
What Is ITR-1 (Sahaj)?

ITR-1, also known as **Sahaj**, is a simplified income tax return form designed for **resident individuals** with straightforward income sources. It's the most commonly used form for salaried taxpayers in India.

Who Can File ITR-1?

You can file ITR-1 if you meet **all** of the following criteria:

- **Status:** Resident Individual (not HUF or company)
 - **Total Income:** Up to ₹50 lakh
 - **Sources of Income:**
 - Salary or Pension
 - Income from **one house property** (excluding losses)
 - Income from **other sources** (e.g., interest, dividends)
 - Agricultural income up to ₹5,000
 - Long-term capital gains under Section 112A up to ₹1.25 lakh (without carry-forward losses)
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Who Cannot File ITR-1?

You **cannot** use ITR-1 if:

- Your total income exceeds ₹50 lakh
 - You have income from:
 - More than one house property
 - Business or profession
 - Capital gains (other than LTCG under 112A up to ₹1.25 lakh)
 - Lottery, racehorses, or legal gambling
 - You are a **Director in a company**
 - You hold **unlisted equity shares**
 - You are a **Non-Resident** or **Resident Not Ordinarily Resident (RNOR)**
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Structure of the ITR-1 Form

The form includes:

Section Description

Part A General Information (PAN, Aadhaar, address, etc.)

Part B1 Salary/Pension Income

Part B2 Income from House Property

Part B3 Income from Other Sources

Part B4 Gross Total Income

Part C Deductions under Chapter VI-A

Part D Tax Computation

Part E Other Information (bank details, refund, etc.)

Filing Mode & Deadline

- Can be filed **online** via the Income Tax e-Filing portal or using offline utilities.
- **Due date** for individuals not requiring audit: **31st July** of the assessment year.