

Income Tax Department

**Income Tax Return Statistics**  
**Assessment Year 2014-15**

Version 1.1

January 2018

## Document Version Control

<b><i>Version</i></b>	<b><i>Month</i></b>	<b><i>Remarks</i></b>
1.0	Oct 2016	The statistics were generated from e-filed returns (digitally signed or where ITRV has been received) and paper returns captured in system up to 30 <sup>th</sup> September 2016.
1.1	Jan 2018	The statistics were modified after removing one return with outlier value (This return was subsequently revised).

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## Overview

### Objective

The objective of publishing this statistics is to encourage wider use and analysis of Income-tax data by Departmental personnel and academicians.

### Methodology Adopted

The methodology adopted is as under:

- i. The template for statistics was prepared on the basis of previous statistics published by the Department and assessment of information available in various databases of the Income Tax Department.
- ii. The statistics have been generated from e-filed returns (digitally signed or where ITRV has been received) and paper returns captured in system.
- iii. In cases where more than one return is submitted, the values in the latest return have been considered.
- iv. Consistency Rules were defined (given below) to eliminate returns with inconsistent data. 3,96,88,804 returns were checked against consistency rules and 3,91,28,247 returns meeting the consistency rules were used for statistical analysis
- v. Certain statistics have been mentioned in lakh (100 thousand) and crore (10 million).
- vi. Various terms used in the statistics have been defined below respective tables.

### Consistency Rules

- i. Rule 1: Total Capital Gains in Part B TI = STCG (including negative) + LTCG (zero and positive only)
- ii. Rule 2: Income from Other Sources (Part B TI)  $\geq$  Gross Interest Income (Schedule OS)
- iii. Rule 3: Salary income is shown by Individual category of assesses.
- iv. Rule 4: Gross Total Income (GTI)  $\geq 0$
- v. Rule 5: Gross Total Income (GTI) = salary + income from house property + non-negative total income (or calculated) from business/profession + non-negative total capital gain + non-negative income from other sources + brought forward/current year loss setoff
- vi. Rule 6 : Return Income = Gross Total Income (GTI) - Deduction u/s Chapter VIA
- vii. Rule 7: Aggregate Tax Liability  $\geq 0$
- viii. Rule 8: Aggregate Tax Liability  $\leq$  Return-Income

## Status wise distribution of returns and key values

The status wise distribution of 3,91,28,247 returns selected (after applying consistency rules) for statistical analysis is as under:

Individual	3,65,13,034
HUF	9,40,061
Firm	9,18,891
AOP/BOI	1,017
Companies	7,01,566
Others	53,678
<b>Total</b>	<b>3,91,28,247</b>

Note: Others include Trusts, Cooperative Society, LLP, Local Authority and Artificial Juridical Person.

The status wise distribution of key values (In INR Crore) is as under:

	Individual	HUF	Firm	AOP/BOI	Companies	Others	Total
Salary Income	9,79,910	-	-	-	-	-	<b>9,79,910</b>
House Property Income	44,374	3,132	2,592	6	9,189	407	<b>59,700</b>
Business Income	5,57,216	14,296	60,785	1,005	6,67,873	18,308	<b>13,19,484</b>
Long Term Capital Gains	31,631	1,317	1,883	0	28,899	790	<b>64,521</b>
Short Term Capital Gains	6,744	416	490	16	12,898	407	<b>20,971</b>
Other Sources Income	1,80,439	13,986	1,966	19	49,395	1,666	<b>2,47,471</b>
<b>Total (Addition of above)</b>	<b>18,00,314</b>	<b>33,147</b>	<b>67,717</b>	<b>1,046</b>	<b>7,68,254</b>	<b>21,578</b>	<b>26,92,057</b>
Loss Setoff	17,184	330	2,647	58	35,803	1,655	<b>57,678</b>
Gross Total Income	17,83,130	32,818	65,069	987	7,32,453	19,922	<b>26,34,379</b>
Return Income	15,87,789	30,250	63,960	981	6,79,467	14,116	<b>23,76,563</b>
Aggregate Tax Liability	1,69,338	2,845	21,192	330	2,26,490	4,653	<b>4,24,848</b>

Note: The difference in Gross Total Income from calculated amount is on account of difference in representation of setoff of losses. Minor difference is also on account of rounding off of values.

## Limitations

The statistics relating to sources of income have been prepared on the basis of values mentioned in e-filed returns and values captured from paper returns and the same may contain data entry errors on the part of the taxpayers/ return filers. Therefore, the accuracy of the statistics is limited by the accuracy of returns.

## Disclaimer

Whilst the Income Tax Statistics have been prepared in good faith, it is not and does not purport to be comprehensive. Neither Income Tax Department, nor any of its officers or employees accept any liability or responsibility for the accuracy, reasonableness or completeness of, or for any errors, omissions or misstatements, negligent or otherwise, relating to the data or any representation or warranty, express or implied, with respect to the information contained in this Income Tax Statistics or on the data on which this Statistics is based and liability therefore is hereby expressly disclaimed.



## **1. Income Tax Returns - All Taxpayers**

## 1.1 All Taxpayers – Gross Total Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	7,94,660	-	-
>0 and <=1,50,000	31,23,947	23,503	0.75
>150,000 and <= 2,00,000	30,40,787	55,802	1.84
>2,00,000 and <=2,50,000	86,09,332	1,92,897	2.24
>2,50,000 and <= 3,50,000	82,84,920	2,44,837	2.96
>3,50,000 and <= 4,00,000	23,99,778	89,542	3.73
>4,00,000 and <= 4,50,000	18,71,171	79,279	4.24
>4,50,000 and <= 5,00,000	16,28,619	77,346	4.75
>5,00,000 and <= 5,50,000	14,14,217	74,102	5.24
>5,50,000 and <= 9,50,000	50,43,206	3,51,160	6.96
>9,50,000 and <= 10,00,000	2,45,666	23,940	9.74
>10,00,000 and <=15,00,000	12,96,330	1,56,133	12.04
>15,00,000 and <= 20,00,000	5,27,045	90,554	17.18
>20,00,000 and <= 25,00,000	2,61,562	58,169	22.24
>25,00,000 and <= 50,00,000	3,68,554	1,24,659	33.82
>50,00,000 and <= 1,00,00,000	1,29,804	89,412	68.88
>1,00,00,000 and <=5,00,00,000	74,027	1,42,384	192.34
>5,00,00,000 and <=10,00,00,000	7,240	50,012	690.78
>10,00,00,000 and <=25,00,00,000	4,288	65,144	1,519.22
>25,00,00,000 and <=50,00,00,000	1,471	51,006	3,467.46
>50,00,00,000 and <=100,00,00,000	804	55,958	6,959.96
>100,00,00,000 and <=500,00,00,000	638	1,31,598	20,626.65
>500,00,00,000	181	4,06,939	2,24,828.19
<b>Total</b>	<b>3,91,28,247</b>	<b>26,34,379</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.
5. Apart from the number of taxpayers who filed return of income as above, approximately 1.61 crore taxpayers paid taxes but did not file return for AY 2014-15.

## 1.2 All Taxpayers - Range of Salary Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	0	-	-
= 0	2,21,15,448	-	-
>0 and <=1,50,000	16,08,633	15,030	0.93
>150,000 and <= 2,00,000	10,74,935	19,242	1.79
>2,00,000 and <=2,50,000	13,24,188	29,913	2.26
>2,50,000 and <= 3,50,000	30,98,023	93,673	3.02
>3,50,000 and <= 4,00,000	13,38,227	50,019	3.74
>4,00,000 and <= 4,50,000	11,45,237	48,625	4.25
>4,50,000 and <= 5,00,000	10,97,199	52,123	4.75
>5,00,000 and <= 5,50,000	9,91,101	51,982	5.24
>5,50,000 and <= 9,50,000	35,39,427	2,45,384	6.93
>9,50,000 and <= 10,00,000	1,54,153	15,018	9.74
>10,00,000 and <=15,00,000	8,29,863	1,00,456	12.11
>15,00,000 and <= 20,00,000	3,55,607	61,073	17.17
>20,00,000 and <= 25,00,000	1,69,362	37,658	22.24
>25,00,000 and <= 50,00,000	2,06,981	69,271	33.47
>50,00,000 and <= 1,00,00,000	54,921	37,072	67.50
>1,00,00,000 and <=5,00,00,000	23,738	41,824	176.19
>5,00,00,000 and <=10,00,00,000	928	6,194	667.42
>10,00,00,000 and <=25,00,00,000	232	3,304	1,424.02
>25,00,00,000 and <=50,00,00,000	32	1,083	3,383.88
>50,00,00,000 and <=100,00,00,000	10	657	6,574.10
>100,00,00,000 and <=500,00,00,000	2	309	15,462.83
>500,00,00,000	0	-	-
<b>Total</b>	<b>3,91,28,247</b>	<b>9,79,910</b>	

### Notes

1. Salary Income is the income under the head "Salaries" as computed in the return of income
2. The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
3. The "Average Salary Income" is the average Salary Income within the value range slab i.e. "Sum of Salary Income" divided by total number of returns within the value range slab

### 1.3 All Taxpayers - Range of House Property Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	2,65,046	-1,525	-0.58
= 0	3,63,16,729	-	-
>0 and <=1,50,000	16,71,853	11,007	0.66
>150,000 and <= 2,00,000	2,31,480	4,003	1.73
>2,00,000 and <=2,50,000	1,64,452	3,652	2.22
>2,50,000 and <= 3,50,000	1,79,546	5,251	2.92
>3,50,000 and <= 4,00,000	47,107	1,761	3.74
>4,00,000 and <= 4,50,000	38,896	1,647	4.23
>4,50,000 and <= 5,00,000	28,381	1,345	4.74
>5,00,000 and <= 5,50,000	24,776	1,297	5.23
>5,50,000 and <= 9,50,000	85,693	5,961	6.96
>9,50,000 and <= 10,00,000	4,460	435	9.74
>10,00,000 and <=15,00,000	27,805	3,372	12.13
>15,00,000 and <= 20,00,000	13,077	2,255	17.25
>20,00,000 and <= 25,00,000	7,387	1,645	22.27
>25,00,000 and <= 50,00,000	13,204	4,526	34.28
>50,00,000 and <= 1,00,00,000	5,328	3,642	68.36
>1,00,00,000 and <=5,00,00,000	2,727	4,994	183.13
>5,00,00,000 and <=10,00,00,000	188	1,288	685.28
>10,00,00,000 and <=25,00,00,000	77	1,077	1,398.09
>25,00,00,000 and <=50,00,00,000	24	827	3,444.43
>50,00,00,000 and <=100,00,00,000	8	580	7,243.99
>100,00,00,000 and <=500,00,00,000	3	662	22,075.73
>500,00,00,000	0	-	-
<b>Total</b>	<b>3,91,28,247</b>	<b>59,700</b>	

#### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income.
2. Loss under the head "Income from house property" is also included in the House Property Income.
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

## 1.4 All Taxpayers - Range of Business Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	0	-
= 0	2,02,59,505	0	-
>0 and <=1,50,000	37,08,534	28,947	0.78
>150,000 and <= 2,00,000	25,59,099	46,375	1.81
>2,00,000 and <=2,50,000	55,10,171	1,23,051	2.23
>2,50,000 and <= 3,50,000	36,63,144	1,06,349	2.90
>3,50,000 and <= 4,00,000	7,18,025	26,728	3.72
>4,00,000 and <= 4,50,000	4,95,311	20,917	4.22
>4,50,000 and <= 5,00,000	3,80,566	18,071	4.75
>5,00,000 and <= 5,50,000	2,80,928	14,692	5.23
>5,50,000 and <= 9,50,000	9,15,210	63,843	6.98
>9,50,000 and <= 10,00,000	51,043	4,978	9.75
>10,00,000 and <=15,00,000	2,47,241	29,754	12.03
>15,00,000 and <= 20,00,000	97,428	16,760	17.20
>20,00,000 and <= 25,00,000	52,854	11,787	22.30
>25,00,000 and <= 50,00,000	95,934	33,127	34.53
>50,00,000 and <= 1,00,00,000	47,835	33,578	70.20
>1,00,00,000 and <=5,00,00,000	34,439	70,740	205.41
>5,00,00,000 and <=10,00,00,000	4,959	34,571	697.13
>10,00,00,000 and <=25,00,00,000	3,354	51,280	1,528.93
>25,00,00,000 and <=50,00,00,000	1,241	43,011	3,465.82
>50,00,00,000 and <=100,00,00,000	689	48,330	7,014.57
>100,00,00,000 and <=500,00,00,000	587	1,22,093	20,799.54
>500,00,00,000	150	3,70,500	2,47,000.01
<b>Total</b>	<b>3,91,28,247</b>	<b>13,19,484</b>	

### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

## 1.5 All Taxpayers - Range of Long Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	0	-	-
= 0	3,89,04,169	-	-
>0 and <=1,50,000	98,214	518	0.53
>150,000 and <= 2,00,000	16,022	281	1.75
>2,00,000 and <=2,50,000	12,555	280	2.23
>2,50,000 and <= 3,50,000	15,122	446	2.95
>3,50,000 and <= 4,00,000	5,286	198	3.74
>4,00,000 and <= 4,50,000	4,477	190	4.24
>4,50,000 and <= 5,00,000	4,056	193	4.75
>5,00,000 and <= 5,50,000	3,398	178	5.25
>5,50,000 and <= 9,50,000	18,023	1,313	7.29
>9,50,000 and <= 10,00,000	1,575	154	9.76
>10,00,000 and <=15,00,000	11,094	1,362	12.27
>15,00,000 and <= 20,00,000	6,817	1,184	17.36
>20,00,000 and <= 25,00,000	4,560	1,021	22.40
>25,00,000 and <= 50,00,000	10,637	3,727	35.04
>50,00,000 and <= 1,00,00,000	6,113	4,283	70.06
>1,00,00,000 and <=5,00,00,000	4,931	9,920	201.18
>5,00,00,000 and <=10,00,00,000	639	4,389	686.83
>10,00,00,000 and <=25,00,00,000	348	5,314	1,526.90
>25,00,00,000 and <=50,00,00,000	96	3,291	3,428.56
>50,00,00,000 and <=100,00,00,000	56	3,810	6,804.26
>100,00,00,000 and <=500,00,00,000	45	8,363	18,585.32
>500,00,00,000	14	14,105	1,00,748.01
<b>Total</b>	<b>3,91,28,247</b>	<b>64,521</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 1.6 All Taxpayers - Range of Short Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	465	-624	-134.10
= 0	3,85,97,129	-	-
>0 and <=1,50,000	4,36,906	1,167	0.27
>150,000 and <= 2,00,000	18,143	317	1.75
>2,00,000 and <=2,50,000	13,327	298	2.23
>2,50,000 and <= 3,50,000	16,209	478	2.95
>3,50,000 and <= 4,00,000	5,480	206	3.75
>4,00,000 and <= 4,50,000	4,242	180	4.24
>4,50,000 and <= 5,00,000	3,642	173	4.76
>5,00,000 and <= 5,50,000	2,976	156	5.23
>5,50,000 and <= 9,50,000	12,398	886	7.15
>9,50,000 and <= 10,00,000	927	91	9.76
>10,00,000 and <=15,00,000	5,296	643	12.15
>15,00,000 and <= 20,00,000	2,758	476	17.26
>20,00,000 and <= 25,00,000	1,647	368	22.32
>25,00,000 and <= 50,00,000	3,160	1,100	34.81
>50,00,000 and <= 1,00,00,000	1,660	1,159	69.79
>1,00,00,000 and <=5,00,00,000	1,400	2,961	211.50
>5,00,00,000 and <=10,00,00,000	223	1,552	695.75
>10,00,00,000 and <=25,00,00,000	168	2,573	1,531.82
>25,00,00,000 and <=50,00,00,000	49	1,676	3,421.07
>50,00,00,000 and <=100,00,00,000	27	1,931	7,151.01
>100,00,00,000 and	15	3,205	21,368.33
>500,00,00,000	0	-	-
<b>Total</b>	<b>3,91,28,247</b>	<b>20,971</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains".
2. Loss from the transfer of short-term capital assets under the head "Capital Gains" is also included in the Short Term Capital Gains Income.
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab.

## 1.7 All Taxpayers - Range of Other Sources Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	2,02,64,340	-	-
>0 and <=1,50,000	1,47,86,543	47,798	0.32
>150,000 and <= 2,00,000	11,84,342	20,942	1.77
>2,00,000 and <=2,50,000	11,11,806	24,670	2.22
>2,50,000 and <= 3,50,000	7,94,358	23,204	2.92
>3,50,000 and <= 4,00,000	1,93,908	7,240	3.73
>4,00,000 and <= 4,50,000	1,39,193	5,897	4.24
>4,50,000 and <= 5,00,000	1,09,447	5,193	4.74
>5,00,000 and <= 5,50,000	84,601	4,428	5.23
>5,50,000 and <= 9,50,000	2,83,769	19,868	7.00
>9,50,000 and <= 10,00,000	15,684	1,529	9.75
>10,00,000 and <=15,00,000	77,847	9,320	11.97
>15,00,000 and <= 20,00,000	27,758	4,765	17.17
>20,00,000 and <= 25,00,000	14,015	3,119	22.26
>25,00,000 and <= 50,00,000	23,515	8,024	34.12
>50,00,000 and <= 1,00,00,000	9,638	6,603	68.51
>1,00,00,000 and <=5,00,00,000	6,131	11,900	194.09
>5,00,00,000 and <=10,00,00,000	669	4,576	684.00
>10,00,00,000 and <=25,00,00,000	415	6,388	1,539.24
>25,00,00,000 and <=50,00,00,000	149	5,208	3,495.02
>50,00,00,000 and <=100,00,00,000	54	3,748	6,940.93
>100,00,00,000 and <=500,00,00,000	51	10,568	20,722.38
>500,00,00,000	14	12,480	89,142.86
<b>Total</b>	<b>3,91,28,247</b>	<b>2,47,471</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income.
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab.



## 1.8 All Taxpayers - Range of Interest Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	-	-	-
= 0	3,07,22,362	-	-
>0 and <=1,50,000	71,53,825	18,366	0.26
>150,000 and <= 2,00,000	3,30,544	5,757	1.74
>2,00,000 and <=2,50,000	2,25,305	5,026	2.23
>2,50,000 and <= 3,50,000	2,48,797	7,320	2.94
>3,50,000 and <= 4,00,000	74,923	2,800	3.74
>4,00,000 and <= 4,50,000	57,015	2,417	4.24
>4,50,000 and <= 5,00,000	45,042	2,135	4.74
>5,00,000 and <= 5,50,000	35,618	1,867	5.24
>5,50,000 and <= 9,50,000	1,32,511	9,344	7.05
>9,50,000 and <= 10,00,000	7,681	749	9.75
>10,00,000 and <=15,00,000	42,533	5,124	12.05
>15,00,000 and <= 20,00,000	16,955	2,913	17.18
>20,00,000 and <= 25,00,000	8,848	1,970	22.26
>25,00,000 and <= 50,00,000	15,220	5,206	34.21
>50,00,000 and <= 1,00,00,000	6,278	4,299	68.48
>1,00,00,000 and <=5,00,00,000	3,964	7,689	193.96
>5,00,00,000 and <=10,00,00,000	443	3,037	685.55
>10,00,00,000 and <=25,00,00,000	249	3,761	1,510.52
>25,00,00,000 and <=50,00,00,000	78	2,683	3,440.24
>50,00,00,000 and <=100,00,00,000	28	1,986	7,091.27
>100,00,00,000 and	23	4,610	20,044.86
>500,00,00,000	5	4,179	83,584.18
<b>Total</b>	<b>3,91,28,247</b>	<b>1,03,237</b>	

### Notes

1. The Interest Income is already included in the Income from Other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab.

## 1.9 All Taxpayers-Range of Brought Forward Loss Set off (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	3,75,54,469	-	-
>0 and <=1,50,000	13,82,441	10,051	0.73
>150,000 and <= 2,00,000	40,698	704	1.73
>2,00,000 and <=2,50,000	28,355	634	2.24
>2,50,000 and <= 3,50,000	34,986	1,032	2.95
>3,50,000 and <= 4,00,000	11,076	414	3.74
>4,00,000 and <= 4,50,000	8,695	369	4.24
>4,50,000 and <= 5,00,000	6,932	329	4.74
>5,00,000 and <= 5,50,000	5,447	286	5.24
>5,50,000 and <= 9,50,000	22,420	1,597	7.12
>9,50,000 and <= 10,00,000	1,578	154	9.75
>10,00,000 and <=15,00,000	9,306	1,135	12.19
>15,00,000 and <= 20,00,000	4,850	838	17.28
>20,00,000 and <= 25,00,000	3,015	674	22.35
>25,00,000 and <= 50,00,000	6,291	2,192	34.84
>50,00,000 and <= 1,00,00,000	3,460	2,401	69.40
>1,00,00,000 and <=5,00,00,000	3,222	6,749	209.46
>5,00,00,000 and <=10,00,00,000	524	3,635	693.80
>10,00,00,000 and <=25,00,00,000	305	4,594	1,506.11
>25,00,00,000 and <=50,00,00,000	94	3,328	3,540.69
>50,00,00,000 and <=100,00,00,000	47	3,337	7,100.34
>100,00,00,000 and <=500,00,00,000	31	7,070	22,807.03
>500,00,00,000	5	6,155	1,23,106.11
<b>Total</b>	<b>3,91,28,247</b>	<b>57,678</b>	

### Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income.
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab.

## 1.10 All Taxpayers - Range of Returned Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	0	0
= 0	8,51,112	0	-
>0 and <=1,50,000	34,84,014	27,743	0.80
>150,000 and <= 2,00,000	45,20,254	83,177	1.84
>2,00,000 and <=2,50,000	1,23,91,177	2,74,776	2.22
>2,50,000 and <= 3,50,000	61,43,192	1,79,358	2.92
>3,50,000 and <= 4,00,000	18,32,783	68,600	3.74
>4,00,000 and <= 4,50,000	15,59,997	66,171	4.24
>4,50,000 and <= 5,00,000	14,36,261	68,345	4.76
>5,00,000 and <= 5,50,000	10,16,360	53,259	5.24
>5,50,000 and <= 9,50,000	34,37,125	2,40,843	7.01
>9,50,000 and <= 10,00,000	1,95,662	19,079	9.75
>10,00,000 and <=15,00,000	10,40,648	1,25,958	12.10
>15,00,000 and <= 20,00,000	4,47,675	76,993	17.20
>20,00,000 and <= 25,00,000	2,27,459	50,611	22.25
>25,00,000 and <= 50,00,000	3,34,935	1,13,796	33.98
>50,00,000 and <= 1,00,00,000	1,24,276	85,945	69.16
>1,00,00,000 and <=5,00,00,000	71,113	1,37,612	193.51
>5,00,00,000 and <=10,00,00,000	7,075	48,949	691.86
>10,00,00,000 and <=25,00,00,000	4,158	63,112	1,517.85
>25,00,00,000 and <=50,00,00,000	1,417	48,996	3,457.71
>50,00,00,000 and <=100,00,00,000	774	53,893	6,962.89
>100,00,00,000 and <=500,00,00,000	616	1,28,068	20,790.24
>500,00,00,000	164	3,61,280	2,20,292.68
<b>Total</b>	<b>3,91,28,247</b>	<b>23,76,563</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 1.11 All Taxpayers - Range of Tax Payable (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	0	0
= 0	1,85,34,488	0	-
>0 and <=1,50,000	1,83,66,044	47,274	0.26
>150,000 and <= 2,00,000	4,35,899	7,557	1.73
>2,00,000 and <=2,50,000	3,14,451	7,037	2.24
>2,50,000 and <= 3,50,000	4,23,326	12,513	2.96
>3,50,000 and <= 4,00,000	1,42,686	5,336	3.74
>4,00,000 and <= 4,50,000	1,14,234	4,844	4.24
>4,50,000 and <= 5,00,000	92,330	4,377	4.74
>5,00,000 and <= 5,50,000	74,447	3,902	5.24
>5,50,000 and <= 9,50,000	2,96,761	21,105	7.11
>9,50,000 and <= 10,00,000	19,121	1,864	9.75
>10,00,000 and <=15,00,000	1,19,277	14,466	12.13
>15,00,000 and <= 20,00,000	55,218	9,523	17.25
>20,00,000 and <= 25,00,000	31,460	7,014	22.29
>25,00,000 and <= 50,00,000	55,985	19,406	34.66
>50,00,000 and <= 1,00,00,000	28,666	19,677	68.64
>1,00,00,000 and <=5,00,00,000	19,110	37,510	196.28
>5,00,00,000 and <=10,00,00,000	2,276	15,770	692.87
>10,00,00,000 and <=25,00,00,000	1,438	21,952	1,526.53
>25,00,00,000 and <=50,00,00,000	520	17,988	3,459.21
>50,00,00,000 and <=100,00,00,000	245	17,121	6,988.10
>100,00,00,000 and <=500,00,00,000	202	37,415	18,522.21
>500,00,00,000	63	91,198	1,44,758.73
<b>Total</b>	<b>3,91,28,247</b>	<b>4,24,848</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid(advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **2. Income Tax Returns – Individuals**

## 2.1 Individual– Gross Total Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	-	-	-
= 0	1,98,216	-	-
>0 and <=1,50,000	23,62,603	19,734	0.84
>150,000 and <= 2,00,000	27,66,556	50,732	1.83
>2,00,000 and <=2,50,000	83,87,786	1,88,032	2.24
>2,50,000 and <= 3,50,000	80,91,764	2,39,130	2.96
>3,50,000 and <= 4,00,000	23,43,632	87,442	3.73
>4,00,000 and <= 4,50,000	18,25,623	77,349	4.24
>4,50,000 and <= 5,00,000	15,86,383	75,337	4.75
>5,00,000 and <= 5,50,000	13,78,870	72,252	5.24
>5,50,000 and <= 9,50,000	48,96,396	3,40,705	6.96
>9,50,000 and <= 10,00,000	2,34,296	22,831	9.74
>10,00,000 and <=15,00,000	12,33,761	1,48,565	12.04
>15,00,000 and <= 20,00,000	4,96,303	85,237	17.17
>20,00,000 and <= 25,00,000	2,41,680	53,728	22.23
>25,00,000 and <= 50,00,000	3,21,934	1,08,253	33.63
>50,00,000 and <= 1,00,00,000	98,815	67,321	68.13
>1,00,00,000 and <=5,00,00,000	45,027	80,759	179.36
>5,00,00,000 and <=10,00,00,000	2,338	15,692	671.18
>10,00,00,000 and <=25,00,00,000	829	12,184	1,469.69
>25,00,00,000 and <=50,00,00,000	143	4,768	3,334.18
>50,00,00,000 and <=100,00,00,000	56	3,789	6,766.17
>100,00,00,000 and <=500,00,00,000	17	2,761	16,240.33
>500,00,00,000	6	26,529	4,42,150.00
<b>Total</b>	<b>3,65,13,034</b>	<b>17,83,130</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 2.2 Individual- Range of Salary Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Salary Income (in Crore INR)	Average Salary Income (in Lakh INR)
< 0	-	-	-
= 0	1,95,00,235	-	-
>0 and <=1,50,000	16,08,633	15,030	0.93
>150,000 and <= 2,00,000	10,74,935	19,242	1.79
>2,00,000 and <=2,50,000	13,24,188	29,913	2.26
>2,50,000 and <= 3,50,000	30,98,023	93,673	3.02
>3,50,000 and <= 4,00,000	13,38,227	50,019	3.74
>4,00,000 and <= 4,50,000	11,45,237	48,625	4.25
>4,50,000 and <= 5,00,000	10,97,199	52,123	4.75
>5,00,000 and <= 5,50,000	9,91,101	51,982	5.24
>5,50,000 and <= 9,50,000	35,39,427	2,45,384	6.93
>9,50,000 and <= 10,00,000	1,54,153	15,018	9.74
>10,00,000 and <=15,00,000	8,29,863	1,00,456	12.11
>15,00,000 and <= 20,00,000	3,55,607	61,073	17.17
>20,00,000 and <= 25,00,000	1,69,362	37,658	22.24
>25,00,000 and <= 50,00,000	2,06,981	69,271	33.47
>50,00,000 and <= 1,00,00,000	54,921	37,072	67.50
>1,00,00,000 and <=5,00,00,000	23,738	41,824	176.19
>5,00,00,000 and <=10,00,00,000	928	6,194	667.42
>10,00,00,000 and <=25,00,00,000	232	3,304	1,424.02
>25,00,00,000 and <=50,00,00,000	32	1,083	3,383.88
>50,00,00,000 and <=100,00,00,000	10	657	6,574.10
>100,00,00,000 and	2	309	15,462.83
>500,00,00,000	-	-	-
<b>Total</b>	<b>3,65,13,034</b>	<b>9,79,910</b>	

### Notes

1. Salary Income is the income under the head "Salaries" as computed in the return of income
2. The "Sum of Salary Income" is the sum of Salary Income of all returns within the value range slab.
3. The "Average Salary Income" is the average Salary Income within the value range slab i.e. "Sum of Salary Income" divided by total number of returns within the value range slab
4. Salary income has also been reported by some taxpayers other than individuals (e.g. HUF).

## 2.3 Individual- Range of House Property Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	2,65,023	-1,525	-0.58
= 0	3,38,81,484	-	-
>0 and <=1,50,000	15,80,872	10,380	0.66
>150,000 and <= 2,00,000	2,14,818	3,712	1.73
>2,00,000 and <=2,50,000	1,52,570	3,388	2.22
>2,50,000 and <= 3,50,000	1,64,717	4,815	2.92
>3,50,000 and <= 4,00,000	42,534	1,590	3.74
>4,00,000 and <= 4,50,000	34,624	1,466	4.23
>4,50,000 and <= 5,00,000	25,180	1,193	4.74
>5,00,000 and <= 5,50,000	21,741	1,138	5.23
>5,50,000 and <= 9,50,000	73,870	5,135	6.95
>9,50,000 and <= 10,00,000	3,815	372	9.74
>10,00,000 and <=15,00,000	22,947	2,779	12.11
>15,00,000 and <= 20,00,000	10,366	1,787	17.24
>20,00,000 and <= 25,00,000	5,539	1,233	22.26
>25,00,000 and <= 50,00,000	8,985	3,044	33.88
>50,00,000 and <= 1,00,00,000	2,905	1,958	67.41
>1,00,00,000 and <=5,00,00,000	1015	1,689	166.42
>5,00,00,000 and <=10,00,00,000	25	163	650.41
>10,00,00,000 and <=25,00,00,000	4	57	1,435.43
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>3,65,13,034</b>	<b>44,374</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab



## 2.4 Individual- Range of Business Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	1,91,58,211	-	-
>0 and <=1,50,000	30,01,067	25,422	0.85
>150,000 and <= 2,00,000	23,83,026	43,190	1.81
>2,00,000 and <=2,50,000	53,98,274	1,20,579	2.23
>2,50,000 and <= 3,50,000	35,52,057	1,03,071	2.90
>3,50,000 and <= 4,00,000	6,83,506	25,436	3.72
>4,00,000 and <= 4,50,000	4,66,417	19,692	4.22
>4,50,000 and <= 5,00,000	3,53,686	16,793	4.75
>5,00,000 and <= 5,50,000	2,59,422	13,566	5.23
>5,50,000 and <= 9,50,000	8,20,062	57,008	6.95
>9,50,000 and <= 10,00,000	43,072	4,201	9.75
>10,00,000 and <=15,00,000	2,01,728	24,193	11.99
>15,00,000 and <= 20,00,000	72,048	12,364	17.16
>20,00,000 and <= 25,00,000	35,806	7,978	22.28
>25,00,000 and <= 50,00,000	54,915	18,667	33.99
>50,00,000 and <= 1,00,00,000	20,237	13,889	68.63
>1,00,00,000 and <=5,00,00,000	8,652	15,695	181.40
>5,00,00,000 and <=10,00,00,000	548	3,724	679.65
>10,00,00,000 and <=25,00,00,000	231	3,441	1,489.77
>25,00,00,000 and <=50,00,00,000	44	1,465	3,329.38
>50,00,00,000 and <=100,00,00,000	16	1,098	6,861.40
>100,00,00,000 and <=500,00,00,000	6	1,221	20,348.34
>500,00,00,000	3	24,523	8,17,446.33
<b>Total</b>	<b>3,65,13,034</b>	<b>5,57,216</b>	

### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab\

## 2.5 Individual- Range of Long Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	0	-	-
= 0	3,63,07,894	-	-
>0 and <=1,50,000	91,072	481	0.53
>150,000 and <= 2,00,000	14,817	260	1.75
>2,00,000 and <=2,50,000	11,736	262	2.23
>2,50,000 and <= 3,50,000	14,177	418	2.95
>3,50,000 and <= 4,00,000	4,932	185	3.74
>4,00,000 and <= 4,50,000	4,179	177	4.25
>4,50,000 and <= 5,00,000	3,748	178	4.75
>5,00,000 and <= 5,50,000	3,187	167	5.25
>5,50,000 and <= 9,50,000	16,651	1,213	7.28
>9,50,000 and <= 10,00,000	1,462	143	9.76
>10,00,000 and <=15,00,000	10,197	1,251	12.27
>15,00,000 and <= 20,00,000	6,154	1,068	17.36
>20,00,000 and <= 25,00,000	4,094	917	22.39
>25,00,000 and <= 50,00,000	9,303	3,253	34.96
>50,00,000 and <= 1,00,00,000	5,097	3,562	69.89
>1,00,00,000 and <=5,00,00,000	3,683	7,223	196.13
>5,00,00,000 and <=10,00,00,000	393	2,675	680.63
>10,00,00,000 and <=25,00,00,000	187	2,876	1,537.97
>25,00,00,000 and <=50,00,00,000	41	1,351	3,295.53
>50,00,00,000 and <=100,00,00,000	21	1,481	7,053.51
>100,00,00,000 and <=500,00,00,000	7	1,102	15,738.71
>500,00,00,000	2	1,387	69,369.24
<b>Total</b>	<b>3,65,13,034</b>	<b>31,631</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 2.6 Individual- Range of Short Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	349	-344	-98.71
= 0	3,60,40,649	-	-
>0 and <=1,50,000	3,94,211	1,045	0.27
>150,000 and <= 2,00,000	15,637	273	1.75
>2,00,000 and <=2,50,000	11,558	258	2.24
>2,50,000 and <= 3,50,000	14,107	416	2.95
>3,50,000 and <= 4,00,000	4,835	181	3.75
>4,00,000 and <= 4,50,000	3,672	156	4.24
>4,50,000 and <= 5,00,000	3,117	148	4.76
>5,00,000 and <= 5,50,000	2,520	132	5.24
>5,50,000 and <= 9,50,000	10,496	749	7.13
>9,50,000 and <= 10,00,000	761	74	9.76
>10,00,000 and <=15,00,000	4,336	526	12.14
>15,00,000 and <= 20,00,000	2,105	363	17.25
>20,00,000 and <= 25,00,000	1217	272	22.32
>25,00,000 and <= 50,00,000	2,130	733	34.43
>50,00,000 and <= 1,00,00,000	882	610	69.19
>1,00,00,000 and <=5,00,00,000	413	741	179.32
>5,00,00,000 and <=10,00,00,000	26	168	647.06
>10,00,00,000 and <=25,00,00,000	9	122	1,350.30
>25,00,00,000 and <=50,00,00,000	4	120	3,003.47
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>3,65,13,034</b>	<b>6,744</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

## 2.7 Individual- Range of Other Sources Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	1,86,24,378	-	-
>0 and <=1,50,000	1,42,11,439	45,232	0.32
>150,000 and <= 2,00,000	10,62,724	18,744	1.76
>2,00,000 and <=2,50,000	10,31,708	22,906	2.22
>2,50,000 and <= 3,50,000	7,23,584	21,121	2.92
>3,50,000 and <= 4,00,000	1,74,618	6,519	3.73
>4,00,000 and <= 4,50,000	1,24,483	5,273	4.24
>4,50,000 and <= 5,00,000	96,526	4,579	4.74
>5,00,000 and <= 5,50,000	74,195	3,884	5.23
>5,50,000 and <= 9,50,000	2,46,660	17,257	7.00
>9,50,000 and <= 10,00,000	13,334	1,300	9.75
>10,00,000 and <=15,00,000	66,205	7,930	11.98
>15,00,000 and <= 20,00,000	23,309	3,999	17.16
>20,00,000 and <= 25,00,000	11,536	2,567	22.25
>25,00,000 and <= 50,00,000	18,336	6,217	33.91
>50,00,000 and <= 1,00,00,000	6,625	4,486	67.71
>1,00,00,000 and <=5,00,00,000	3,139	5,643	179.75
>5,00,00,000 and <=10,00,00,000	170	1,117	656.83
>10,00,00,000 and <=25,00,00,000	52	816	1,568.40
>25,00,00,000 and <=50,00,00,000	6	213	3,542.79
>50,00,00,000 and <=100,00,00,000	5	335	6,699.53
>100,00,00,000 and <=500,00,00,000	2	301	15,068.09
>500,00,00,000	0	0	0
<b>Total</b>	<b>3,65,13,034</b>	<b>1,80,439</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

## 2.8 Individual- Range of Interest Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	2,87,97,349	-	-
>0 and <=1,50,000	66,82,960	16,457	0.25
>150,000 and <= 2,00,000	2,67,318	4,640	1.74
>2,00,000 and <=2,50,000	1,86,123	4,156	2.23
>2,50,000 and <= 3,50,000	2,09,278	6,158	2.94
>3,50,000 and <= 4,00,000	63,377	2,369	3.74
>4,00,000 and <= 4,50,000	48,317	2,048	4.24
>4,50,000 and <= 5,00,000	38,060	1,804	4.74
>5,00,000 and <= 5,50,000	30,047	1,575	5.24
>5,50,000 and <= 9,50,000	1,11,370	7,852	7.05
>9,50,000 and <= 10,00,000	6,426	626	9.74
>10,00,000 and <=15,00,000	35,083	4,223	12.04
>15,00,000 and <= 20,00,000	13,583	2,331	17.16
>20,00,000 and <= 25,00,000	6,925	1,541	22.25
>25,00,000 and <= 50,00,000	11,131	3,781	33.97
>50,00,000 and <= 1,00,00,000	3,874	2,614	67.48
>1,00,00,000 and <=5,00,00,000	1,704	3,031	177.87
>5,00,00,000 and <=10,00,00,000	83	548	660.84
>10,00,00,000 and <=25,00,00,000	26	400	1,538.24
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>3,65,13,034</b>	<b>66,156</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 2.9 Individual- Range of Brought Forward Loss Set off (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off (in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	3,50,85,867	-	-
>0 and <=1,50,000	12,93,738	9,704	0.75
>150,000 and <= 2,00,000	33,957	587	1.73
>2,00,000 and <=2,50,000	23,304	521	2.24
>2,50,000 and <= 3,50,000	27,530	811	2.95
>3,50,000 and <= 4,00,000	8,401	314	3.74
>4,00,000 and <= 4,50,000	6,359	269	4.24
>4,50,000 and <= 5,00,000	4,882	231	4.74
>5,00,000 and <= 5,50,000	3,666	192	5.24
>5,50,000 and <= 9,50,000	13,707	968	7.06
>9,50,000 and <= 10,00,000	839	82	9.75
>10,00,000 and <=15,00,000	4,468	543	12.16
>15,00,000 and <= 20,00,000	2,032	350	17.20
>20,00,000 and <= 25,00,000	1099	246	22.35
>25,00,000 and <= 50,00,000	1,950	667	34.21
>50,00,000 and <= 1,00,00,000	756	516	68.32
>1,00,00,000 and <=5,00,00,000	440	821	186.53
>5,00,00,000 and <=10,00,00,000	29	190	653.96
>10,00,00,000 and <=25,00,00,000	9	145	1,613.80
>25,00,00,000 and <=50,00,00,000	1	27	2,651.59
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>3,65,13,034</b>	<b>17,184</b>	

### Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

## 2.10 Individual- Range of Returned Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	0	0
= 0	2,14,801	0	-
>0 and <=1,50,000	27,30,440	23,904	0.88
>150,000 and <= 2,00,000	41,98,615	77,200	1.84
>2,00,000 and <=2,50,000	1,21,64,871	2,69,804	2.22
>2,50,000 and <= 3,50,000	59,84,946	1,74,712	2.92
>3,50,000 and <= 4,00,000	17,83,771	66,764	3.74
>4,00,000 and <= 4,50,000	15,18,377	64,405	4.24
>4,50,000 and <= 5,00,000	13,94,072	66,332	4.76
>5,00,000 and <= 5,50,000	9,84,448	51,590	5.24
>5,50,000 and <= 9,50,000	33,10,195	2,31,723	7.00
>9,50,000 and <= 10,00,000	1,84,654	18,005	9.75
>10,00,000 and <=15,00,000	9,85,422	1,19,244	12.10
>15,00,000 and <= 20,00,000	4,18,775	71,989	17.19
>20,00,000 and <= 25,00,000	2,08,496	46,373	22.24
>25,00,000 and <= 50,00,000	2,90,314	98,076	33.78
>50,00,000 and <= 1,00,00,000	94,344	64,584	68.46
>1,00,00,000 and <=5,00,00,000	43,164	78,042	180.80
>5,00,00,000 and <=10,00,00,000	2,300	15,437	671.18
>10,00,00,000 and <=25,00,00,000	810	11,879	1,466.49
>25,00,00,000 and <=50,00,00,000	140	4,666	3,332.58
>50,00,00,000 and <=100,00,00,000	56	3,783	6,755.76
>100,00,00,000 and <=500,00,00,000	17	2,751	16,182.77
>500,00,00,000	6	26,526	4,42,100.00
<b>Total</b>	<b>3,65,13,034</b>	<b>15,87,789</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 2.11 Individual- Range of Tax Payable (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Tax Payable (in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	1,74,15,475	-	-
>0 and <=1,50,000	1,71,79,475	43,964	0.26
>150,000 and <= 2,00,000	3,90,325	6,768	1.73
>2,00,000 and <=2,50,000	2,82,930	6,333	2.24
>2,50,000 and <= 3,50,000	3,80,599	11,248	2.96
>3,50,000 and <= 4,00,000	1,27,966	4,785	3.74
>4,00,000 and <= 4,50,000	1,01,689	4,312	4.24
>4,50,000 and <= 5,00,000	81,463	3,862	4.74
>5,00,000 and <= 5,50,000	65,530	3,435	5.24
>5,50,000 and <= 9,50,000	2,52,727	17,926	7.09
>9,50,000 and <= 10,00,000	15,582	1,519	9.75
>10,00,000 and <=15,00,000	95,087	11,508	12.10
>15,00,000 and <= 20,00,000	41,330	7,123	17.24
>20,00,000 and <= 25,00,000	22,529	5,018	22.27
>25,00,000 and <= 50,00,000	36,396	12,602	34.63
>50,00,000 and <= 1,00,00,000	16,432	11,135	67.76
>1,00,00,000 and <=5,00,00,000	7,050	12,392	175.77
>5,00,00,000 and <=10,00,00,000	305	2,038	668.18
>10,00,00,000 and <=25,00,00,000	110	1,597	1,451.46
>25,00,00,000 and <=50,00,00,000	25	846	3,384.32
>50,00,00,000 and <=100,00,00,000	6	380	6,332.46
>100,00,00,000 and	3	547	18,241.91
>500,00,00,000	0	0	0
<b>Total</b>	<b>3,65,13,034</b>	<b>1,69,338</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid(advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.
4. For AY 2014-15, there were the following exemption thresholds for different classes of taxpayers- (i) For individuals below 60 years of age- Rs.2,00,000/- (ii) For individuals of 60 years of age or more but below 80 years of age- Rs.2,50,000/- and (iv) For individuals of 80 years of age or more- Rs.5,00,000/-.



### **3. Income Tax Returns - HUF**

### 3.1 HUF– Gross Total Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	9,547	-	-
>0 and <=1,50,000	1,61,900	1,225	0.76
>150,000 and <= 2,00,000	2,19,528	4,117	1.88
>2,00,000 and <=2,50,000	1,82,327	3,989	2.19
>2,50,000 and <= 3,50,000	1,38,232	4,077	2.95
>3,50,000 and <= 4,00,000	36,131	1,351	3.74
>4,00,000 and <= 4,50,000	28,038	1,188	4.24
>4,50,000 and <= 5,00,000	26,489	1,262	4.76
>5,00,000 and <= 5,50,000	21,550	1,127	5.23
>5,50,000 and <= 9,50,000	77,051	5,391	7.00
>9,50,000 and <= 10,00,000	4,957	483	9.75
>10,00,000 and <=15,00,000	20,759	2,435	11.73
>15,00,000 and <= 20,00,000	5,272	904	17.14
>20,00,000 and <= 25,00,000	2,413	537	22.25
>25,00,000 and <= 50,00,000	3,778	1,283	33.97
>50,00,000 and <= 1,00,00,000	1,390	947	68.14
>1,00,00,000 and <=5,00,00,000	628	1,161	184.85
>5,00,00,000 and <=10,00,00,000	40	295	736.34
>10,00,00,000 and <=25,00,00,000	21	284	1,350.78
>25,00,00,000 and <=50,00,00,000	5	180	3,605.77
>50,00,00,000 and <=100,00,00,000	1	55	5,477.64
>100,00,00,000 and <=500,00,00,000	4	528	13,203.23
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>32,818</b>	

#### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

### 3.2 HUF- Range of House Property Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	23	-0	-0.64
= 0	8,10,982	-	-
>0 and <=1,50,000	75,214	523	0.70
>150,000 and <= 2,00,000	13,996	245	1.75
>2,00,000 and <=2,50,000	9,453	209	2.22
>2,50,000 and <= 3,50,000	10,875	318	2.93
>3,50,000 and <= 4,00,000	3,051	114	3.74
>4,00,000 and <= 4,50,000	2,661	113	4.23
>4,50,000 and <= 5,00,000	2,007	95	4.74
>5,00,000 and <= 5,50,000	1,782	93	5.23
>5,50,000 and <= 9,50,000	6,095	420	6.89
>9,50,000 and <= 10,00,000	264	26	9.74
>10,00,000 and <=15,00,000	1,655	200	12.06
>15,00,000 and <= 20,00,000	691	119	17.18
>20,00,000 and <= 25,00,000	354	78	22.17
>25,00,000 and <= 50,00,000	646	219	33.85
>50,00,000 and <= 1,00,00,000	217	145	66.95
>1,00,00,000 and <=5,00,00,000	88	163	184.81
>5,00,00,000 and <=10,00,00,000	7	52	738.88
>10,00,00,000 and <=25,00,00,000	-	-	-
>25,00,00,000 and <=50,00,00,000	-	-	-
>50,00,00,000 and <=100,00,00,000	-	-	-
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,40,061</b>	<b>3,132</b>	

#### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab.

### 3.3 HUF- Range of Business Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	4,79,968	-	-
>0 and <=1,50,000	1,11,386	1,033	0.93
>150,000 and <= 2,00,000	1,25,301	2,302	1.84
>2,00,000 and <=2,50,000	74,832	1,644	2.20
>2,50,000 and <= 3,50,000	58,485	1,717	2.93
>3,50,000 and <= 4,00,000	15,468	580	3.75
>4,00,000 and <= 4,50,000	12,277	520	4.24
>4,50,000 and <= 5,00,000	11,977	571	4.77
>5,00,000 and <= 5,50,000	8,451	442	5.22
>5,50,000 and <= 9,50,000	29,298	2,055	7.01
>9,50,000 and <= 10,00,000	1,796	175	9.76
>10,00,000 and <=15,00,000	6,087	720	11.83
>15,00,000 and <= 20,00,000	1,706	294	17.26
>20,00,000 and <= 25,00,000	900	201	22.34
>25,00,000 and <= 50,00,000	1,408	477	33.91
>50,00,000 and <= 1,00,00,000	491	337	68.58
>1,00,00,000 and <=5,00,00,000	200	387	193.54
>5,00,00,000 and <=10,00,00,000	14	99	707.38
>10,00,00,000 and <=25,00,00,000	10	144	1,440.17
>25,00,00,000 and <=50,00,00,000	2	77	3,839.46
>50,00,00,000 and <=100,00,00,000	1	98	9,762.54
>100,00,00,000 and	3	423	14,099.86
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>14,296</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

### 3.4 HUF- Range of Long Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	0	-	-
= 0	9,29,090	-	-
>0 and <=1,50,000	5,388	28	0.52
>150,000 and <= 2,00,000	993	17	1.76
>2,00,000 and <=2,50,000	643	14	2.23
>2,50,000 and <= 3,50,000	663	20	2.96
>3,50,000 and <= 4,00,000	240	9	3.76
>4,00,000 and <= 4,50,000	202	9	4.23
>4,50,000 and <= 5,00,000	201	10	4.75
>5,00,000 and <= 5,50,000	136	7	5.25
>5,50,000 and <= 9,50,000	764	56	7.29
>9,50,000 and <= 10,00,000	61	6	9.73
>10,00,000 and <=15,00,000	404	49	12.25
>15,00,000 and <= 20,00,000	272	48	17.47
>20,00,000 and <= 25,00,000	146	33	22.36
>25,00,000 and <= 50,00,000	419	146	34.82
>50,00,000 and <= 1,00,00,000	236	165	69.75
>1,00,00,000 and <=5,00,00,000	172	336	195.63
>5,00,00,000 and <=10,00,00,000	17	124	729.63
>10,00,00,000 and <=25,00,00,000	12	153	1,272.97
>25,00,00,000 and <=50,00,00,000	2	88	4,419.46
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>1,317</b>	

#### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

### 3.5 HUF- Range of Short Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	11	-3	-28.10
= 0	9,00,746	-	-
>0 and <=1,50,000	33,007	85	0.26
>150,000 and <= 2,00,000	1,705	30	1.77
>2,00,000 and <=2,50,000	1,148	25	2.21
>2,50,000 and <= 3,50,000	1,162	34	2.93
>3,50,000 and <= 4,00,000	306	11	3.75
>4,00,000 and <= 4,50,000	286	12	4.22
>4,50,000 and <= 5,00,000	264	13	4.78
>5,00,000 and <= 5,50,000	214	11	5.18
>5,50,000 and <= 9,50,000	632	45	7.16
>9,50,000 and <= 10,00,000	49	5	9.80
>10,00,000 and <=15,00,000	217	26	11.91
>15,00,000 and <= 20,00,000	102	17	17.00
>20,00,000 and <= 25,00,000	66	15	22.08
>25,00,000 and <= 50,00,000	84	30	35.15
>50,00,000 and <= 1,00,00,000	50	31	62.67
>1,00,00,000 and <=5,00,00,000	11	24	219.94
>5,00,00,000 and <=10,00,00,000	1	5	502.00
>10,00,00,000 and <=25,00,00,000	0	-	-
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>416</b>	

#### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

### 3.6 HUF- Range of Other Sources Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	1,34,274	-	-
>0 and <=1,50,000	4,67,181	2,193	0.47
>150,000 and <= 2,00,000	1,12,207	2,032	1.81
>2,00,000 and <=2,50,000	73,858	1,625	2.20
>2,50,000 and <= 3,50,000	63,081	1,855	2.94
>3,50,000 and <= 4,00,000	16,464	615	3.74
>4,00,000 and <= 4,50,000	12,474	528	4.24
>4,50,000 and <= 5,00,000	10,883	517	4.75
>5,00,000 and <= 5,50,000	8,759	458	5.23
>5,50,000 and <= 9,50,000	28,615	1,998	6.98
>9,50,000 and <= 10,00,000	1634	159	9.76
>10,00,000 and <=15,00,000	6,943	814	11.72
>15,00,000 and <= 20,00,000	1627	278	17.06
>20,00,000 and <= 25,00,000	681	151	22.18
>25,00,000 and <= 50,00,000	978	333	34.05
>50,00,000 and <= 1,00,00,000	294	203	69.12
>1,00,00,000 and <=5,00,00,000	103	175	169.61
>5,00,00,000 and <=10,00,00,000	3	25	820.20
>10,00,00,000 and <=25,00,00,000	2	25	1,252.05
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>13,986</b>	

#### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

### 3.7 HUF- Range of Interest Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	3,92,204	-	-
>0 and <=1,50,000	3,78,566	1,582	0.42
>150,000 and <= 2,00,000	55,906	989	1.77
>2,00,000 and <=2,50,000	34,281	760	2.22
>2,50,000 and <= 3,50,000	33,138	973	2.94
>3,50,000 and <= 4,00,000	9,234	345	3.74
>4,00,000 and <= 4,50,000	6,826	289	4.24
>4,50,000 and <= 5,00,000	5,357	254	4.74
>5,00,000 and <= 5,50,000	4,226	221	5.24
>5,50,000 and <= 9,50,000	13,992	977	6.98
>9,50,000 and <= 10,00,000	714	70	9.75
>10,00,000 and <=15,00,000	3,374	401	11.89
>15,00,000 and <= 20,00,000	983	168	17.07
>20,00,000 and <= 25,00,000	406	90	22.17
>25,00,000 and <= 50,00,000	622	213	34.22
>50,00,000 and <= 1,00,00,000	176	122	69.51
>1,00,00,000 and <=5,00,00,000	52	89	171.61
>5,00,00,000 and <=10,00,00,000	2	19	974.27
>10,00,00,000 and <=25,00,00,000	2	25	1,252.05
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>7,588</b>	

#### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab



### 3.8 HUF- Range of Brought Forward Loss Set off (AY 2014-15)

Range (in INR)	No. of Returns	Brought Forward Loss Set Off(in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	9,25,495	-	-
>0 and <=1,50,000	11,694	44	0.37
>150,000 and <= 2,00,000	571	10	1.74
>2,00,000 and <=2,50,000	356	8	2.24
>2,50,000 and <= 3,50,000	549	16	2.95
>3,50,000 and <= 4,00,000	162	6	3.73
>4,00,000 and <= 4,50,000	136	6	4.25
>4,50,000 and <= 5,00,000	136	6	4.76
>5,00,000 and <= 5,50,000	73	4	5.20
>5,50,000 and <= 9,50,000	381	27	7.16
>9,50,000 and <= 10,00,000	34	3	9.76
>10,00,000 and <=15,00,000	167	21	12.32
>15,00,000 and <= 20,00,000	87	15	17.44
>20,00,000 and <= 25,00,000	37	8	21.69
>25,00,000 and <= 50,00,000	112	39	34.39
>50,00,000 and <= 1,00,00,000	42	28	65.83
>1,00,00,000 and <=5,00,00,000	26	52	199.05
>5,00,00,000 and <=10,00,00,000	0	-	-
>10,00,00,000 and <=25,00,00,000	3	38	1,252.31
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>330</b>	

#### Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

### 3.9 HUF- Range of Returned Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	-	-
= 0	25,666	-	-
>0 and <=1,50,000	1,61,171	1,333	0.83
>150,000 and <= 2,00,000	2,68,209	5,046	1.88
>2,00,000 and <=2,50,000	1,88,156	4,120	2.19
>2,50,000 and <= 3,50,000	1,05,150	3,070	2.92
>3,50,000 and <= 4,00,000	29,715	1,114	3.75
>4,00,000 and <= 4,50,000	24,792	1,052	4.24
>4,50,000 and <= 5,00,000	27,086	1,296	4.78
>5,00,000 and <= 5,50,000	18,597	972	5.22
>5,50,000 and <= 9,50,000	59,633	4,233	7.10
>9,50,000 and <= 10,00,000	4,793	468	9.77
>10,00,000 and <=15,00,000	14,976	1,769	11.82
>15,00,000 and <= 20,00,000	4,460	767	17.20
>20,00,000 and <= 25,00,000	2,181	487	22.34
>25,00,000 and <= 50,00,000	3,462	1,183	34.18
>50,00,000 and <= 1,00,00,000	1,343	917	68.27
>1,00,00,000 and <=5,00,00,000	602	1,121	186.18
>5,00,00,000 and <=10,00,00,000	40	293	732.23
>10,00,00,000 and <=25,00,00,000	19	250	1,313.20
>25,00,00,000 and <=50,00,00,000	5	180	3,605.33
>50,00,00,000 and <=100,00,00,000	1	55	5,476.64
>100,00,00,000 and <=500,00,00,000	4	524	13,105.83
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>30,250</b>	

#### Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

### 3.10 HUF- Range of Tax Payable (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	4,88,545	-	-
>0 and <=1,50,000	4,25,780	957	0.22
>150,000 and <= 2,00,000	6,840	118	1.72
>2,00,000 and <=2,50,000	3,930	88	2.23
>2,50,000 and <= 3,50,000	4,555	134	2.94
>3,50,000 and <= 4,00,000	1,423	53	3.74
>4,00,000 and <= 4,50,000	1165	49	4.24
>4,50,000 and <= 5,00,000	874	41	4.74
>5,00,000 and <= 5,50,000	705	37	5.23
>5,50,000 and <= 9,50,000	3,066	219	7.15
>9,50,000 and <= 10,00,000	195	19	9.75
>10,00,000 and <=15,00,000	1257	153	12.18
>15,00,000 and <= 20,00,000	576	99	17.17
>20,00,000 and <= 25,00,000	294	65	22.18
>25,00,000 and <= 50,00,000	516	178	34.47
>50,00,000 and <= 1,00,00,000	211	144	68.16
>1,00,00,000 and <=5,00,00,000	116	224	193.32
>5,00,00,000 and <=10,00,00,000	6	43	718.14
>10,00,00,000 and <=25,00,00,000	3	42	1,416.18
>25,00,00,000 and <=50,00,00,000	3	119	3,964.00
>50,00,00,000 and <=100,00,00,000	1	62	6,198.65
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,40,061</b>	<b>2,845</b>	

#### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid (advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **4. Income Tax Returns - Firms**

## 4.1 Firm – Gross Total Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	2,27,362	-	-
>0 and <=1,50,000	4,41,749	1,855	0.42
>150,000 and <= 2,00,000	34,576	599	1.73
>2,00,000 and <=2,50,000	24,446	546	2.23
>2,50,000 and <= 3,50,000	33,880	1,005	2.97
>3,50,000 and <= 4,00,000	11,936	446	3.74
>4,00,000 and <= 4,50,000	10,237	434	4.24
>4,50,000 and <= 5,00,000	9,027	428	4.75
>5,00,000 and <= 5,50,000	7,877	413	5.24
>5,50,000 and <= 9,50,000	37,799	2,730	7.22
>9,50,000 and <= 10,00,000	3,409	332	9.75
>10,00,000 and <=15,00,000	20,547	2,520	12.26
>15,00,000 and <= 20,00,000	11,679	2,024	17.33
>20,00,000 and <= 25,00,000	7,568	1,690	22.34
>25,00,000 and <= 50,00,000	17,131	6,005	35.05
>50,00,000 and <= 1,00,00,000	10,510	7,529	71.63
>1,00,00,000 and <=5,00,00,000	7,668	15,489	201.99
>5,00,00,000 and <=10,00,00,000	885	6,068	685.68
>10,00,00,000 and <=25,00,00,000	470	7,038	1,497.38
>25,00,00,000 and <=50,00,00,000	85	2,862	3,367.32
>50,00,00,000 and <=100,00,00,000	35	2,379	6,796.75
>100,00,00,000 and <=500,00,00,000	15	2,678	17,851.30
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>65,069</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 4.2 Firm- Range of House Property Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	-	-	-
= 0	9,00,770	-	-
>0 and <=1,50,000	6,663	44	0.66
>150,000 and <= 2,00,000	1,016	18	1.73
>2,00,000 and <=2,50,000	894	20	2.23
>2,50,000 and <= 3,50,000	1,476	44	2.96
>3,50,000 and <= 4,00,000	547	20	3.75
>4,00,000 and <= 4,50,000	575	24	4.24
>4,50,000 and <= 5,00,000	410	19	4.74
>5,00,000 and <= 5,50,000	439	23	5.24
>5,50,000 and <= 9,50,000	1,843	130	7.03
>9,50,000 and <= 10,00,000	132	13	9.76
>10,00,000 and <=15,00,000	1,027	126	12.29
>15,00,000 and <= 20,00,000	621	107	17.28
>20,00,000 and <= 25,00,000	453	101	22.32
>25,00,000 and <= 50,00,000	1,032	366	35.42
>50,00,000 and <= 1,00,00,000	586	411	70.05
>1,00,00,000 and <=5,00,00,000	375	666	177.54
>5,00,00,000 and <=10,00,00,000	17	110	647.28
>10,00,00,000 and <=25,00,00,000	11	150	1,362.88
>25,00,00,000 and <=50,00,00,000	3	102	3,412.39
>50,00,00,000 and <=100,00,00,000	1	98	9,836.21
>100,00,00,000 and <=500,00,00,000	-	-	-
>500,00,00,000	-	-	-
<b>Total</b>	<b>9,18,891</b>	<b>2,592</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 4.3 Firm- Range of Business Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	2,21,139	-	-
>0 and <=1,50,000	4,51,089	1,881	0.42
>150,000 and <= 2,00,000	34,929	605	1.73
>2,00,000 and <=2,50,000	24,742	553	2.23
>2,50,000 and <= 3,50,000	34,129	1,012	2.97
>3,50,000 and <= 4,00,000	11,972	448	3.74
>4,00,000 and <= 4,50,000	10,250	435	4.24
>4,50,000 and <= 5,00,000	9,024	428	4.75
>5,00,000 and <= 5,50,000	7,830	410	5.24
>5,50,000 and <= 9,50,000	37,475	2,707	7.22
>9,50,000 and <= 10,00,000	3,399	332	9.75
>10,00,000 and <=15,00,000	20,127	2,468	12.26
>15,00,000 and <= 20,00,000	11,275	1,952	17.31
>20,00,000 and <= 25,00,000	7,199	1,608	22.34
>25,00,000 and <= 50,00,000	16,224	5,682	35.02
>50,00,000 and <= 1,00,00,000	9,759	6,978	71.51
>1,00,00,000 and <=5,00,00,000	6,980	14,133	202.48
>5,00,00,000 and <=10,00,00,000	807	5,542	686.69
>10,00,00,000 and <=25,00,00,000	420	6,267	1,492.17
>25,00,00,000 and <=50,00,00,000	77	2,619	3,400.72
>50,00,00,000 and <=100,00,00,000	29	1,962	6,764.05
>100,00,00,000 and <=500,00,00,000	16	2,765	17,278.97
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>60,785</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

#### 4.4 Firm- Range of Long Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income (in Lakh INR)
< 0	0	-	-
= 0	9,16,812	-	-
>0 and <=1,50,000	341	2	0.53
>150,000 and <= 2,00,000	56	1	1.78
>2,00,000 and <=2,50,000	47	1	2.24
>2,50,000 and <= 3,50,000	68	2	2.98
>3,50,000 and <= 4,00,000	35	1	3.72
>4,00,000 and <= 4,50,000	19	1	4.23
>4,50,000 and <= 5,00,000	38	2	4.76
>5,00,000 and <= 5,50,000	18	1	5.25
>5,50,000 and <= 9,50,000	176	13	7.40
>9,50,000 and <= 10,00,000	20	2	9.76
>10,00,000 and <=15,00,000	152	19	12.31
>15,00,000 and <= 20,00,000	114	20	17.31
>20,00,000 and <= 25,00,000	107	24	22.57
>25,00,000 and <= 50,00,000	290	104	35.79
>50,00,000 and <= 1,00,00,000	236	167	70.93
>1,00,00,000 and <=5,00,00,000	286	578	202.15
>5,00,00,000 and <=10,00,00,000	47	339	720.58
>10,00,00,000 and <=25,00,00,000	23	364	1,580.82
>25,00,00,000 and <=50,00,00,000	5	159	3,189.90
>50,00,00,000 and <=100,00,00,000	1	84	8,392.36
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>1,883</b>	

#### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab



## 4.5 Firm- Range of Short Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income (in Lakh INR)
< 0	17	-12	-71.67
= 0	9,14,775	-	-
>0 and <=1,50,000	2,505	9	0.35
>150,000 and <= 2,00,000	157	3	1.73
>2,00,000 and <=2,50,000	128	3	2.26
>2,50,000 and <= 3,50,000	193	6	2.98
>3,50,000 and <= 4,00,000	70	3	3.75
>4,00,000 and <= 4,50,000	58	2	4.25
>4,50,000 and <= 5,00,000	46	2	4.73
>5,00,000 and <= 5,50,000	43	2	5.23
>5,50,000 and <= 9,50,000	247	18	7.19
>9,50,000 and <= 10,00,000	16	2	9.82
>10,00,000 and <=15,00,000	147	18	12.30
>15,00,000 and <= 20,00,000	102	18	17.42
>20,00,000 and <= 25,00,000	64	14	22.28
>25,00,000 and <= 50,00,000	157	56	35.89
>50,00,000 and <= 1,00,00,000	86	61	70.95
>1,00,00,000 and <=5,00,00,000	67	133	198.96
>5,00,00,000 and <=10,00,00,000	7	45	649.37
>10,00,00,000 and <=25,00,00,000	6	107	1,779.57
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>490</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

## 4.6 Firm- Range of Other Sources Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	8,50,765	-	-
>0 and <=1,50,000	54,960	149	0.27
>150,000 and <= 2,00,000	2,316	40	1.73
>2,00,000 and <=2,50,000	1,662	37	2.23
>2,50,000 and <= 3,50,000	2,094	62	2.95
>3,50,000 and <= 4,00,000	767	29	3.74
>4,00,000 and <= 4,50,000	580	25	4.25
>4,50,000 and <= 5,00,000	454	22	4.76
>5,00,000 and <= 5,50,000	386	20	5.24
>5,50,000 and <= 9,50,000	1,936	139	7.19
>9,50,000 and <= 10,00,000	148	14	9.76
>10,00,000 and <=15,00,000	890	109	12.21
>15,00,000 and <= 20,00,000	474	82	17.20
>20,00,000 and <= 25,00,000	308	69	22.31
>25,00,000 and <= 50,00,000	612	213	34.80
>50,00,000 and <= 1,00,00,000	299	208	69.47
>1,00,00,000 and <=5,00,00,000	206	368	178.54
>5,00,00,000 and <=10,00,00,000	19	125	659.20
>10,00,00,000 and <=25,00,00,000	13	191	1,469.70
>25,00,00,000 and <=50,00,00,000	2	66	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>1,966</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

## 4.7 Firm- Range of Interest Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	8,61,824	-	-
>0 and <=1,50,000	45,924	129	0.28
>150,000 and <= 2,00,000	2,030	35	1.73
>2,00,000 and <=2,50,000	1450	32	2.24
>2,50,000 and <= 3,50,000	1,827	54	2.95
>3,50,000 and <= 4,00,000	661	25	3.74
>4,00,000 and <= 4,50,000	502	21	4.25
>4,50,000 and <= 5,00,000	393	19	4.76
>5,00,000 and <= 5,50,000	335	18	5.24
>5,50,000 and <= 9,50,000	1,641	118	7.16
>9,50,000 and <= 10,00,000	119	12	9.75
>10,00,000 and <=15,00,000	759	93	12.19
>15,00,000 and <= 20,00,000	385	66	17.14
>20,00,000 and <= 25,00,000	249	55	22.28
>25,00,000 and <= 50,00,000	474	162	34.24
>50,00,000 and <= 1,00,00,000	200	136	67.91
>1,00,00,000 and <=5,00,00,000	101	178	176.27
>5,00,00,000 and <=10,00,00,000	11	74	676.67
>10,00,00,000 and <=25,00,00,000	6	93	1,555.51
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>1,320</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 4.8 Firm- Range of Brought Forward Loss Set off (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off(in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	8,68,016	-	-
>0 and <=1,50,000	34,021	128	0.38
>150,000 and <= 2,00,000	2,499	43	1.73
>2,00,000 and <=2,50,000	1,889	42	2.23
>2,50,000 and <= 3,50,000	2,664	79	2.96
>3,50,000 and <= 4,00,000	955	36	3.74
>4,00,000 and <= 4,50,000	807	34	4.24
>4,50,000 and <= 5,00,000	663	31	4.75
>5,00,000 and <= 5,50,000	594	31	5.25
>5,50,000 and <= 9,50,000	2,607	188	7.22
>9,50,000 and <= 10,00,000	189	18	9.77
>10,00,000 and <=15,00,000	1,306	159	12.18
>15,00,000 and <= 20,00,000	672	116	17.21
>20,00,000 and <= 25,00,000	416	93	22.24
>25,00,000 and <= 50,00,000	859	299	34.75
>50,00,000 and <= 1,00,00,000	419	289	68.99
>1,00,00,000 and <=5,00,00,000	270	538	199.36
>5,00,00,000 and <=10,00,00,000	30	205	683.21
>10,00,00,000 and <=25,00,00,000	13	197	1,517.45
>25,00,00,000 and <=50,00,00,000	1	31	3,147.98
>50,00,00,000 and <=100,00,00,000	1	89	8,887.71
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>2,647</b>	

### Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

## 4.9 Firm- Range of Returned Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	-	-
= 0	2,28,810	-	-
>0 and <=1,50,000	4,40,951	1,856	0.42
>150,000 and <= 2,00,000	34,488	597	1.73
>2,00,000 and <=2,50,000	24,423	545	2.23
>2,50,000 and <= 3,50,000	33,837	1,003	2.96
>3,50,000 and <= 4,00,000	11,936	447	3.74
>4,00,000 and <= 4,50,000	10,207	433	4.24
>4,50,000 and <= 5,00,000	9,023	428	4.75
>5,00,000 and <= 5,50,000	7,859	412	5.24
>5,50,000 and <= 9,50,000	37,759	2,728	7.22
>9,50,000 and <= 10,00,000	3,412	333	9.75
>10,00,000 and <=15,00,000	20,500	2,515	12.27
>15,00,000 and <= 20,00,000	11,616	2,013	17.33
>20,00,000 and <= 25,00,000	7,566	1,691	22.34
>25,00,000 and <= 50,00,000	17,015	5,966	35.06
>50,00,000 and <= 1,00,00,000	10,494	7,521	71.67
>1,00,00,000 and <=5,00,00,000	7,548	15,238	201.89
>5,00,00,000 and <=10,00,00,000	871	5,963	684.62
>10,00,00,000 and <=25,00,00,000	447	6,708	1,500.65
>25,00,00,000 and <=50,00,00,000	81	2,707	3,342.45
>50,00,00,000 and <=100,00,00,000	34	2,311	6,798.51
>100,00,00,000 and <=500,00,00,000	14	2,544	18,169.49
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>63,960</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

#### 4.10 Firm- Range of Tax Payable (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	2,29,521	-	-
>0 and <=1,50,000	5,58,515	1,626	0.29
>150,000 and <= 2,00,000	23,232	402	1.73
>2,00,000 and <=2,50,000	15,918	355	2.23
>2,50,000 and <= 3,50,000	20,532	607	2.96
>3,50,000 and <= 4,00,000	6,838	256	3.74
>4,00,000 and <= 4,50,000	5,714	243	4.24
>4,50,000 and <= 5,00,000	4,906	233	4.74
>5,00,000 and <= 5,50,000	3,921	205	5.24
>5,50,000 and <= 9,50,000	18,497	1,329	7.18
>9,50,000 and <= 10,00,000	1,431	140	9.75
>10,00,000 and <=15,00,000	9,275	1,131	12.20
>15,00,000 and <= 20,00,000	5,038	869	17.24
>20,00,000 and <= 25,00,000	3,059	683	22.34
>25,00,000 and <= 50,00,000	6,237	2,126	34.09
>50,00,000 and <= 1,00,00,000	3,449	2,390	69.28
>1,00,00,000 and <=5,00,00,000	2,485	4,839	194.73
>5,00,00,000 and <=10,00,00,000	224	1,544	689.38
>10,00,00,000 and <=25,00,00,000	74	1,095	1,479.42
>25,00,00,000 and <=50,00,00,000	18	609	3,381.79
>50,00,00,000 and <=100,00,00,000	7	511	7,304.32
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>9,18,891</b>	<b>21,192</b>	

#### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid(advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **5. Income Tax Returns - AOP/BOI**

## 5.1 AOP/BOI – Gross Total Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	345	-	-
>0 and <=1,50,000	458	2	0.53
>150,000 and <= 2,00,000	103	2	1.86
>2,00,000 and <=2,50,000	18	0	2.14
>2,50,000 and <= 3,50,000	9	0	3.03
>3,50,000 and <= 4,00,000	2	0	3.76
>4,00,000 and <= 4,50,000	7	0	4.15
>4,50,000 and <= 5,00,000	3	0	4.83
>5,00,000 and <= 5,50,000	3	0	5.29
>5,50,000 and <= 9,50,000	6	0	7.03
>9,50,000 and <= 10,00,000	1	0	9.77
>10,00,000 and <=15,00,000	1	0	10.86
>15,00,000 and <= 20,00,000	8	1	17.56
>20,00,000 and <= 25,00,000	2	0	23.23
>25,00,000 and <= 50,00,000	17	6	34.14
>50,00,000 and <= 1,00,00,000	7	5	74.63
>1,00,00,000 and <=5,00,00,000	16	32	199.49
>5,00,00,000 and <=10,00,00,000	2	12	589.49
>10,00,00,000 and <=25,00,00,000	3	58	1,942.43
>25,00,00,000 and <=50,00,00,000	1	40	3,994.50
>50,00,00,000 and <=100,00,00,000	3	218	7,267.11
>100,00,00,000 and <=500,00,00,000	2	608	30,404.61
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>987</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.



## 5.2 AOP/BOI- Range of House Property Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income(in Lakh INR)
< 0	0	-	-
= 0	986	-	-
>0 and <=1,50,000	11	0	0.79
>150,000 and <= 2,00,000	4	0	1.82
>2,00,000 and <=2,50,000	1	0	2.09
>2,50,000 and <= 3,50,000	3	0	2.86
>3,50,000 and <= 4,00,000	1	0	3.82
>4,00,000 and <= 4,50,000	0	-	-
>4,50,000 and <= 5,00,000	1	0	4.67
>5,00,000 and <= 5,50,000	0	-	-
>5,50,000 and <= 9,50,000	0	-	-
>9,50,000 and <= 10,00,000	1	0	9.80
>10,00,000 and <=15,00,000	2	0	13.30
>15,00,000 and <= 20,00,000	1	0	19.60
>20,00,000 and <= 25,00,000	0	-	-
>25,00,000 and <= 50,00,000	3	1	37.73
>50,00,000 and <= 1,00,00,000	2	2	79.87
>1,00,00,000 and <=5,00,00,000	1	2	188.42
>5,00,00,000 and <=10,00,00,000	0	-	-
>10,00,00,000 and <=25,00,00,000	0	-	-
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>6</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 5.3 AOP/BOI- Range of Business Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	578	-	-
>0 and <=1,50,000	286	1	0.48
>150,000 and <= 2,00,000	49	1	1.80
>2,00,000 and <=2,50,000	15	0	2.14
>2,50,000 and <= 3,50,000	9	0	3.01
>3,50,000 and <= 4,00,000	2	0	3.76
>4,00,000 and <= 4,50,000	5	0	4.13
>4,50,000 and <= 5,00,000	4	0	4.82
>5,00,000 and <= 5,50,000	4	0	5.30
>5,50,000 and <= 9,50,000	6	0	7.11
>9,50,000 and <= 10,00,000	1	0	9.51
>10,00,000 and <=15,00,000	0	-	-
>15,00,000 and <= 20,00,000	4	1	17.56
>20,00,000 and <= 25,00,000	3	1	22.69
>25,00,000 and <= 50,00,000	13	5	34.73
>50,00,000 and <= 1,00,00,000	8	5	67.37
>1,00,00,000 and <=5,00,00,000	18	36	201.99
>5,00,00,000 and <=10,00,00,000	2	12	588.56
>10,00,00,000 and <=25,00,00,000	4	75	1,885.87
>25,00,00,000 and <=50,00,00,000	1	40	3,994.50
>50,00,00,000 and <=100,00,00,000	3	218	7,263.34
>100,00,00,000 and	2	608	30,404.61
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>1,005</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

## 5.4 AOP/BOI- Range of Long Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	0	-	-
= 0	1,014	-	-
>0 and <=1,50,000	1	0	0.53
>150,000 and <= 2,00,000	1	0	1.82
>2,00,000 and <=2,50,000	0	-	-
>2,50,000 and <= 3,50,000	0	-	-
>3,50,000 and <= 4,00,000	0	-	-
>4,00,000 and <= 4,50,000	0	-	-
>4,50,000 and <= 5,00,000	0	-	-
>5,00,000 and <= 5,50,000	0	-	-
>5,50,000 and <= 9,50,000	0	-	-
>9,50,000 and <= 10,00,000	0	-	-
>10,00,000 and <=15,00,000	0	-	-
>15,00,000 and <= 20,00,000	0	-	-
>20,00,000 and <= 25,00,000	0	-	-
>25,00,000 and <= 50,00,000	1	0	37.06
>50,00,000 and <= 1,00,00,000	0	-	-
>1,00,00,000 and <=5,00,00,000	0	-	-
>5,00,00,000 and <=10,00,00,000	0	-	-
>10,00,00,000 and <=25,00,00,000	0	-	-
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>0</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 5.5 AOP/BOI- Range of Short Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	0	-	-
= 0	1,007	-	-
>0 and <=1,50,000	6	0	0.23
>150,000 and <= 2,00,000	0	-	-
>2,00,000 and <=2,50,000	0	-	-
>2,50,000 and <= 3,50,000	1	0	3.33
>3,50,000 and <= 4,00,000	0	-	-
>4,00,000 and <= 4,50,000	0	-	-
>4,50,000 and <= 5,00,000	0	-	-
>5,00,000 and <= 5,50,000	0	-	-
>5,50,000 and <= 9,50,000	1	0	7.89
>9,50,000 and <= 10,00,000	0	-	-
>10,00,000 and <=15,00,000	0	-	-
>15,00,000 and <= 20,00,000	0	-	-
>20,00,000 and <= 25,00,000	0	-	-
>25,00,000 and <= 50,00,000	1	0	29.54
>50,00,000 and <= 1,00,00,000	0	-	-
>1,00,00,000 and <=5,00,00,000	0	-	-
>5,00,00,000 and <=10,00,00,000	0	-	-
>10,00,00,000 and <=25,00,00,000	1	16	1,562.41
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>16</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

## 5.6 AOP/BOI- Range of Other Sources Income (AY 2014-15)

Range (in INR)	No. of Returns	Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	714	-	-
>0 and <=1,50,000	219	1	0.49
>150,000 and <= 2,00,000	53	1	1.91
>2,00,000 and <=2,50,000	6	0	2.15
>2,50,000 and <= 3,50,000	3	0	2.88
>3,50,000 and <= 4,00,000	1	0	3.95
>4,00,000 and <= 4,50,000	2	0	4.16
>4,50,000 and <= 5,00,000	2	0	4.80
>5,00,000 and <= 5,50,000	0	-	-
>5,50,000 and <= 9,50,000	5	0	7.21
>9,50,000 and <= 10,00,000	0	-	-
>10,00,000 and <=15,00,000	2	0	11.17
>15,00,000 and <= 20,00,000	1	0	17.70
>20,00,000 and <= 25,00,000	0	-	-
>25,00,000 and <= 50,00,000	4	1	30.33
>50,00,000 and <= 1,00,00,000	0	-	-
>1,00,00,000 and <=5,00,00,000	5	14	280.73
>5,00,00,000 and <=10,00,00,000	0	-	-
>10,00,00,000 and <=25,00,00,000	0	-	-
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>19</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab

## 5.7 AOP/BOI- Range of Interest Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	819	-	-
>0 and <=1,50,000	139	1	0.62
>150,000 and <= 2,00,000	35	1	1.96
>2,00,000 and <=2,50,000	4	0	2.22
>2,50,000 and <= 3,50,000	2	0	2.56
>3,50,000 and <= 4,00,000	1	0	3.95
>4,00,000 and <= 4,50,000	3	0	4.22
>4,50,000 and <= 5,00,000	2	0	4.80
>5,00,000 and <= 5,50,000	0	-	-
>5,50,000 and <= 9,50,000	4	0	7.30
>9,50,000 and <= 10,00,000	0	-	-
>10,00,000 and <=15,00,000	1	0	11.03
>15,00,000 and <= 20,00,000	1	0	17.70
>20,00,000 and <= 25,00,000	1	0	23.97
>25,00,000 and <= 50,00,000	2	1	29.35
>50,00,000 and <= 1,00,00,000	0	-	-
>1,00,00,000 and <=5,00,00,000	3	6	201.48
>5,00,00,000 and <=10,00,00,000	0	-	-
>10,00,00,000 and <=25,00,00,000	0	-	-
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>9</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 5.8 AOP/BOI- Range of Brought Forward Loss Set off (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off(in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	953	-	-
>0 and <=1,50,000	30	0	0.41
>150,000 and <= 2,00,000	3	0	1.87
>2,00,000 and <=2,50,000	1	0	2.09
>2,50,000 and <= 3,50,000	5	0	3.00
>3,50,000 and <= 4,00,000	0	-	-
>4,00,000 and <= 4,50,000	0	-	-
>4,50,000 and <= 5,00,000	3	0	4.75
>5,00,000 and <= 5,50,000	1	0	5.16
>5,50,000 and <= 9,50,000	2	0	7.43
>9,50,000 and <= 10,00,000	0	-	-
>10,00,000 and <=15,00,000	1	0	13.28
>15,00,000 and <= 20,00,000	2	0	18.64
>20,00,000 and <= 25,00,000	2	0	23.21
>25,00,000 and <= 50,00,000	2	1	32.87
>50,00,000 and <= 1,00,00,000	2	1	63.95
>1,00,00,000 and <=5,00,00,000	8	18	225.55
>5,00,00,000 and <=10,00,00,000	0	-	-
>10,00,00,000 and <=25,00,00,000	2	37	1,825.04
>25,00,00,000 and <=50,00,00,000	0	-	-
>50,00,00,000 and <=100,00,00,000	0	-	-
>100,00,00,000 and <=500,00,00,000	0	-	-
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>58</b>	

### Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

## 5.9 AOP/BOI- Range of Returned Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	-	-
= 0	365	-	-
>0 and <=1,50,000	454	2	0.52
>150,000 and <= 2,00,000	103	2	1.87
>2,00,000 and <=2,50,000	15	0	2.11
>2,50,000 and <= 3,50,000	8	0	3.03
>3,50,000 and <= 4,00,000	2	0	3.76
>4,00,000 and <= 4,50,000	5	0	4.17
>4,50,000 and <= 5,00,000	3	0	4.83
>5,00,000 and <= 5,50,000	2	0	5.42
>5,50,000 and <= 9,50,000	7	1	7.26
>9,50,000 and <= 10,00,000	0	-	-
>10,00,000 and <=15,00,000	1	0	10.86
>15,00,000 and <= 20,00,000	6	1	17.76
>20,00,000 and <= 25,00,000	2	0	23.23
>25,00,000 and <= 50,00,000	14	5	33.73
>50,00,000 and <= 1,00,00,000	5	4	77.09
>1,00,00,000 and <=5,00,00,000	14	29	206.85
>5,00,00,000 and <=10,00,00,000	2	12	589.49
>10,00,00,000 and <=25,00,00,000	3	58	1,942.43
>25,00,00,000 and <=50,00,00,000	1	40	3,994.50
>50,00,00,000 and <=100,00,00,000	3	218	7,267.11
>100,00,00,000 and <=500,00,00,000	2	608	30,404.61
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>981</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.



## 5.10 AOP/BOI- Range of Tax Payable (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	947	-	-
>0 and <=1,50,000	21	0	0.47
>150,000 and <= 2,00,000	1	0	1.61
>2,00,000 and <=2,50,000	0	-	-
>2,50,000 and <= 3,50,000	0	-	-
>3,50,000 and <= 4,00,000	3	0	3.65
>4,00,000 and <= 4,50,000	0	-	-
>4,50,000 and <= 5,00,000	1	0	4.61
>5,00,000 and <= 5,50,000	1	0	5.11
>5,50,000 and <= 9,50,000	8	1	7.21
>9,50,000 and <= 10,00,000	2	0	9.72
>10,00,000 and <=15,00,000	5	1	11.46
>15,00,000 and <= 20,00,000	2	0	17.36
>20,00,000 and <= 25,00,000	1	0	20.56
>25,00,000 and <= 50,00,000	7	2	35.63
>50,00,000 and <= 1,00,00,000	5	3	66.79
>1,00,00,000 and <=5,00,00,000	4	6	143.80
>5,00,00,000 and <=10,00,00,000	3	20	668.16
>10,00,00,000 and <=25,00,00,000	2	31	1,560.70
>25,00,00,000 and <=50,00,00,000	2	57	2,868.15
>50,00,00,000 and <=100,00,00,000	1	77	7,693.78
>100,00,00,000 and <=500,00,00,000	1	130	13,020.60
>500,00,00,000	0	-	-
<b>Total</b>	<b>1,017</b>	<b>330</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid(advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **6. Income Tax Returns - Company**

## 6.1 Company – Gross Total Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Gross Total Income (in Crore INR)	Average Gross Total Income (in Lakh INR)
< 0	0	-	-
= 0	3,49,176	-	-
>0 and <=1,50,000	1,40,333	598	0.43
>150,000 and <= 2,00,000	17,631	311	1.76
>2,00,000 and <=2,50,000	12,749	284	2.23
>2,50,000 and <= 3,50,000	17,912	533	2.97
>3,50,000 and <= 4,00,000	6,850	256	3.74
>4,00,000 and <= 4,50,000	6,131	260	4.24
>4,50,000 and <= 5,00,000	5,705	271	4.75
>5,00,000 and <= 5,50,000	5,068	266	5.24
>5,50,000 and <= 9,50,000	27,690	2,024	7.31
>9,50,000 and <= 10,00,000	2,639	257	9.75
>10,00,000 and <=15,00,000	18,936	2,329	12.30
>15,00,000 and <= 20,00,000	12,386	2,148	17.34
>20,00,000 and <= 25,00,000	8,934	1,997	22.36
>25,00,000 and <= 50,00,000	23,411	8,314	35.51
>50,00,000 and <= 1,00,00,000	17,648	12,596	71.37
>1,00,00,000 and <=5,00,00,000	19,241	41,971	218.14
>5,00,00,000 and <=10,00,00,000	3,731	26,284	704.48
>10,00,00,000 and <=25,00,00,000	2,796	42,994	1,537.71
>25,00,00,000 and <=50,00,00,000	1,176	40,931	3,480.50
>50,00,00,000 and <=100,00,00,000	673	46,941	6,974.88
>100,00,00,000 and <=500,00,00,000	575	1,20,477	20,952.53
>500,00,00,000	175	3,80,410	2,17,377.22
<b>Total</b>	<b>7,01,566</b>	<b>7,32,453</b>	

### Notes

1. Gross Total Income is the income before chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income.
2. In cases where Gross Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Gross Total Income.
3. The "Sum of Gross Total Income" is the sum of Gross Total Income of all returns within the value range slab.
4. The "Average Gross Total Income" is the average Gross Total Income within the value range slab i.e. "Sum of Gross Total Income" divided by total number of returns within the value range slab.

## 6.2 Company- Range of House Property Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of House Property Income (in Crore INR)	Average House Property Income (in Lakh INR)
< 0	-	-	-
= 0	6,72,995	-	-
>0 and <=1,50,000	7,661	52	0.68
>150,000 and <= 2,00,000	1,405	24	1.73
>2,00,000 and <=2,50,000	1,305	29	2.22
>2,50,000 and <= 3,50,000	2,053	61	2.97
>3,50,000 and <= 4,00,000	808	30	3.75
>4,00,000 and <= 4,50,000	889	38	4.23
>4,50,000 and <= 5,00,000	651	31	4.76
>5,00,000 and <= 5,50,000	688	36	5.24
>5,50,000 and <= 9,50,000	3,273	232	7.10
>9,50,000 and <= 10,00,000	207	20	9.74
>10,00,000 and <=15,00,000	1,897	233	12.28
>15,00,000 and <= 20,00,000	1,303	225	17.30
>20,00,000 and <= 25,00,000	968	216	22.30
>25,00,000 and <= 50,00,000	2,446	865	35.35
>50,00,000 and <= 1,00,00,000	1,577	1,096	69.51
>1,00,00,000 and <=5,00,00,000	1,218	2,419	198.58
>5,00,00,000 and <=10,00,00,000	135	938	695.08
>10,00,00,000 and <=25,00,00,000	56	775	1,384.48
>25,00,00,000 and <=50,00,00,000	21	724	3,449.01
>50,00,00,000 and <=100,00,00,000	7	481	6,873.67
>100,00,00,000 and <=500,00,00,000	3	662	22,075.73
>500,00,00,000	-	-	-
<b>Total</b>	<b>7,01,566</b>	<b>9,189</b>	

### Notes

1. House Property Income is the income under the head "Income from house property" as computed in the return of income
2. Loss under the head "Income from house property" is also included in the House Property Income
3. The "Sum of House Property Income" is the sum of House Property Income of all returns within the value range slab.
4. The "Average House Property Income" is the average House Property Income within the value range slab i.e. "Sum of House Property Income" divided by total number of returns within the value range slab

### 6.3 Company- Range of Business Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Business Income (in Crore INR)	Average Business Income (in Lakh INR)
< 0	0	-	-
= 0	3,83,221	-	-
>0 and <=1,50,000	1,29,593	533	0.41
>150,000 and <= 2,00,000	13,798	241	1.75
>2,00,000 and <=2,50,000	10,699	239	2.23
>2,50,000 and <= 3,50,000	15,895	473	2.97
>3,50,000 and <= 4,00,000	6,058	227	3.75
>4,00,000 and <= 4,50,000	5,446	231	4.25
>4,50,000 and <= 5,00,000	5,012	238	4.75
>5,00,000 and <= 5,50,000	4,576	240	5.24
>5,50,000 and <= 9,50,000	25,030	1,831	7.31
>9,50,000 and <= 10,00,000	2,483	242	9.75
>10,00,000 and <=15,00,000	17,456	2,147	12.30
>15,00,000 and <= 20,00,000	11,231	1,947	17.34
>20,00,000 and <= 25,00,000	8,172	1,826	22.35
>25,00,000 and <= 50,00,000	21,389	7,598	35.52
>50,00,000 and <= 1,00,00,000	16,041	11,452	71.39
>1,00,00,000 and <=5,00,00,000	17,219	37,633	218.56
>5,00,00,000 and <=10,00,00,000	3,367	23,681	703.34
>10,00,00,000 and <=25,00,00,000	2,528	38,883	1,538.11
>25,00,00,000 and <=50,00,00,000	1,058	36,669	3,465.91
>50,00,00,000 and <=100,00,00,000	611	42,822	7,008.55
>100,00,00,000 and <=500,00,00,000	536	1,12,740	21,033.67
>500,00,00,000	147	3,45,977	2,35,358.25
<b>Total</b>	<b>7,01,566</b>	<b>6,67,873</b>	

#### Notes

1. Business Income is the income under the head "Profits and gains of business or profession" as computed in the return of income
2. Loss under the head "Profits and gains of business or profession" is also included in the Business Income
3. The "Sum of Business Income" is the sum of Business Income of all returns within the value range slab.
4. The "Average Business Income" is the average Business Income within the value range slab i.e. "Sum of Business Income" divided by total number of returns within the value range slab

## 6.4 Company- Range of Long Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Long Term Capital Gains Income (in Crore INR)	Average Long Term Capital Gains Income(in Lakh INR)
< 0	0	-	-
= 0	6,95,815	-	-
>0 and <=1,50,000	1,393	6	0.44
>150,000 and <= 2,00,000	154	3	1.74
>2,00,000 and <=2,50,000	128	3	2.24
>2,50,000 and <= 3,50,000	214	6	2.96
>3,50,000 and <= 4,00,000	77	3	3.73
>4,00,000 and <= 4,50,000	75	3	4.25
>4,50,000 and <= 5,00,000	67	3	4.76
>5,00,000 and <= 5,50,000	56	3	5.21
>5,50,000 and <= 9,50,000	418	31	7.42
>9,50,000 and <= 10,00,000	32	3	9.80
>10,00,000 and <=15,00,000	329	41	12.49
>15,00,000 and <= 20,00,000	269	47	17.49
>20,00,000 and <= 25,00,000	207	46	22.43
>25,00,000 and <= 50,00,000	613	221	36.03
>50,00,000 and <= 1,00,00,000	536	383	71.47
>1,00,00,000 and <=5,00,00,000	762	1,716	225.23
>5,00,00,000 and <=10,00,00,000	176	1,210	687.71
>10,00,00,000 and <=25,00,00,000	120	1,829	1,523.84
>25,00,00,000 and <=50,00,00,000	46	1,617	3,515.57
>50,00,00,000 and <=100,00,00,000	31	2,069	6,673.79
>100,00,00,000 and <=500,00,00,000	36	6,938	19,271.70
>500,00,00,000	12	12,717	1,05,977.80
<b>Total</b>	<b>7,01,566</b>	<b>28,899</b>	

### Notes

1. Long Term Capital Gains Income is the income from the transfer of long-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of long-term capital asset(s) under the head "Capital Gains" is also included in the Long Term Capital Gains Income
3. The "Sum of Long Term Capital Gains Income" is the sum of Long Term Capital Gains Income of all returns within the value range slab.
4. The "Average Long Term Capital Gains Income" is the average Long Term Capital Gains Income within the value range slab i.e. "Sum of Long Term Capital Gains Income" divided by total number of returns within the value range slab

## 6.5 Company- Range of Short Term Capital Gains (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Short Term Capital Gains Income (in Crore INR)	Average Short Term Capital Gains Income(in Lakh INR)
< 0	81	-140	-172.70
= 0	6,86,511	-	-
>0 and <=1,50,000	7,095	28	0.39
>150,000 and <= 2,00,000	637	11	1.75
>2,00,000 and <=2,50,000	487	11	2.24
>2,50,000 and <= 3,50,000	739	22	2.96
>3,50,000 and <= 4,00,000	269	10	3.75
>4,00,000 and <= 4,50,000	223	9	4.24
>4,50,000 and <= 5,00,000	215	10	4.75
>5,00,000 and <= 5,50,000	194	10	5.26
>5,50,000 and <= 9,50,000	1,005	73	7.25
>9,50,000 and <= 10,00,000	99	10	9.77
>10,00,000 and <=15,00,000	587	72	12.26
>15,00,000 and <= 20,00,000	441	77	17.37
>20,00,000 and <= 25,00,000	295	66	22.40
>25,00,000 and <= 50,00,000	773	276	35.65
>50,00,000 and <= 1,00,00,000	629	447	71.06
>1,00,00,000 and <=5,00,00,000	886	1,998	225.49
>5,00,00,000 and <=10,00,00,000	178	1,248	701.03
>10,00,00,000 and <=25,00,00,000	139	2,102	1,512.42
>25,00,00,000 and <=50,00,00,000	41	1,423	3,470.43
>50,00,00,000 and <=100,00,00,000	27	1,931	7,151.01
>100,00,00,000 and <=500,00,00,000	15	3,205	21,368.33
>500,00,00,000	0	-	-
<b>Total</b>	<b>7,01,566</b>	<b>12,898</b>	

### Notes

1. Short Term Capital Gains Income is the income from the transfer of short-term capital asset(s) as computed in the return of income under the head "Capital Gains"
2. Loss from the transfer of short-term capital asset(s) under the head "Capital Gains" is also included in the Short Term Capital Gains Income
3. The "Sum of Short Term Capital Gains Income" is the sum of Short Term Capital Gains Income of all returns within the value range slab.
4. The "Average Short Term Capital Gains Income" is the average Short Term Capital Gains Income within the value range slab i.e. "Sum of Short Term Capital Gains Income" divided by total number of returns within the value range slab

## 6.6 Company- Range of Other Sources Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Other Sources Income (in Crore INR)	Average Other Sources Income (in Lakh INR)
< 0	0	-	-
= 0	6,12,220	-	-
>0 and <=1,50,000	46,528	195	0.42
>150,000 and <= 2,00,000	6,328	113	1.78
>2,00,000 and <=2,50,000	4,013	89	2.23
>2,50,000 and <= 3,50,000	4,795	142	2.96
>3,50,000 and <= 4,00,000	1,790	67	3.74
>4,00,000 and <= 4,50,000	1,427	61	4.25
>4,50,000 and <= 5,00,000	1378	65	4.75
>5,00,000 and <= 5,50,000	1092	57	5.24
>5,50,000 and <= 9,50,000	5,686	411	7.22
>9,50,000 and <= 10,00,000	495	48	9.74
>10,00,000 and <=15,00,000	3,343	410	12.27
>15,00,000 and <= 20,00,000	2,108	365	17.32
>20,00,000 and <= 25,00,000	1,335	298	22.34
>25,00,000 and <= 50,00,000	3,233	1,138	35.19
>50,00,000 and <= 1,00,00,000	2,239	1,577	70.45
>1,00,00,000 and <=5,00,00,000	2,517	5,364	213.12
>5,00,00,000 and <=10,00,00,000	457	3,174	694.52
>10,00,00,000 and <=25,00,00,000	332	5,115	1,540.60
>25,00,00,000 and <=50,00,00,000	140	4,887	3,490.38
>50,00,00,000 and <=100,00,00,000	48	3,326	6,929.39
>100,00,00,000 and <=500,00,00,000	48	10,012	20,858.95
>500,00,00,000	14	12,481	89,146.65
<b>Total</b>	<b>7,01,566</b>	<b>49,395</b>	

### Notes

1. Other Sources Income is the income under the head "Income from Other Sources" as computed in the return of income
2. Loss under the head "Income from Other Sources" is also included in the Other Sources Income
3. The "Sum of Other Sources Income" is the sum of Other Sources Income of all returns within the value range slab.
4. The "Average Other Sources Income" is the average Other Sources Income within the value range slab i.e. "Sum of Other Sources Income" divided by total number of returns within the value range slab



## 6.7 Company- Range of Interest Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Interest Income (in Crore INR)	Average Interest Income (in Lakh INR)
< 0	0	-	-
= 0	6,25,989	-	-
>0 and <=1,50,000	41,148	173	0.42
>150,000 and <= 2,00,000	4,682	83	1.76
>2,00,000 and <=2,50,000	2,990	67	2.24
>2,50,000 and <= 3,50,000	3,857	114	2.96
>3,50,000 and <= 4,00,000	1,427	53	3.74
>4,00,000 and <= 4,50,000	1178	50	4.25
>4,50,000 and <= 5,00,000	1065	50	4.74
>5,00,000 and <= 5,50,000	876	46	5.24
>5,50,000 and <= 9,50,000	4,809	348	7.23
>9,50,000 and <= 10,00,000	362	35	9.74
>10,00,000 and <=15,00,000	2,954	362	12.27
>15,00,000 and <= 20,00,000	1,809	314	17.36
>20,00,000 and <= 25,00,000	1,148	256	22.33
>25,00,000 and <= 50,00,000	2,730	959	35.12
>50,00,000 and <= 1,00,00,000	1,888	1,329	70.37
>1,00,00,000 and <=5,00,00,000	1,984	4,139	208.60
>5,00,00,000 and <=10,00,00,000	331	2,291	692.00
>10,00,00,000 and <=25,00,00,000	205	3,104	1,514.35
>25,00,00,000 and <=50,00,00,000	78	2,683	3,440.24
>50,00,00,000 and <=100,00,00,000	28	1,986	7,091.27
>100,00,00,000 and <=500,00,00,000	23	4,610	20,044.86
>500,00,00,000	5	4,179	83,584.18
<b>Total</b>	<b>7,01,566</b>	<b>27,232</b>	

### Notes

1. The Interest Income is already included in the Income from other sources.
2. Interest Income is the Gross Interest Income in the "Income from other sources" Schedule of Return of Income. Interest Income data is compiled only for those returns where it is explicitly stated in the Return of Income.
3. The "Sum of Interest Income" is the sum of Interest Income of all returns within the value range slab.
4. The "Average Interest Income" is the average Interest Income within the value range slab i.e. "Sum of Interest Income" divided by total number of returns within the value range slab

## 6.8 Company- Range of Brought Forward Loss Set off (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Brought Forward Loss Set Off(in Crore INR)	Average Brought Forward Loss Set off (in Lakh INR)
< 0	0	-	-
= 0	6,24,531	-	-
>0 and <=1,50,000	41,119	166	0.40
>150,000 and <= 2,00,000	3,436	60	1.74
>2,00,000 and <=2,50,000	2,647	59	2.24
>2,50,000 and <= 3,50,000	3,980	118	2.96
>3,50,000 and <= 4,00,000	1,456	55	3.74
>4,00,000 and <= 4,50,000	1,312	56	4.25
>4,50,000 and <= 5,00,000	1,163	55	4.75
>5,00,000 and <= 5,50,000	1,042	55	5.25
>5,50,000 and <= 9,50,000	5,332	385	7.23
>9,50,000 and <= 10,00,000	483	47	9.75
>10,00,000 and <=15,00,000	3,193	391	12.25
>15,00,000 and <= 20,00,000	1,960	340	17.37
>20,00,000 and <= 25,00,000	1,381	309	22.38
>25,00,000 and <= 50,00,000	3,203	1,127	35.20
>50,00,000 and <= 1,00,00,000	2,138	1,496	69.98
>1,00,00,000 and <=5,00,00,000	2,337	5,008	214.28
>5,00,00,000 and <=10,00,00,000	435	3,042	699.38
>10,00,00,000 and <=25,00,00,000	249	3,751	1,506.38
>25,00,00,000 and <=50,00,00,000	89	3,149	3,538.03
>50,00,00,000 and <=100,00,00,000	45	3,162	7,027.15
>100,00,00,000 and <=500,00,00,000	30	6,815	22,718.09
>500,00,00,000	5	6,155	1,23,106.11
<b>Total</b>	<b>7,01,566</b>	<b>35,803</b>	

### Notes

1. Brought Forward Loss Set Off is the amount of brought forward losses set off against current year's income in the "Computation of total income" Schedule of return of income
2. The "Sum of Brought Forward Loss Set Off" is the sum of Brought Forward Loss Set Off of all returns within the value range slab.
3. The "Average Brought Forward Loss Set Off" is the average Brought Forward Loss Set Off within the value range slab i.e. "Sum of Brought Forward Loss Set Off" divided by total number of returns within the value range slab

## 6.9 Company- Range of Returned Income (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Returned Income (in Crore INR)	Average Returned Income (in Lakh INR)
< 0	0	-	-
= 0	3,49,613	-	-
>0 and <=1,50,000	1,40,260	599	0.43
>150,000 and <= 2,00,000	17,656	311	1.76
>2,00,000 and <=2,50,000	12,754	284	2.23
>2,50,000 and <= 3,50,000	17,916	533	2.97
>3,50,000 and <= 4,00,000	6,852	256	3.74
>4,00,000 and <= 4,50,000	6,152	261	4.24
>4,50,000 and <= 5,00,000	5,688	270	4.75
>5,00,000 and <= 5,50,000	5,089	267	5.24
>5,50,000 and <= 9,50,000	27,729	2,027	7.31
>9,50,000 and <= 10,00,000	2,652	259	9.75
>10,00,000 and <=15,00,000	18,902	2,326	12.30
>15,00,000 and <= 20,00,000	12,376	2,146	17.34
>20,00,000 and <= 25,00,000	8,920	1,994	22.36
>25,00,000 and <= 50,00,000	23,418	8,317	35.52
>50,00,000 and <= 1,00,00,000	17,602	12,566	71.39
>1,00,00,000 and <=5,00,00,000	19,063	41,628	218.37
>5,00,00,000 and <=10,00,00,000	3,683	26,002	705.99
>10,00,00,000 and <=25,00,00,000	2,740	42,091	1,536.17
>25,00,00,000 and <=50,00,00,000	1,138	39,477	3,469.00
>50,00,00,000 and <=100,00,00,000	647	45,146	6,977.74
>100,00,00,000 and <=500,00,00,000	558	1,17,951	21,138.15
>500,00,00,000	158	3,34,754	2,11,869.83
<b>Total</b>	<b>7,01,566</b>	<b>6,79,467</b>	

### Notes

1. Returned Income is the total income after chapter VI-A deduction as computed in the "Computation of total income" schedule of return of income
2. In cases where Total Income in the "Computation of total income" schedule of return of income is 0, the amount of losses of current year to be carried forward stated in the "Computation of total income" schedule of return of income is taken as Returned Income.
3. The "Sum of Returned Income" is the sum of Returned Income of all returns within the value range slab.
4. The "Average Returned Income" is the average Returned Income within the value range slab i.e. "Sum of Returned Income" divided by total number of returns within the value range slab.

## 6.10 Company- Range of Tax Payable (AY 2014-15)

Range (in INR)	No. of Returns	Sum of Tax Payable(in Crore INR)	Average Tax Payable (in Lakh INR)
< 0	0	-	-
= 0	3,66,864	-	-
>0 and <=1,50,000	1,88,297	679	0.36
>150,000 and <= 2,00,000	14,513	252	1.74
>2,00,000 and <=2,50,000	10,959	245	2.24
>2,50,000 and <= 3,50,000	16,626	494	2.97
>3,50,000 and <= 4,00,000	6,137	230	3.74
>4,00,000 and <= 4,50,000	5,410	230	4.24
>4,50,000 and <= 5,00,000	4,884	232	4.74
>5,00,000 and <= 5,50,000	4,137	217	5.24
>5,50,000 and <= 9,50,000	21,698	1,575	7.26
>9,50,000 and <= 10,00,000	1,853	181	9.75
>10,00,000 and <=15,00,000	13,227	1,621	12.26
>15,00,000 and <= 20,00,000	8,065	1,396	17.31
>20,00,000 and <= 25,00,000	5,406	1,209	22.36
>25,00,000 and <= 50,00,000	12,415	4,346	35.01
>50,00,000 and <= 1,00,00,000	8,252	5,784	70.09
>1,00,00,000 and <=5,00,00,000	9,043	19,132	211.56
>5,00,00,000 and <=10,00,00,000	1,658	11,578	698.30
>10,00,00,000 and <=25,00,00,000	1,193	18,324	1,535.96
>25,00,00,000 and <=50,00,00,000	446	15,448	3,463.61
>50,00,00,000 and <=100,00,00,000	225	15,754	7,001.72
>100,00,00,000 and <=500,00,00,000	195	36,367	18,649.80
>500,00,00,000	63	91,198	1,44,758.89
<b>Total</b>	<b>7,01,566</b>	<b>2,26,490</b>	

### Notes

1. Tax Payable is the aggregate tax liability as computed in the "Computation of tax liability on total income" schedule of return of income. Tax, surcharge, cess& interest after giving credit u/s 115JAA and relief u/s 89/90/90A/91 but before giving credit for taxes paid(advance tax/TDS/TCS/Self-Assessment Tax) constitute Tax Payable.
2. The "Sum of Tax Payable" is the sum of Tax Payable of all returns within the value range slab.
3. The "Average Tax Payable" is the average Tax Payable within the value range slab i.e. "Sum of Tax Payable" divided by total number of returns within the value range slab.

## **7. Type of Business**

## 7.1 Type of Business –Corporate and Non- corporate Taxpayers (AY 2014-15)

Code	Type of Business	Corporate Taxpayers	Non-corporate Taxpayers	Total Taxpayers
101	Manufacturing Industry [Agro-based industries]	19,340	1,53,061	1,72,401
102	Manufacturing Industry [Automobile and Auto parts]	4,208	18,023	22,231
103	Manufacturing Industry [Cement]	717	3,041	3,758
104	Manufacturing Industry [Diamond cutting]	431	19,912	20,343
105	Manufacturing Industry [Drugs and Pharmaceuticals]	5,502	12,480	17,982
106	Manufacturing Industry [Electronics including Computer Hardware]	2,539	11,672	14,211
107	Manufacturing Industry [Engineering goods]	9,752	58,206	67,958
108	Manufacturing Industry [Fertilizers, Chemicals, Paints]	3,689	8,876	12,565
109	Manufacturing Industry [Flour & Rice Mills]	1,531	19,910	21,441
110	Manufacturing Industry [Food Processing Units]	3,271	16,215	19,486
111	Manufacturing Industry [Marble & Granite]	1,974	11,690	13,664
112	Manufacturing Industry [Paper]	1,285	5,506	6,791
113	Manufacturing Industry [Petroleum and Petrochemicals]	681	3,374	4,055
114	Manufacturing Industry [Power and energy]	4,804	1,734	6,538
115	Manufacturing Industry [Printing & Publishing]	2,713	26,341	29,054
116	Manufacturing Industry [Rubber]	879	3,756	4,635
117	Manufacturing Industry [Steel]	4,107	9,136	13,243
118	Manufacturing Industry [Sugar]	360	659	1019
119	Manufacturing Industry [Tea, Coffee]	956	2,992	3,948
120	Manufacturing Industry [Textiles, Handloom, Powerlooms]	8,959	1,68,213	1,77,172
121	Manufacturing Industry [Tobacco]	281	1,921	2,202
122	Manufacturing Industry [Tyre]	147	1,254	1,401
123	Manufacturing Industry [Vanaspati & Edible Oils]	584	2,913	3,497
124	Manufacturing Industry [Others]	55,596	6,35,618	6,91,214
201	Trading [Chain stores]	790	20,224	21,014
202	Trading [Retailers]	18,883	32,78,285	32,97,168
203	Trading [Wholesalers]	25,939	7,18,916	7,44,855
204	Trading [Others]	1,05,145	23,35,071	24,40,216
301	Commission Agents [General Commission Agents]	4,839	13,45,003	13,49,842
401	Builders [Builders]	24,147	45,501	69,648
402	Builders [Estate agents]	4,784	25,266	30,050

<b>Code</b>	<b>Type of Business</b>	<b>Corporate Taxpayers</b>	<b>Non-corporate Taxpayers</b>	<b>Total Taxpayers</b>
403	Builders [Property Developers]	33,168	36,116	69,284
404	Builders [Others]	24,937	76,714	1,01,651
501	Contractors [Civil Contractors]	15,806	5,30,606	5,46,412
502	Contractors [Excise Contractors]	49	3,008	3,057
503	Contractors [Forest Contractors]	10	1797	1807
504	Contractors [Mining Contractors]	982	4,780	5,762
505	Contractors [Others]	16,609	11,16,645	11,33,254
601	Professionals [Chartered Accountants, Auditors, etc.]	141	80,231	80,372
602	Professionals [Fashion designers]	135	12,581	12,716
603	Professionals [Legal professionals]	411	1,79,282	1,79,693
604	Professionals [Medical professionals]	1,926	3,23,508	3,25,434
605	Professionals [Nursing Homes]	1,201	11,070	12,271
606	Professionals [Specialty hospitals]	1,202	4,135	5,337
607	Professionals [Others]	7,933	9,91,617	9,99,550
701	Service Sector [Advertisement agencies]	3,369	18,488	21,857
702	Service Sector [Beauty Parlours]	347	70,505	70,852
703	Service Sector [Consultancy services]	20,353	1,47,756	1,68,109
704	Service Sector [Courier Agencies]	588	11,422	12,010
705	Service Sector [Computer training/educational and coaching institutes]	5,517	89,262	94,779
706	Service Sector [Forex Dealers]	837	859	1,696
707	Service Sector [Hospitality services]	5,281	18,793	24,074
708	Service Sector [Hotels]	7,511	63,228	70,739
709	Service Sector [IT. enabled services, BPO service providers]	14,366	15,686	30,052
710	Service Sector [Security agencies]	2,598	13,189	15,787
711	Service Sector [Software development agencies]	12,393	9,645	22,038
712	Service Sector [Transporters]	4,922	2,43,100	2,48,022
713	Service Sector [Travel agents, tour operators]	5,129	71,391	76,520
714	Service Sector [Others]	86,370	21,03,459	21,89,829
801	Financial Service Sector [Banking Companies]	568	3,218	3,786
802	Financial Service Sector [Chit Funds]	3,285	1,458	4,743
803	Financial Service Sector [Financial Institutions]	827	3,917	4,744
804	Financial Service Sector [Financial service providers]	3,282	13,915	17,197
805	Financial Service Sector [Leasing Companies]	527	440	967
806	Financial Service Sector [Money Lenders]	1983	79,640	81,623

<b>Code</b>	<b>Type of Business</b>	<b>Corporate Taxpayers</b>	<b>Non-corporate Taxpayers</b>	<b>Total Taxpayers</b>
807	Financial Service Sector [Non-Banking Financial Companies]	8,019	1,618	9,637
808	Financial Service Sector [Share Brokers, Sub-brokers, etc.]	3,656	13,707	17,363
809	Financial Service Sector [Others]	24,819	82,836	1,07,655
901	Entertainment Industry [Cable T.V. productions]	456	4,225	4,681
902	Entertainment Industry [Film distribution]	384	1,294	1,678
903	Entertainment Industry [Film laboratories]	52	421	473
904	Entertainment Industry [Motion Picture Producers]	748	1,165	1,913
905	Entertainment Industry [Television Channels]	407	1,834	2,241
906	Entertainment Industry [Others ]	6,220	69,078	75,298
1001	Other Sector	40083	5,21,457	5,61,540
	<b>TOTAL</b>	<b>6,88,240</b>	<b>160,13,865</b>	<b>167,02,105</b>