

SAHAJ

1 General Instructions

These instructions are guidelines for filling the Form. In case of any doubt, please refer to relevant tax Act, 1961 and the Income-tax Rules, 1962.

1. Assessment Year for which this Return Form

This Return Form is applicable for assessment year relates to income earned in Financial Year 2014 -15.

2. Who can use this Return Form

This Return Form is to be used by an individual whose assessment year 2015-16 includes:-

- (a) Income from Salary/ Pension; or
- (b) Income from One House Property (excluding forward from previous years); or
- (c) Income from Other Sources (including Wages).

A22

Shade the appropriate circle.

How the return is filed

- Voluntarily on or before the due date under section 139(1)**
- Voluntarily after the due date -under section 139(2)(a)**
- Revised return under section 139(5)**
- In response to notice under section 142(1)**
- In response to notice under section 148**
- In response to notice under section 139(9)**
- In response to notice under section 153A/153B**
- Under section 119(2)(b) on an application filed separately before the income-tax authority**
(The return shall be treated as valid only after the application/claim/relief under section 119(2)(b) has been admitted by the income-tax authority)

A23

Exercise the option by shading the boxes under the Portuguese Civil Code and impact of the Indian Succession Act, 1961. You should enter only your share in column B2 (house property) and B3 (share of income) under these heads in the return of income of your spouse.

A24

If you are governed by Portuguese Civil Code

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- D10** Calculate 234B interest according to Income-tax Act 1961 and enter the amount in D10.
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- D11** Calculate 234C interest according to Income-tax Act 1961 and enter the amount in D11.
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- D12** $D12 = D8 + D9 + D10 + D11$
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- D13** Add the relevant Advance Tax details of Schedule IT and write the amount in D13.
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- D14** Add the relevant Self-Assessment Tax details of Schedule IT and write the amount in D14.
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- D15** Add the relevant TDS deducted given in TDS1 and (col. vi) of Schedule TDS in D15. Verify your TDS & Tax payment.
-
- D16** Add D13 , D14 ,D15
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Worksheet 1 an

NOTE⇒

In the case of salaried employees, for the purposes of including

NAME OF THE EMPLOYER

1

Gross Salary

a) Salary as per provisions contained in the contract

NOTE⇒ Transfer item 1a of

b) Value of Perquisites (as per the contract)

NOTE⇒ Transfer item 1b of

c) Profit in lieu of Salary (as per the contract)

NOTE⇒ Transfer item 1c of

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Worksheet 3,4 or 5

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Income other than from owning

(a) Taxable Dividends, Gross

(b) Interest, Gross

**(c) Rental income from machines
buildings etc, Gross**

(d) Others, Gross

(e) Total (1a + 1b + 1c + 1d)

(f) Deductions under section 57

(i) Expenses