
c	Impairment losses	iic				
d	Net block (iia - iib - iic)	iid				
iii	Capital work-in-progress	iii				
iv	Intangible assets under development	iv				
v	Total Fixed assets (id + iid + iii + iv)			Av		
B	Non-current investments					
i	Investment in property	i				
ii	Investments in Equity instruments					
a	Listed equities	iia				
b	Unlisted equities	iib				

		c	Total (iia + iib)	iic		
	iii	Investments in Preference shares	iii			
	iv	Investments in Government or trust securities	iv			
	v	Investments in Debenture or bonds	v			
	vi	Investments in Mutual funds	vi			
	vii	Investments in Partnership firms	vii			
	viii	Others Investments	viii			
	ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)	Bix			
C	Deferred tax assets (Net)					C
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				
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)	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 (see instructions)	i			
	ii	Others	ii			
	iii	Total Short-term loans and advances (i + ii)		Eiii		
	iv	Short-term loans and advances included in Eiii which is				
	a	for the purpose of business or profession	iva			
	b	not for the purpose of business or profession	ivb			
	c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e)	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 31ST DAY OF MARCH, 2023 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	Liabilities					
	A	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 + Iii)			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 + IIId + IIIc + IV)				2B				
	Total Equity and liabilities (1C + 2A + 2B)				I				
II	ASSETS								
	1	Non-current assets							
	A	Property, Plant and Equipment							
	a	Gross block			a				
	b	Depreciation			b				
	c	Impairment losses			c				
	d	Net block (a - b - c)			Ad				

	B	Capital work-in-progress	B	
	C	Investment Property		
	a	Gross block	a	
	b	Depreciation	b	
	c	Impairment losses	c	
	d	Net block (a – b - c)		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 (<i>see instructions</i>)	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)		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)			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)			
	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 (<i>see instructions</i>)	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)	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 2022-23 (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

CREDITS TO TRADING ACCOUNT	Part A- Trading Account		Trading Account for the financial year 2022-23 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)		
	4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)			
	i	Sale of goods	i		
	ii	Sale of services	ii		
	iii	Other operating revenues (specify nature and amount)			
	a		iiia		
	b		iiib		
	c	Total (iiia + iiib)	iiic		
	iv	Total (i + ii + iiic)		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 and Service Tax (CGST)	iv		
	v	State Goods and Services Tax (SGST)	v		
	vi	Integrated Goods and Services Tax (IGST)	vi		
	vii	Union Territory Goods and 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	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 and Service Tax (CGST)	10vii	
	viii	State Goods and Services Tax (SGST)	10viii	
	ix	Integrated Goods and Services Tax (IGST)	10ix	
	x	Union Territory Goods and 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 - transferred to Profit and Loss account	12b	

CREDITS TO PROFIT AND LOSS ACCOUNT	Part A- P and L		Profit and Loss Account for the financial year 2022-23 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)	
	13	Gross profit transferred from Trading Account (12+12b)	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	

DEBITS TO PROFIT AND LOSS ACCOUNT	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)	ix		
	x	(Fair Market Value of inventory as on the date of conversion)	x		
	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		
	xiia	Whether any compensation, included in 22xi, paid to non-residents	xiia	Yes / No	
	xiib	If Yes, amount paid to non-residents	xiib		
	23	Insurance			
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)	23v		
	24	Workmen and staff welfare expenses	24		

25	Entertainment	25	
26	Hospitality	26	
27	Conference	27	
28	Sales promotion including publicity (other than advertisement)	28	
29	Advertisement	29	
30	Commission		
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
ii	To others	ii	
iii	Total (i + ii)	30iii	
31	Royalty		
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
ii	To others	ii	
iii	Total (i + ii)	31iii	
32	Professional / Consultancy fees / Fee for technical services		
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	
ii	To others	ii	
iii	Total (i + ii)	32iii	
33	Hotel, boarding and Lodging	33	
34	Traveling expenses other than on foreign traveling	34	
35	Foreign travelling expenses	35	
36	Conveyance expenses	36	
37	Telephone expenses	37	
38	Guest House expenses	38	
39	Club expenses	39	
40	Festival celebration expenses	40	
41	Scholarship	41	
42	Gift	42	
43	Donation	43	
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)		
i	Union excise duty	44i	
ii	Service tax	44ii	
iii	VAT/ Sales tax	44iii	
iv	Cess	44iv	
v	Central Goods and Service Tax (CGST)	44v	
vi	State Goods and Services Tax (SGST)	44vi	
vii	Integrated Goods and Services Tax (IGST)	44vii	
viii	Union Territory Goods and 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)		47i(1)								
(i2)		47ii(2)								
(i3)		47i(3)								
	(Rows can be added as required) Total [47i(1)+47i(2)+47i(3)]	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 Road/Premises/Street/Building/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))									
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 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	Appropriations									
i	Transfer to reserves and surplus	59i								
ii	Proposed dividend/ Interim dividend	59ii								
iii	Tax on dividend/ Tax on dividend for earlier years	59iii								

	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)	59iv			
	v	Any other appropriation	59v			
	vi	Total (59i + 59ii + 59iii + 59iv+59v)	59vi			
60	Balance carried to balance sheet (58 - 59vi)			60		
61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE					
	SR. NO.	Name of Business	Business code	Description		
	Registration No. of goods carriage	Whether owned/leased/ hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher	
	(i)	(1)	(2)	(3)	(4)	(5)
	(a)					
	(b)					
	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)
	<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	62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA, 44BBB or 44D furnish the following information				
	a	Gross receipts / Turnover				
	b	Net profit				

Part A- Manufacturing Account Ind- AS	Manufacturing Account for the financial year 2022-23 [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)]		
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 Trading Account Ind-AS	A- Trading Account for the financial year 2022-23 [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]					
	4	Revenue from operations				
A	Sales/ Gross receipts of business (<i>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 (<i>specify nature and amount</i>)				
	a		iiia			
	b		iiib			
	c	Total (iiia + iiib)	iiic			
	iv	Total (i + ii + iii)			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 and Service Tax (CGST)	iv			
	v	State Goods and Services Tax (SGST)	v			
	vi	Integrated Goods and Services Tax (IGST)	vi			
	vii	Union Territory Goods and Services Tax (UTGST)	vii			

DEBITS TO TRADING ACCOUNT	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			
		Other direct expenses				
	iii	Note: Row can be added as per the nature of Direct Expenses	iii			
	10	Duties and taxes, paid or payable, in respect of goods and services purchased				
	i	Custom duty	10i			
	ii	Counter veiling duty	10ii			
	iii	Special additional duty	10iii			
	iv	Union excise duty	10iv			
	v	Service tax	10v			
	vi	VAT/ Sales tax	10vi			
	vii	Central Goods and Service Tax (CGST)	10vii			
	viii	State Goods and Services Tax (SGST)	10viii			
	ix	Integrated Goods and Services Tax (IGST)	10ix			
	x	Union Territory Goods and 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 - transferred to Profit and Loss account	12b			

CREDITS TO PROFIT AND LOSS ACCOUNT	Part A-P and L Ind-AS		Profit and Loss Account for the financial year 2022-23 [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]			
	13	Gross profit transferred from Trading Account (12+12b)				
	14	Other income				
	i	Rent				
	ii	Commission				
	iii	Dividend income				
	iv	Interest income				
	v	Profit on sale of fixed assets				

	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 and Service Tax (CGST)	44v	
vi	State Goods and Services Tax (SGST)	44vi	
vii	Integrated Goods and Services Tax (IGST)	44vii	
viii	Union Territory Goods and 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 Road/ Premises/ Building/ 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																						
49	Other provisions																						
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]																						
51	Interest																						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										i											
	ii	To others										ii											
	iii	Total (i + ii)										51iii											
52	Depreciation and amortisation																						
53	Net profit before taxes (50 – 51iii – 52)																						
54	Provision for current tax																						
55	Provision for Deferred Tax																						
56	Profit after tax (53 - 54 - 55)																						
57	Balance brought forward from previous year																						
58	Amount available for appropriation (56 + 57)																						
59	Appropriations																						
	i	Transfer to reserves and surplus										59i											
	ii	Proposed dividend/ Interim dividend										59ii											
	iii	Tax on dividend/ Tax on dividend for earlier years										59iii											

	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of the 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 and 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 and L	v			
	vi	Others (Specify nature)	vi			
	vii	Income tax relating to items that will not be reclassified to P and L	vii			
	viii	Total		61A		
62	B	Items that will be reclassified to P and 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 and L	iv			
	v	Others (Specify nature)	v			
	vi	Income tax relating to items that will be reclassified to P and L	vi			
	vii	Total		61B		
62	Total Comprehensive Income (56 + 61A + 61B)			62		

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 <input type="checkbox"/> 4d	

	e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	
5	Amounts not credited to the profit and loss account, being -			
a	the items falling within the scope of section 28	5a		
b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b		
c	escalation claims accepted during the previous year	5c		
d	any other item of income	5d		
e	capital receipt, if any	5e		
f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f		
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-			
a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a		
b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b		
c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c		
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d		
e	Amount of discount on a zero-coupon bond [36(1)(iiia)]	6e		
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f		
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i		
j	Amount of contributions to any other fund	6j		
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k		
l	Amount of bad and doubtful debts [36(1)(vii)]	6l		
m	Provision for bad and doubtful debts [36(1)(viiia)]	6m		
n	Amount transferred to any special reserve [36(1)(viii)]	6n		
o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o		
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p		
q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q		
r	Any other disallowance	6r		
s	Total amount disallowable under section 36 (total of 6a to 6r)	6s		

	t	Total number of employees employed by the company (<i>mandatory in case company has recognised Provident Fund</i>)				
	i	deployed in India	i			
	ii	deployed outside India	ii			
	iii	Total	iii			
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37					
	a	Expenditure of capital nature [37(1)]	7a			
	b	Expenditure of personal nature [37(1)]	7b			
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c			
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d			
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e			
	f	Any other penalty or fine	7f			
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g			
	h	Expenditure incurred on corporate social responsibility (CSR)	7h			
	i	Amount of any liability of a contingent nature	7i			
	j	Any other amount not allowable under section 37	7j			
	k	Total amount disallowable under section 37 (total of 7a to 7j)	7k			
8	A.	Amounts debited to the profit and loss account, to the extent disallowable under section 40				
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa			
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab			
	c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac			
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad			
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae			
	f	Amount paid as wealth tax [40(a)(iia)]	Af			
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag			
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member 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		
	da	Any sum payable 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	10da		
	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 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 and Service Tax (CGST)	12d		
	e	State Goods and Services Tax (SGST)	12e		
	f	Integrated Goods and Services Tax (IGST)	12f		
	g	Union Territory Goods and 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 sub-section (2A) of section 92CE (Tick) <input checked="" type="checkbox"/> <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	
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Part A – OL		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		2iiia		
		b		2iiib		
		c		2iiic		
		d Total (iiia + iiib + iiic)		2iid		
		iv Realisation of dues/debtors		2iv		
		v Others (pls. specify whether revenue/capital, 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						
		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)						

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		Country		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											
	(Tick <input checked="" type="checkbox"/> the applicable option)		Name(s) of Tenant(s) (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									
	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)						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		Country		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												
(Tick <input checked="" type="checkbox"/> the applicable option)		Name(s) of Tenant(s) (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										
a	Gross rent received or receivable/ lettable value <i>(higher of the two, if let out for whole of the year, lower of the two, if let out for part of the year)</i>						2a					
b	The amount of rent which cannot be realized						2b					
c	Tax paid to local authorities						2c					

	d	Total (2b + 2c)	2d		
	e	Annual value (2a – 2d)		2e	
	f	Annual value of the property owned (own percentage share x 2e)		2f	
	g	30% of 2f	2g		
	h	Interest payable on borrowed capital	2h		
	i	Total (2g + 2h)		2i	
	j	Arrears/Unrealised rent received during the year less 30%		2j	
	k	Income from house property 2 (2f – 2i + 2j)		2k	
3		Pass through income/loss if any *		3	
		Income under the head “Income from house property” (1k + 2k + 3)			
4		(if negative take the figure to 2i of schedule CYLA)		4	
NOTE ►		Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB.			
		Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.			

Schedule BP		Computation of income from business or profession				
A	From business or profession other than speculative business and specified business					
1	Profit before tax as per profit and loss account (item 53 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P and L – Ind AS) (as applicable)					1
2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss)					2a
2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)					2b
INCOME FROM BUSINESS OR PROFESSION	3	Income/ receipts credited to profit and loss account considered under other heads of income or chargeable u/s 115BBF or chargeable u/s 115BBG or chargeable u/s 115BBH	a	House property	3a	
			b	Capital gains	3b	
			c	Other sources	3c	
			ci	Dividend income	3ci	
			cii	other than Dividend income	3cii	
			d	u/s 115BBF	3d	
			e	u/s 115BBG	3e	
			f	u/s 115BBH (net of Cost of Acquisition, if any)	3f	(Item No. A of Schedule VDA)
			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 rules 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 – 3f-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 + 8a+8b)		9		
10			Adjusted profit or loss (6+9)			10	
11			Depreciation and amortization debited to profit and loss account			11	
12			Depreciation allowable under Income-tax Act				
		i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)		12i		
		ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)		12ii		
		iii	Total (12i + 12ii)			12iii	
13			Profit or loss after adjustment for depreciation (10 +11 – 12iii)			13	
14			Amounts debited to the profit and loss account, to the extent disallowable under section 36 (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 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 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	Amount allowable as deduction under section 32AC			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 44AE (61(ii) of schedule P&L)	36i			
	ii	Section 44B	36ii			
	iii	Section 44BB	36iii			
	iv	Section 44BBA	36iv			
	v	Section 44BBB	36v			
	vi	Section 44D	36vi			
	vii	Section 44DA	36vii	(item 4 of Form 3CE)		
	viii	Chapter-XII-G (tonnage)	36viii	(total of col. 7 of item 10 of Form 66)		
	ix	First Schedule of Income-tax Act (other than 115B)	36ix			
	x	Total (36i to 36ix)	36x			
	37	Net profit or loss from business or profession other than speculative and specified business (36+36x)			37	
	38	Net Profit or loss from business or profession other than speculative business and specified business after applying rules 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 F) (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 rules 7A, 7B and 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-39 (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 sections 28 to 44DB	41			
42	Deductions in accordance with sections 28 to 44DB	42			
43	Income from speculative business) (40+41-42) (if loss, take the figure to 6xvi 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 28s to 44DB	45			
46	Deductions in accordance with sections 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 7xvi of schedule CFL)	C49			
50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C50			
D	Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)				

E	Intra head set off of business loss of current year				
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive) (1)	Business loss set off (2)	Business income remaining after set off (3) = (1) – (2)	
i	Loss to be set off (Fill this row only if figure is negative)		(A38)		
ii	Income from speculative	(B43)			
iii	Income from specified	(C49)			
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)					
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					
	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 realisations during the year out of 7					
	9	Amount on which depreciation at half rate to be allowed (7 – 8) (enter 0, if result is negative)					
	10	Depreciation on 6 at full rate					

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

Schedule DOA Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)									
DEPRECIATION ON OTHER ASSETS	1	Block of assets	Land	Building (not including land)		Furniture and fittings	Intangible assets	Ships	
	2	Rate (%)	Nil	5	10	40	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	
	3	Written down value on the first day of previous year							
	4	Additions for a period of 180 days or more in the previous year							
	5	Consideration or other realization during the previous year out of 3 or 4							
	6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)							
	7	Additions for a period of less than 180 days in the previous year							
	8	Consideration or other realizations during the year out of 7							
	9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)							
	10	Depreciation on 6 at full rate							
	11	Depreciation on 9 at half rate							
	12	Total depreciation (10+11)							
	13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)							
	14	Net aggregate depreciation (12-13)							

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

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

Schedule 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)(iia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
x	Total			
NOTE	In case any deduction is claimed under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.			

Schedule CG		Capital Gains		
A	Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)			
CAPITAL GAINS 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)		
		Date of purchase/ acquisition	DD/MM/YYYY	Date of sale/transfer DD/MM/YYYY
	a	i	Full value of consideration received/receivable	ai
		ii	Value of property as per stamp valuation authority	a(ii)
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a(ii)) does not exceed 1.10 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
		iv	Total (bi + bii + biii)	biv
	c	Balance (aiii – biv)		

		iii	Total (ic + ii)	a ⁱⁱⁱ		
	b	Deductions under section 48				
	i	Cost of acquisition without indexation			bi	
	ii	Cost of improvement without indexation			bii	
	iii	Expenditure wholly and exclusively in connection with transfer			biii	
	iv	Total (i + ii + iii)			biv	
	c	Balance (5a ⁱⁱⁱ – 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	a ⁱ		
		b	Fair market value of unquoted shares determined in the prescribed manner	b ⁱ		
		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)	c ⁱ		
	ii	Full value of consideration in respect of assets other than unquoted shares			a ⁱⁱ	
	iii	Total (ic + ii)			a ⁱⁱⁱ	
B	Deductions under section 48					
	i	Cost of acquisition without indexation			bi	
	ii	Cost of Improvement without indexation			bii	
	iii	Expenditure wholly and exclusively in connection with transfer			biii	
	iv	Total (i + ii + iii)			biv	
C	Balance (6a ⁱⁱⁱ – 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 unutilised 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	Section under which deduction claimed in which asset transferred	New asset acquired/constructed	Amount not used for new asset or remained unutilised in Capital gains account (X)	
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account	

Long-term Capital Gains	i	2019-20	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, (<i>Fill up schedule PTI</i>) (A8a + A8b + A8c)								A8			
		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) (<i>Sub-items 6, 7and 8 are not applicable for residents</i>)												
1	From sale of land or building or both (<i>fill up details separately for each property</i>) (in case of co-ownership, enter your share of Capital Gain)												
	Date of purchase/ acquisition		DD/MM/YYYY			Date of sale/transfer		DD/MM/YYYY					
	a	i	Full value of consideration received/receivable					ai					
		ii	Value of property as per stamp valuation authority					a(ii)					
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a(ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a(ii))]					a(iii)					
	b	Deductions under section 48											
		i	Cost of acquisition					bi					
		iiia	Cost of acquisition with indexation					biia					
		iiib	Total Cost of Improvement with indexation					biib					
			(a) Cost of improvement										
			(b) Year of improvement										
			(c) Cost of Improvement with indexation										
			Add row										
		iii	Expenditure wholly and exclusively in connection with transfer					b(iii)					
		iv	Total (biia + biib + b(iii))					b(iv)					
	c	Balance (a(iii) – b(iv))					1c						
	d	Deduction under section 54D/54EC/54G/54GA (<i>Specify details in item D below</i>)										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.	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State				
	NOTE ►	Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deduced under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.											
2	From slump sale												
	a	i	Fair market value as per rule 11UAE(2)				2ai						
		ii	Fair market value as per rule 11UAE(3)				2aii						
		iii	Full value of consideration (higher of ai or aii)				2aiii						
	b	Net worth of the under taking or division				2b							
	c	Balance (2aiii – 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 section 112(1)(c), (ii) units referred in section 115AB, (iii) bonds or GDR as referred in section 115AC, (iv) securities by FII as referred to in section 115AD												
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details										

			a	Full value of consideration received/receivable in respect of unquoted shares	ia						
			b	Fair market value of unquoted shares determined in the prescribed manner	ib						
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic						
			ii	Full value of consideration in respect of securities other than unquoted shares	a ii						
			iii	Total (ic + ii)	a iii						
		b	Deductions under section 48								
		i	Cost of acquisition without indexation				bi				
		ii	Cost of improvement without indexation				bii				
		iii	Expenditure wholly and exclusively in connection with transfer				biii				
		iv	Total (bi + bii + biii)				biv				
		c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (a iii-b iv)				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			
			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 (a iii – b iv)				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										
	a	Whether any amount of unutilised capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year?									
		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below									
	S.no	Previous year in which asset transferred	Section under which deduction claimed in	New asset acquired/constructed	Amount utilised out of Capital Gains account	Amount not used for new asset or remained unutilised in Capital gains account (X)					
i	2019-20	54D//54G/54GA									

	b	Amount deemed to be long-term capital gains, other than at 'a'								
		Amount deemed to be long-term capital gains ($X_i + b$)						B10		
11		Pass Through Income/Loss in the nature of Long-Term Capital Gain, (Fill up schedule PTI) $(B11a1+11a2 + B11b)$						B11		
	a1	Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 10% u/s 112A		B11a1						
	a2	Pass Through Income/Loss in the nature of Long-Term Capital Gain, chargeable @ 10% under sections other than 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 B1 to B11 above in which included	Item No. Country name and Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	I									
	II									
	a	Total amount of LTCG not chargeable to tax in India as per DTAA						B12a		
	b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA						B12b		
13		Total long-term capital gain] $[B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9e + B10 + B11 - 12a]$						B13		
C1		Sum of Capital Gain Incomes (9ii + 9iii + 9iv + 9v + 9vi + 9vii + 9viii of table E below)						C1		
C2		Income from transfer of virtual digital assets (Item No. B of Schedule VDA)						C2		
C3		Income chargeable under the head "CAPITAL GAINS" (C1 + C2)						C3		
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				a ii				
	iii	Date of purchase of new land or building				a iii	dd/mm/yyyy			
	iv	Amount deposited in Capital Gains Accounts Scheme before due date				a iv				
	v	Amount of deduction claimed				a v				
	b	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)				b ii				
	iii	Date of investment				b iii	dd/mm/yyyy			
	iv	Amount of deduction claimed				b iv				
	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				c ii				

		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						

	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% <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>					
8	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% <i>Enter value from item 15B of schedule SI, if any</i>					

Schedule 115AD(1)(b)(iii)- Proviso			From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A											
S. No .	Share /Unit Acqu ired	ISIN Code	Name of the Sha re/ Uni t	No. of Shares /Units	Sale- price per Share /Unit	Full Value Consid eration -If shares are acquire d on or before 31 st day of Januar y, 2018 (Total Sale Value (4*5)	Cost of acqui sition witho ut index ation (high er of 8 or 9)	Cost of acqui sition befor e 1 st day of Febr uary, 2018, -	If the Long - term capit al asset was acqui red befor e 1 st day of Febr uary, 2018, -	Fair Mar ket Valu e of capit al asset as per secti on 55(2) (ac - (4*1 0)	Tota l Fair Mar ket Valu e of capit al asset as per secti on 55(2) (ac - (4*1 0)	Expen diture wholly and exclus ively in conne ction with transf er	Total dedu ctions (7+12)	Bala nce (6- 13) - Item 8 of LTC G Sche dule of ITR 6

						Januar y 2018 - Please enter Full Value of Consid eration.								
(C ol. 1)	(Col. 1a)	(Col. 2)	(Co l. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)	(Col. 12)	(Col. 13)	(Col. 14)
	Add rows													
	Total													

Schedule VDA	Income from transfer of Virtual Digital Assets						
Sl. No.	Date of Acquisition	Date of Transfer	Head under which income to be taxed (Business/Capital Gain)	Cost of Acquisition (In case of gift;	Consideration Received	Income from transfer of Virtual Digital Assets (enter nil in case of loss) (Col. 6 – Col. 5)	
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	
	Add Rows						
C. Total (Sum of all Positive Incomes of Business Income in Col. 7)							(Item No. 3f of Schedule BP)
D. Total (Sum of all Positive Incomes of Capital Gain in Col. 7)							(Item No. C2 of Schedule CG)

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		
i	Dividend income other than (ii)	ai		
ii	Dividend income u/s 2(22)(e)	a(ii)		
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 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 cxxii)	2c			
	i	Dividends received by foreign company chargeable u/sci 115A(1)(a)(i)				
	ii	Interest received from Government or Indian concern on cii foreign currency debts chargeable u/s 115A(1)(a)(ii)				
	iii	Interest received from Infrastructure Debt Fund chargeable ciii u/s 115A(1)(a)(iia)				
	iv	Interest referred to in section 194LC(1) - chargeable u/sciv 115A(1)(a)(iia) @ 5%				
	v	Interest referred to in Proviso to section 194LC(1) -cv chargeable u/s 115A(1)(a)(iia) @ 4%				
	vi	Interest referred to in section 194LD - chargeable u/scvi 115A(1)(a)(iab)				
	vii	Distributed income being interest referred to in sectioncvii 194LBA - chargeable u/s 115A(1)(a)(iac)				
	viii	Income from units of UTI or other Mutual Funds specified incviii section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)				
	ix	Income from royalty or fees for technical services receivedcix from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)				
	x	Income by way of interest from bonds purchased in foreigncx currency by non-residents - chargeable u/s 115AC				
	xi	Income by way of dividend from GDRs purchased in foreignxi currency by non-residents - chargeable u/s 115AC				
	xii	Income received in respect of units purchased in foreignxii currency by an off-shore fund-115AB(1)				
	xiii	Income (other than dividend) received by an FII in respect ofcxiii securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)				
	xiv	Income by way of interest received by an FII on bonds orcxiv Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)				
	xv	Income received by non-residents sportsmen or sportscxv associations chargeable u/s 115BBA				
	xvi	Anonymous Donations in certain cases chargeable u/scxvi 115BDC				
	xvii	Income by way of royalty from patent developed andcxvii registered in India - chargeable u/s 115BBF				
	xviii	Income by way of transfer of carbon credits - chargeable u/scxviii 115BBG				
	xix	Income from royalty where agreement entered betweencxix 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					
	xx	Income being dividend received by an FII in respect ofcxx securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)				

5	Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income)						
6	Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income)						
7	Dividend income chargeable at DTAA Rates						

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 speculation or specified business loss) of the current year set off	Loss than (other than loss from race horses and amount chargeable to special rate of tax) 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 <i>(8e of Schedule OS)</i>					
xvi	Income from other sources taxable at special rates in India as per DTAA <i>(2e of Schedule OS)</i>					
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 <i>(5ii of Schedule CYLA)</i>		<i>(B/f house property loss)</i>			
ii	Business (excluding Income from Insurance Business, speculation income and income from specified business) <i>(5iii of Schedule CYLA)</i>		<i>(B/f business loss, other than speculation or specified business loss)</i>			
iii	Profit and gains from life insurance business u/s 115B <i>(5iv of Schedule CYLA)</i>		<i>(B/f business loss, other than speculation or specified business loss)</i>			
iv	Speculation Income <i>(5v of Schedule CYLA)</i>		<i>(B/f normal business or speculation loss)</i>			
v	Specified Business Income <i>(5vi of Schedule CYLA)</i>		<i>(B/f normal business or specified business loss)</i>			
vi	Short-term capital gain taxable @ 15% <i>(5vii of Schedule CYLA)</i>		<i>(B/f short-term capital loss)</i>			
vii	Short-term capital gain taxable @ 30% <i>(5viii of Schedule CYLA)</i>		<i>(B/f short-term capital loss)</i>			
viii	Short-term capital gain taxable at applicable rates <i>(5ix of Schedule CYLA)</i>		<i>(B/f short-term capital loss)</i>			
ix	Short-term capital gain taxable at special rates in India as per DTAA <i>(5x of Schedule CYLA)</i>		<i>(B/f short-term capital loss)</i>			
x	Long-term capital gain taxable @ 10% <i>(5xi of Schedule CYLA)</i>		<i>(B/f short-term or long-term capital loss)</i>			
xi	Long-term capital gain taxable @ 20% <i>(5xii of Schedule CYLA)</i>		<i>(B/f short-term or long-term capital loss)</i>			
xii	Long-term capital gains taxable at special rates in India as per DTAA <i>(5xiii of Schedule CYLA)</i>		<i>(B/f short-term or long-term capital loss)</i>			
xiii	Net income from other sources chargeable at normal applicable rates <i>(5xiv of Schedule CYLA)</i>					
xiv	Profit from owning and maintaining race horses <i>(5xv of Schedule CYLA)</i>		<i>(B/f loss from horse races)</i>			
xv	Income from other sources income taxable at special rates in India as per DTAA <i>(5xvi of Schedule CYLA)</i>					

BROUGHT FORWARD LOSS ADJUSTMENT

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													
CARRY FORWARD OF LOSS	S. No.	Assessment Year	Date of Filing (DD/MM/YY YY)	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
	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	2021-22											
	xiii	2022-23											
xiv	Total of earlier year losses b/f												
xv	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)	
xvi	2023-24 (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 (2x+3x+4x+5x) of item E	(2x+3x+4x+5x) of item E	(6x+7x+8x) of item E	(8e of Schedule CG)	(8e of Schedule CG)	(8e of Schedule OS, if -ve)	

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

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			(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 (<i>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</i>)		
III	Construction Contracts		
IV	Revenue Recognition		
V	Tangible Fixed Assets		
VI	Changes in Foreign Exchange Rates		

VII	Government Grants	
VIII	Securities (<i>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</i>)	
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) <i>(if positive)</i>	
11b.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) <i>(if negative)</i>	

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

Schedule 80G		Details of donations entitled for deduction under section 80G					
DETAILS OF DONATIONS	A	Donations entitled for 100% deduction without qualifying limit					
		Name and address of donee	PAN of Donee	Amount of donation		Eligible Amount of donation	
	i			Donation in cash	Donation in other mode	Total Donation	
	ii						
	iii						
	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	
i					Donation in cash	Donation in other mode
ii						
iii						
iv	Total					
D	Donations entitled for 50% deduction subject to qualifying limit					
	Name and address of donee			PAN of Donee	ARN (Donation Reference Number)	Amount of donation
i						Eligible Amount of donation
ii						
iii						
iv	Total					
E	Total donations (Aiv + Biv + Civ + Div)					

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

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

Schedule 80-IA		Deductions under section 80-IA			
DEDUCTION U/S 80-IA	a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]	a1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)
			a2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)
	b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	b1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)
			b2	Undertaking no. 2	(item 30 of Form No. 10CCB of the undertaking)
	c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant]	c1	Undertaking no. 1	(item 30 of Form No. 10CCB of the undertaking)
	d	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1+ c2)			d

Schedule 80-IB		Deductions under section 80-IB			
	a	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	a1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			a2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	b	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	b1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			b2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	c	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)]	c1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
	d	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	d1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			d2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	e	Total deduction under section 80-IB (Total of a1 to d2)			g

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 No. 10CCB of the undertaking)
			a2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	b	Deduction in respect of undertaking located in Himachal Pradesh	b1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			b2	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)
	c	Deduction in respect of undertaking located in Uttarakhand	c1	Undertaking no. 1	(30 of Form No. 10CCB of the undertaking)
			c1	Undertaking no. 2	(30 of Form No. 10CCB of the undertaking)

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

Schedule VI-A		Deductions under Chapter VI-A				
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments				
	a	80G		b	80GGB	
	c	80GGA		d	80GGC	
	Total Deduction under Part B (a + b + c +d)					1
	2	Part C- Deduction in respect of certain incomes				
	e	80-IA	<i>(d of Schedule 80-IA)</i>	f	80-IAB	
	g	80-IAC		h	80-IB	<i>(e of Schedule 80-IB)</i>
	i	80-IBA		j	80-IC/ 80-IE	<i>(e of Schedule 80-IC/ 80-IE)</i>
	k	80JJA		l	80JJAA	<i>[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]</i>

	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]				
Schedule	Sl No	Section/Description	<input checked="" type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)
SPECIAL RATES OF TAXATION	1	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares/equity oriented MF on which STT paid)	<input type="checkbox"/>	15	(5vi of Schedule BFLA)	
	2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)	
	3	112 proviso (LTCG on listed securities/ units without indexation)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	10	(part of 5x of Schedule BFLA)	
	8	112 (LTCG on others)	<input type="checkbox"/>	20	(5xi of Schedule BFLA)	
	9	112A (LTCG on sale of shares or units on which STT is paid) 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)	
	13a	115AC ((Income by way of interest received by non-resident from bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cx of Schedule OS)	
	13b	115AC (Income by way of Dividend received by non-resident on GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cxi of Schedule OS)	
	14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)	
	15	115BBH- Tax on Income from Virtual Digital asset				
		A Income under head business or profession	<input type="checkbox"/>	30	(3f of Schedule BP)	
		B Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)	
	16	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)	

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 rules 7A, 7B or 8)			i			
		ii	Expenditure incurred on agriculture			ii			
		iii	Unabsorbed agricultural loss of previous eight assessment years			iii			
		iv	Agricultural income portion relating to rules 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) (3a+3b)						3		
a	Income u/s 10(23FB), 10(23FBA), 10(23FC), 10(23FCA), 10(23FE), 10(23FF), 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed)			3a					
	Add row option and dropdown to be provided in utility			3b					
b	Any other Income (Specify nature) – Add row option to be provided in utility								
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									
PASS THROUGH INCOME	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				
						b	Long-term				
						bi	Section 112A				
						bii	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 MAT		Computation of Minimum Alternate Tax payable under section 115JB					
Minimum Alternate Tax	1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 (If yes, write 'Y', if no write 'N')					<input type="checkbox"/>
	2	If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company (If yes, write 'Y', if no write 'N')					<input type="checkbox"/>
	3	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N')					<input type="checkbox"/>
	4	Profit after tax as shown in the Profit and Loss Account (enter item 56 of Part A- P and L) / (enter item 56 of Part A- P&L Ind AS) (as applicable)					<input type="checkbox"/>
	5	Additions (if debited in profit and loss account)					
	a	Income-tax paid or payable or its provision including the amount of deferred tax and the provision thereof	5a				

	b	Reserve (except reserve under section 33AC)	5b			
	c	Provisions for unascertained liability	5c			
	d	Provisions for losses of subsidiary companies	5d			
	e	Dividend paid or proposed	5e			
	f	Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	5f			
	g	Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86	5g			
	h	Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB	5h			
	i	Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB	5i			
	j	Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF	5j			
	k	Depreciation attributable to revaluation of assets	5k			
	l	Gain on transfer of units referred to in clause (k) of Explanation 1 to section 115JB	5l			
	m	Others (including residual unadjusted items and provision for diminution in the value of any asset)	5m			
	n	Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)	5n			
6	Deductions					
	a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	6a			
	b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b			
	c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c			
	d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	6d			
	e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e			
	f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of Explanation 1 to section 115JB	6f			
	g	Loss on transfer of units referred to in clause (iif) of Explanation 1 to section 115JB	6g			
	h	Income by way of royalty referred to in clause (iig) of Explanation 1 to section 115JB	6h			
	i	Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable	6i			
	j	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6j			
	k	Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	6k			
	l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)	6l			

7	Book profit under section 115JB (4+ 5n – 6l)	7	
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 and 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 and loss under the head "items that will not be reclassified to profit and loss"	8f	
g	Amounts credited to the statement of profit and 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	
a	Deemed total income u/s 115JB from Units located in IFSC, if any	9a	
b	Deemed total income u/s 115JB from other Units (9b - 9a)	9b	
10	Tax payable under section 115JB [9% of (9a)+ 15% of (9b)]	10	

Schedule MATC		Computation of tax credit under section 115JAA				
MAT CREDIT	S.No	Assessment Year (A)	MAT Credit		Utilised during the Current Year (C)	Balance MAT Credit (D)= (B3) – (C)
			Gross (B1)	Set-off in earlier years (B2)		
	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					
	xv	2022-23					
	xvi	2023-24[(SI no 1-SI no 2 of) -(SI No 6c -2f of Schedule Part B-TTI, only if positive)]					
	xvii	Total					
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xvii]					5	
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xvii]					6	

Schedule- BBS		Details of tax on distributed income of a domestic company on buy back of shares				
S 1	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)			

TAX ON BUY BACK OF SHARES

		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)							
1 0	Date(s) of deposit of tax on distribution income		Date 1	Date 2	Date 1	Date 2	Date 1	Date 2
			(DD/MM/Y YYY)	(DD/MM/Y YYY)	(DD/MM/Y YYY)	(DD/MM/Y YYY)	(DD/MM/Y YYY)	(DD/MM/Y YYY)
1 1	Name of Bank and Branch							
1 2	BSR Code							
1 3	Serial number of challan							
1 4	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 adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)												
	2	a Additional Income tax payable @ 18% on above												
	2	b Surcharge @ 12% on "a"												
	2	c Health & Education cess on (a+b)												
	2	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. No.	Country Code	Taxpayer Identification Number	Sl. No.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income available under normal provisions in India	Tax relief claimed (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)									
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 calendar year ending as on 31 st day of December, 2022											
ASSETS	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)

(ii)												
C	Details of Immovable Property held (including any beneficial interest) at any time during the calendar year ending as on 31 st day of December, 2022											
Sl. No.	Country Name and code	Zip Cod	Address of the Property	Ownersh- ip 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)	(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 calendar year ending as on 31 st day of December, 2022											
Sl No	Country Name and code	Zip Cod	Nature of Asset	Ownersh- ip 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)	(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 calendar year ending as on 31 st day of December, 2022 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 your hands?	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 Beneficiarie s	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, income derived from the trust	If (8) is yes, Income offered in this return		
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(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				
(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	Residenti al status in India	Type of share	PAN/Aadha ar No.	Date of applicati on	Number of shares applied for	Applicat ion 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	Residenti al status in India	Type of share	PAN/Aad haar No.	Number of shares held	Face value per share	Issue Pric e per shar e	Amount received	Date of allotm ent	Date on which cease to be shareholder	Mode of cessatio n	In case of transfer/s ale, 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/Aadh aar 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)														
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			

	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)								
DETAILS OF ASSETS AND LIABILITIES	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:-							
	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 and 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 the date of such repayment	Closing balance as at the end of 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 profit/loss/dividend/ interest debited credited	Closing balance as at the end of the previous year, if any	
E Details of acquisition of shares and securities								
	Name company/entity	of 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
NOTE ►		<i>Please refer to instructions for filling out this schedule.</i>						

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 ►	<i>Please furnish the information above for each GSTIN No. separately</i>							

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 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		
1	Income from house property (4 of Schedule-HP) (enter nil if loss)	1		
2	Profits and gains from business or profession			
TOTAL INCOME	i Profits and gains from business other than speculative business and specified business (A 38 of Schedule BP) (enter nil if loss)	2i		
	ii Profits and gains from speculative business (3(ii) of Table E 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 E Schedule BP)(enter nil if loss and take the figure to schedule CFL)	2iii			
	iv	Income chargeable to tax at special rates (3d, 3e, 3f & 4b of Table E 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)	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 + 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	Sum of Short-term/Long-term capital gains (3av + 3biv) (enter nil if loss)	3c			
	d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)	3d			
	e	Total capital gains (3c + 3d)	3e			
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 + 3e + 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 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 (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]	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(2v of Schedule EI)	16	
17	Losses of current year to be carried forward (total of xviii 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			
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 16(ii) of Schedule SI	2di	
		2g(ii)	
	ii On [(2c) – (16(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			
BANK ACCOUNT	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 (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							
	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 No. 16 A issued or Form No. 16B/16C/16D furnished by Deductor(s)]												
Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/A adhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deduct or/ PAN/a adhaar No. of Tenant / Buyer	Unclaimed TDS brought forward (b/f)	TDS of the current Financial Year (TDS deducted during the FY 2022-23)	TDS credit being claimed this Year (only if corresponding income is being offered for tax deduction 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	TD S	PAN/ Aadhaar No.	
i												
<i>NOTE ► Please enter total of column 9 in 10b of Part B- TTI</i>												

C Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]												
TCS ON INCOME	Sl No	TCS credit relating to self /other person [other person as per rule 37i(1)]	Tax Deduction and Collection Account Number of the Collector	PAN of Other Person (if related to another person)	Unclaimed TCS brought forward (b/f)	TCS of the current financial Year (TCS collected during the FY 2022-23)	TCS credit being claimed this Year	TCS credit being carried forward				
					Fin. Year in which collected	Amount b/f	Collected in own hands	Collected in the hands of any other person as per rule 37i(1) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37i(1) (if applicable)		
	(1)	2(i)	(2)(ii)	(3)	(4)	(5)	6(i)	(6)(ii)	7(i)	(7)(ii)	(8)	
											TCS PAN	
	i											
	<i>NOTE ► Please enter total of column (7)(i) in 10c of Part B-TTI</i>											

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		Place		Sign here ➔	
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FORM ITR-V	<u>INDIAN INCOME TAX RETURN VERIFICATION FORM</u>			Assessment Year 2023-24
[Where the data of the Return of Income in Forms SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4), ITR-5, ITR-7 filed but NOT verified electronically] <small>(See rule 12)</small>				
Name				
PAN		Form Number		
Filed u/s		e-Filing Acknowledgement Number		
VERIFICATION				
<p>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.</p> <p>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 _____.</p>				
Signature ➔				
Date of submission		Source IP address		
System Generated Barcode/QR Code				
Instructions:				
<ol style="list-style-type: none"> 1. Please e- verify the electronically transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC generated using Pre-Validated Bank Account/ Demat Account or EVC generated through Bank ATM. Alternately, you may send the duly signed (preferably in blue ink) Form ITR-V to “Centralized Processing Centre, Income Tax Department, Bengaluru 560500”, by SPEED POST ONLY. 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
4. Please sign only in the box provided for signature. Signature anywhere else other than the box provided can render the ITR-V invalid.

“Please note that if the ITR-V is received beyond the time specified, from the date of uploading the data, the date of receipt of ITR-V will be taken as the date of filing of return and all provisions of the Act will apply accordingly.”

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year
[Where the data of the Return of Income in Form SAHAJ (ITR-1), ITR-2, ITR-3, SUGAM (ITR-4), ITR-5, ITR-6, ITR-7 filed and verified]				2023-24
(See rule 12)				
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	
	Accreted Income as per section 115TD		9	
Accreted Income & Tax Detail	Additional Tax payable u/s 115TD		10	
	Interest payable u/s 115TE		11	
	Additional Tax and interest payable		12	
	Tax and interest paid		13	
	(+)Tax Payable /(-)Refundable (12-13)		14	

Income Tax Return electronically transmitted 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. 04/2023/F.No. 370142/51/2022-TPL]
RAMAN CHOPRA, Jt. Secy.

Note : The principal rules were published vide notification S.O. 969 (E), dated the 26th March, 1962 and last amended vide notification GSR 769(E), dated the 7th October, 2022.

विनियम 2012 या अंतरराष्ट्रीय वित्तीय सेवा केन्द्र प्राधिकरण (निधि प्रबंधन) विनियम, 2022 के अधीन रजिस्ट्रीकरण प्रमाणपत्र की एक प्रति संलग्न करें।”

[अधिसूचना सं. 50/2023/फा.सं.370142/22/2023-टीपीएल]

अमृत प्रीतम चेतिया, अवर सचिव

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग- II, खंड-3, उप-खंड (ii) में क्रम संख्या का.आ. 969 (अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 457 (अ), तारीख 23 जून, 2023 के द्वारा अंतिम बार संशोधित किया गया।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 17th July, 2023

G.S.R. 514(E).— In exercise of the powers conferred by clause (i) of sub-section (3) of section 80LA, clause (4E) of section 10, sub-section (7) of section 115UB, clause (d) of sub-section (8) of section 139A and clause (ii) of sub-section (7) of section 206AA read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement.— (1) These rules may be called the Income-tax (Twelfth Amendment) Rules, 2023.

(2) They shall come into force from the date of their publication in the Official Gazette.
2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules),

(i) in rule 21AK, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) The income accrued or arisen to, or received by, a non-resident as a result of

- (a) transfer of non-deliverable forward contracts or offshore derivative instruments or over-the-counter derivatives; or
- (b) distribution of income on offshore derivative instruments,

under clause (4E) of section 10 of the Act, shall be exempted subject to fulfilment of the following conditions, namely:—

(i) the non-deliverable forward contract or offshore derivative instrument or over-the-counter derivative is entered into by the non-resident with an offshore banking unit of an International Financial Services Centre which holds a valid certificate of registration granted under International Financial Services Centres Authority (Banking) Regulations, 2020 by the International Financial Services Centres Authority; and

(ii) such contract, instrument or derivative is not entered into by the non-resident through or on behalf of its permanent establishment in India.”;

(ii) in rule 114AAB, in the *Explanation*, for clause (a), the following clause shall be substituted, namely:—

‘(a) “specified fund” means any fund established or incorporated in India in the form of a trust or a company or a limited liability partnership or a body corporate which has been granted a certificate of registration as a Category I or Category II Alternative Investment Fund and is regulated under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 made under the Securities and Exchange Board of India Act, 1992 (15 of 1992) or regulated under the International

Financial Services Centres Authority (Fund Management) Regulations, 2022 made under the International Financial Services Centres Authority Act, 2019 (50 of 2019) and which is located in any International Financial Services Centre or a specified fund referred to in sub-clause (i) of clause (c) of *Explanation* to clause (4D) of section 10;’.

3. In the principal rules, in APPENDIX II,—

- (i) for Form No. 10CCF, the following Form shall be substituted, namely:-

“FORM NO. 10CCF

[See rule 19AE]

Report under section 80LA(3) of the Income-tax Act, 1961

1. I/We have examined the accounts and records of (name and address of the assessee with Permanent Account Number or Aadhaar Number) relating to the business of:

(Tick as applicable)

- (a) Offshore Banking Unit(s)/ which is/are situated in the Special Economic Zone (name of the Special Economic Zone), or
 (b) Unit of an International Financial Services Centre,

owned by the assessee, which is/are carried on by the assessee during the year ended on 31st March ____ .

2. I/We certify that the deduction to be claimed by the assessee under subsection (1)/subsection (1A) of section 80LA of the Income-tax Act, 1961, in respect of the assessment year is Rs ____ , which has been determined on the basis of the income received by the assessee in convertible foreign exchange. The said amount has been worked out on the basis of the details in Annexure A to this Form.

Date :

Signed

Place :

Accountant

ANNEXURE A

1. Name of the assessee	
2. Assessment year	
3. Permanent account number and Aadhaar number (If applicable)	
4. Name and address of the (Tick as applicable) (a) Offshore Banking Unit(s) in any Special Economic Zone, or (b) the Unit of an International Financial Services Centre, owned by the assessee— (Please enclose a copy of the permission(s) obtained under clause (a) of sub-section (1) of section 23 of the Banking Regulation Act, 1949 or the International Financial Services Centres Authority Act, 2019 (50 of 2019))	
5. First assessment year of claim of deduction under sub-section(1) or sub-section (1A) of section 80LA by the assessee	
6. Gross income of the units referred to in sub-section (2) of section 80LA (in Rs.)	
Less :	
7. Out of 6 above, gross income which is not received in convertible foreign exchange (in Rs.)	
8. Gross eligible income (in Rs.)	
Less :	
9. Expenses attributable to the gross eligible income (item 8) (in Rs.)	
10. Income eligible for deduction under section 80LA (8-9) (in Rs.)”;	

(ii) in Form No. 64D,—

(A) against serial number 7, for paragraph (i), the following paragraph shall be substituted, namely:—

“(i) Whether registered as Alternative Investment Fund with Securities and Exchange Board of India under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 or the International Financial Services Centres Authority (Fund Management) Regulations, 2022:”

(B) in serial number 12, for the paragraph starting with “Attach a copy of the certificate of registration” and ending with “Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012.”, the following paragraph shall be substituted, namely:— “Attach a copy of the certificate of registration under the Securities and Exchange Board of India (Alternative Investment Funds) Regulations, 2012 or the International Financial Services Centres Authority (Fund Management) Regulations, 2022.”

[Notification No. 50/2023/ F. No.370142/22/2023-TPL]

AMRIT PRITOM CHETIA, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), *vide* notification number S.O. 969(E), dated the 26th March, 1962 and were last amended *vide* notification number G.S.R.457 (E) dated 23rd June, 2023.



भारत का राजपत्र

The Gazette of India

सी.जी.-डी.एल.-अ.-18072023-247411
CG-DL-E-18072023-247411

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 413]
No. 413]

नई दिल्ली, मंगलवार, जुलाई 18, 2023/आषाढ़ 27, 1945
NEW DELHI, TUESDAY, JULY 18, 2023/ASHADHA 27, 1945

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 18 जुलाई, 2023

सा.का.नि. 519(अ).—केन्द्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 56 की उपधारा (2) के खंड (x) के परंतुक के खंड (XI) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :-

1. संक्षिप्त नाम और प्रारंभ – (1) इन नियमों का संक्षिप्त नाम आय-कर (तेरहवां संशोधन) नियम, 2023 है।

(2) वे राजपत्र में प्रकाशन की तारीख से प्रवृत्त होंगे।

2. आय-कर नियम, 1962 के नियम 11पक्का में,-

(i) उपनियम (4) के स्पष्टीकरण में, “इस खंड”, शब्दों के स्थान पर, “इस उपनियम” शब्द रखे जाएंगे ;

(ii) उपनियम (4) के पश्चात्, निम्नलिखित उपनियम अंतःस्थापित किया जाएगा, अर्थात्:-

‘(5) निम्नलिखित शर्तों के अधीन रहते हुए, पुनः अवस्थापन के अनुसरण में, मूल निधि में विनिधान प्रबंधक अस्तित्व द्वारा धारित शेयरों या यूनिटों या ब्याज के बदले में पारिणामिक निधि के निधि प्रबंधन अस्तित्व द्वारा प्राप्त कोई जंगम संपत्ति, जो पारिणामिक निधि के शेयर या यूनिटों या ब्याज हैं, अर्थात्:-

(i) उसी अस्तित्व(वों) या व्यक्ति(यों) द्वारा उसी अनुपात में धारित पारिणामिक निधि के निधि प्रबंधन अस्तित्व में 90 प्रतिशत से अन्यून शेयर या यूनिटें या ब्याज, जो उनके द्वारा मूल निधि के विनिधान प्रबंधन अस्तित्व में धारित है ; और

(ii) ऐसे अस्तित्व(वों) या व्यक्ति(यों) द्वारा धारित किए गए मूल निधि के विनिधान प्रबंधन अस्तित्व में कुल शेयरों या यूनिटों या ब्याज के 90 प्रतिशत से अन्यून ।

स्पष्टीकरण – इस उपनियम के प्रयोजनों के लिए,-

- (क) “पुनः अवस्थापन” “मूल निधि” और “पारिणामिक निधि” पदों के वही अर्थ होंगे जो उनके धारा 47 के खंड (viiकग) और खंड (viiकघ) के स्पष्टीकरण में क्रमशः हैं ;
- (ख) “निधि प्रबंधन अस्तित्व” पद का वही अर्थ होगा जो उसका अंतरराष्ट्रीय वित्तीय सेवा केन्द्र प्राधिकरण (निधि प्रबंधन) विनियम, 2022 के विनियमन 2 के उपखंड (त) में यथा उपबंधित है ; और
- (ग) “विनिधान प्रबंधन अस्तित्व” से संबंधित अधिकारिता के विनियमन द्वारा विनियमित मूल निधि का निधि प्रबंधक अभिप्रेत है जिसमें मूल निधि अवस्थित है ।’

[अधिसूचना सं. 51/2023/फा. सं. 370142/22/2023-टीपीएल]

अमृत प्रीतम चेतिया, अवर सचिव

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग- II, खंड-3, उप-खंड (ii) में क्रम संख्या का.आ. 969 (अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 514 (अ), तारीख 17 जुलाई, 2023 के द्वारा अंतिम बार संशोधित किया गया।

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

NOTIFICATION

New Delhi, the 18th July, 2023

G.S.R. 519(E).—In exercise of the powers conferred by clause (XI) of the proviso to clause (x) of sub-section (2) of section 56 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement.— (1) These rules may be called the Income-tax (Thirteenth Amendment) Rules, 2023.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, in rule 11UAC,

(i) in sub-rule (4), in the *Explanation*, for the words “this clause” the words “this sub- rule” shall be substituted;

(ii) after sub-rule (4), the following sub-rule shall be inserted, namely:—

‘(5) any movable property, being shares or units or interest in the resultant fund received by the fund management entity of the resultant fund, in *lieu* of shares or units or interest held by the investment manager entity in the original fund, pursuant to the relocation, subject to the following conditions, namely:-

(i) not less than ninety per cent of shares or units or interest in the fund management entity of the resultant fund are held by the same entity(ies) or person(s) in the same proportion as held by them in the investment manager entity of the original fund; and

(ii) not less than ninety per cent of the aggregate of shares or units or interest in the investment manager entity of the original fund was held by such entity(ies) or person(s).

Explanation. — For the purposes of this sub-rule, —

- (a) the expressions “relocation”, “original fund” and “resultant fund” shall have the meanings respectively assigned to them in the *Explanation* to clause (viiac) and clause (viiad) of section 47;
- (b) “fund management entity” shall have the same meaning as provided in the sub-clause (p) of regulation 2 of the International Financial Services Centres Authority (Fund Management) Regulations, 2022; and
- (c) “investment manager entity” means the fund manager of the original fund regulated by the respective regulation of the jurisdiction in which the original fund is located.’

[Notification No. 51/2023/ F. No. 370142/22/2023-TPL]

AMRIT PRITOM CHETIA, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), *vide* notification number S.O. 969(E), dated the 26th March, 1962 and last amended *vide* notification number G.S.R. 514(E) dated 17th July, 2023.

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

NOTIFICATION

New Delhi, the 28th March, 2023

INCOME-TAX

G.S.R.227(E).—In exercise of the powers conferred by section 139AA read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely: —

1. Short title and commencement.—(1) These rules may be called the Income-tax (Fourth Amendment) Rules, 2023.

(2) They shall come into force from the 1st day of April, 2023.

2. In the Income-tax Rules, 1962, for rule 114AAA, the following rule shall be substituted, namely: —

“114AAA. Manner of making permanent account number inoperative.—(1) Where a person, who has been allotted the permanent account number as on the 1st day of July, 2017 and is required to intimate his Aadhaar number under sub-section (2) of section 139AA, has failed to intimate the same on or before the 31st day of March, 2022, the permanent account number of such person shall become inoperative, and he shall be liable for payment of fee in accordance with sub-rule (5A) of rule 114.

(2) Where the person referred to in sub-rule (1) has intimated his Aadhaar number under sub-section (2) of section 139AA after the 31st day of March, 2022, after payment of fee in accordance with sub-rule (5A) of rule 114, his

permanent account number shall become operative within thirty days from the date of intimation of Aadhaar number.

(3) A person, whose permanent account number has become inoperative, shall be liable for further consequences for the period commencing from the date as specified under sub-rule (4) till the date it becomes operative, namely:—

- (i) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made;
- (ii) interest shall not be payable on such refund for the period, beginning with the date specified under sub-rule (4) and ending with the date on which it becomes operative;
- (iii) where tax is deductible under Chapter XVIIB in case of such person, such tax shall be deducted at higher rate, in accordance with provisions of section 206AA;
- (iv) where tax is collectible at source under Chapter XVII-BB in case of such person, such tax shall be collected at higher rate, in accordance with provisions of section 206CC;

(4) The provisions of sub-rule (3) shall have effect from the date specified by the Board.

(5) The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the formats and standards along with the procedure for verifying the operational status of permanent account number under sub-rule (1) and sub-rule (2).”.

[Notification No. 15/2023 F. No.370142/14/2022-TPL]

P. AMRUTHA VARSHINI, Under Secy.

Note.-The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) *vide* number S.O. 969 (E), dated the 26th March, 1962 and last amended by the Income-tax (Third Amendment) Rules, 2023, *vide* notification number G.S.R. 118(E) dated 21st February, 2023.



भारत का राजपत्र

The Gazette of India

सी.जी.-डी.एल.-अ.-09082023-247974
CG-DL-E-09082023-247974

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 466]

नई दिल्ली, बुधवार, अगस्त, 9, 2023/श्रावण 18, 1945

No. 466]

NEW DELHI, WEDNESDAY, AUGUST, 9, 2023/SHRAVANA 18, 1945

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 9 अगस्त, 2023

आय-कर

सा.का.नि. 595(अ).—केंद्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 92गवा की उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात् :-

- संक्षिप्त नाम और प्रारंभ—(1) इन नियमों का संक्षिप्त नाम आय-कर (पंद्रहवाँ संशोधन) नियम, 2023 है।
(2) ये 1 अप्रैल, 2023 से प्रवृत्त हुए समझे जाएंगे।
- आय-कर नियम, 1962 के नियम 10नवं के उपनियम (3ब) में, "निर्धारण वर्ष 2020-21, 2021-22 और 2022-23" शब्दों और अंकों के स्थान पर "निर्धारण वर्ष 2020-21, 2021-22, 2022-23 और 2023-24" शब्द और अंक रखे जाएंगे।

[अधिसूचना सं. 58/2023/फा.सं. 370142/26/2023-टीपीएल]

सौरभ जैन, अवर सचिव

स्पष्टात्मक ज्ञापन: यह संशोधन 1 अप्रैल 2023 से प्रभावी है और पूर्व वर्ष 2022-23 से सुसंगत निर्धारण वर्ष 2023-24 पर लागू होता है। तदनुसार, यह प्रमाणित किया जाता है कि इन नियमों को भूतलक्षी प्रभाव दिए जाने से किसी व्यक्ति पर कोई प्रतिकूल प्रभाव नहीं पड़ेगा।

टिप्पणि : मूल नियम, भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और उनमें ओर्तम बार अधिसूचना संख्या सा.का.नि. 579(अ) तारीख 1 अगस्त, 2023 द्वारा संशोधन किया गया था।

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

NOTIFICATION

New Delhi, the 9th August, 2023

INCOME-TAX

G.S.R. 595(E).—In exercise of the powers conferred by section 295 read with sub-section (2) of section 92CB of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

- 1. Short title and commencement.** - (1) These rules may be called the Income-tax (Fifteenth Amendment) Rules, 2023.
 (2) They shall deemed to have come into force from the 1st day of April 2023.
2. In the Income-tax Rules, 1962, in rule 10TD, in sub-rule (3B), for the words and figures “assessment years 2020-21, 2021-22 and 2022-23”, the words and figures “assessment years 2020-21, 2021-22, 2022-23 and 2023-24” shall be substituted.

[Notification No. 58/2023/ F. No. 370142/26/2023-TPL]

SOURABH JAIN, Under Secy.

Explanatory Memorandum: This amendment is effective from 1st day of April, 2023 and applies to assessment year 2023-24 relevant to previous year 2022-23. Accordingly, it is hereby certified that no person is being adversely affected by giving retrospective effect to these rules.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, section-3, sub-section (ii) *vide* number S.O. 969 (E) dated the 26th March, 1962 and were last amended *vide* notification number G.S.R. 579 (E), dated 1st August, 2023.



भारत का राजपत्र

The Gazette of India

सी.जी.-डी.एल.-अ.-16082023-248134
CG-DL-E-16082023-248134

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 474]

नई दिल्ली, बुधवार, अगस्त, 16, 2023/श्रावण 25, 1945

No. 474]

NEW DELHI, WEDNESDAY, AUGUST, 16, 2023/SHRAVANA 25, 1945

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 16 अगस्त, 2023

सा.का.नि. 604(अ).—केंद्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 56 की उपधारा (2) के खंड (xiii) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात्:-

- संक्षिप्त नाम और प्रारंभ - (1) इन नियमों का संक्षिप्त नाम आय-कर संशोधन (सोलहवां संशोधन) नियम, 2023 है।
(2) ये राजपत्र में इनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- आय-कर नियम, 1962 के नियम 11पक्का के पश्चात्, निम्नलिखित नियम अंतःस्थापित किया जाएगा, अर्थात्:-

“11पक्का धारा 56 की उपधारा 2 के खंड (xiii) के अधीन कर से प्रभार्य आय की संगणना-धारा 56 की उपधारा 2 के खंड (xiii) के प्रयोजन के लिए, जहां कोई व्यक्ति किसी जीवन बीमा पालिसी के अधीन किसी पूर्व वर्ष के दौरान किसी समय पर कोई राशि प्राप्त करता है, तो उस पूर्व वर्ष के दौरान, जिसमें ऐसी राशि प्राप्त की गई है, उक्त खंड के अधीन कर से प्रभार्य आय की संगणना निम्नलिखित रीति में की जाएगी, अर्थात्:-

(i) जहां पूर्व वर्ष (जिसे इसमें इसके पश्चात् पहला पूर्व वर्ष कहा गया है) के दौरान जीवन बीमा पालिसी के अधीन पहली बार कोई राशि प्राप्त की गई है, तो पहले पूर्व वर्ष में कर से प्रभार्य आय की संगणना निम्नलिखित गुणसूत्र के अनुसार की जाएगी,-

क-ख

जहां,-

क= पहले पूर्व वर्ष के दौरान जीवन बीमा पालिसी के अधीन प्राप्त की गई राशि या कुल राशि; और

ख= पहले पूर्व वर्ष में राशि की प्राप्ति की तारीख तक जीवन बीमा पालिसी की अवधि के दौरान संदर्भ कुल प्रीमियम, जिसका अधिनियम के किसी अन्य उपबंध के अधीन कटौती के रूप में दावा नहीं किया गया है;

(ii) जहां पहले पूर्व वर्ष के पश्चातवर्ती पूर्व वर्ष (जिसे इसमें इसके पश्चात् पश्चातवर्ती पूर्व वर्ष कहा गया है) के दौरान जीवन बीमा पालिसी के अधीन कोई राशि प्राप्त की गई है, तो पश्चातवर्ती पूर्व वर्ष में कर से प्रभार्य आय की संगणना निम्नलिखित गुणसूत्र के अनुसार की जाएगी,-

ग-घ

जहां,-

ग= पश्चातवर्ती पूर्व वर्ष के दौरान जीवन बीमा पालिसी के अधीन प्राप्त की गई राशि या कुल राशि; और

घ= पश्चातवर्ती पूर्व वर्ष में राशि की प्राप्ति की तारीख तक जीवन बीमा पालिसी की अवधि के दौरान संदर्भ कुल प्रीमियम, जो ऐसा प्रीमियम नहीं है जिसका-

(क) अधिनियम के किसी अन्य उपबंध के अधीन कटौती के रूप में दावा किया गया है; या

(ख) किन्हीं पूर्व वर्ष या वर्षों में से किसी में इस नियम की रकम 'ख' या रकम 'घ' में सम्मिलित किया गया है।

स्पष्टीकरण:- शंकाओं को दूर करने के लिए, यह स्पष्ट किया जाता है कि किसी जीवन बीमा पालिसी के अधीन प्राप्त की गई किसी राशि से किसी ऐसी रकम, चाहे किसी भी नाम से ज्ञात हो, अभिप्रेत है जो, -

(क) बीमा पालिसी से सहबद्ध किसी इकाई के अधीन प्राप्त ; या

(ख) धारा 56 की उपधारा(2) के खंड (4) में निर्दिष्ट आय ;

की राशि से भिन्न, ऐसी पालिसी के अधीन प्राप्त की गई है जिसे धारा 10 के खंड(10घ) के उपबंधों के अनुसार पूर्व वर्ष की कुल आय से अपवर्जित नहीं किया जाना है।"

[अधिसूचना सं. 61/2023/फा.सं.370142/28/2023-टीपीएल]

सौरभ जैन, अवर सचिव

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना संख्या का.आ.969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और संशोधन अधिसूचना संख्या सा.का.नि. 595(अ), तारीख 9अगस्त, 2023 द्वारा अंतिम बार संशोधित किए गए थे।

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

NOTIFICATION

New Delhi, the 16th August, 2023

G.S.R. 604(E).—In exercise of the powers conferred by clause (xiii) of sub-section (2) of section 56, read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct taxes hereby makes the following rules further to amend the Income-tax Rules,1962, namely:—

1. Short title and commencement: - (1) These rules may be called the Income tax Amendment (Sixteenth Amendment), Rules, 2023.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, after rule 11UAC, the following rules shall be inserted, namely:—

“11UACA Computation of income chargeable to tax under clause (xiii) of sub-section (2) of section 56. - For the purpose of clause (xiii) of sub-section (2) of section 56, where any person receives at any time during any previous year any sum under a life insurance policy, then, the income chargeable to tax under the said clause during the previous year in which such sum is received shall be computed in the following manner, namely: —

(i) where the sum is received for the first time under the life insurance policy during the previous year (hereinafter referred to as first previous year), the income chargeable to tax in the first previous year shall be computed in accordance with the formula,—

A-B

where, -

A = the sum or aggregate of sum received under the life insurance policy during the first previous year; and

B = the aggregate of the premium paid during the term of the life insurance policy till the date of receipt of the sum in the first previous year that has not been claimed as deduction under any other provision of the Act;

(ii) where the sum is received under the life insurance policy during the previous year subsequent to the first previous year (hereinafter referred to as subsequent previous year), the income chargeable to tax in the subsequent previous year shall be computed in accordance to the formula,—

C-D

where, -

C = the sum or aggregate of sum received under the life insurance policy during the subsequent previous year; and

D = the aggregate of the premium paid during the term of the life insurance policy till the date of receipt of the sum in the subsequent previous year not being premium which –

- (a) has been claimed as deduction under any other provision of the Act; or
- (b) is included in amount ‘B’ or amount ‘D’ of this rule in any of the previous year or years

Explanation .— For the removal of doubts, it is clarified that the sum received under a life insurance policy would mean any amount, by whatever name called, received under such policy which is not to be excluded from the total income of the previous year in accordance with the provisions of clause (10D) of section 10, other than the sum—

- (a) received under a unit linked insurance policy; or
- (b) being the income referred to in clause (iv) of sub-section (2) of section 56.”.

[Notification No. 61/2023/ F.No.370142/28/2023-TPL]

SOURABH JAIN, Under Secy.

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969(E), dated the 26th March, 1962 and was last amended vide notification number G.S.R. 595 (E) dated 9th August, 2023.



भारत का राजपत्र

The Gazette of India

सी.जी.-डी.एल.-अ.-17082023-248156
CG-DL-E-17082023-248156

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 477]

नई दिल्ली, बृहस्पतिवार, अगस्त 17, 2023/श्रावण 26, 1945

No. 477]

NEW DELHI, THURSDAY, AUGUST 17, 2023/SHRAVANA 26, 1945

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 17 अगस्त, 2023

आय-कर

सा.का. नि. 607(अ).—केंद्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (जिसे इसमें इसके पश्चात् अधिनियम कहा गया है) की धारा 295 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात्:-

1. संक्षिप्त नाम और प्रारंभ - (1) इन नियमों का संक्षिप्त नाम आय-कर (सत्रहवाँ संशोधन) नियम, 2023 है।

(2) ये राजपत्र में इनके प्रकाशन की तारीख को प्रवृत्त होंगे।

2. आय-कर नियम, 1962 (जिसे इसमें इसके पश्चात् मूल नियम कहा गया है) के नियम 26 के स्थान पर निम्नलिखित नियम रखा जाएगा, अर्थात्:-

"26. विदेशी करेंसी में संदेय आय पर स्रोत पर कर कटौती के प्रयोजन के लिए विनिमय दर- विदेशी करेंसी में संदेय आय पर स्रोत पर कर कटौती के प्रयोजन के लिए-

(i) भारत के बाहर किसी निर्धारिती को ;

- (ii) किसी अंतरराष्ट्रीय वित्तीय सेवा केन्द्र में अवस्थित किसी इकाई को ;
- (iii) किसी अंतरराष्ट्रीय वित्तीय सेवा केन्द्र में अवस्थित किसी इकाई द्वारा भारत में किसी निर्धारिती को, संदेय ऐसी आय का रूपए में मूल्य की संगणना के लिए विनिमय दर, उस तारीख को जिसको ऐसी आय का संदाय करने के लिए जिम्मेदार व्यक्ति द्वारा अध्याय 17ख के उपबंधों के अधीन स्रोत पर कटौती किया जाना अपेक्षित है, ऐसी करेंसी की तार अंतरण क्रय दर होगी।

स्पष्टीकरण:- इस नियम के प्रयोजनों के लिए,-

- (i) "अंतरराष्ट्रीय वित्तीय सेवा केन्द्र" का वही अर्थ होगा जो इसका विशेष आर्थिक जोन अधिनियम, 2005 (2005 का 28) की धारा 2 के खंड (थ) में दिया गया है ;
- (ii) विदेशी करेंसी के संबंध में "तार अंतरण क्रय दर" से वह विनिमय दर या दरें अभिप्रेत हैं जो ऐसी करेंसी खरीदने के लिए भारतीय रिजर्व बैंक द्वारा समय-समय पर विनिर्दिष्ट किए गए मार्गदर्शक सिद्धांतों को ध्यान में रखते हुए, ऐसी करेंसी खरीदने के लिए भारतीय स्टेट बैंक अधिनियम, 1955 (1955 का 23) के अधीन गठित भारतीय स्टेट बैंक द्वारा अंगीकृत हैं, जहां उस बैंक को ऐसी करेंसी तार अंतरण के माध्यम से उपलब्ध की जाती है;
- (iii) "इकाई" का वही अर्थ होगा जो इसका विशेष आर्थिक जोन अधिनियम, 2005 (2005 का 28) की धारा 2 के खंड (यग) में दिया गया है।"

[अधिसूचना सं. 64 /2023/फा.सं.370142/27/2023-टीपीएल]

जिवितेश आनंद, अवर सचिव (कर नीति और विधान प्रभाग)

टिप्पण : मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना संख्या का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 604(अ), तारीख 16.8.2023 द्वारा अंतिम बार संशोधित किए गए थे।

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

NOTIFICATION

New Delhi, the 17th August, 2023

INCOME-TAX

G.S.R. 607(E).—In exercise of the powers conferred by section 295 of the Income-tax Act 1961 (hereinafter referred to as 'Act'), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Income-tax (Seventeenth Amendment) Rules, 2023.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), for rule 26, the following rule shall be substituted, namely:—

"26. Rate of exchange for the purpose of deduction of tax at source on income payable in foreign currency.—

For the purpose of deduction of tax at source on any income payable in foreign currency, the rate of exchange for the calculation of the value in rupees of such income payable—

- (i) to an assessee outside India;
- (ii) to a Unit located in an International Financial Services Centre;

(iii) by a Unit located in an International Financial Services Centre to an assessee in India, shall be the telegraphic transfer buying rate of such currency as on the date on which the tax is required to be deducted at source under the provisions of Chapter XVIIB by the person responsible for paying such income.

Explanation.— For the purposes of this rule,—

- (i) “International Financial Services Centre” shall have the meaning assigned to it in clause (q) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (ii) “telegraphic transfer buying rate”, in relation to a foreign currency, means the rate or rates of exchange adopted by the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), for buying such currency, having regard to the guidelines specified from time to time by the Reserve Bank of India for buying such currency, where such currency is made available to that bank through a telegraphic transfer;
- (iii) “Unit” shall have the meaning assigned to it in clause (zc) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005).”.

[Notification No. 64/2023/F.No. 370142/27/2023-TPL]

JIVITESH ANAND, Under Secy. (Tax Policy and Legislation Division)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification number S.O. 969 (E), dated the 26th March, 1962 and was last amended vide notification number G.S.R. 604 (E) dated 16.8.2023.



भारत का राजपत्र

The Gazette of India

सी.जी.-डी.एल.-अ.-18082023-248178
CG-DL-E-18082023-248178

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 481]
No. 481]

नई दिल्ली, शुक्रवार, अगस्त, 18, 2023/श्रावण 27, 1945
NEW DELHI, FRIDAY, AUGUST, 18, 2023/SHRAVANA 27, 1945

वित्त मंत्रालय
(राजस्व विभाग)
(केन्द्रीय प्रत्यक्ष कर बोर्ड)
अधिसूचना
नई दिल्ली, 18 अगस्त, 2023
आयकर

सा.का.नि. 615(अ).—केन्द्रीय प्रत्यक्ष कर बोर्ड, आय-कर अधिनियम, 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 17 के खंड (2) के उपखंड (i) और उपखंड (ii) के स्पष्टीकरण द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आय-कर नियम, 1962 का और संशोधन करने के लिए, निम्नलिखित नियम बनाता है, अर्थात् :--

1. संक्षिप्त नाम और प्रारंभ—(1) इन नियमों का संक्षिप्त नाम आय-कर (अठारहवाँ संशोधन) नियम, 2023 है।

(2) ये 1 सितंबर, 2023 से प्रवृत्त होंगे।

2. आय-कर नियम, 1962 के नियम 3 में,—

(i) उपनियम (1) के स्थान पर, निम्नलिखित रखा जाएगा, अर्थात् :--

'(1) धारा 17 की उपधारा (2) के उपखंड (i) और उपखंड (ii) के प्रयोजन के लिए, नियोजक द्वारा पूर्व वर्ष के दौरान उपलब्ध कराई गई वास सुविधा के मूल्य का अवधारण नीचे दी गई सारणी 1 में उपबंधित आधार पर किया जाएगा:

सारणी 1

क्र.सं .	परिस्थितियां	जहां वास सुविधाएं सुसज्जित नहीं हैं	जहां वास सुविधाएं सुसज्जित हैं
(1)	(2)	(3)	(4)
(1)	जहां वास सुविधा केन्द्रीय सरकार या किसी राज्य सरकार द्वारा अपने उन कर्मचारियों को उपलब्ध कराई जाती है, जो या तो संघ या ऐसे राज्य के कार्यकलापों के लिए पदधारण किए हों।	केन्द्रीय सरकार या किसी राज्य सरकार द्वारा वास सुविधा के बारे में उस सरकार द्वारा बनाए गए नियमों के अनुसार अवधारित वह अनुज्ञासि फीस, जो कर्मचारी द्वारा वास्तव में संदत्त किए गए से घटाकर आए।	स्तंभ (3) के अधीन यथा अवधारित परिलिंग का मूल्य और जिसमें फर्नीचर की (जिसके अंतर्गत टेलीविजन सेट, रेडियो सेट, रेफ्रिजरेटर, अन्य घरेलू साधित्र, वातानुकूलन संयंत्र उपस्कर भी है) लागत का 10% वार्षिक बढ़ा दिया गया हो और यदि ऐसा फर्नीचर किसी तीसरे पक्षकार से किए गए पर लिया गया है तो उसके लिए वास्तव में संदेय वह किराया प्रभार, जो कर्मचारी द्वारा पूर्व वर्ष के दौरान उसके लिए संदत्त या संदेय किन्हीं प्रभारों को घटाकर आए।
(2)	जहां वास सुविधा किसी अन्य नियोजक द्वारा उपलब्ध कराई जाए, और (क) जहां वास-सुविधा नियोजक के स्वामित्वाधीन हो, या	(i) उन शहरों में, जिनकी जनसंख्या 2011 की जनगणना के अनुसार 40 लाख से अधिक है, वेतन का 10 प्रतिशत ; (ii) उन शहरों में, जिसकी जनसंख्या 2011 की जनगणना के अनुसार 15 लाख से अधिक है, किंतु 40 लाख से कम है, वेतन का 7.5 प्रतिशत ; (iii) अन्य क्षेत्रों में, वेतन का 5 प्रतिशत, उस अवधि के दौरान, जिसको पूर्व वर्ष के दौरान उक्त वास सुविधा कर्मचारी के अधिभोग में थी, कर्मचारी द्वारा वास्तव में संदत्त किराया, यदि कोई हो, घटा कर आए।	स्तंभ (3) के अधीन यथा अवधारित परिलिंग का मूल्य और जिसमें फर्नीचर की (जिसके अंतर्गत टेलीविजन सेट, रेडियो सेट, रेफ्रिजरेटर अन्य घरेलू साधित्र वातानुकूलन संयंत्र या उपस्कर या अन्य वैसे ही साधित्र या गैजेट भी है) लागत का 10 प्रतिशत वार्षिक बढ़ा दिया गया हो और यदि ऐसा फर्नीचर किसी अन्य पक्षकार से किए गए पर लिया गया हो तो उसके लिए वास्तव में संदेय वह किराया प्रभार, जो कर्मचारी द्वारा पूर्व वर्ष के दौरान उसके लिए किसी अन्य संदत्त या संदेय किन्हीं प्रभारों को घटाकर।
	(ख) जहां वास सुविधा नियोजक द्वारा पट्टे या किए गए पर ली गई हों	नियोजक द्वारा संदत्त या संदेय पट्टा किए गए की वास्तविक रकम अथवा वेतन का 10 प्रतिशत, इनमें से जो भी कम हो, जो कर्मचारी द्वारा वास्तव में संदत्त किराया, यदि कोई हो, घटाकर आए	स्तंभ (3) के अधीन यथा अवधारित परिलिंग का मूल्य और जिसमें फर्नीचर की (जिसके अंतर्गत टेलीविजन सेट, रेडियो सेट रेफ्रिजरेटर अन्य घरेलू साधित्र वातानुकूलन संयंत्र या उपस्कर या अन्य वैसे ही साधित्र या गैजेट भी है) लागत का 10 प्रतिशत वार्षिक बढ़ा दिया गया हो या यदि ऐसा फर्नीचर किसी तीसरे पक्षकार से किए गए पर लिया गया हो, तो उसके लिए वास्तव में संदेय वह किराया प्रभार, जो कर्मचारी द्वारा पूर्व वर्ष के दौरान उसके लिए किसी अन्य संदत्त या संदेय किन्हीं प्रभारों को घटाकर।

(3)	जहां वास-सुविधा क्रम संख्यांक (1) या (2) में विनिर्दिष्ट नियोजक द्वारा किसी होटल में उपलब्ध कराई जाती है (उसके सिवाएँ जहां कर्मचारी को ऐसी वास- सुविधा एक स्थान से उसका दूसरे स्थान पर स्थानांतरण होने पर कुल मिलाकर 15 दिन से अनधिक अवधि के लिए उपलब्ध कराई जाती है	लागू नहीं होता	पूर्व वर्ष के लिए संदत्त या संदेय वेतन का 24 प्रतिशत अथवा ऐसे होटल को उस अवधि के लिए जिसके दौरान ऐसी वास- सुविधा उपलब्ध कराई जाती है या संदेय वे वास्तविक प्रभार इनमें से जो भी कम हों जो कर्मचारी द्वारा वास्तव में संदत्त या संदेय किराया, यदि कोई हो, घटा कर आए :
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परंतु इस उपनियम की कोई बात ऐसी कर्मचारी को अस्थायी रूप से उपलब्ध कराई गई वास सुविधा को लागू नहीं होगी, जो किसी खनन स्थल पर या अग्रतटीय तेल खोज स्थल पर या किसी परियोजना निष्पादन स्थल पर या किसी बांध स्थल पर या विद्युत जनन स्थल पर या किसी अपतटीय स्थल पर कार्य कर रहा हो,--

- (i) जिनका कुर्सी क्षेत्र 1,000 वर्ग फुट से अधिक नहीं हो और किसी नगरपालिका अथवा छावनी बोर्ड की स्थानीय सीमाओं से कम से कम आठ किलोमीटर दूर स्थित हो ; या
- (ii) जो किसी दूरस्थ क्षेत्र में स्थित हो :

परंतु यह और कि जहां कर्मचारी को, उसका एक स्थान से दूसरे स्थान पर स्थानांतरण होने के कारण, तैनाती के नए स्थान पर, जबकि दूसरे स्थान पर स्थित वास-सुविधा को रखता है, वास-सुविधा उपलब्ध कराई जाती है वहां परिलब्धि के मूल्य का अवधारण केवल एक ऐसी वास-सुविधा के प्रति निर्देश करते हुए, जिसका उपरोक्त सारणी के प्रति निर्देश करते हुए कम मूल्य है, 90 दिन से अनधिक अवधि के लिए किया जाएगा और उसके पश्चात् परिलब्धि का मूल्य सारणी के अनुसार ऐसी दोनों वास-सुविधाओं के लिए प्रभारित किया जाएगा :

परंतु यह भी कि जहां वास-सुविधा का स्वामित्व नियोजक के पास है तथा वही वास-सुविधा एक पूर्ववर्ष से एक अधिक समय से उसी कर्मचारी को निरंतर प्रदान की जाती है, क्रम सं0 2(क) या 2(ख) के अनुसार संगणित रकम पहले पूर्ववर्ष के लिए इस प्रकार संगणित रकम से अधिक नहीं होगी, जो उस रकम द्वारा गुणा की जाती है, जो पूर्ववर्ष के लिए लागत मुद्रास्फीति सूचकांक का एक अनुपात है, जिसके लिए रकम की संगणना की जाती है और पूर्ववर्ष के लिए लागत मुद्रास्फीति सूचकांक, जिसमें कर्मचारी को प्रारंभ में वास-सुविधा प्रदान की गई थी ।

स्पष्टीकरण 1- उस उपनियम के प्रयोजनों के लिए, जहां केन्द्रीय सरकार या किसी राज्य सरकार द्वारा वास-सुविधा ऐसे कर्मचारी को प्रदान की जाती है, जो ऐसी सरकार के नियंत्रणाधीन किसी निकाय या उपक्रम में प्रतिनियुक्ति पर है,--

- (i) ऐसे किसी कर्मचारी का नियोजक को वह निकाय या उपक्रम समझा जाएगा जहां कर्मचारी प्रतिनियुक्ति पर सेवा कर रहा है; और
- (ii) ऐसी किसी वास-सुविधा की परिलब्धि का मूल्य सारणी 1 के क्रम सं. (2)(क) के अनुसार रकम संगणित की जाएगी मानो वास-सुविधा, नियोजक के स्वामित्व में हो।

स्पष्टीकरण 2— तीसरे परंतुके प्रयोजनों के लिए,--

- (i) “लागत मुद्रास्फीति सूचकांक” से केन्द्रीय सरकार द्वारा धारा 48 के स्पष्टीकरण के खंड (v) के अधीन राजपत्र में अधिसूचित सूचकांक अभिप्रेत है ; और
- (ii) “पहले पूर्ववर्ष” से 2023-24 पूर्ववर्ष, या वह पूर्ववर्ष, जिसमें कर्मचारी को वास-सुविधा प्रदान की गई थी, जो भी पश्चात्वर्ती हो, अभिप्रेत है’;
- (ii) स्पष्टीकरण में खंड (v) के स्थान पर, निम्नलिखित खंड रखा जाएगा, अर्थात् :--

‘(v) उपनियम (1) के परंतुक के प्रयोजनों के लिए, “दूरस्थ क्षेत्र” से वह कोई क्षेत्र अभिप्रेत है, जो, 2011 की जनगणना के आधार पर, 1,00,000 या अधिक की जनसंख्या वाले किसी नगरपालिका या छावनी बोर्ड की--

- (क) स्थानीय सीमाओं के भीतर ; या
- (ख) स्थानीय सीमाओं से, आकाशीय रूप से मापी गई, तीस किलोमीटर की दूरी के भीतर, अवस्थित क्षेत्र से भिन्न है ;’।

[अधिसूचना सं. 65/2023/फा.सं.370142/21/2023-टीपीएल भाग (1)]

अमृत प्रीतम चेतिया, अवर सचिव

टिप्पण : मूल नियम, भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में अधिसूचना सं. का.आ. 969(अ), तारीख 26 मार्च, 1962 द्वारा प्रकाशित की गई थी और अधिसूचना संख्या सा.का.नि 607(अ), तारीख 17 अगस्त, 2023 द्वारा अंतिम बार संशोधित की गई थी।

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

NOTIFICATION

New Delhi, the 18th August, 2023

INCOME-TAX

G.S.R. 615(E).—In exercise of the powers conferred by sub-clause (i) and *Explanation* to sub-clause (2) of section 17 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

1. Short title and commencement.— (1) These rules may be called the Income tax (Eighteenth Amendment), Rules, 2023.

(2) They shall come into force with effect from the 1st day of September, 2023.

2. In the Income-tax Rules, 1962, in rule 3,—

(i) for sub-rule (1), the following shall be substituted, namely: -

‘(1) The value of residential accommodation provided by the employer, for the purpose of sub-clauses (i) and (ii) of sub-section (2) of section 17, during the previous year shall be determined on the basis provided in the table I given below:

TABLE-I

Sl. No.	Circumstances	Where accommodation is unfurnished	Where accommodation is furnished
(1)	(2)	(3)	(4)
(1)	Where the accommodation is provided by the Central Government or any State Government to the employees either holding office or post in connection with the affairs of the Union or of such State.	License fee determined by the Central Government or any State Government in respect of accommodation in accordance with the rules framed by such Government as reduced by the rent actually paid by the employee.	The value of perquisite as determined under column (3) and increased by 10% per annum of the cost of furniture (including television sets, radio sets, refrigerators, other household appliances, air-conditioning plant or equipment) or if such furniture is hired from a third party, the actual hire charges payable for the

			same as reduced by any charges paid or payable for the same by the employee during the previous year.
(2)	Where the accommodation is provided by any other employer and—		
	(a) where the accommodation is owned by the employer, or	(i) 10% of salary in cities having population exceeding 40 lakhs as per 2011 census; (ii) 7.5% of salary in cities having population exceeding 15 lakhs but not exceeding 40 lakhs as per 2011 census; (iii) 5% of salary in other areas, in respect of the period during which the said accommodation was occupied by the employee during the previous year as reduced by the rent, if any, actually paid by the employee.	The value of perquisite as determined under column (3) and increased by 10% per annum of the cost of furniture (including television sets, radio sets, refrigerators, other household appliances, air-conditioning plant or equipment or other similar appliances or gadgets) or if such furniture is hired from a third party, by the actual hire charges payable for the same as reduced by any charges paid or payable for the same by the employee during the previous year.
	(b) where the accommodation is taken on lease or rent by the employer.	Actual amount of lease rental paid or payable by the employer or 10% of salary, whichever is lower, as reduced by the rent, if any, actually paid by the employee.	The value of perquisite as determined under column (3) and increased by 10% per annum of the cost of furniture (including television sets, radio sets, refrigerators, other household appliances, air-conditioning plant or equipment or other similar appliances or gadgets) or if such furniture is hired from a third party, by the actual hire charges payable for the same as reduced by any charges paid or payable for the same by the employee during the previous year.
(3)	Where the accommodation is provided by the employer specified in serial number (1) or (2) in a hotel (except where the employee is provided such accommodation for a period not exceeding in aggregate fifteen days on his transfer from one place to another).	Not applicable	24% of salary paid or payable for the previous year or the actual charges paid or payable to such hotel, which is lower, for the period during which such accommodation is provided as reduced by the rent, if any, actually paid or payable by the employee:

Provided that nothing contained in this sub-rule shall apply to any accommodation temporarily provided to an employee working at a mining site or an on-shore oil exploration site or a project execution site, or a dam site or a power generation site or an off-shore site—

- (i) which, having plinth area not exceeding 1000 square feet, is located not less than eight kilometres away from the local limits of any municipality or a cantonment board; or
- (ii) which is located in a remote area:

Provided further that where on account of his transfer from one place to another, the employee is provided with accommodation at the new place of posting while retaining the accommodation at the other place, the value of perquisite shall be determined with reference to only one such accommodation which has the lower value with reference to the Table above for a period not exceeding ninety days and thereafter the value of perquisite shall be charged for both such accommodations in accordance with the Table:

Provided also that where the accommodation is owned by the employer and the same accommodation is continued to be provided to the same employee for more than one previous year, the amount calculated in accordance with SL. No.2(a) or 2(b) shall not exceed the amount so calculated for the first previous year, as multiplied by the amount which is a ratio of the Cost Inflation Index for the previous year for which the amount is calculated and the Cost Inflation Index for the previous year in which the accommodation was initially provided to the employee.

Explanation 1.- For the purposes of this sub-rule, where the accommodation is provided by the Central Government or any State Government to an employee who is serving on deputation with any body or undertaking under the control of such Government,-

- (i) the employer of such an employee shall be deemed to be that body or undertaking where the employee is serving on deputation; and
- (ii) the value of perquisite of such an accommodation shall be the amount calculated in accordance with Sl. No. (2)(a) of Table- I, as if the accommodation is owned by the employer.

Explanation 2.— For the purposes of third proviso,-

- (i) “Cost Inflation Index” means the index notified by the Central Government in Official Gazette under clause (v) of *Explanation* to section 48;
- (ii) “first previous year” means the previous year 2023-2024, or the previous year in which the accommodation was provided to the employee, whichever is later.;

- (ii) in the *Explanation*, for clause (v), the following clause shall be substituted, namely:-

‘(v) “remote area”, for purposes of proviso to sub-rule(1) means any area other than an area which is located-

- (a) within the local limits of ; or
- (b) within a distance, measured aerially, of 30 kilometers from the local limits of, any municipality or a cantonment board having a population of 1,00,000 or more based on the 2011 census’;

[Notification No. 65/2023/F. No. 370142/21/2023-TPL Part (1)]

AMRIT PRITOM CHETIA, Under Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide notification number S.O. 969 (E) dated the 26th March, 1962 and was last amended *vide* notification number G.S.R. 607(E) dated 17 August, 2023.